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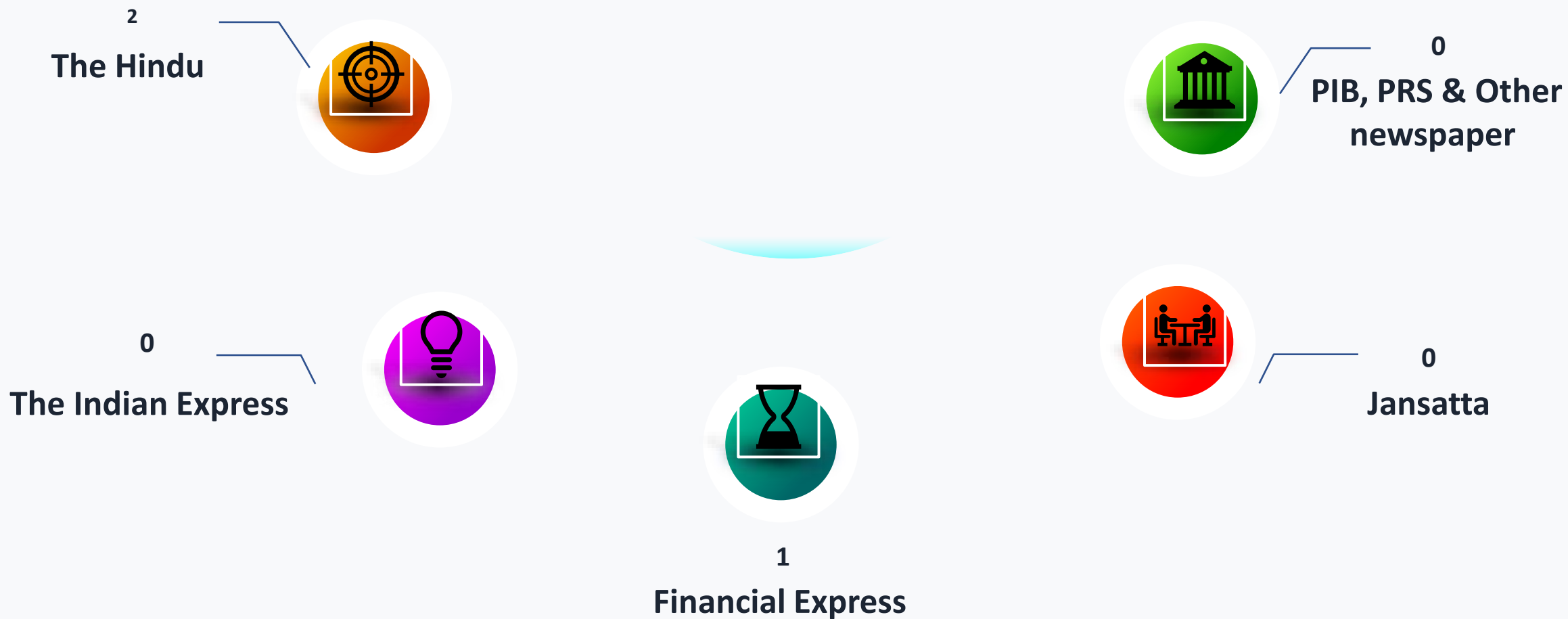


जनसक्ता



The Indian EXPRESS

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FINANCIAL
EXPRESS



“If I love you, I don’t
want anything from you,
not even your love.”

— Osho



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GST REVENUE GROWS TO NEARLY ₹2 LAKH CRORE
BUSINESS • PAGE 12



WORKFORCE IN THE SHADOWS
Majority of India's gig workers remain out of the government's reach
OPINION • PAGE 8



FLYING STUNT
Alcaraz cruises into the second round
SPORT • PAGE 16

INSIDE



Indian killed in Russian strikes against Ukraine

LONDON An Indian citizen was among 14 people killed in the latest Russian attacks on Ukraine, President Volodymyr Zelenskyy said on Tuesday, as drivers and balloonists minister struck several cities in the eastern European nation. **▶ PAGE 14**

Cong. attacks BJP over exclusion of 2 crore voters

NEW DELHI Flagging the exclusion of over two crore voters in Maharashtra's first electoral round after the special provision revision (SR), the Congress on Tuesday said voters were being added and deleted to ensure that the Bharatiya Janata Party (BJP) wins elections. **▶ PAGE 8**

Centre's response sought on use of EVM 'totalisers'

NEW DELHI The Supreme Court on Tuesday sought the Centre's response on the use of 'totalisers', which consolidate and count votes from multiple EVM units simultaneously without revealing booth-wise voting trends, as a 'full back story'. **▶ PAGE 4**

Gunsmen torch homes in attack on Naga villages

DISHAHAT Unknown extremists attacked four Longmei Naga villages along the Imphal-Tamenglong road in Manipur's Kangpokpi district on Tuesday. They also allegedly shot at a pastor in Jagon village, and torched several houses till early afternoon. **▶ PAGE 4**

