THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

KOTTAYAM BRANCH (SIRC)

Vol :05 Issue: 28

JUNE 2026

NEWSLETTER

Chairman's Message

> The true strength of our profession lies in our ability to learn continuously, lead with integrity, and serve society with unwavering commitment

Dear Esteemed Members,

Warm greetings!

As we step into the month of July, we celebrate an occasion that fills every Chartered Accountant with immense pride—CA Day. This day offers us an opportunity to reflect on the glorious legacy of our profession, celebrate our collective achievements, and reaffirm our unwavering commitment to excellence, ethics, and lifelong learning. Since its inception, the Chartered Accountancy profession has stood as a symbol of trust, competence, and integrity, playing a pivotal role in strengthening businesses, promoting transparency, and contributing to the nation's economic development. As professionals, we must continue to embrace technological advancements, evolving regulations, and changing business landscapes while steadfastly upholding the values that define our profession.

In keeping with this commitment, our Branch organised a series of enriching professional and wellness initiatives during the month of June.

On 12th June 2026, the Branch conducted a 4-hour Continuing Professional Education (CPE) Seminar on "Income from Salaries" and "Income from House Property" under the Income Tax Act, 2025. The technical sessions were delivered by CA. Aloshy K. Abraham, Kottayam, and CA. Rathish P. K., Kannur, who shared valuable practical insights and the latest developments under the new tax framework. The seminar enabled members to strengthen their technical knowledge and remain updated with the evolving taxation landscape.

Recognising that professional excellence is best complemented by personal well-being, the Branch celebrated International Yoga Day on 21st June 2026. The yoga session was led by Yoga Sadak K. Sankaran Namboodiri, Director, Swami Vivekananda Yoga Vidyapeedam, Kottayam. The programme encouraged participants to embrace a healthy and balanced lifestyle, reminding us that physical fitness, mental well-being, and inner peace are essential for sustained professional success.

Continuing our endeavour to provide quality learning opportunities, the Branch successfully organised a One-Day CPE Seminar along with ICAI MSME Mahotsav on 27th June 2026, carrying 6 hours of CPE Credit. We were privileged to have Sri. Praveen M , Dy.Director, District Industries Centre, Kottayam, as the Chief Guest. The insightful technical sessions delivered by CA. Ramnath V., Coimbatore, and CA. G. R. Hari, Chennai, highlighted the evolving MSME ecosystem, government initiatives, and the expanding role of Chartered Accountants in supporting entrepreneurship and economic growth. The overwhelming participation and interactive discussions reflected our members' commitment to continuous professional development.

As we commemorate CA Day, let us remember that the strength of our profession lies not merely in technical expertise but in the trust we inspire through our integrity, independence, objectivity, and ethical conduct. Every Chartered Accountant has the privilege and responsibility of creating a positive impact on businesses, institutions, and society. Let us continue to uphold the values of our Institute while embracing innovation, fostering excellence, and preparing ourselves to meet the challenges and opportunities of a rapidly transforming world.

On behalf of the Managing Committee, I extend my heartfelt greetings and best wishes to all our esteemed members, students, and their families on the joyous occasion of CA Day. May this celebration renew our professional spirit, strengthen our fraternity, and inspire us to continue serving the profession and society with dedication and distinction.

As we look ahead, let us remain united in our pursuit of knowledge, excellence, and service. Together, let us build a stronger professional community that not only adapts to change but also leads it with vision, competence, and integrity.

"Our legacy will not be measured by the positions we hold, but by the trust we earn, the lives we impact, and the values we uphold. Let us continue to shape the future of our profession with purpose, passion, and pride. Wishing you all a Happy CA Day!"

Warm regards,

CA. Bimal C Sekhar
Chairman (2026–27)
Kottayam Branch of SIRC of ICAI

GST UPDATES

CA. AKHIL VARGHESE

01 GSTAT – Due date for filing Appeals/Applications Extended to 31st July 2026

The Central Government vide Notification dated 30th June 2026, extended the last date for filing appeals/applications before the Goods and Services Tax Appellate Tribunal (GSTAT) from 30th June 2026 to 31st July 2026. The revised timeline applies as follows:

Particulars	Due date
Appeals by taxpayers under Section 112(1) where the appellate/revisional order was communicated before 1 May 2026	31st July 2026
Appeals against orders communicated on or after 1 May 2026	Normal limitation of 3 months from the date of communication will apply
Departmental applications under Section 112(3) where the order was passed before 1 February 2026	31st July 2026
Departmental applications relating to orders passed on or after 1 February 2026	Normal limitation of 6 months from the date of the order will apply

Notification No. S.O. 3502(E)
Dated
30th June 2026

02 CBIC Clarifies Jurisdiction in Cases of Change in GST Registration Jurisdiction

The CBIC has issued Circular clarifying the jurisdictional position where a registered person changes the Principal Place of Business, resulting in migration or transfer from one GST jurisdiction to another. The Circular seeks to ensure uniformity in handling ongoing proceedings and eliminate jurisdictional disputes.

Circular No. 255/01/2026-GST
Dated
25 June 2026

Key Clarifications:

Past actions remain valid: Any action or proceeding validly undertaken by the transferor jurisdictional authority (such as investigation, audit, issuance of show cause notice, adjudication, review, or filing of appeal) before the change in jurisdiction shall remain legally valid.

No fresh proceedings by transferor authority: Once the taxpayer is transferred to another jurisdiction, the erstwhile jurisdictional authority cannot initiate any fresh proceedings. Any new issue noticed thereafter must be intimated to the transferee jurisdictional authority for appropriate action.

Transferee authority to continue proceedings: Where proceedings are pending on the date of migration, the transferee jurisdictional authority shall take over the proceedings from the stage at which they stood and shall be competent to conclude the proceedings, implement earlier actions, and undertake all consequential proceedings, including filing and defending appeals before the Appellate Authority or GSTAT.

03

Refund cannot be withheld merely because department intends to file an Appeal

The Delhi High Court held that a sanctioned GST refund cannot be withheld merely because the Commissioner has decided to file an appeal against the appellate order allowing the refund. Section 54 of the CGST Act permits withholding of refund only where the order giving rise to the refund is actually under pending appellate proceedings. A mere proposal or decision to file an appeal does not amount to "appeal proceedings" and cannot justify withholding the refund.

Truth Fashion v. S.K. Singh, Special Commissioner & Anr. – Delhi High Court - 2026:DHC:4168

04

GST Proceedings against a non-existent company are void

The Bombay High Court held that a show cause notice or adjudication order issued against a company that has ceased to exist pursuant to a court-approved scheme of amalgamation is without jurisdiction and is liable to be quashed. The Court observed that once the amalgamating company stands dissolved upon merger, it loses its legal existence and no proceedings can thereafter be initiated or continued in its name, particularly where the department had knowledge of the amalgamation.

The Court set aside the impugned Order-in-Original while clarifying that the department is at liberty to initiate appropriate proceedings against the successor entity in accordance with law, if otherwise permissible.

Kanakia Spaces Realty Pvt. Ltd. v. Union of India, W.P. No. 2586/2026

Seminar on Income from Salaries & House Property under Income Tax Act, 2025

International Yoga Day

ICAI MSME Mahotsav