

GST UPDATE
APRIL 2026

NOTIFICATION

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A NOTIFICATION UNDER CENTRAL TAX

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	21.04.2026	01/2026 – CT	Extends the due date for furnishing the return in Form GSTR-3B for the month of March, 2026 till the twenty-first day of April, 2026	39	59

A.1 Notification No. 01/2026 – CT ; dated 21.04.2026

G.S.R... (E).—In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the GST Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of March, 2026 till the twenty-first day of April, 2026, for the registered persons who are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

2. This notification shall come into effect from 20th day of April, 2026.

[F. No. CBIC-20006/45/2025-GST]

(Kangale Shrunkhala Motiram)

Director

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B NOTIFICATION UNDER CENTRAL TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
B.1	30.04.2026	01/2026 – CT(R)	Amends Notification No 9/2025 - Central Tax (Rate) to align them with changes made vide Finance Act, 2026	9

B.1 Notification No. 01/2026 – CT(R) ; dated 30.04.2026

G.S.R. 328(E).— In exercise of the powers conferred sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 9/2025- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 641(E), dated the 17th September, 2025, namely—

In the said notification, -

- (a) in Schedule I – 2.5%,
- (i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;
- (ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;
- (b) In Schedule III – 20%,
- (i) against S. No. 2, for the entry in column (2), the entry “2202 99 90, 2202 99 91, 2202 99 99” shall be substituted;
- (ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.

2. This notification shall come into force from 1st May, 2026.

[F. No. 190341/139/2026-TRU]

Dheeraj Sharma, Under Secy.

Note: The principal notification No. 09/2025-Central Tax (Rate), dated the 17th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide G.S.R. 641(E), dated the 17th September, 2025 and was last amended vide Notification No. 19/2025-Central Tax (Rate) dated the 31st December, 2025 vide G.S.R. 946(E), dated the 31st December, 2025.

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C NOTIFICATION UNDER INTEGRATED TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
C.1	30.04.2026	01/2026 – IT(R)	Amends Notification No 9/2025 - Integrated tax (Rate) to align them with changes made vide Finance Act, 2026	5

C.1 Notification No. 01/2026 – IT(R) ; dated 30.04.2026

G.S.R. (E)— In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 9/2025-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 642(E), dated the 17th September, 2025, namely: —

In the said notification, -

- (a) in Schedule I – 5%,
 - (i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;
 - (ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;
 - (b) In Schedule III – 40%,
 - (i) against S. No. 2, for the entry in column (2), the entry “2202 99 90, 2202 99 91, 2202 99 99” shall be substituted;
 - (ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.
2. This notification shall come into force from 1st May, 2026.

[F. No. 190341/139/2026-TRU]

Dheeraj Sharma, Under Secy.

Note: The principal notification No. 09/2025-Integrated Tax (Rate), dated the 17th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide G.S.R. 642(E), dated the 17th September, 2025 and was last amended vide Notification No. 19/2025-Integrated Tax (Rate) dated the 31st December, 2025 vide G.S.R. 947(E), dated the 31st December, 2025.

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