NCLT Special Bench stays relief to Subhash Chandra

AARATIKHA BHANUMIT NEW DELHI A five-member Special Bench of the National Company Law Tribunal (NCLT) on Tuesday stayed an August 28 ruling in a single-member Bench of the tribunal that cleared a repayment plan regarding Essel Group founder Subhash Chandra to pay ₹6.25 crore towards admitted claims of ₹22,006.87 crore in personal insolvency proceedings against him. It also restrained Mr. Chandra, Mahendra Kharselwal, and Technical Members Adil Chaturvedi and Ravindra Chaturvedi, and restrained on August 31, after a two-month

SC quashes cases against Gen Z protesters

Top court invokes power under Article 142 after Delhi Police say they do not wish to pursue FIRs

CJP withdraws its Sept. 5 march; Saurav Das says the outfit looks forward to compliance with order

SC says fresh FIR can be filed against those with 'criminal antecedents' spotted by surveillance

Krishnakumar Rajagopal NEW DELHI

The Supreme Court, at the request of the Centre, took a rare and extraordinary step on Tuesday to quash criminal cases registered against Gen Z protesters involved in nationwide protests following the NCTE (G) 2024 opinion paper leaks. A three-judge Bench headed by Chief Justice of India Nitya Kumar exercised its absolute powers under Article 142 of the Constitution to do "complete justice" and ensure that the best information reports (PIRs) over the protests "will not be investigated, and will be closed for all intents and purposes".

The court clarified its order was not confined to Delhi, but extended to all States and Union Territories.

This came after a vote-

which comes under the jurisdiction of the Union Ministry of Home Affairs. Faced with the spectre of a Cockerthorpe Janta Party (CJP) march on September 8 just days ahead of a high-profile BRICS summit in the national capital, the Delhi Police told the court on August 31 that it did not wish to pursue the FIRs.

Following Tuesday's decision, the CJP announced it was withdrawing its call for the march. CJP co-convenor Saurav Das, who was present in the court room and was invited to address the Bench, noted the "positive assurances" of the government and the "judicial sanctity bestowed upon them" and said that the CJP looked forward to compliance with the "historic" order.

The Bench, however, allowed the Delhi Police to file a "fresh and specific" FIR against 2,873 individuals with criminal antece-



Rejoice at last! Cockerthorpe Janta Party co-convenor Saurav Das and other members celebrate in front of the Supreme Court after the order on Tuesday. (Anand Mahapatra)

dents, who were spotted by facial recognition technology at the Jantar Mantar protest site in central Delhi. The court said the FIRs should not prejudice their rights, and they should be given every opportunity to defend themselves.

The top court said the Centre would be at liberty to ensure that States and Union Territories did not register any fresh FIRs with respect to the CJP-led protests held between July 20 and July 25, Kerala, represented by advocate Aljo-

Joseph, appreciated the court's decision, saying that police did not respond with violence to the student protests held in the State.

It further directed the Centre to frame a pan-India policy for compensat-

ing the families of students who took their own lives following the NCTE (G) 2024 opinion paper leaks, and then make the payments within three months.

"Focus on careers" The hour-long hearing ended in a general round of banter with Chief Justice Nitya Kumar heartily saying, "All of us have seen student life." The CJP's remarks about "cockroaches" and "parasites" in the same court room had sparked the advent of the Cockerthorpe Janta Party (CJP).

The CJP, after pronouncing the order, advised that students must "concentrate on careers to establish and create a space in a competitive world". The court said it chose to interpret Article 142, primarily keeping in mind the "future prospects" of the young generation.

"As an institution, we

are thankful a constructive environment has been created that will help youngsters. All the best wishes," Chief Justice Nitya Kumar said, giving expression to an air of satisfaction prevalent in the court room.

During the pronouncement of the order, the top court asked the CJP's Das to share his statement to be included in the order. Solicitor General Tushar Mehta, who was appearing for the Delhi Police, offered to get a print-out from his own chambers in the court. Mr. Das said the statement was concluded in "Gen Z lingo" and thanked the court for the "historic" order.

The hearing witnessed Mr. Mehta join petitioners' lawyers, senior advocate N. Harinarayan and advocate Vinayak Grewal, to press for a "John Doe" order restraining States from registering any fresh cases linked to the CJP-led protests.

Aerial palette



A rainbow over Springs, Jammu and Kashmir, on Tuesday. (Anand Mahapatra)

'India should be vocal about international law violations'

Stanley Julay

India needs to be more vocal about violations of international law and use its global weight to push for peace between Israel and the Palestinians, says Palestinian Foreign Minister Varsen Agabshien Shalhin. He urges India to resume arms transfers to Israel seriously.

In an interview with *The Hindu*, Mr. Shalhin said Palestine had a "very long-standing relationship" with India and had no issues with the country maintaining friendly ties with Israel. On the two-state solution, he said there was "no other solution".

FULL INTERVIEW ON PAGE 14

SCO must dismantle entire ecosystem of terror, says PM Modi

Kaifuddin Bhattacharjee NEW DELHI

The Shanghai Cooperation Organisation (SCO) "must dismantle" the entire ecosystem of terrorism and send a strong message to countries that practice terrorism as a state policy, Prime Minister Narendra Modi said on Tuesday in his remarks at the 26th summit of the bloc in Bishkek, the capital of the Kyrgyz Republic.

His sharp remarks came even as Pakistan took over the baton of SCO chair for 2026-27. India blames Pakistan for cross-border terrorism.

