



M/s. K. Ayyanar and Co., Chartered Accountants

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TRUST

COMPLIANCE | INSIGHT

GROWTH

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KNOWLEDGE | COMPLIANCE | SUSTAINABLE GROWTH

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AUDIT | TAX | ADVISORY | COMPLIANCE

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OCTOBER
2026

October 2026

COMPLIANCE CALENDER



Due date	Statutory compliance	Description	Action Taken
07-Oct	TDS/TCS payment	Income Tax	☐
10-Oct	GSTR-7 and GSTR-8	Govt GST TDS E-Commerce Operator	☐
11-Oct	GSTR-1 – Monthly	GST - Sales	☐
13-Oct	GSTR-1 – Quarterly (QRMP), GSTR-6	GST - Sales Input Service Distributor	☐
14-Oct	ADT - 1	Appointment of Auditor (Reappointment in AGM)	☐
15-Oct	EPF ECR and ESI contributions	Payment	☐
15-Oct	Form 27EQ – Quarterly TCS return	TCS Return	☐
15-Oct	GSTR 2B	Check GST Purchase & ITC	☐
18-Oct	CMP-08 – Composition scheme	GST Payment	☐
20-Oct	GSTR-3B – Monthly / GSTR 5	GST Payment NRI Taxpayer	☐
21-Oct	Form 3CA / 3CB - 3CD – Tax Audit Report Submission	FY 2025–26	☐
21-Oct	Form 10B/10BB – Applicable NPO audit reports	FY 2025–26	☐
22-Oct	GSTR-3B – QRMP (Tamil Nadu and Group I states)	July–September 2026	☐
30-Oct	LLP Form 8	Statement of Account & Solvency	☐
30-Oct	AOC-4	Financial Statements of Companies	☐
31-Oct	TDS quarterly returns – Forms 24Q/26Q/27Q	July–September 2026	☐
31-Oct	Form MSME-1 – Applicable companies	Half Yearly return filed by companies for overdue payments to MSME's Exceeding 45 days - FY 2026-27	☐

Note:

- Due dates may vary based on applicable provisions and Government notifications.
- Please complete the above compliances well in advance to avoid late fee, interest and penalties.
- Our team is happy to assist you in completing the compliances on time.

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CA MML. Vassya Sivagami Chartered Accountant

The Goods and Services Tax Network (GSTN) has introduced a new **“Multistate Registration”** facility on the GST Common Portal. The facility is intended to simplify GST registration for taxpayers who require registration in **more than one State or Union Territory under the same PAN.**

At present, the facility is available only to **Normal Taxpayers.**

What is Multistate Registration?

Under GST, registration continues to be **State-specific.** Therefore, a person carrying on business from more than one State may be required to obtain a separate GSTIN in each such State.

Until now, when a taxpayer wanted registration in several States, substantially the same basic information had to be entered separately in each registration application.

The new **Multistate Registration** functionality seeks to reduce this repetition.

In simple words:

One PAN + Multiple new State registrations = Common information can now be entered once.

However, this facility **does not create one common GSTIN for the whole of India.** Separate State-wise

GSTN Introduces “Multistate Registration” Facility

A Simplified Route for Registration in Multiple States/UTs

Advisory dated: 1 October 2026

GST registrations and GSTINs will continue to be issued.

How Does the New Facility Work?

Step 1 – Select Multiple States/UTs

A new **“Multistate Registration”** tab has been introduced on the GST Portal homepage.

The applicant can select the States/UTs in which fresh GST registrations are required.

For example:

Kerala + Karnataka + Telangana

Once the States are selected, the GST Portal generates a **Master TRN – Temporary Reference Number.**

Step 2 – Enter Common Registration Information Only Once

Using the Master TRN, the applicant enters the **Common Registration Information (CRI).**

This generally includes:

- ✓ Business details
- ✓ Promoter/Partner details
- ✓ Authorised Signatory details
- ✓ Authorised Representative details
- ✓ Goods and Services details

These common details need not be typed repeatedly for every State.

The **Master TRN is required to be submitted within 15 days.**

Step 3 – Separate TRN for Each State

After submission of the Common Registration Information, the GST Portal generates a **separate individual TRN for each State/UT selected.**

For example:

Master TRN

↓

Kerala – Individual TRN

Karnataka – Individual TRN

Telangana – Individual TRN

The common details already furnished are automatically populated into the respective applications and remain editable.

