



Just 5 Minutes

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GST

1. *Multistate registration facility*

The Goods and Services Tax Network (GSTN) has introduced a “Multistate Registration” facility on the GST Portal. The facility enables taxpayers having the same PAN to apply for GST registration in multiple States/UTs simultaneously, with common registration details being submitted once through a Master TRN. Individual TRNs are subsequently generated for each selected State/UT, with the common information auto-populated in the respective applications.

Key Highlights:

- ▶ The facility is currently available only for Normal Taxpayers.
- ▶ Common Registration Information (CRI), including business, promoter/partner, authorized signatory and goods/services details, can be submitted through the Master TRN within 15 days.
- ▶ State-specific details such as place of business and Aadhaar authentication are required to be furnished separately for each State/UT.

LABOUR LAWS

1. Gujarat Labour Commissioner revises wage rates for contract labour engaged in non-scheduled occupations

The Labour Commissioner, Gujarat has issued a circular prescribing the wage rates payable to contract workers engaged in occupations not covered under the Schedule of the Minimum Wages Act, 1948 ("Act"). Accordingly, contractors must pay contract workers the prescribed basic wage rates, along with a special allowance linked to the cost-of-living index. The prescribed daily wage rates are as follows:

Category	Zone 1 - Basic Wage (Rs./day)	Zone 2 - Basic Wage (Rs./day)
Skilled	474.00	462.00
Semi-skilled	462.00	452.00
Unskilled	452.00	441.00

In addition to the above basic wage rates, a special allowance of Rs. 72.50 per day has been prescribed for the period from 1st October 2026 to 31st March 2027.

LABOUR LAWS

2. Minimum wages in UP w.e.f. Oct 01, 2026

Class of Employment	Category	Basic	DA	Monthly	Per Day
Un-skilled	Category-I - Gautam Buddha Nagar and Ghaziabad Districts	12885	998.59	13883.59	533.98
Semi-skilled	Category-I - Gautam Buddha Nagar and Ghaziabad Districts	14173	1098.41	15271.41	587.36
Skilled	Category-I - Gautam Buddha Nagar and Ghaziabad Districts	15876	1230.39	17106.39	657.94
Un-skilled	Category-II - Districts having Nagar Nigam	12241	948.68	13189.68	507.30
Semi-skilled	Category-II - Districts having Nagar Nigam	13464	1043.46	14507.46	557.98

LABOUR LAWS

Class of Employment	Category	Basic	DA	Monthly	Per Day
Skilled	Category-II - Districts having Nagar Nigam	15082	1168.86	16250.86	625.03
Un-skilled	Category-III - Districts other than Category-I and II	11629	901.25	12530.25	481.93
Semi-skilled	Category-III - Districts other than Category-I and II	12791	991.3	13782.3	530.09
Skilled	Category-III - Districts other than Category-I and II	14328	1110.42	15438.42	593.79

LABOUR LAWS

3. *Extension of due date for filing ECR for Sept 26*

The Employees' Provident Fund Organisation (EPFO) has extended the due date for filing the Electronic Challan-cum-Return (ECR) and remitting statutory PF contributions for the September 2026 wage month upto October 31, 2026. The extension is mainly provided due to the mid-month revision of the statutory PF wage ceiling from ₹15,000 to ₹25,000 (notified on September 17, 2026) requiring payroll systems to adapt to split-period calculations.

CASE LAWS - INCOME TAX

1. *Amit Mahendra kumar Mehta [TS-1303-ITAT-2026(Mum)]*

The Mumbai Bench of the Income Tax Appellate Tribunal (**ITAT**) dismissed the Revenue's appeal and upheld the order of the Commissioner of Income Tax (Appeals), ruling in favor of the Assessee. The ITAT confirmed deductions under **Section 54 and 54F** arising from capital gains on the sale of immovable property and shares, respectively, because the two purchased residential units were legally and physically amalgamated into a single composite flat.

CASE LAWS – INDIRECT TAX

2. *MS Steels v. Commissioner of Kerala State GST, Thiruvananthapuram*

It has been held that where appellant transported TMT bars between own premises as internal stock transfer under same GSTN without e-way bill, in absence of consideration and supply between distinct persons, movement did not amount to supply and no tax was payable, thus penalty linked to tax was not leviable and absence of e-way bill merely constituted document lapse.

CASE LAWS – COMPANIES ACT

1. *Kanwal Chaudhary v. IBBI*

It has been held by Delhi High Court that where an Advocate registered as Insolvency Professional rendered insolvency services pursuant to NCLT appointment, such services were not classified as legal services and hence not covered under reverse charge, making professional liable under forward charge to obtain GST registration and issue GST compliant invoices, while legal services rendered as Advocate would continue under reverse charge.

Greenhouse gas Emission Intensity (GEI) reduction targets for two years, beginning 2025-26

India's Ministry of Environment, Forest and Climate Change recently came out with a draft notification setting greenhouse gas emission intensity (GEI) reduction targets for two years, beginning 2025-26, covering 282 obligated entities in various sectors such as aluminium, cement, pulp & paper and chlor-alkali. GEI means Greenhouse Gases Emission Intensity in tCO₂e/equivalent output or product.

Key Highlights of the Rules

GEI Targets Calculation: As per Bureau of Energy Efficiency's methodology, specific to each obligated entity as listed in the Schedule.

Compliance Requirements for Obligated Entities: They must meet GEI targets annually as per the Carbon Credit Trading Scheme, 2023.

May also purchase carbon credit certificates from the Indian Carbon Market (ICM) to offset shortfalls.

Environmental Compensation: To be imposed by the Central Pollution Control Board (CPCB), equal to twice of the average price at which carbon credit certificate is traded in the compliance year, payable within 90 days.

Legal Backing: Non-compliance or rule violations is addressed under the Environmental Protection Act, 1986.

Objections or suggestions to the draft notification, if any, may be addressed to the Joint Secretary, Ministry of Environment, Forest and Climate Change, Indira Paryavaran Bhawan, Jor Bagh Road, New Delhi - 110003, and may be sent to e-mail id: ccts.hsm-moefcc@gov.in

It may be noted that the said notification shall be taken into consideration on or after the expiry of a period of sixty (60) days from the date of publication of the draft in the official Gazette.



Fortnightly Update No : 464th
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