Mr. Modi also called for "peace and stability" in Afghanistan. The Bishkek Declaration, issued after the conclusion of the summit, urged the Taliban administration to create an "inclusive government with the participation of all ethnic-political groups in Afghanistan".

"We must dismantle the entire ecosystem of terrorism: financing, recruitment, radicalisation, and safe havens... We must send a strong message to countries that use terrorism as an instrument of policy and provide safe havens and support to terrorists that terrorism can never be a strategic option for anyone," the Prime Minister said. Emphasising the need to ensure "peace and security" in the SCO member countries, he said that addressing terrorism could not be limited to an "action-reaction approach".

"Iran's sovereignty" In the Bishkek Declaration



PM Narendra Modi addresses the SCO summit in Bishkek, Kyrgyz Republic, on Tuesday. (AP)

use terrorist, separatist and extremist groups for territorial gains".

Mr. Modi said the crisis in West Asia has affected "energy security, maritime security and supply chains", noting that the SCO's "deep concern" over the events in West Asia, expressing "support for Iran's sovereignty" and calling for a diplomatic resolution of the conflict.

The Bishkek Declaration addressed both the Iran conflict and the Ukraine-Russia war by saying that the actions of "certain countries" or groups of countries that unilaterally deploy global missile defence systems negatively impact international security. The Declaration insisted that the members of the grouping have asserted the "inalienable right to develop countries" and "use atomic energy for peaceful purposes" and to pursue action not be limited to an "action-reaction approach".

The leader, which has an admitted claim of

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Krishnadas Rajagopal
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The Supreme Court, at the request of the Centre, took a rare and extraordinary step on Tuesday to quash criminal cases registered against Gen Z protesters involved in nationwide protests following the NEET-UG 2026 question paper leaks.

A three-judge Bench headed by Chief Justice of India Surya Kant exercised its absolute powers under Article 142 of the Constitution to do "complete justice" and ensure that the first information reports (FIRs) over the protests "will not be investigated, and will be closed for all intents and purposes".

The court clarified its order was not confined to Delhi, but extended to all States and Union Territories.

This came after a volte-face from the Delhi Police,

which comes under the jurisdiction of the Union Ministry of Home Affairs. Faced with the spectre of a Cockroach Janta Party (CJP) march on September 5 just days ahead of a high-profile BRICS summit in the national capital, the Delhi Police told the court on August 31 that it did not wish to pursue the FIRs.

Following Tuesday's decision, the CJP announced it was withdrawing its call for the march. CJP co-convenor Saurav Das, who was present in the court room and was invited to address the Bench, noted the "positive assurances" of the government and the "judicial sanctity bestowed upon them" and said that the CJP looked forward to compliance with the "historic" order.

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Respite at last: Cockroach Janta Party co-convenor Saurav Das and other members celebrate in front of the Supreme Court after the order on Tuesday. SHIV KUMAR PUSHPAKAR

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ing the families of students who took their own lives following the NEET-UG 2026 paper leaks, and then make the payments within three months.

'Focus on careers'

The hour-long hearing ended in a general round of bonhomie with Chief Justice Kant light-heartedly saying, "All of us have seen student life." The CJI's oral remarks about 'cockroaches' and 'parasites' in the same court room had sparked the advent of the Cockroach Janta Party (CJP).

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Key Parameter	Details
Court	Supreme Court of India
Bench	Three-judge Bench
Headed by	Chief Justice of India Surya Kant
Constitutional provision	Article 142
Purpose	To do “complete justice”
Background	NEET-UG 2026 paper-leak protests
Major direction	Protest-related FIRs to be closed/quashed
Territorial reach reported	States and Union Territories
Important exception	Fresh FIR possible against specified persons with criminal antecedents, subject to due process
Other direction	Centre asked to frame a pan-India compensation policy for families of students who died by suicide following the paper leaks

What is Article 142? ★ ★ ★

Article 142 empowers the Supreme Court to pass such decree or order as is necessary for doing “complete justice” in any cause or matter pending before it.

अनुच्छेद 142 सर्वोच्च न्यायालय को उसके समक्ष लंबित किसी मामले में “पूर्ण न्याय” (Complete Justice) करने के लिए आवश्यक आदेश या डिक्री पारित करने की विशेष शक्ति देता है।

Article 142(1)

Broadly:

Supreme Court may pass an order necessary for **complete justice** in a matter pending before it.

Article 142(2)

Provides powers relating to matters such as:

- securing attendance of persons,
- discovery/production of documents,
- investigation or punishment of contempt.

Normal judicial power	Article 142
Operates through normal statutory/constitutional remedies	Extraordinary constitutional power
Available to various courts according to jurisdiction	Specifically vested in Supreme Court
Relief governed by applicable law	Can supplement law to achieve complete justice, within constitutional limits
Routine	Exceptional

An FIR records information concerning the commission of a **cognizable offence**.

With the new criminal laws, the relevant framework is primarily under the:

Bharatiya Nagarik Suraksha Sanhita (BNSS), 2023

which replaced the **Code of Criminal Procedure (CrPC), 1973** from July 1, 2024.

