

Mayur R. Parekh

We extend our warm greetings to all Members and Readers of our esteemed Journal on the auspicious occasion of Gudi Padva. May this festival bring joy, prosperity, and togetherness as you celebrate with family and friends. The coming month is filled with festivities, and we hope each one of you enjoys them to the fullest. GSTN Updates (Jan–Feb 2026) During the first quarter of 2026, the GSTN portal introduced several important advisories and system enhancements aimed at improving compliance, automation, and user experience under GST. Key developments include: System-driven auto-computation of interest in GSTR-3B, aligned with Section 50 of the CGST Act and Rule 88B. Auto-population of tax liability breakup based on GSTR-1 data, ensuring accuracy and reducing manual effort. Greater flexibility in ITC utilisation, st.....