S C Vora & Co.

Chartered Accountants

Update: 18/26-27
Date: 27/10/2026
Prep by: CA Pankaj Shrivastav



Important Circulars Post 57th GST Council Meeting

S C Vora & Co | Strictly Private & Confidential. All rights reserved



S C Vora & Co.

Chartered Accountants

CBIC Circulars dated 26/10/26

CBIC has issued several circulars post recommendations of 57th GST Council meeting. The gist of all circulars are given below:

1. Circular 257/03/2026 - GST

- Guidelines for the handling applications for GST registration

2. Circular 258/04/2026 - GST

- Clarification on issues related to demand, adjudication and appeal proceedings under the CGST Act, 2017

3. Circular 259/05/2026 - GST

- Clarification on various issues pertaining to the amount paid as pre-deposit as per sub-section (6) of section 107 or sub-section (8) of section 112 of the CGST Act

4. Circular 260/06/2026 - GST

- Clarification on Issues pertaining to Input Service Distributor

5. Circular 261/07/2026 – GST

- Clarification on issues related to provisions of section 17(4) of the Central Goods and Services Tax Act, 2017

Strictly Private & Confidential. All rights reserved



S C Vora & Co.

Chartered Accountants

6. Circular 262/08/2026 (Demo vehicles, Dealer-Agency Model)

- Clarification on Input Tax Credit admissibility to authorised agents appointed by manufacturers for sale of motor vehicles, pursuant to the circular No. 231/25/2024-GST dated 10.09.2024

7. Circular 263/09/2026 (Export Payments)

- Clarification in respect of receipt of payment for export of goods or services

8. Circular 264/10/2026 (Omission of Rule 96(10)

- Clarification in respect of the omission of rule 96(10) of the Central Goods and Services Tax Rules, 2017

Strictly Private & Confidential. All rights reserved



S C Vora & Co.
Chartered Accountants

THANK YOU

D-723/ 724, Neelkanth Business Park,
Vidyavihar (West), Mumbai 400086

+91 9152729402 | +91 9152729403 |
+91 8291466022

www.scvora.com

PARTNERS

Subodh Vora
M: +91-9821151467 | E: subodh@scvora.com

Kush Vora
M: +91-9821305187| E: kush.vora@scvora.com

Bhakti Vora
M: +91-9821362481| E: bhakti.vora@scvora.com

Strictly Private & Confidential. All rights reserved