Concept	Meaning
Cognizable offence	Police can generally investigate and arrest according to law without first obtaining a magistrate's warrant
Non-cognizable offence	Police generally require magistrate's order for investigation
FIR	Information relating to cognizable offence recorded according to law
Zero FIR	FIR can initially be registered irrespective of territorial jurisdiction and then transferred appropriately

7. Constitutional Right to Protest

The Constitution does not contain a Fundamental Right specifically worded as **"Right to Protest."**

It flows principally from:

Article 19

Article	Right
19(1)(a)	Freedom of speech and expression
19(1)(b)	Assemble peaceably and without arms
19(1)(c)	Form associations/unions/co-operative societies

Therefore:

Peaceful protest = constitutionally protected democratic activity

but

Right to protest ≠ unlimited right to occupy any public place indefinitely or commit violence.

Reasonable restrictions may be imposed according to **Articles 19(2) and 19(3).**

8. Right to Protest vs Public Order

Citizens' Rights

State's Responsibility

Expression

Public order

Peaceful assembly

Safety

Political dissent

Prevention of violence

Demonstrations

Traffic/public access

Criticism of government

Protection of rights of others

A constitutional democracy therefore requires a **balance between dissent and public order**.

9. Important Supreme Court Cases on Protest

A. Himat Lal K. Shah v. Commissioner of Police (1973)

The State can regulate public meetings but cannot arbitrarily extinguish the freedom of assembly.

B. Ramlila Maidan Incident (2012)

The Supreme Court emphasised the importance of **peaceful protest and assembly** while also recognising legitimate regulatory powers of the State.

C. Mazdoor Kisan Shakti Sangathan v. Union of India (2018)

The Court considered the need to balance:

Case	Importance
Union Carbide/Bhopal Gas case	Article 142 used in settlement context
Supreme Court Bar Association v. Union of India (1998)	Important discussion of limits of Article 142
Ayodhya judgment (2019)	Article 142 used for complete justice-related directions
Shilpa Sailesh v. Varun Sreenivasan (2023)	SC held it can directly dissolve marriage on ground of irretrievable breakdown using Article 142 in appropriate cases

Feature	Article 32	Article 142	Article 226
Authority	Supreme Court	Supreme Court	High Courts
Main purpose	Enforcement of Fundamental Rights	Complete justice	Writ jurisdiction
Fundamental Right itself?	Yes	No	No
Scope	FR enforcement	Pending cause/matter before SC	FR + other legal rights
Dr. Ambedkar's description	“Heart and soul” of Constitution	—	—

Subject	List
Public Order	State List
Police	State List
Criminal law	Concurrent List
Criminal procedure	Concurrent List

Consider the following statements:

1. Article 142 empowers both the Supreme Court and High Courts to pass orders necessary for complete justice.
2. The right to assemble peacefully and without arms is guaranteed under Article 19(1)(b).
3. Police and Public Order are subjects in the State List.
4. Education was transferred from the State List to the Concurrent List by the 42nd Constitutional Amendment.
5. Right to Privacy has been recognised by the Supreme Court as a Fundamental Right.

Which statements are correct?

- A. 1, 2, 3 and 4 only
- B. 2, 3, 4 and 5 only
- C. 1, 3 and 5 only
- D. 2, 4 and 5 only

IN BRIEF

**Inara Foods, Kalimark tie up to expand snack distribution**

Inara Foods, an SPV of Whiteleaf Ventures Pvt. Ltd. and Dubai-based Pina Investments LLC of the Al Ghurair Group, has announced a distribution partnership with the Kalimark Group, expanding the reach of former's portfolio of snack products, including chikki, flavoured peanuts, chips, mixtures and other offerings, to nearly one lakh retail outlets across Tamil Nadu through Kalimark's extensive distribution network. Nawafadeh Mohammed Araf Ali, chairman of Whiteleaf Ventures, and the company aims to establish Inara Foods as a leading snack brand across Tamil Nadu, with plans to expand its presence across India in the future.

IRDAI kick starts consultation for Public Insurance Registry

The Insurance Regulatory and Development Authority of India (IRDAI) released a consultation paper for the Public Insurance Registry on Tuesday, stating that the PIR is proposed as a population-scale, interoperable and non-exclusionary digital public infrastructure (DPI). The objectives of the PIR are to facilitate growth and inclusion, building trust and transparency, and promoting affordability and financial sustainability. It is a significant step towards building a more connected, transparent, efficient and resilient insurance ecosystem, with trusted information serving as a foundation for better protection, inclusion and public value, the regulator said. The proposal, in line with the objectives of the Saksham Bharat Abhiyan Act, 2020, drives inclusion from the success and lessons from DPIs in other sectors of Indian economy. It is intended to enable technology, governance and market participation to work together towards wider and deeper financial inclusion.

PV wholesales surge in Aug. as Maruti, Tata, M&M drive double-digit growth

Lalatesh Mishra
MUMBAI

India's passenger vehicle (PV) market maintained a strong growth trajectory in August with major auto-makers reporting robust year-on-year (YoY) gains amid sustained local demand. Wholesales were estimated at about 4.5 lakh units for the month, and sector industry officials.