Step 4 – Complete State-Specific Information

The applicant must thereafter complete information that is different for each State, including:

- ✓ Principal Place of Business (PPoB)
- ✓ Additional Place of Business (APoB), if any
- ✓ State-specific information
- ✓ Aadhaar authentication
- ✓ Relevant State-wise supporting information/documents

Thus, only the **common information is centralised.** State-specific requirements continue to be completed separately.

GST Multistate Registration Quick Decision Guide		
Situation		Appropriate Option
01 	Only Kerala registration required	New Registration – Kerala
02 	Only Karnataka registration required	New Registration – Karnataka
03 	Kerala + Karnataka required simultaneously	Multistate Registration useful
04 	Kerala + Karnataka + Telangana required	Multistate Registration recommended
05 	Existing TN GSTIN + Kerala only required	New Registration – Kerala
06 	Existing TN GSTIN + Kerala & Karnataka required	Multistate Registration can be used
07 	Change in address of existing GSTIN	Amendment of Registration
08 	Change in partner/director details of existing GSTIN	Amendment procedure, as applicable
09 	Want one GSTIN covering TN and Kerala	Not possible merely through this facility

Key Features at a Glance

Eligibility: Presently available for **Normal Taxpayers**.

Purpose: To apply simultaneously for registration in more than one State/UT under the same PAN.

Master TRN: One Master TRN is generated initially.

Common Registration Information: Business, promoter/partner, authorised signatory, authorised representative and goods/services details are entered once.

Time Limit: Master TRN is to be submitted within **15 days**.

State-wise TRNs: Individual TRNs are thereafter generated for each State/UT.

Editable Information: Common information auto-populated into the individual applications remains editable.

State-specific Information: PPoB, APoB, State-specific details

and Aadhaar authentication must still be completed separately.

Final GSTIN: A separate GSTIN continues to be issued for each State/UT.

Professional Takeaway

The introduction of the Multistate Registration facility is primarily an **administrative and procedural simplification**.

It does not alter the fundamental principle that GST registration is State-specific. Instead, it eliminates the repetitive task of entering identical business, promoter, authorised signatory and goods/services details separately in every State registration application.

For businesses expanding simultaneously into several States, particularly companies, LLPs and firms having common promoters and authorised signatories, the functionality can significantly reduce repetitive data entry and improve consistency across registration applications.

However, where an existing taxpayer requires registration in **only one additional State**, the normal **New Registration** route remains a simple and practical option.

In One Sentence

“Multistate Registration means one common application starting point for multiple State registrations — not one GST registration for multiple States.”

Source: GSTN Advisory – “Advisory on ‘Multistate Registration’ Facility for GST Registration”, dated **1 October 2026**.

Disclaimer: This note is intended for professional and educational circulation. Readers are advised to verify the latest GST Portal functionality and applicable statutory provisions before acting on the same.

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- **Mr. V. Inbasekaran**
Audit Manager

The Income Tax Appellate Tribunal (ITAT), through its Practice Note dated 30 September 2026, has prescribed the procedure for electronic filing of appeals and related documents before the Tribunal.

With effect from 1 October 2026, a Memorandum of Appeal filed otherwise than through the prescribed ITAT e-Filing Portal will not be registered by the Registry.

Key points for taxpayers and professionals:

- ✓ Appeals before the ITAT are to be filed electronically through the designated ITAT e-Filing Portal.
- ✓ PAN/TAN, mobile number and email ID of the appellant/respondent are important identifiers for using the portal.
- ✓ The Memorandum of Appeal and prescribed accompanying documents requiring signature must be digitally signed and verified before uploading.
- ✓ The date of successful uploading of the duly signed and verified appeal will be treated as the date

of presentation of the appeal.

- ✓ On filing, an acknowledgement will be Generated / sent, and after preliminary scrutiny, the Registry will register the appeal and communicate the registration details.
- ✓ From 1 October 2026, appeals filed physically or otherwise than in the prescribed electronic manner will not be registered.
- ✓ For appeals filed in physical mode before 1 October 2026, subsequent paper books, documents and petitions may continue to be filed physically.
- ✓ For an e-filed appeal, paper books, petitions and other documents are also required to be submitted through the e-Filing Portal.
- ✓ The same electronic procedure broadly applies to Cross Objections, Stay Applications, Miscellaneous

Applications and related documents/petitions.

