

8 GST Circulars in One Day: Circulars 257 to 264 of 2026 Decoded

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SUMMARY

8 GST Circulars, One Day

What changed on 26 October 2026

CIRCULAR NO.

257- 264

/2026-GST

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CBIC · 26.10.2026

On 26 October 2026 the CBIC issued eight GST circulars in a single day, Nos. 257 to 264. Taken together, they touch the whole life of a GST taxpayer: how to get registered, how a demand should be raised and decided, what to deposit to appeal, how credit moves through an Input Service Distributor, how banks and NBFCs report ITC, whether demo cars carry ITC, which export receipts count, and what happens to rule 96(10).

In short: three circulars are about *process fairness* (257, 258, 259), three are about *input tax credit* (260, 261, 262), and two are about *exports and refunds* (263, 264). Two of them, 262 and 264, reverse or retreat from earlier departmental positions.

SUMMARY

Eight CBIC GST circulars issued on 26 October 2026

Circular Nos. 257/03/2026-GST to 264/10/2026-GST at a glance

257

Registration guidelines

Documents, premises proof, REG-03 limits

258

Demand, adjudication & appeals

SCN drafting, hearings, orders, s.161, s.107

259

Pre-deposit

Admitted amount + 10% of tax in dispute

260

Input Service Distributor

Registration, s.16/17 duties, Rule 54(1A)

261

Section 17(4)

Banks / NBFC ITC reporting in GSTR-3B

262

Demo vehicles

Dealer-agency ITC no longer blocked

263

Export payments

SNRR, Nostro, set-off, Rule 96B

264

Rule 96(10)

Omission retrospective from 23.10.2017

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At a glance

Circular No.	Subject	Key points	Detailed article
257/03/2026-GST	GST registration guidelines	Applicant-side guide to REG-01: legal-name match, photographs, up to 10 authorised signatories, premises proof by category (own, rented, consent, co-working, SEZ), REG-03 only for three deficiencies, 3 / 7 / 30-day clocks, Rule 14A simplified registration.	For details, refer to the article: GST registration guidelines
258/04/2026-GST	Demand, adjudication and appeals	Content of a show cause notice, extended-period allegations (G.R. Infra), personal hearings (max four), speaking orders, section 75(7), section 161 rectification, first appeal scrutiny, limitation, additional evidence.	For details, refer to the article: Demand, adjudication and appeals
259/05/2026-GST	Pre-deposit for appeals	Admitted amount paid in full; 10% of tax in dispute as pre-deposit; Tribunal stage computed on the liability confirmed by the Appellate Authority; refund through RFD-01 (S. No. 7); interest by payment date; remand.	For details, refer to the article: Pre-deposit for appeals
260/06/2026-GST	Input Service Distributor	More than one ISD registration allowed; recipient complies with sections 16/17 and reverses; distribution in the month ISD ascertains prima facie eligibility; rule 54(1A) is only a transfer mechanism.	For details, refer to the article: Input Service Distributor
261/07/2026-GST	Section 17(4): banks and NBFCs	Who can opt; all qualifying registrations must follow; second-proviso scope; GSTR-3B sequence (Tables 4(B)(1), 4(B)(2), 4(A)(5), 4(D)(1)); IMS; no adverse view on past reporting method.	For details, refer to the article: Section 17(4): banks and NBFCs
262/08/2026-GST	ITC on demo vehicles	Para 4.6 of Circular 231/25/2024-GST withdrawn; ITC on demo vehicles not blocked under section 17(5)(a) for dealer-agency model.	For details, refer to the article: ITC on demo vehicles

Circular No.	Subject	Key points	Detailed article
263/09/2026-GST	Export payment realisation	SNRR, Nostro, repatriable INR, NRE for brokers, set-off, reinsurance net retention treated as meeting section 2(6) (iv) IGST Act; NRO to be routed; Rule 96B period per FEMA / RBI.	For details, refer to the article: Export payment realisation
264/10/2026-GST	Rule 96(10) omission	Omission effective retrospectively from 23.10.2017 after Goodluck India (SC, 06.08.2026); pending proceedings to follow; same for rules 89(4A), 89(4B).	For details, refer to the article: Rule 96(10) omission

Common threads

1. The Board is writing down what the courts have said. Circular 258 draws on the Supreme Court in *G.R. Infra Project Ltd*, the Telangana and Andhra Pradesh High Courts, *Armour Security* and *Saheli Leasing*. Circular 264 follows *Goodluck India Limited* (06.08.2026). Circular 263 aligns GST with FEMA. Circular 262 withdraws a para after noting its discriminatory effect.

2. Procedural fairness is the theme of the first three. The registration Circular limits the queries an officer may raise; the adjudication Circular asks for notices that carry their own particulars and orders that discuss every submission; the pre-deposit Circular removes inconsistent practice on computing and refunding the deposit.

3. Credit mechanics are being tightened and clarified at the same time. The ISD Circular places eligibility on the recipient; the section 17(4) Circular prescribes the GSTR-3B sequence; the demo-vehicle Circular narrows a block.

What changes, and what does not

Area	Change	Still open
Registration	Document-by-premises checklist and officer query limits	Treatment of State-specific fields; officer-level compliance on the ground
SCN and orders	Detailed drafting standards; para 17 says officers must not cite the Circular	Whether taxpayers can rely on it directly
Pre-deposit	Admitted vs disputed amount; Tribunal computed on confirmed liability; refund route	Rate and cap in sections 107(6), 112(8) to be read from the Act as amended
ISD	Multiple ISDs; recipient compliance; same-month rule explained	Effect on past refund computations (rule 54(1A))
Section 17(4)	Opt-in is entity-wide for qualifying registrations	Reconciliation of past inconsistent choices
Demo vehicles	Dealer-agency model no longer blocked	Past periods and time limits for re-claim
Exports	Repatriable INR routes accepted; Rule 96B period per RBI	Retrospectivity not stated
Rule 96(10)	Retrospective from 23.10.2017 for pending proceedings	Closed matters and limitation

Risk view across the eight circulars

Circular	Where exposure sits	Level
257	Premises-proof mismatch; missing REG-03 reply	High
258	Notices or orders that depart from para 5, 10, 11, 13	High for the department; appeals benefit
259	Wrong admitted / disputed split; incorrect Tribunal deposit	Moderate to High
260	Distribution not attributable; reversals left with wrong entity	High
261	Inconsistent opt-in; wrong table in GSTR-3B	High
262	Past denials not revisited	Moderate
263	NRO receipts; non-compliant set-off	High
264	Closed refund matters	Uncertain

How to use this summary

This is a summary for orientation. Each circular has an article of its own with the provisions, a table of clarifications, views that can be taken on contested points, and a risk view. **Please download the individual article from the link in the table above, and refer to the circular text on the CBIC website before relying on any proposition.**

Frequently asked questions

Are all eight circulars issued under the same power? Each states that it is issued under section 168(1) of the CGST Act, 2017.

Which circular affects pending litigation the most? Circulars 258, 259 and 264 bear directly on pending notices, appeals and refund proceedings.

Does any circular create new statutory rights? The Circulars are clarifications and guidelines under section 168(1); statutory rights arise from the Act and rules.

Are any earlier circulars withdrawn? Circular 262 withdraws para 4.6 of Circular No. 231/25/2024-GST dated 10.09.2024.

Where can the circular text be found? On the CBIC website, with each article linking to the specific circular.

Sources

- CBIC Circular Nos. 257/03/2026-GST to 264/10/2026-GST dated 26.10.2026 — [CBIC website](#).
- Individual articles linked in the table above.

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