Anivesh
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Indirect Tax Updates – 1st June 2026 to 30th June 2026

Index

June GST collections

GST Collections	June' 25 (Rs. in Crores)	June' 26 (Rs. in Crores)	% Growth (Rs. in Crores)
Gross domestic revenue	1,26,506	1,34,774	6.5%
Less: Refund – domestic	12,432	17,767	42.9%
Net Domestic Revenue	**1,14,073**	**1,17,007**	**2.6%**
Gross Import Revenue	44,600	60,038	34.6%
Less: Refund – Imports	12,688	14,669	15.6%
Net Customs Revenue	**31,911**	**45,370**	**42.2%**

Top 5 gainers

State/ UT	Growth (+)	State/UT	Growth (-)
Manipur	62%	Sikkim	-53%
Lakshadweep	59%	Puducherry	-28%
Andaman and Nicobar Islands	53%	Himachal Pradesh	-26%
Uttar Pradesh	19%	Uttarakhand	-21%
Assam	17%	Jharkhand	-16%

Top 5 losers

Important Case Laws

1. **Dow Chemical International Private Ltd. vs. CST, [GSTAT-Delhi: APL/2/PB/2026]**

The provided judgment text is incomplete, thus the GSTAT's final holding on the refund claims is not available.

M/s. Dow Chemical International Private Limited, engaged in manufacturing and distributing chemical components, entered a procurement agreement with Dow Europe GmbH, a centralized procurement hub. Initially, the appellant paid IGST under RCM on services from Dow Europe, mistakenly treating them as 'import of services'. Subsequently, realizing these were 'intermediary services' with place of supply outside India, the appellant reversed ITC and sought refunds, which were rejected by lower authorities.

The appellant contended that services from Dow Europe were 'intermediary services' under Section 2(13) of the IGST Act. As per Section 13(8)(b) of the IGST Act, the place of supply for such services is the supplier's location (Switzerland), thus not qualifying as an 'import of services' and not liable to GST. The Adjudicating Authority rejected the refund applications, and this rejection was subsequently affirmed by the First Appellate Authority. The specific arguments advanced by the respondent are not detailed in the provided judgment text.

The provided judgment text details the appeals filed by M/s. Dow Chemical International Private Limited against the confirming orders of the Joint Commissioner of State Tax (Appeals), which upheld the rejection of refund claims under Section 54(1) and Rule 89 of the MGST Act. However, the text is incomplete and does not contain the GSTAT's final decision or operative outcome on these appeals.

Anivesh (ALC) Comments: This partial judgment highlights a common dispute regarding the classification of cross-border services as 'import of services' versus 'intermediary services'. While the GSTAT's final ruling is awaited, the case underscores the importance of correctly determining the nature and place of supply of services to avoid incorrect tax payments and subsequent refund complexities.

2. Vodafone Mobile Services Limited vs CST [Delhi HC: CEAC 12/2016]

Telecom towers and shelters qualify as capital goods eligible for CENVAT credit.

Telecom service providers claimed CENVAT credit on towers, shelters, and accessories used for providing telecom services. The CESTAT denied this credit, concluding that these items constituted immovable property and therefore did not qualify as 'capital goods' or 'inputs' under Rule 2(a) or 2(k) of the Cenvat Credit Rules. The dispute centered on the correct interpretation of 'immovable property' and the eligibility criteria for CENVAT credit.

The petitioners argued that towers and shelters, supplied in CKD condition, are merely fastened for stability and can be re-located, thus not being immovable property. They contended these items function as components or accessories to BTS equipment, qualifying as 'capital goods' under Rule 2(a) or 'inputs' under Rule 2(k) of the Cenvat Credit Rules. The CESTAT erred by misapplying the permanency test. The Revenue likely supported the CESTAT's finding that the towers and shelters, once erected, became immovable property, thereby rendering them ineligible for CENVAT credit. Their arguments would have aligned with the precedents cited by the Tribunal, which the High Court later found to be erroneous.

