Anivesh
Legal Consultants

Indirect Tax Updates From 16th October 2025 to 31st October 2025

Index

October 2025 GST Collections

GST Collections	Oct'24 (Rs. in Crores)	Oct'25 (Rs. in Crores)	% Growth (Rs. in Crores)
Gross domestic revenue	1,42,251	1,45,052	2.0%
Less: Refund – domestic	10,484	13,260	26.5%
Net Domestic Revenue	**1,31,766**	**1,31,792**	**0.0%**
Gross Import Revenue	45,096	50,884	12.84%
Less: Refund – Imports	8,808	13,675	55.3%
Net Customs Revenue	**36,288**	**37,210**	**2.5%**

Top 5 gainers

Top 5 losers

State/ UT	Growth (+)	State/UT	Growth (-)
Nagaland	46%	Puducherry	-24%
Arunachal Pradesh	44%	Himachal Pradesh	-17%
Lakshwadeep	39%	Jharkhand	-15%
Ladakh	39%	Uttarakhand	-13%
Andaman & Nicobar Islands	30%	Jammu & Kashmir Andhra Pradesh	-9%

Important Case Laws

1. <u>Diganta Kumar Deka vs. The State of Assam [Gauhati HC: WP(C)/5937/2025]</u>

Summary of SCN in Form GST DRC-01 cannot be considered as proper SCN

The issue was whether summary of SCN issued in Form GST DRC-01 can be considered a valid SCN under Section 73 of the CGST Act, 2017?

The Hon'ble Gauhati High Court held that summary of SCN in Form GST DRC-01 is only a supplementary document and cannot be considered as SCN as required under Section 73(1) of the CGST Act. Further, it has been observed that unsigned attachments to DRC-01 and DRC-07 have no legal validity. Also, it has been observed that right to personal hearing is mandatory when an adverse order is proposed even if taxpayer does not request it. Passing order without proper SCN and without hearing amounts to violation of natural justice. Accordingly, Impugned order in DRC-07 was set aside and Department allowed to begin fresh proceedings under Section 73 of the CGST Act.

<u>Anivesh (ALC) Comments</u>: This ruling reinforces that Proper SCN is mandatory, Digital authentication is compulsory, hearing cannot be skipped and summary of SCN in Form GST DRC-01 is not a valid SCN.

Important Case Laws

2. Ajanta Pharma Ltd vs. UOI [Gujarat HC: R/SCA No. 6833 of 2025]

SEZ unit eligible to claim refund of unutilized ITC of IGST distributed by ISD

The Petitioner, being an SEZ unit, receives input services which are proportionately distributed by the ISD. The petitioner, being a zero-rated supplier, was unable to utilize the ITC lying in its Electronic Credit Ledger and hence filed refund applications under Section 54(3) of the CGST Act, 2017. The refund applications were initially allowed by the Department, but later set aside by the Appellate Authority. The issue was whether an SEZ unit is eligible for a refund of unutilized ITC of IGST distributed by an ISD under Section 54(3) of the CGST Act, 2017?

The Hon'ble Gujarat High Court applied the ratio in ***Britannia Industries Limited*** reaffirming that ISD, as defined under Section 2(61) of the CGST Act, is merely an office of the supplier that receives invoices and distributes the eligible input tax credit. Since the ISD only distributes credit and does not itself make outward supplies, it cannot file a refund application. Therefore, the SEZ unit is entitled to refund of unutilized IGST credit lying in its Electronic Credit Ledger. The Appellate Authority's order was quashed and the Department was directed to process the refund within three months.

Important Case Laws

3. **<u>Adarsh S/o Gautam Pimpare vs The State of Maharashtra [Bombay HC: WP No. 11135 of 2025]</u>**

GST returns are confidential documents and cannot be disclosed under RTI

Whether GST returns of third parties can be disclosed under the Right to Information (RTI) Act, 2005, or are protected from disclosure under Section 158 of the CGST Act, 2017 and Section 8(1)(j) of the RTI Act?

