



Jan 4th, 2026 Dear Taxpayers, The relevant declarations issued vide Notification No. 05/2025 – Central Tax (Rate), dated 16th January 2025, are now made available electronically on the GST Portal. These declarations may be opted for and filed by persons who are applying for registration or are already registered and supplying hotel accommodation services by declaring the premises as “specified premises”. Kindly take note of the following key points: Who may opt and file the declaration Regular taxpayers (active and suspended) supplying hotel accommodation service who want to declare their premises to be a “specified premises” Applicants for new GST registration who want to declare their premises to be a “Specified Premises” The facility.....