

FAQs in relation to recommendations of the 57th GST Council Meeting

Oct 13th, 2026

The **FAQs on the 57th GST Council Meeting** provide clarifications on key GST recommendations, procedural changes and their implications for taxpayers and businesses. They cover GST registration and amendments, cancellation procedures, simplified registration for eligible e-commerce sellers, faster and automated refund processing, and proposed changes to ITC refund calculations, including eligible input services and capital goods from specified dates.

The FAQs also clarify GST treatment and classification of certain goods, provisions relating to specified waste and scrap transactions, and changes concerning services such as helicopter passenger transport, hotel and restaurant services, and research and development. **These FAQs are intended to improve clarity and ease of compliance; however, they are for educational and guidance purposes and do not have independent legal validity.** The applicable notifications, circulars and effective dates should be referred to before implementing any recommendation or clarification.

https://tutorial.gst.gov.in/downloads/news/faq_57th_%20gstc.pdf

Thanks,
Team GSTN