Market leader Maruti Suzuki India Ltd. led the market with total wholesales of 2,19,220 units, up 21.3%. Domestic wholesales jumped 24.2%, offsetting a 7% dip in exports to 33,844 units as shipments were affected by the West Asia conflict. Sales in other OEMs fell 48% to 5,208.



Maruti Suzuki cars are seen parked inside the company factory at Manesar.

Maruti said it crossed the one-million unit mark in the first five months of FY27 on higher output and strong demand. "We have a booking backlog of 1.6 lakh vehicles. Our SUV share in our entire portfolio has risen to 36% from 12% five years ago," said Partho Banerjee, senior executive officer, sales and marketing, Maruti Suzuki India.

Tata Motors Passenger Vehicles Ltd. posted a 50% rise in total wholesales to 67,783 units.

Mahindra & Mahindra reported overall auto sales of 1,07,618 units, including exports, a 42% increase. "Demand continues to be strong across our portfolio, with the updated Scorpio N and BE 6 SPORT. The TFC (total fleet cost) per unit response from customers," said Vishnu R., president, automotive business, M&M.

Hyundai Motor India Ltd. QIMIL wholesales of 65,798 units showed an 8.8% growth. Domestic

sales rose 23.6% to 54,396 while exports slid to 11,400 from more than 16,000 a year earlier on West Asia issues.

"We are optimistic that export demand will continue to be strong in the coming months as the geopolitical situation improves," said Tarun Tiagi, MD & CEO, IIMIL.

Kia India recorded one of the strongest growth rates among major PV makers with dispatches rising 48% to 29,042 units. "We saw a surge in demand for MG Motor India as it sustained growth momentum with a 14% rise in sales to 7,508 units. It said demand was strong across both internal combustion engine and new energy vehicle (NEV) portfolio.

UPI transaction volumes touch an all-time high of 24.51 billion in August

Deeksha Triast of India
NEW DELHI

Homegrown Unified Payments Interface (UPI) processed a record 24.51 billion transactions worth ₹28.8 lakh crore in August, primarily fuelled by Raksha Bandhan, according to data released by the National Payments Corporation of India (NPCI).

The UPI transactions in value terms were ₹28.8 lakh crore, near a record high of ₹28.9 lakh crore in May and July 2020.

As per the data released on Tuesday, UPI transactions in volume terms

the previous month. The volume was 22.72 billion in June and 20.2 billion in May of this year.

The value of transactions was ₹28.82 lakh crore in August, up from ₹24.88 lakh crore in the same month a year ago, registering 20% annual growth. At the same time, UPI volume rose by 22% on an annual basis to 24.51 billion in August as against 49.63 billion in the same month last year, according to NPCI.

NPCI, an initiative of the Reserve Bank of India (RBI) and the Indian Banks Association, is an umbrella

However, stronger services earnings and higher remittance receipts provided some cushion

declined to \$10.3 billion in Q1 FY27 from \$12.1 billion in the year-ago quarter, mainly reflecting lower investment income payments, the RBI said.

On the financial account, net foreign direct investment (FDI) inflows rose to \$6.1 billion in Q1 FY27 from \$5.2 billion in Q1 FY26.

Foreign portfolio investment (FPI) inflows recorded a net outflow of \$9.6 billion during the quarter, reversing a net inflow of \$1.6 billion in the corresponding period last year. Net inflows into non-resident deposits stood at \$2.4 billion, lower than the

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GST revenue grows 14.8% in Aug. to nearly ₹2 lakh crore

Official data show revenue from imports grew 29%, whereas revenue from domestic transactions grew in the single digits; net collections grew a relatively lower 8.3% on higher refunds given out

T.C.A. Sharad Bachavan
NEW DELHI

Gross Goods and Services Tax (GST) collections grew nearly 18% to about ₹2 lakh crore in August, official data released on Tuesday showed. Net collections, however, grew a relatively lower 8.3% on higher refunds being given out.

The Gross GST revenue stood at ₹1,99,893 crore in August 2020, reflecting the business activity of July. The data also shows that the collections for August last year were revised downward from the originally reported ₹1.86 lakh crore to ₹1.74 lakh crore. As a result, the growth in gross collections in July 2020 now stands at 14.8%. Had the July 2020 figure not been revised, growth



The sharp 72.6% surge in domestic refunds driven by inverted duty structures signals an imbalance, says an analyst.

in gross GST collections in August 2020 would have been 7%. Within the data, tax analysts have also pointed out the continued robust growth in revenue from imports as opposed to the slower growth in revenue from domestic transactions.

surged 29%, indicating that trade-linked activity continues to make a disproportionate higher contribution to revenue buoyancy. "There, also, pointed out that the sharp increase in refunds, which grew nearly 68% overall in August 2020, also pointed to structural issues that the GST Council should take note of in its next meeting scheduled on September 12."

"The sharp 72.6% surge in domestic refunds, driven by inverted duty structures, signals a structural issue that warrants urgent redressal," Vivek Jain, Partner at Tax Consultancy Advisory Services LLP said. "The Hon'ble GST Council should take note of these anomalies in its forthcoming meeting to ensure that the tax framework supports import-export competitiveness."

LPG consumption declines 16% in Aug.

Santanu Ghosh
NEW DELHI

India's LPG consumption declined about 16.2% in August from a year earlier, according to provisional government data, as growing shift toward piped natural gas (PNG) weighed on demand for cooking fuel.