The Hon'ble Bombay High Court relied on ***Central Public Information Officer, SC v. Subhash Chandra Agarwal***, which held that third-party information requires notice under Section 11 and is prima facie confidential. Also, Section 8(1)(j) of the RTI Act protects personal information with no relation to public activity or interest, unless larger public interest justifies disclosure. Section 158(1) of the CGST Act bars disclosure of GST returns or documents except in situations listed in sub-section (3). GST laws, being a special and later law, overrides the general provisions of the RTI Act. Accordingly, it has been held that GST returns are confidential under Section 158 of the CGST Act and cannot be disclosed under RTI, unless covered by exceptions under Section 158(3) or justified by clear public interest. The Petitioner's allegations of fraud were unsubstantiated, and no larger public interest was established. Accordingly, writ petition was dismissed.

Important Case Laws

4. **Bharat Aluminum Co. Ltd vs. State of Chhattisgarh [Chhattisgarh HC] [WA No. 736 of 2025]**

ITC not allowed on Electricity consumed in employees' township

The Petitioner manufactures aluminium at Korba using captive power plants (540 MW & 1200 MW) run on imported coal (subject to Compensation Cess). Electricity generated was partly supplied to Petitioner's employee township. The Department rejected refund of ITC on coal attributable to electricity used in township.

The High Court relied on the judgement of Supreme Court in ***Maruti Suzuki Limited and Gujarat Narmada Fertilizers Company Limited*** wherein it was clearly held that that ITC is not admissible for electricity wheeled out or supplied externally, even if the excess electricity is used by related parties or for ancillary purposes. ITC is admissible only for inputs used for captive consumption within the factory.The electricity supplied to the township is a welfare-related activity, not integrally connected with the manufacturing or business operations of the appellant. Consequently, the appellant is not entitled to ITC.

Anivesh (ALC) Comments: This judgment reaffirms that Welfare or residential consumption (like employee townships) is not "in furtherance of business" for ITC purposes and also, reaffirms ITC is a statutory concession, not a vested right. However, CESTAT & HCs under erstwhile regime held that Cenvat credit is admissible for employee welfare expenses when these services are considered integral to the business operations or are a statutory obligation in light of judgements of Karnataka HC in case of ***CCE, Bangalore-III vs Stanzen Toyotetsu India*** and CESTAT, Chennai in case of ***ETA Travel Agency Pvt Ltd vs Commissioner of GST & CE.***

5. **Bombay Art vs. UOI [Gujarat HC] [R/SCA No. 16855 of 2024]**

Interest cannot be recovered under GST without issuance of Form GST DRC-01D

The issue involved was whether the Department can initiate recovery proceedings under Section 79 of the GST Act for the short payment of interest without first issuing an intimation in Form GST DRC-01D as per Rule 142B of the CGST Rules?

The Hon'ble Gujarat High Court held that the Department can recover the amount of interest under Section 50 of the CGST Act only after issuing an intimation in Form GST DRC-01D as per Rule 142B of the GST Rules. Such intimation will be treated as a notice for recovery, and the Petitioner will have an opportunity to file a reply before the recovery proceedings are being initiated under Section 79 of the CGST Act. Since, Department has not issued Form GST DRC-01D in instant case, notice issued by the Department was quashed.

Anivesh (ALC) Comments: This judgment protects taxpayers from sudden bank account attachment or coercive recovery for interest dues.

Important Case Laws

6. **<u>National Association of Container Freight Station vs JC-Customs [Madras HC: WP No. 11222 of 2022]</u>**

Customs cannot direct Container Freight Stations not to collect GST on auction of uncleared cargo

The issue was whether the Customs Authorities has the jurisdiction to issue a public notice directing Container Freight Stations not to collect GST on the auction of uncleared cargo?

The Hon'ble Madras Court held that the public notice issued by the Customs Authorities is contrary to the provisions of the CGST Act and the Customs Act. The IGST paid on import & the GST on the subsequent sale through auction are separate and independent transactions. When the goods are sold through auction, the title gets transferred to the auction purchaser and the goods lose their character as imported goods. Therefore, the auction sale constitutes a supply of goods under the GST law, and the custodian is liable to collect GST from the successful bidder. Hence, Customs authorities is not empowered to have the jurisdiction to direct the Container Freight Stations regarding the levy and collection of GST as the same falls outside the domain of the Customs Act. Hence, the Public Notice issued by Custom Authorities is ultra vires and contrary to Sections 3, 7(1), and 9(1) of the CGST Act.

Important Case Laws

7. **VKG Packers vs. UOI [Karnataka HC: WP No. 100239 of 2024 (T-RES)]**

Notifications levying Compensation Cess on MRP instead of transaction value held as ultra vires of GST laws

The Petitioner challenged the validity of GST Compensation Cess Notifications dated March 31, 2023, and July 26, 2023, which required payment of Compensation Cess on Maximum Retail Price (MRP) instead of the transaction value for tobacco products and pan masala.