The Delhi High Court ruled that telecom towers and shelters, supplied in CKD condition and assembled at site, are not permanently attached to the earth and thus do not constitute immovable property. The Court held that these items, being components or accessories to BTS equipment, qualify as 'capital goods' or 'inputs' under the Cenvat Credit Rules. It emphasized that eligibility for credit is determined at the time of receipt, and subsequent fastening for use does not alter their excisable nature. The CESTAT's decision was set aside, allowing CENVAT credit.

Important Case Laws

3. **M/s ABB India Limited vs JCCT [Karnataka HC: WP No. 9686 of 2025]**

Solar inverters are integral parts of solar power generating systems, thus eligible for the concessional GST rate of 5%.

The petitioner, a supplier of solar inverters, faced a demand for GST at 18% after authorities classified the inverters as general electrical devices under Chapter Heading 8504. The petitioner contended that these inverters are parts of solar power generating systems, qualifying for a concessional GST rate of 5% under Entry 234 of Notification No. 1/2017-CT(R) dated 28.06.2017.

The petitioner argued that solar inverters are indispensable components of solar power generating systems, converting DC to AC, and therefore fall under the concessional GST rate of 5%. They asserted that the inverters are specifically intended for use in such systems, not as standalone electrical devices. The Revenue classified solar inverters as general electrical devices under Chapter Heading 8504, thereby attracting the standard GST rate of 18%. The authorities likely contended that the conditions for the concessional rate were not met, possibly requiring the supply of a complete system.

The High Court held that solar inverters are integral parts of solar power generating systems, essential for converting DC to AC. Citing CCE vs. Hewlett Packard, the Court noted a system comprises components functioning together for a desired output. The Notification's benefit extends to parts "for use" in renewable energy devices, meaning "intended for use," which documentary evidence confirmed. The impugned orders were quashed, allowing the writ petition for the 5% GST rate.

Anivesh (ALC) Comments: This judgment highlights solar inverter classification, affirming eligibility for 5% GST when intended for use in solar power generating systems. It benefits suppliers of renewable energy components by emphasizing "intended use" over actual use, reducing compliance burden. This ruling supports the government's renewable energy initiatives by ensuring tax benefits for critical components.

4. Dlf Limited vs CCGST [Punjab & Haryana HC: CWP No. 17530 of 2022]

Preferential Location Charges attract construction GST rate; clarificatory circular applies retrospectively.

DLF Limited sought an advance ruling on whether Preferential Location Charges (PLC) for flats should be taxed independently or as part of construction services. The Advance Ruling Authority and Appellate Authority for Advance Ruling held that PLC were to be taxed independently. This decision led to the present writ petition challenging the separate taxability of PLC.

The petitioner contended that the GST Council's recommendation, followed by Circular No. 234/28/2024-GST dated 11.10.2024, clarified that PLC are integral to construction services and should attract the same GST rate. Therefore, the orders of the Advance Ruling Authority and Appellate Authority for Advance Ruling, which held otherwise, were liable to be set aside. The respondents, representing the tax authorities, implicitly defended the orders of the Advance Ruling Authority and Appellate Authority for Advance Ruling, which had ruled for independent taxation of Preferential Location Charges.

The High Court held that the GST Council's recommendation and subsequent Circular No. 234/28/2024-GST dated 11.10.2024 clarified that Preferential Location Charges are an integral part of construction services and attract the same GST rate. This clarification, issued under Section 168(1) of the CGST Act, 2017, binds tax authorities and applies retrospectively. Accordingly, the orders of the Advance Ruling Authority and Appellate Authority for Advance Ruling were set aside, allowing the writ petition.

Anivesh (ALC) Comments: This judgment provides significant clarity for real estate developers, affirming that Preferential Location Charges are part of a composite supply of construction services, attracting a uniform GST rate. It offers retrospective relief by setting aside previous rulings, ensuring consistent tax treatment and reducing litigation for similar past transactions.