Meanwhile, petrol and diesel consumption rose 7.9% and 6.8%, respectively, year-on-year (YoY) in August. The increase in diesel demand was driven by greater use of irrigation equipment amid below-normal monsoon, while higher mobility and transportation needs also supported fuel consumption.

Consumption of LPG in August slipped to 2.424 million metric tonnes (MMT), according to provisional government data. Speaking to *The Hindu*, Prashant Vaidya, senior VP at ICRA, said persistent concerns over the availability of the bottled hydrocarbon gas coincided with



Consumption of LPG in August slipped to 2.424 MMT

a sharp rise in PNG connections, including among industrial consumers.

"Some industrial LPG consumers shifted to PNG and found the supply was reliable as (constant) availability-related issues persist for LPG," he said, attributing the increase to a rise in industrial PNG consumption.

Data from the Petroleum and Natural Gas Regulatory Board showed PNG connections rose 30% between April and June this year to 4.61 lakh, supported by "strong growth" across segments.

'Premium' offering

Machine made: A Shuang robot makes a B5323D ice cream for a customer at a Dairy Queen store in Shanghai on Tuesday.

'FII tax cuts same as Centre funding their under-performance'

Ashokamithran T.
MUMBAI

Downfalling stock market returns in Indian indices, especially for foreign institutional investors (FII) should not deter the government to fund the policy changes, said Harindra Kumar, MD-CEO, Elara Capital.

Speaking to *The Hindu*, he said probing for tax cuts for FII is "asking the government to fund the under-performance".

"The FII amount is over the cost and rises in relation. They should make



Harindra Kumar

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'CIE scheme to boost local making, cut import dependence'

The Hindu Bureau
NEW DELHI

The Construction and Infrastructure Equipment (CIE) scheme announced in Union Budget 2020-21 will boost local manufacturing, boost local supply chain and cut excessive dependence on imports, Union Heavy Industries Minister H.R. Kumaraswamy said at an event here.

The scheme's modalities are yet to be finalised. While Union Finance Minister Nirmala Sitharaman in her budget speech on

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GST revenue grows 14.8% in Aug. to nearly ₹2 lakh crore

Official data show revenue from imports grew 29%, whereas revenue from domestic transactions grew in the single digits; net collections grew a relatively lower 8.3% on higher refunds given out

T.C.A. Sharad Raghavan
NEW DELHI

Gross Goods and Services Tax (GST) collections grew nearly 15% to about ₹2 lakh crore in August, official data released on Tuesday showed. Net collections, however, grew a relatively lower 8.3% on higher refunds being given out.

The Gross GST revenue stood at ₹1,99,853 crore in August 2026, reflecting the business activity of July.

The data also shows that the collections for August last year were revised downward from the originally reported ₹1.86 lakh crore to ₹1.74 lakh crore. As a result, the growth in gross collections in July 2026 now stands at 14.8%.

Had the July 2025 figure not been revised, growth



The sharp 72.6% surge in domestic refunds driven by inverted duty structures signals an imbalance, says an analyst. GETTYIMAGES/ISTOCK

in gross GST collections in August 2026 would have been 7%.

Within the data, tax analysts have also pointed out the continued robust growth in revenues from imports as opposed to the slower growth in revenue from domestic transactions.

“The quality of collections warrants closer attention,” Manoj Mishra, Partner and Tax Controversy Management Leader at Grant Thornton Bharat said. “While gross GST revenue expanded by 14.8% year-on-year, domestic collections grew 9.3%, whereas import-related GST

surged 29%, indicating that trade-linked activity continues to make a disproportionately higher contribution to revenue buoyancy.”

They also pointed out that the sharp increase in refunds, which grew nearly 68% overall in August 2026, also pointed to structural issues that the GST Council should take note of in its next meeting scheduled on September 12.

“The sharp 72.6% surge in domestic refunds, driven by inverted duty structures, signals a structural imbalance that warrants urgent redressal,” Vivek Jalan, Partner at Tax Connect Advisory Services LLP said. “The Hon’ble GST Council may address these anomalies in its forthcoming meeting to ensure that the tax framework supports competitiveness.”

Indicator	August 2026
Gross GST collection	₹1,99,853 crore
Gross YoY growth	14.8%
Domestic GST revenue growth	9.3%
Import-related GST growth	29%
Net GST collection growth	8.3%
Overall refunds growth	~68%
Domestic refunds growth	~72.6%
Major concern	Inverted Duty Structure

Parameter	English	हिंदी
Introduced	1 July 2017	1 जुलाई 2017
Amendment	101st Amendment, 2016	101वाँ संविधान संशोधन
Nature	Indirect tax	अप्रत्यक्ष कर
Principle	Destination-based tax	गंतव्य आधारित कर
Taxable event	Supply	आपूर्ति
Article 246A	GST legislative powers	GST पर कानून बनाने की शक्ति
Article 269A	Inter-State GST	अंतर्राज्यीय GST
Article 279A	GST Council	GST परिषद
Council Chairperson	Union Finance Minister	केंद्रीय वित्त मंत्री
GST Network	IT backbone	तकनीकी प्लेटफॉर्म

5. Why did GST collection grow 14.8%?

Several factors can contribute:



Factor	Impact
Economic activity	More transactions → higher tax
Imports	29% revenue growth
Formalisation	More transactions within tax system
E-invoicing	Better compliance
E-way bills	Transaction tracking
Digital payments	Greater traceability
Data analytics	Detection of mismatches/evasion
Inflation/value effect	Higher nominal transaction values can increase collections

But remember:

Higher GST collection ≠ automatically 14.8% higher real economic growth.