The Hon'ble Karnataka HC held that Compensation Cess must be levied on transaction value and not MRP as per GST laws. Section 8(2) of the Compensation Act clearly provides that where cess is chargeable on the value of supply, it must be determined as per Section 15 of the CGST Act i.e. transaction value. Therefore, valuation based on MRP contradicts both Section 8(2) of the Compensation Act and Section 15 of the CGST Act. Delegated legislation (notifications) cannot override or go beyond the parent statute. Hence, the notifications dated March 31, 2023, and July 26, 2023, are ultra vires the parent Acts and writ petition was allowed.

Important Case Laws

8. **<u>Principal Comm. of CGST&CE vs. Oriental Consultant Co. Ltd. [CESTAT Delhi: STA No. 50432 of 2019]</u>**

RCM is not applicable on manpower supply services where Indian company is not separate legal entity under Service tax laws

Whether manpower supply services provided by Oriental Consultants Co. Ltd., Japan (OC Japan) to its Indian Project Office (Respondent), thereby attracting service tax under RCM for the period July 1, 2012 to March 31, 2015?

The Hon'ble CESTAT, Delhi held that the Project Office and OC Japan are the same legal entity, not separate persons. A Project Office is not a separate person but merely an extension of the foreign company's business in India. Both are the same entity, and hence no service tax can be levied, as the transaction amounts to "service to self. Where a foreign company's Indian Project Office merely executes projects on behalf of the parent and is not a separate legal entity, any manpower or administrative support between them does not constitute a taxable service. Accordingly, the Appeal filed by Department was dismissed.

<u>Anivesh (ALC) Comments</u>: The CESTAT, Delhi reaffirmed that "service to self" cannot be taxed, distinguishing this scenario from Northern Operating Systems where independent entities were involved. However, it is important to note that provisions in GST laws are different from Service Tax laws as GST laws contains the concept of 'deemed distinct person' which was not present in Service Tax laws. Thus, this judgment may not be applicable under GST regime.

Important Case Laws

9. **<u>Kakinada Seaports Ltd vs. CCE&ST [CESTAT Hyderabad: STA No. 30386 of 2016]</u>**

Service tax is not leviable on Supply of electricity and water

The issue was whether supply of electricity and water by the appellant (a private port) is liable to Service Tax or eligible for exemption under Notification No. 31/2010-ST, despite the department treating the appellant as an "other port."

The Tribunal held that issue the was no longer res integra as it had already been decided in the appellant's own case in a previous order, wherein the Tribunal had held that the supply of electricity and water is not exigible to service tax as they are "goods" and not "services". The Department interpretation that exemption is unavailable to "other ports" is erroneous and far-fetched. Therefore, the impugned order passed by Appellate Authority was set aside and the appeal was allowed by the Court.

Important Case Laws

10. ITC Ltd vs. CGST&CE [CESTAT Chennai: Excise Appeal No. 40951 of 2017]

Reversal on Cenvat Credit not required when goods returned sold as scrap under Central Excise laws

Whether the Appellant was required to reverse CENVAT credit under Rule 16(2) of the Central Excise Rules, 2002 when duty-paid finished goods (paper products) were returned and subsequently sold as scrap after partial repair and rectification.

The CESTAT, Chennai held that the dismantling and salvaging returned goods is an integral part of the manufacturing process. The Petitioner had paid duty on scrap, and the allegation that no duty was paid was contradictory to the Show Cause Notice itself. When an issue involves interpretation where two views are possible, mere difference of opinion cannot amount to suppression. The Department's case was based solely on audit objection, not on deliberate concealment. The demand under Rule 16(2) was therefore time-barred, and cenvat credit reversal was not warranted.

Important Case Laws

11. CST-IV, Mumbai vs. Sachin Tendulkar [CESTAT Mumbai: STA No. 86880 of 2016]

Payments made to player for playing Cricket cannot be treated as ‘Business Support Services’.

The case arose from a SCN issued to Sachin Tendulkar, who played in the Indian Premier League (IPL) for a franchise of M/s Indiawin Sports Pvt. Ltd. (Mumbai Indians). The BCCI-IPL is a sub-committee of the Board of Control for Cricket in India (BCCI) that conducts the IPL tournament. The Department alleged that Sachin Tendulkar received income from the franchise for services classifiable under Business Support Service (BSS) but did not pay service tax for the period 2008–09 to 2011–12.