Professional Taxpayers, Chartered Accountants and authorised representatives should ensure that the required PAN/TAN, registered mobile number, email ID and digital-signature arrangements are kept updated before filing an appeal. From 1 October 2026, e-filing is the prescribed mode for fresh ITAT appeals, making timely digital compliance essential.

Drafting ITAT Appeal Grounds: Do's & Don'ts



DO's

DON'TS



Identify exact findings with amounts & sections



Avoid vague statements like 'contrary to law'



Number grounds consecutively under distinct heads



Never mix arguments with grounds



State ignored evidence to show perversity



No unnumbered or repetitious grounds

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**Ms. S. Bhuvaneshwari****Article Clerk**

The **Income-tax (Fifth Amendment) Rules, 2026**, notified through **CBDT Notification No. 121/2026 dated 22 September 2026**, introduce changes to the reporting of tax deducted at source on purchases of immovable property from non-resident sellers. The amendments take effect from **1 October 2026**.

The revised framework facilitates compliance for **resident individual and Hindu Undivided Family (HUF) buyers**, with changes to Rules 215, 218 and 219 and Forms 132 and 141.

Simplified compliance for eligible buyers

The revised procedure enables eligible resident individuals and HUFs purchasing immovable property from a non-resident to

report and deposit TDS through the prescribed challan-cum-statement mechanism without obtaining a separate TAN for the covered transaction.

This relief concerns the compliance procedure. **The obligation to deduct and deposit the applicable tax continues.** It should not be extended automatically to buyers belonging to other categories.

Form 141: Introduction of Schedule E

A new **Schedule E in Form 141** specifically covers consideration paid or credited for the transfer of immovable property by a non-resident to a resident individual or HUF.

It captures property particulars, buyer and seller details, their respective shares in the consideration, agreement and registration dates, stamp duty value, sale consideration, instalment particulars and TDS

details. It also requires the nature of the seller's capital gain to be identified.

Non-resident seller's PAN and identification details

The amended form provides for reporting the seller's PAN **if available**. The seller's contact number, email address and overseas residential address must be furnished whether or not PAN is available.

Where PAN is unavailable, the prescribed tax residency certificate and foreign tax identification details must be furnished in accordance with Rule 217 to avoid higher-rate deduction. Absence of PAN should therefore not be treated as an unconditional relaxation from identification requirements.

Changes to the TDS certificate

Form 132 has been amended to cover the relevant non-resident property transactions. Buyers

should complete the prescribed certificate procedure after depositing and reporting the tax.

Practical points to remember

Before making payment, the buyer should establish the seller's residential status, collect the required identification particulars and determine the applicable TDS treatment. Tax deducted must include surcharge, where applicable, and cess.

Where there are multiple buyers, **each deductor must file a separate Form 141**. Instalment payments should also be reported with the required references to earlier filings.

The property-purchase procedure should not be assumed to apply to rent paid to non-resident landlords; such payments require separate examination under the applicable provisions.

The amendments simplify reporting for eligible property buyers while retaining their responsibility to deduct the correct tax, deposit it and complete the prescribed filings.

PROPERTY PURCHASE FROM A NON-RESIDENT

TDS compliance update | Effective 1 October 2026

CBDT Notification No. 121/2026 dated 22 September 2026
Income-tax (Fifth Amendment) Rules, 2026

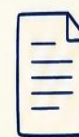
1. Who benefits?

Resident individual and HUF buyers purchasing immovable property from a non-resident.



2. Simplified procedure

No separate TAN for covered transactions. TDS deduction and payment remain mandatory.



3. Form 141 - Schedule E

Report property details, buyer and seller shares, sale consideration, stamp duty value, instalments and TDS particulars.

4. Seller identification

- PAN: furnish if available.
- Contact number, email and overseas address: mandatory.
- If PAN is unavailable, furnish prescribed tax residency and foreign tax identification details under Rule 217.

5. TDS certificate

Form 132 amended to cover these property transactions.



6. Remember

- Include applicable surcharge and cess.
- Each deductor must file a separate Form 141.
- Check the applicable TDS rate before payment.
- The property-purchase relief does not automatically apply to rent paid to a non-resident.

Rules amended: 215, 218 and 219 | Forms amended: 132 and 141

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Case Law

Section 62 assessment deemed withdrawn on belated GSTR-3B filed within 60 days;

Case: M/s. Gopi Krishna Traders v. Assistant Commissioner, State Taxes & Ors., Andhra Pradesh High Court, September 2026.