Important Case Laws

5. Comm. of Custom vs Jet Airways (India) Ltd. [CESTAT Kolkata: C/ 77051, 77316 & 77317/2018]

Notional freight addition under Rule 10(2) of Customs Valuation Rules, 2007 is impermissible for remnant ATF in aircraft tanks as no actual freight element exists, upholding transactional value principles.

Jet Airways paid customs duty on remnant Aviation Turbine Fuel (ATF) in aircraft tanks after international flights, self-assessing monthly. Customs authorities added a notional 20% freight charge to the assessable value under Rule 10 of the Customs Valuation Rules, 2007. Jet Airways paid under protest and appealed. The Commissioner (Appeals) set aside this notional addition.

Jet Airways contended that remnant ATF in an aircraft's tank is not transported as cargo, hence no freight element is attributable. They argued that applying a notional 20% freight under Rule 10(2) of the Customs Valuation Rules, 2007 was incorrect as there was no actual freight to ascertain. The Revenue argued that the Commissioner (Appeals)'s order was unreasoned and legally untenable, prejudicing national exchequer interests. They also highlighted that the relied-upon Interglobe Aviation Ltd. case was sub judice before the Supreme Court, thus not final.

The Tribunal held that remnant ATF in an operating aircraft is not cargo, thus no freight element exists. It affirmed that Rule 10(2) of the Customs Valuation Rules, 2007, for notional freight addition, was inapplicable where no actual freight is involved. Citing the Wipro principle, it rejected notional additions when actual costs are absent. Consequently, the Revenue's appeals were dismissed, upholding the Commissioner (Appeals)'s decision to set aside the 20% notional freight addition.

Anivesh (ALC) Comments: This ruling reinforces the principle that notional additions to assessable value are impermissible when no actual cost component exists, particularly for items not transported as cargo. It provides clarity for airlines regarding customs valuation of remnant fuel, preventing arbitrary freight levies.

Important Case Laws

6. **Indus Towers Ltd vs CCGST [CESTAT Chandigarh: Service Tax Appeal No. 60669 of 2018]**

CENVAT credit on inputs, capital goods, and input services for telecom towers and shelters is eligible.

M/s Indus Towers Ltd., providing passive infrastructure support to telecom operators, availed CENVAT Credit on inputs, capital goods, and input services used for setting up and operating telecom towers and shelters. Revenue authorities alleged wrongful availment and issued show cause notices. The Adjudicating Authority passed two OIOs, confirming some demands and dropping others, leading to cross-appeals by both the assessee and the Revenue.

The assessee contended that the impugned OIOs were unsustainable due to improper appreciation of facts, law, and binding judicial precedents. They argued that items like towers, parts, green shelters, prefabricated shelters, and DG fans qualify as 'capital goods' under Rule 2(a) or 'inputs' under Rule 2(k) of the Cenvat Credit Rules, thus making them eligible for credit. The Revenue alleged that M/s Indus Towers Ltd. had wrongly availed CENVAT Credit on capital goods, inputs, and input services pertaining to telecom towers and shelters. They issued show cause notices proposing to deny this credit, asserting that these items did not qualify for CENVAT credit.

The CESTAT held that the eligibility of CENVAT credit on inputs, capital goods, and input services for telecom towers and shelters is no longer res integra, being settled by binding judicial precedents. The Supreme Court had affirmed that telecom towers and shelters are essential infrastructure for output services. A Larger Bench of the Tribunal also confirmed input services for setting up and operating towers are eligible. Consequently, the impugned orders denying CENVAT Credit were set aside, allowing the assessee's appeals and dismissing the Revenue's appeals.

7. SBF Ispat Private Limited [Rajasthan AAAR: Order No. 02/2026-27]

ITC on inputs for solar power plant for captive consumption is inadmissible supply under GST.