The CESTAT's ruling reaffirmed that playing cricket in the IPL is not a taxable activity under Business Support Service. Payments to IPL players are being made for playing cricket, and not for providing “business support services”. The 10% retention clause cannot independently be taxed as promotional consideration without clear legislative or valuation mechanism. The Tribunal noted the lack of a legal mechanism to separate the taxable and non-taxable services within a single contract, thus preventing the entire amount from being taxed. The CESTAT, Mumbai upheld the original decision that limited the taxable component to 10% of the contract amount and dismissed the Department's appeal, quashing the Rs. 1.23 crore service tax demand against Sachin Tendulkar.

Important Case Laws

12. **Healthware Pvt Ltd vs. CCE&ST, Hyderabad [CESTAT Hyderabad: STA No. 20380 of 2014]**

Merely placing equipment in customers premises does not constitute transfer of right to use

The issue was whether the arrangement between Healthware Pvt. Ltd. and Fortis Healthcare Ltd. (FHL) for providing laser medical equipment constitutes a "deemed sale" (transfer of right to use goods) or a "Supply of Tangible Goods (SOTG)" service under Section 65(105)(zzzzj) of the Finance Act, 1994.

The Hon'ble CESTAT Hyderabad held that merely placing equipment in a customer's premises does not constitute a transfer of right to use unless exclusive possession and control are transferred. Where the supplier retains control, maintenance, and operation even if VAT was paid, the activity remains taxable as a service under SOTG. Since the Appellant retained effective control and possession of the laser equipment and FHL never had exclusive legal possession or effective control of the laser machine. Accordingly, the arrangement constitute a Supply of Tangible Goods service and not to be deemed sale.

Anivesh (ALC) Comments: Even though in GST, all the activities are classified as 'services' pursuant to Schedule II of CGST Act, the distinction of 'transfer of right to use' is still relevant to determine HSN code of such services in certain cases.

GST Notifications

1. **<u>Notification No. 17/2025 – CT dated October 18, 2025</u>:** Due date of filing Form GSTR-3B for September 2025 (monthly filers) and for the July–September 2025 quarter (QRMP filers) extended till October 25, 2025.

2. **<u>Notification No. 18/2025 – CT dated October 31, 2025</u>:** Various amendment made in the CGST Rules, 2017 to be effective from November 1, 2025, details of which are as under:

   - **<u>Insertion of Rule 9A</u>** - Enables electronic grant of registration within 3 days through automated identification based on data analysis and risk parameters as per Rule 14A.
   - **<u>Insertion of Rule 14A</u>** – Introduces an option for taxpayers whose monthly output tax liability (towards registered persons) does not exceed Rs. 2.5 lakhs, to obtain simplified registration electronically. Mandatory aadhaar authentication is required for those opting under Rule 14A.
   - Further, New forms such as GST REG-32 (Application for Withdrawal) and GST REG-33 (Order of Withdrawal)—have been introduced, while Forms GST REG-01, REG-02, REG-03, REG-04, and REG-05 have been revised to align with the new registration and withdrawal provisions. Such changes also clarify verification processes, submission requirements, & application procedures on GST common portal.

GST Notifications

3. **<u>Notification No. 18/2025 – CT (Rate) & Notification No. 18/2025 – IT (Rate) dated October 24, 2025</u>:** Definition of 'Nominated Agency' has been updated. Specifically, the term 'Nominated Agency' will now mean entities listed in Lists 13, 14, and 15 appended to Table I of Customs Notification No. 45/2025-Customs, dated October 24, 2025. Such revision aligns the definition of Nominated Agency under the CGST Act with Customs Notifications for import of precious metals.

GST Circular

1. **<u>Circular No. 254/11/2025–GST dated 27.10.2025 - Clarification on assignment of proper officers:</u>**

- The following officers are assigned as proper officers for Sections 74A, 122 & Rule 142(1A):
  - ➢ Additional/Joint Commissioner of Central Tax
  - ➢ Deputy/Assistant Commissioner of Central Tax
  - ➢ Superintendent of Central Tax
- For tax demands under Section 74A, the Superintendent is limited to demands not exceeding Rs. 20 lakh (combined CGST/IGST), while the Deputy/Assistant Commissioner can handle cases up to Rs. 2 crore, and the Additional/Joint Commissioner has unlimited jurisdiction above Rs. 2 crore. Similar limits were set for penalties under Section 122.
- If SCN and subsequent statements cover multiple periods, officer is determined based on the highest tax amount across all periods.
- If additional tax in subsequent statement crosses previous officer's monetary limit, then earlier SCN to be made answerable to higher authority via corrigendum.
- Penalty amount is excluded for deciding monetary limit.