In **M/s. Gopi Krishna Traders v. Assistant Commissioner, State Taxes & Ors., W.P. No. 20781 of 2026**, the Andhra Pradesh High Court dealt with the consequences of filing a pending GSTR-3B after a best-judgment assessment had already been passed under Section 62 of the GST law. The dispute related to **GSTR-3B for December 2021**.

The taxpayer had failed to furnish the return despite notice from the Department. Consequently, the proper officer passed a **best-judgment assessment order under Section 62 on 16 February 2022**. The taxpayer's GST registration was subsequently cancelled, and as the business was no longer continuing, the taxpayer approached the High Court seeking permission to file the pending GSTR-3B manually.

What Section 62(2) provides

Section 62(2) provides an important relief to a registered person against whom a best-judgment assessment has been made. Where a **valid return is**

furnished within the prescribed period after Service of the assessment order, the assessment order is treated as **deemed to have been withdrawn**.

However, withdrawal of the assessment does not wipe out the statutory consequences of delayed filing. The liability towards **interest under Section 50 and late fee under Section 47 continues**.

High Court's decision

Considering the particular facts of the case, the Andhra Pradesh High Court directed the GST authorities to **accept the GSTR-3B for December 2021 manually within four weeks**. The taxpayer was required to pay the applicable late fee and other requisite amounts.

The Court further held that once the return was filed along with the requisite fee, the **assessment order dated 16 February 2022 would be deemed to have been withdrawn**.

Practical significance

The judgment highlights that a best-judgment assessment under Section 62 is intended primarily to address non-filing of returns



Mr. S. Krishnamoorthi,
Audit Manager

and is capable of being withdrawn in accordance with the statutory mechanism once the taxpayer regularises the default.

It is also significant from a procedural perspective. Where portal restrictions, cancellation of registration or other circumstances prevent electronic filing, the High Court demonstrated that **manual filing may be permitted in appropriate cases to give effect to the statutory remedy**. The direction permitting manual filing arose from the particular circumstances of this case and should not be understood as a general right to file GST returns manually.

Key takeaway: A taxpayer facing a Section 62 best-judgment assessment should examine the possibility of regularising the pending return promptly. Filing the valid return within the statutory framework can result in deemed withdrawal of the assessment order, although **interest and late-fee liabilities continue to remain payable**.



MISSED GSTR-3B? ANDHRA PRADESH HC GIVES BIG RELIEF!

The Andhra Pradesh High Court has ruled that if a taxpayer files the pending GSTR-3B along with the applicable tax, late fee and interest, the Best Judgment Assessment made under **Section 62(1)** of the GST Act will be treated as withdrawn under **Section 62(2)**.



RELEVANT GST SECTIONS



Section 46

Notice to furnish the pending GST return.



Section 62(1)

If the return is not filed even after notice, the GST officer can pass a Best Judgment Assessment.



Section 62(2)

Assessment is deemed withdrawn if a valid GSTR-3B is filed within 60 days of the order (extendable by another 60 days on payment of additional late fee).



Section 47

Late fee for delayed filing is still payable.



Section 50

Interest on delayed tax payment is still payable.

SIMPLE EXAMPLE



M/s. Gopi Krishna Traders failed to file GSTR-3B for April.



GST officer passed Best Judgment Assessment under Section 62(1) estimating tax at **₹5,00,000**.



Later, M/s. Gopi Krishna Traders filed the actual GSTR-3B within the statutory time limit, showing actual tax of **₹3,20,000**, and paid tax, late fee and interest.



As per **Section 62(2)**, the earlier assessment stands withdrawn, and the actual return becomes the basis for tax liability.

TIME LIMIT UNDER SECTION 62(2)



Date of Assessment Order u/s 62(1)

File GSTR-3B within 60 days for automatic withdrawal.

Additional 60 days (up to 120 days in total) on payment of additional late fee.



If return is filed after 120 days, withdrawal is not automatic and taxpayer may need to approach the High Court for relief.



KEY TAKEAWAY

Filing the pending GSTR-3B within **60 days (extendable up to 120 days)** along with applicable tax, late fee and interest can automatically clear a Best Judgment Assessment under **Section 62(1)** and save you from unnecessary litigation.



This relief is subject to the conditions of **Section 62(2)** of the GST Act and payment of applicable dues under **Sections 47 & 50**.