GST is collected on **nominal taxable transactions**, so inflation, tax rates, compliance and imports also affect revenue.

Why are GST Refunds Given?

Refunds may arise due to:

- exports/zero-rated supplies
- excess tax payment
- accumulated Input Tax Credit
- inverted duty structure
- certain deemed exports
- finalisation of provisional assessments

Refunds themselves are **not necessarily bad**. Timely legitimate refunds improve business cash flows.

The concern arises when unusually large refunds indicate **structural tax-design problems**.

Normal structure

Tax on Inputs $\leq$ Tax on Final Product

Inverted Duty Structure

GST rate on INPUTS $>$ GST rate on OUTPUT

Example:

Suppose:

Input GST = **18%**

Final product GST = **5%**

A manufacturer pays high GST while purchasing inputs but collects a lower amount of GST while selling the final product.

Result:

Unused Input Tax Credit accumulates → Refund claims rise

Manufacturer purchases inputs worth ₹100.

Input GST @18%:

₹18 ITC

Final product sold for ₹150.

Output GST @5%:

₹7.50

Available ITC = ₹18

Output liability = ₹7.50

Excess ITC:

₹10.50

This illustrates why an inverted duty structure can create accumulated credit/refund pressure.

Input Tax Credit (ITC) — Core GST Concept

Suppose:

Manufacturer pays GST on raw material = ₹18

GST payable on final product = ₹28

Then:

Net GST liability = ₹28 – ₹18 = ₹10

The ₹18 is:

Input Tax Credit

Why ITC?

Without ITC:

Tax on tax → Cascading effect

With ITC:

Value addition is effectively taxed through the chain.

Item	Position
Alcohol for human consumption	Outside GST
Petroleum crude	GST levy deferred
Petrol	GST levy deferred
Diesel	GST levy deferred
ATF	GST levy deferred
Natural gas	GST levy deferred
Electricity	Outside regular GST levy

GST Council — Article 279A ★ ★ ★

The President constitutes the GST Council under Article 279A.

Member	Position
Union Finance Minister	Chairperson
Union Minister of State for Finance/Revenue	Member
State Finance/Taxation Ministers or nominated Ministers	Members

Are GST Council Recommendations Binding?

Important Supreme Court case:

Union of India v. Mohit Minerals Pvt. Ltd. (2022)

The Supreme Court held that GST Council recommendations are not binding on the Union and States in the manner of legislation; they have persuasive value within the constitutional scheme.

Important Constitutional Articles

Easy memory

246A → Power

269A → Inter-State

279A → Council

Article	Provision
246A	Special provision regarding GST
269A	GST on inter-State trade/commerce
279A	GST Council
366(12A)	Definition of GST

Year	Development
2000	Empowered Committee discussions on GST
2006	GST implementation target discussed in Union Budget
2016	101st Constitutional Amendment
2017	GST launched on 1 July
2022	Mohit Minerals judgment
2026	GST completes more than nine years

Consider the following statements regarding GST:

1. GST is a destination-based indirect tax.
2. The GST Council is a constitutional body constituted under Article 279A.
3. The Union government's vote carries one-third weight in GST Council voting.
4. The Supreme Court has held that GST Council recommendations are binding on Parliament and State legislatures.
5. Exports are treated as zero-rated supplies under GST.

Which statements are correct?

- A. 1, 2 and 3 only**
- B. 1, 2, 3 and 5 only**
- C. 2, 3, 4 and 5 only**
- D. 1, 2, 3, 4 and 5**

AVM Shakti Sharma scripts history as highest-ranking woman IAF officer

1st woman officer (non-medical) in the armed forces to attain the rank of Air Vice Marshal

Amrita Nayak Dutta
New Delhi, September 1

AIR VICE-MARSHAL Shakti Sharma has made history as the first woman officer (non-medical) in the Indian defence forces to achieve the rank of Air Vice Marshal (or its equivalent).

She is the first woman officer in the Indian Armed Forces to break this glass ceiling and reach such a milestone. In the Army and Navy, women officers so far have reached the rank of Colonel and equivalent. On Tuesday, AVM Sharma assumed charge as Assistant Chief of the Air Staff



Air Vice Marshal Shakti Sharma with Vice Chief of the Air Staff Air Marshal Ashutosh Dixit in New Delhi on Tuesday. PTI

(Education) at Air Headquarters, the Ministry of Defence said in a statement, adding that this landmark achievement marks a new chapter in the journey of women officers in the defence forces.

Commissioned into the Education Branch of the IAF on June 18, 1994, the senior officer has served across various training establishments, field stations,

command headquarters and Air Headquarters in her over three decades of distinguished service.