GST Advisory

1. **<u>Advisory dated October 16, 2025 – FAQ's on GSTR-9/9C for FY 2024-25</u>:** Some of the important FAQ's covered by the advisory are summarized below:

- GSTR-9/9C for FY 2024-25 will be enabled only after filing all GSTR-1 and GSTR-3B for that FY. If any return is pending, GSTR-9 will not be enabled.
- GSTR-9 draws data from GSTR-1/1A/IFF, GSTR-2B and GSTR-3B.
- Table 8A includes inward supplies of FY 2024-25 reflected in GSTR-2B (including those appearing up to October 2025).
- Actions taken on IMS do not directly affect GSTR-9, but accepted/deemed accepted records flow to GSTR-2B and hence impact Table 8A. From FY 2024-25, details added/amended in GSTR-1A will also be included in Tables 4 & 5 of GSTR-9.
- New Table 6A1: Captures ITC of preceding FY (2023-24) availed in FY 2024-25 (excluding ITC reclaimed under Rule 37/37A).
- Claims, reversals, and reclaims must be shown separately: Claim → 6B, Reversal → 7 (A–H as applicable), Reclaim → 6H
- Treated as ITC of the year in which it is reclaimed (reported in 6H).
- Includes only ITC missed in current FY and first claimed in next FY within the permissible time. Does not include ITC that was claimed, reversed, and later reclaimed - those go to Table 13.

GST Advisory

- New Table 8H1 introduced for IGST on imports paid in FY 2024-25 but ITC claimed in FY 2025-26.
- From FY 2024-25, Table 8B will populate only from Table 6B (not from 6H) to avoid mismatches in 8D.
- **Table 8C** - Includes only ITC missed in current FY and first claimed in next FY within the permissible time. Does not include ITC that was claimed, reversed, and later reclaimed - those go to Table 13.
- New downloadable Excel ("Table 12 of GSTR-1/1A HSN details") provided for easy reporting.
- Checkbox removed from Tables 17 & 18 as the concessional rate no longer applies.
- Auto-populated from net liability in GSTR-3B (ignoring negative values). Editable by taxpayer.
- Late Fee (Sec 47(2)) applicable on delay in filing complete annual return (includes both 9 & 9C).
- New Table 17 added in GSTR-9C for "Late Fee Payable and Paid".
- System auto-calculates delay separately for GSTR-9 and GSTR-9C based on filing dates.

2. **<u>Advisory dated October 17, 2025 – Introduction of "Pending" option for Credit Notes and declaration of reversal amount in IMS</u>:**

- A new facility has been introduced in the IMS wherein the taxpayers are now allowed to keep the action for the credit notes as 'Pending' for one tax period.
- The IMS functionality now provides the flexibility to enable taxpayers to modify their ITC reversal upon acceptance of such credit note.
- Earlier, on accepting a Credit Note, full ITC reversal happened by default. Now recipient gets 3 choices while accepting CN/related amendments – Yes, No and Partial Reversal by entering relevant amount.
- Recipients can now add remarks while marking a document as Rejected or Pending. For partial or no reversal, remarks are mandatory.
- Pending can be kept only for 1 tax period.
- After this period, Pending will auto-disable → taxpayer must Accept or Reject. If no action is taken → Deemed Accepted.
- New features apply from tax period October 2025 onwards.

GST Advisory

3. **Advisory dated October 29, 2025 - Advisory to file pending returns before expiry of three years:** Returns with due dates three years or more prior to this will be barred from filing on the portal, details of which are as under:

GST Forms	Barred Period (w.e.f. 01.12.2025)
GSTR-1/IFF	October-2022
GSTR-1Q	July-Sep 2022
GSTR-3B/M	October-2022
GSTR-3BQ	July-Sep 2022
GSTR-4	FY 2021-22
GSTR-5	October-2022
GSTR-6	October-2022
GSTR-7	October-2022
GSTR-8	October-2022
GSTR-9/9C	FY 2020-21

Anivesh (ALC) Comments: Taxpayers are strongly advised to reconcile and file all pending GST returns immediately, before the restriction takes effect.