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Microsoft Excel

Useful Shortcut Keys

*Work Faster
Work Smarter*

Sl. No.	Shortcut	Action / Description
1	Ctrl + ← / → / ↑ / ↓	Fast navigation to the edge of a data range
2	Ctrl + Shift + ← / → / ↑ / ↓	Select data up to the edge of the data range
3	Ctrl + +	Insert rows, columns or cells
4	Ctrl + -	Delete rows, columns or cells
5	Alt + F1	Insert chart in the current worksheet
6	F11	Create chart in a new chart sheet
7	Alt + H + H	Fill Color
8	Alt + A + M	Remove Duplicates
9	Ctrl + Shift + F	Open Font tab in Format Cells dialog box
10	Ctrl + 1	Open Format Cells dialog box
11	F5 , then Alt + S	Open Go To Special
12	Ctrl + 9	Hide Rows
13	Ctrl + 0	Hide Columns
14	Ctrl + Shift + (	Unhide Rows
15	Alt + H + O + U + L	Unhide Columns
16	Alt + A + V + V , then Ctrl + Tab	Open Data Validation and move to Input Message tab
17	Ctrl + K	Insert Hyperlink
18	Ctrl + Shift + L	Apply or Remove Filter
19	Alt + H + M + C	Merge & Center
20	Alt + H + M + M	Merge Cells
21	Alt + H + O + I	AutoFit Column Width
22	Alt + P + S + P	Open Page Setup
23	Alt + A + S	Sort Data
24	Alt + N + V	Create PivotTable
25	Ctrl + Alt + V	Paste Special
26	Alt + F4	Close Excel
27	Alt + A + V + V	Open Data Validation to create a drop-down list
28	Alt + W + Q	Zoom

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TallyPrime 7.1

USEFUL SHORTCUT KEYS

Sl. No.	SHORTCUT KEY	ACTION / DESCRIPTION
1	Ctrl + F1	Open Help article from any screen.
2	Esc	Go back / close current screen / clear selected field input.
3	Ctrl + Up / Ctrl + Down	Move to first or last menu in a section.
4	Ctrl + Left / Ctrl + Right	Move to left-most or right-most top menu.
5	Home / PgUp	Move to first line in a list.
6	End / PgDn	Move to last line in a list.
7	Ctrl + F	Filter data in reports.
8	Ctrl + B	Change Basis of Values in a report.
9	Ctrl + H	Change View / switch report view.
10	Ctrl + J	View exceptions related to a report.
11	Shift + Enter	Expand or collapse information in a report.
12	Alt + D	Delete a voucher.
13	Alt + X	Cancel a voucher.
14	Ctrl + D	Remove item or ledger line in a voucher.
15	Ctrl + T	Mark voucher as Post-Dated.
16	Ctrl + L	Mark voucher as Optional.
17	Ctrl + I	Add more details to a master or voucher.
18	F10	View list of vouchers or masters.
19	Ctrl + O	Open Related Reports during voucher entry.
20	F4	Contra Voucher.
21	F5	Payment Voucher.
22	F6	Receipt Voucher.
23	F7	Journal Voucher.
24	F8	Sales Voucher.
25	F9	Purchase Voucher.
26	Alt + F6	Credit Note.
27	Alt + F5	Debit Note.
28	Alt + F8	Delivery Note.
29	Alt + F9	Receipt Note.
30	Ctrl + F8	Sales Order.
31	Ctrl + F9	Purchase Order.
32	Ctrl + Enter	Alter a master during voucher entry / open voucher for display from report.
33	Alt + 2	Duplicate a voucher entry from a report.
34	Spacebar	Select or deselect a line in a report.



TallyPrime Release 7.1

Keyboard shortcuts may vary depending on the screen and context.



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Teachers' Day Celebration (05 September 2026)

Honoring Our Teachers – Shri Visuvasa Rajkumar, Shri S. Amaladass,
Dr. R. Perumal and Dr. S. Venkatesan



Vinayakar Chadhurthi Celebration (14 September 2026)



Birth Day Celebration (14 September 2026)

Mr. S. Bastin Dhanraj (AO Sir) and Mr. S. Mohan (Audit Junior)



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EDITORIAL BOARD

OCTOBER 2026

01	CA R. Saravana Perumal	-	Senior Partner
02	CA N. Gayathri	-	Chartered Accountant
03	Mr. V. Inbasekaran	-	Audit Manager
04	Ms. C. Papitha	-	Article Clerk
05	Ms. S. Bhuvaneshwari	-	Article Clerk

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