The Ministry of Defence statement noted that throughout her career, AVM Sharma has spearheaded key institutional initiatives, including establishing the IAF Chairs of Excellence at IIT-Kanpur and Pune University to drive aca-

demic and strategic defence collaboration. She is also the first woman officer from the Tri-Services to command a Sainik School, serving as Principal of Sainik School, Kapurthala.

One of the key reasons why a woman officer could achieve this feat is attributed to the IAF officially granting Permanent Commission status to women officers in 2010. Since then, the IAF has streamlined opportunities for their promotion and career development, including their participation in career courses.

The Army and Navy started granting Permanent Commission to women officers in select arms/services and branches in 2008. However, that was extended to other branches in 2020 after the top court's intervention. The fact that only one woman officer (non-medical) has attained the rank of AVM reflects the highly competitive nature of career advancement in the Armed Forces.

Key fact	Details
Officer	Air Vice Marshal Shakti Sharma
Service	Indian Air Force (IAF)
Branch	Education Branch
Commissioned	18 June 1994
Historic achievement	First woman non-medical officer in Indian Armed Forces to reach AVM/equivalent rank
New appointment	Assistant Chief of the Air Staff (Education), Air Headquarters
Service	32+ years
Other first	First woman from the three Services to command a Sainik School
Sainik School	Sainik School Kapurthala
Previous role there	Principal

2. Why is this achievement historically important?

Until this milestone, according to the report, women officers outside the medical stream had not reached this level in India's Armed Forces.

Rank level

Air Vice Marshal = Two-Star Rank ★★

Indian Army

Indian Navy

Indian Air Force

Major General

Rear Admiral

Air Vice Marshal



Therefore:

AVM Shakti Sharma → first non-medical woman officer across the three Services to reach two-star rank/equivalent.

Broad functions	Examples
Combat	Fighter operations
Technical	Engineering/maintenance
Logistics	Supply and operational support
Administration	Personnel/organisation
Education	Training and professional education
Meteorology	Weather support
Medical	Armed Forces Medical Services

Level	Indian Army	Indian Navy	Indian Air Force
★★★★	General	Admiral	Air Chief Marshal
★★★	Lieutenant General	Vice Admiral	Air Marshal
★★	Major General	Rear Admiral	Air Vice Marshal
★	Brigadier	Commodore	Air Commodore
—	Colonel	Captain	Group Captain
—	Lieutenant Colonel	Commander	Wing Commander
—	Major	Lieutenant Commander	Squadron Leader
—	Captain	Lieutenant	Flight Lieutenant
—	Lieutenant	Sub Lieutenant	Flying Officer

Career parameter	Details
Commissioned into IAF	1994
Branch	Education
Training establishments	Served in various institutions
Field stations	Served
Command Headquarters	Served
Air Headquarters	Served
Current position	Assistant Chief of Air Staff (Education)
Major contribution	Defence education and institutional development
Career span	More than three decades

Parameter	Fact
First Sainik Schools	1961
Administrative framework	Ministry of Defence
Governing body	Sainik Schools Society
Chairperson of Society	Defence Minister
Major objective	Prepare students for NDA and develop leadership
Recent major reform	Girls admitted to Sainik Schools

Year/Period	Development
1992	Women began being inducted as officers in several non-medical branches through the Women Special Entry Scheme
1994	Shakti Sharma commissioned in IAF Education Branch
2008	Army and Navy began granting Permanent Commission to women in selected branches/services
2010	IAF began granting Permanent Commission to women officers in specified branches
2015	Government approved induction of women into IAF fighter stream on experimental basis
2016	First batch of women fighter pilots commissioned
2020	Landmark SC judgment expanded Permanent Commission opportunities for women in Army
2021	Supreme Court opened NDA examination to women
2022	First women cadets entered NDA
2023	Women officers entered additional command opportunities in Army
2026	Shakti Sharma becomes first non-medical woman officer to reach AVM/equivalent rank

14. First Women Fighter Pilots of India

In 2016, the first women fighter pilots commissioned into the IAF included:

- Avani Chaturvedi
- Bhawana Kanth
- Mohana Singh

Prelims Connection

Person	Known for
Avani Chaturvedi	Among first women fighter pilots
Bhawana Kanth	Among first women fighter pilots
Mohana Singh	Among first women fighter pilots
Shakti Sharma	First non-medical woman to reach AVM/equivalent

Consider the following statements:

- 1. Air Vice Marshal is equivalent to Major General in the Army and Rear Admiral in the Navy.**
- 2. Shakti Sharma is the first woman from any branch whatsoever to attain a two-star or higher rank in India's Armed Forces.**
- 3. Article 33 empowers Parliament to restrict certain Fundamental Rights of members of the Armed Forces.**
- 4. Sainik Schools function under the institutional framework of the Ministry of Defence.**

Which of the statements are correct?

- A. 1 and 2 only**
- B. 1, 3 and 4 only**
- C. 2, 3 and 4 only**
- D. 1, 2, 3 and 4**



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14 SEPT

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Word of the day

Lacuna:

a blank gap or missing part

Synonyms: shortage, lack, deficiency, paucity, absence, scarcity

Usage: *There is a lacuna in the report that needs to be addressed.*

Pronunciation: newsth.live/lacuna

International Phonetic Alphabet: /ləkju:nə/

Thank you 🙏