4. **Advisory dated October 30, 2025 – Introduction of Import of Goods details in IMS:**

- A new section for "Import of Goods" has been introduced in IMS wherein the Bill of Entry (BoE) filed by the taxpayer for import of goods including import from SEZ, will be made available in the IMS for taking allowed action on individual BoE. This functionality will be available from Oct-2025 period onwards.
- Taxpayer must recompute GSTR-2B after any change in action post-14th of month.
- Displays Bills of Entry (BoE) for imports (including from SEZ) in IMS for taxpayers to take action
- Taxpayers can accept or keep BoE pending; if no action is taken, it is deemed accepted.
- Categories in IMS - IMPG: Import from overseas (original BoE), IMPG (Amendments): Value/GSTIN amendments in BoE from overseas, IMPGSEZ: Import from SEZ (original BoE) and IMPGSEZA (Amendments) and Amendments to SEZ BoEs (value/GSTIN).
- If GSTIN in BoE changes, ITC reversal is required from the previous GSTIN (G1). New GSTIN (**G2**) becomes eligible for ITC. G1 can declare partial or zero reversal if ITC already reversed earlier. Treatment of BoE with GSTIN Amendments. New GSTIN (G2) becomes eligible for ITC.

Anivesh (ALC) Comments: Bills of Entry for imports into the Invoice Management System (IMS), allowing recipients to manage import-related ITC through accept/pending actions. It also formalizes how GSTIN or value amendments in BoE are handled ensuring proper ITC reversal and credit transfer between old and new GSTINs, with corresponding updates in GSTR-2B/2A.

Customs Notifications

1. **<u>Notification No. 44/2025-Customs dated October 24, 2025</u>:** Amendments to existing customs exemption notifications, with the objective of aligning them with the new Notification No. 45/2025–Customs dated October 24, 2025 effective from November 1, 2025, which consolidates updated tariff and exemption schedules.

2. **<u>Notification No. 45/2025-Customs dated October 24, 2025</u>:** Consolidates and supersedes multiple earlier customs exemption notifications (from year 1957 to 2025) to create a unified structure of customs duty exemptions and concessional rates across various goods w.e.f. November 1, 2025. It replaces over 30 previous notifications, including key ones such as 50/2017-Customs, 86/2017-Customs, 1/2025-Customs, and others.

3. **<u>Notification No. 46/2025-Customs dated October 29, 2025</u>:** Import of yellow peas [HS 0713 10 10] to now attract BCD @ 10% and Agriculture Infrastructure and Development Cess (AIDC) @ 20%, provided that the consignment's Bill of Lading is dated November 1, 2025 or later. Import with Bills of Lading issued before November 1, 2025 are not covered under this notification.

4. **<u>Notification No. 47/2025-Customs dated October 29, 2025</u>**: Notification No. 64/2023-Customs dated December 7, 2023 amended to modify validity period of nil import make nil duty concession to import of yellow peas [HS 0713 10 10]. Benefit of zero customs duty on imports of Yellow Peas to be applicable only to consignments covered by Bills of Lading issued on or before October 31, 2025, instead of the earlier cut-off date of March 31, 2026.

Customs Notifications

5. **<u>Notification No. 30/2025-Customs (ADD) dated October 27, 2025</u>:** Anti-dumping Duty (ADD) imposed at rate equal to amount of US dollar 1,296/- per MT instead of US dollar 1,018 per MT on import of ‘untreated fumed silica’ from China PR produced by M/s Shandong Dongyue Silicone Material Co. Limited w.e.f. October 27, 2025.

6. **<u>Notification No. 66/2025-Customs (N.T.) dated October 23, 2025</u>:** ‘Malur, Kolar District’ designated as a new Customs Station for unloading of imported goods and loading of exported goods.

7. **<u>Notification No. 67/2025-Customs (N.T.) dated October 27, 2025</u>:** Rate of Duty Drawback revised and increased for specified gold and silver jewellery/articles.

8. **<u>Notification No. 68/2025-Customs (N.T.) dated October 30, 2025</u>:** It amends the earlier Notification No. 26/2022-Customs (N.T.) to insert ‘Section 18A’ into the table which designates officers (specifically, the Deputy Commissioner or Assistant Commissioner of Customs) as the ‘proper officer’ to perform duties related to the provisional assessment of duty and the new Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.

Customs Notifications

9. **Notification No. 69/2025-Customs (N.T.) dated October 30, 2025:** Fee structure formalized for importers/exporters who wish to voluntarily correct errors or omissions in their customs documents (such as Bill of Entry or Shipping Bill) after the goods have been cleared by customs. A fee of Rs. 1,000 is made mandatory for every electronic application for revision filed through the common online portal.

10. **Notification No. 70/2025-Customs (N.T.) dated October 30, 2025:** Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025, to be effective from November 1, 2025 introduced, enabling importers and exporters to voluntarily correct errors or omissions in customs declarations such as Bills of Entry, Shipping Bills, or Export Bills, after goods have been cleared.

11. **Notification No. 72/2025-Customs (N.T.) dated October 31, 2025:** Tariff values on import of specified goods, including edible oils, brass scrap, areca nuts, gold, and silver, revised w.e.f. November 1, 2025.

Customs Notifications

12. **Notification No. 71/2025-Customs (N.T.) dated October 30, 2025:** Scope and limitations of the new mechanism provided for voluntary revision of Entries under Section 18A of the Customs Act, 1962. No revision of entries shall be permitted in cases where:

- Any benefit under an instrument-based scheme (notified under the Foreign Trade (Development and Regulation) Act, 1992); or
- Any benefit availed under a customs exemption notification issued under Section 25(1) of the Customs Act, 1962, or
- Any benefit under regulations made thereunder or under the Customs Tariff Act, 1975,

is already availed and requires reversal, if a separate procedure for such reversal is already prescribed in those specific notifications or regulations.

Anivesh (ALC) Comments: This notification excludes such benefit-linked transactions from the voluntary revision mechanism introduced under the new Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025. Importers/exporters cannot use the revision facility to undo or modify benefits claimed under FTP or other customs exemptions. It must follow the specific reversal process already provided.

Customs Circulars

1. **<u>Circular No. 26/2025-Customs dated October 31, 2025</u>:** Clarification and procedural guidance provided regarding the implementation of the Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025, notified vide Notification No. 70/2025-Customs (N.T.) Customs dated October 30, 2025. Key features are as under:

- New facility has been introduced under Section 18A, allowing importers/exporters to voluntarily correct errors or omissions in customs documents such as Bills of Entry, Shipping Bills, or Export Bills after clearance of goods. A mandatory fee of Rs. 1,000 per application applies (as notified under the Levy of Fees Regulations).
- Revisions must be made through an electronic application filed on the common online portal (ICEGATE). The application can be of two types - Revision of entries, or Revision cum refund (if it involves a refund claim under Section 27).
- The application is self-assessed once it is successfully submitted and an Acknowledgement Number is generated. If any additional customs duty or interest is payable, it must be voluntarily paid at the time of filing. Once accepted, a Revised Entry Reference is generated. Applications will be selected for verification based on risk parameters. The Proper Officer may request supporting documents or conduct a review. If discrepancies are found, a speaking order may be issued after following the principles of natural justice. In cases involving refunds, the acknowledgment date under the Customs Refund Application (Form) Regulations, 1995, will be the effective date for refund claims. Interest on delayed refunds will be computed under Section 27A.
- Facility cannot be used for reversal or modification of benefits availed under FTP schemes (e.g., Advance Authorization, EPCG, RoDTEP etc.), or Customs duty exemptions under Section 25(1), if separate procedures for reversal already exist.
- Importers/exporters must retain all revision records, acknowledgments, and related documents for five years from the date of revision.

2. **<u>Circular No. 27/2025-Customs dated October 31, 2025</u>:** Earlier, Circular No. 19/2025–Customs dated July 23, 2025 had extended the availability of the online application facility for the Manufacturing and Other Operations in Warehouse Regulations (MOOWR) Scheme on the Invest India portal up to October 31, 2025.

   The existing online application facility on the Invest India portal will continue to remain operational up to November 15, 2025. Its extension allows importers and exporters to submit applications under Section 58 (licensing of private warehouses), and Section 65 (manufacturing and other operations in bonded warehouses) of the Customs Act, 1962. Applications submitted through the Invest India portal will continue to be processed by the jurisdictional Principal Commissioners/Commissioners of Customs in line with existing laws and CBIC instructions.

Foreign Trade Policy Updates

1. **<u>Notification No. 46/2025-26 dated October 21, 2025</u>**: Import of Synthetic Knitted Fabrics under ITC (HS) Code 60053600 to remain "restricted" subject to MIP condition of USD 3.5/kg, except for fabrics falling within the 28 to 48 grams per square meter (GSM) range.

2. **<u>Policy Circular No. 06/2025-26 dated October 27, 2025</u>:** Vide Notification No. 34/2025-26 dated September 24, 2025, restriction was imposed on import of silver jewellery. Accordingly, it has been clarified that there is no restriction on import of Silver Jewellery by 100% EOUs and SEZ units and Imports of Silver Jewellery under Advance Authorization or Duty-Free Import Authorization schemes subject to specified restrictions.

3. **<u>Trade Notice No. 14/2025-26 dated October 27, 2025</u>:** Pilot Launch of Bharat Aayat Niryat Lab Setu, a new digital platform designed to create a single-window ecosystem for testing and inspection agencies across India to facilitate exports and imports. The system, accessible via the Trade Connect e-Platform, commenced its pilot phase on November 4, 2025, with the onboarding of agencies, initially focusing on those under the Tea, Coffee, and Rubber Boards. Starting November 11, 2025, exporters and importers will be able to seamlessly search, select, apply, track, and obtain digitally signed test reports and certifications for their commodities required at ports, using their existing DGFT login credentials.

Foreign Trade Policy Updates

4. **Trade Notice No. 15/2025-26 dated October 29, 2025**: "Source from India" service of Trade Connect e-Platform was rolled out for all status holders exporters. From November 1, 2025, such facility will be available to any exporter with a valid, non-delisted IEC and at least $100,000 export realization in any of the last three years (verified via e-BRC). Eligible exporters will automatically be able to create a microsite to showcase their offerings.

5. **Trade Notice No. 16/2025-26 dated October 29, 2025**: Provisional Tariff Rate Quota (TRQ) allocations for the import of Gold Bullion stands cancelled under the India-UAE CEPA for the FY 2025-26. It instructs applicants to apply for a refund of their application fees on the DGFT website, providing the file number of their closed application and a validated bank account. New procedure for fresh TRQ applications will be announced in a separate trade notice.

6. **Trade Notice No. 17/2025-26 dated October 31, 2025**: Feedback of Stakeholders required on a draft single application format for SCOMET export authorizations, aiming to streamline the current various forms into one. This action is pursuant to the Handbook of Procedures 2023 and the Foreign Trade Policy 2023, requiring feedback submission within 30 days via email.

Foreign Trade Policy Updates

7. **<u>Public Notice No. 27/2025-26 dated October 22, 2025</u>**: Reinstatement and amendment of Standard Input Output Norms (SION) for export of hot-dipped galvanized tension, gate, and truss rods.

8. **<u>Public Notice No. 28/2025-26 dated October 23, 2025</u>**: Requirement for export obligation to be fulfilled within 120 days from the date of import for each consignment against Advance Authorisation. However, the export obligation period for these specific goods will now be 180 days from the date of import of findings, mountings made of gold, platinum, and silver, and export of jewellery. No further extension in the export obligation period will be allowed. Furthermore, the amendment explicitly states that an Advance Authorisation holder may also import gold as replenishment after the completion of exports.

9. **<u>Public Notice No. 29/2025-26 dated October 28, 2025</u>**: HBP 2023 amended to include the India-EFTA TEPA under the list of FTAs and introduced a new provision allowing exporters to self-declare Certificates of Origin under this agreement. Such change simplifies the process for exporters trading with EFTA countries by reducing administrative burdens and increasing the flexibility of obtaining a CoO.

Foreign Trade Policy Updates

11. **<u>Public Notice No. 31/2025-26 dated October 29, 2025</u>**: Procedure for allocating the Tariff Rate Quota (TRQ) amended for gold imports under the India-UAE Comprehensive Economic Partnership Agreement (CEPA). Key changes include mandating that applicants must be registered with the Bureau of Indian Standards (BIS) for hallmarking and have a valid GST registration and introducing a competitive online bidding process instead of the previous discretionary one.

12. **<u>Public Notice No. 30/2025-26 dated October 28, 2025</u>**: List of authorized agencies permitted to issue Preferential Certificates of Origin under the India-EFTA TEPA.

THANK YOU

See You Next Time

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