The appellant, a steel manufacturer, set up a solar power plant at an additional business place under the same GSTIN for "captive use". Electricity generated is transferred to DISCOM, which provides energy credits adjusted against the factory's actual consumption. The appellant claimed ITC on goods, capital goods, and services used for the solar plant. The AAR denied ITC, leading to this appeal.

The appellant contended that the solar power plant was for "captive use" to produce taxable goods, with no third-party sale of electricity. They argued that the transfer to DISCOM for credit adjustment against factory consumption should not be treated as an independent supply of exempt goods, thus ITC should be admissible. The AAAR upheld the AAR's ruling, asserting that the transfer of electricity to the DISCOM grid constitutes an exempt supply under GST. Therefore, ITC on inputs for generating this exempt supply is blocked under Section 17(2) read with Section 17(5) of the CGST Act.

The AAAR held that transferring electricity to the DISCOM grid, even for credit adjustment, is a 'supply' under Section 2(83) of the CGST Act, with DISCOM credits being 'consideration' under Section 2(31). Since electricity is an exempt supply (nil rate per Notification No. 02/2017-CT(Rate)), ITC on inputs, capital goods, and services for the solar plant is inadmissible. The 'captive' nature applies to generation, not consumption after grid transfer. The appeal was rejected, upholding the AAR's order.

Anivesh (ALC) Comments: This ruling clarifies that even if electricity from a captive solar plant is ultimately consumed by the manufacturer, its prior transfer to the grid for credit adjustment makes it an exempt supply. Businesses planning similar arrangements should note this decision, as it restricts ITC on related inputs, impacting project cost-effectiveness.

GST Notifications

1. **<u>Notification No. S.O. 3502(E) dated 30.06.2026</u>:** Supersedes S.O. 4220(E) dated 17 September, 2025, and extends deadline for filing appeals or applications before the GST Appellate Tribunal as follows:

Category	**Order date**	**Earlier Timeline for filing appeal**	**Order date**	**Extended Timeline for filing appeal**
Assessee	Orders communicated before 1st April 2026	30th June 2026	Orders communicated before 1st May 2026	31st July 2026
GST department	Orders issued before 1st January 2026	30th June 2026	Orders issued before 1st February 2026	31st July 2026

GST Advisory

1. **<u>Advisory dated June 09, 2026</u>:** GSTN issued an advisory extending the implementation timeline for the mandatory capture of 'Ship-to GSTIN' in Bill-to/Ship-to transactions and the Voluntary Closure of e-Way Bill functionality. The extension has been granted in response to representations from trade and industry seeking additional time for system upgrades, testing, and ERP/API readiness. Accordingly, both functionalities will now come into effect from 1st August, 2026, instead of 15th June, 2026.

2. **<u>Advisory dated June 17, 2026</u>:** GSTN issued an advisory clarifying changes to e-Invoice API, e-Way Bill by IRN API, and EWB Closure API. It mandates 'Ship-to GSTIN' capture in Bill-to/Ship-to transactions, or 'URP' for unregistered consignees, and addresses the Voluntary Closure of e-Way Bill facility. These changes affect stakeholders and are effective from 1st August, 2026.

GST Circular

1. **<u>Circular No. 255/01/2026-GST dated June 25, 2026</u>:** Clarifies jurisdiction for taxable persons migrating between jurisdictions. Actions validly taken by the transferor authority remain valid. The transferee authority will take over and conclude all subsequent proceedings from the stage of migration/transfer. This ensures uniformity in procedure for all taxable persons affected by jurisdictional changes, effective June 25, 2026.

Customs Notifications

1. **<u>Notification No. 11/2026-Customs (ADD) dated June 19, 2026</u>:** Imposes anti-dumping duty on 'Sulphenamides Accelerators' falling under specified tariff items, originating in or exported from the People's Republic of China, European Union, and United States of America. Duties range from 75 USD/MT to 1748 USD/MT and effective for five years from June 19, 2026.

2. **<u>Notification No. 12/2026-Customs (ADD) dated June 19, 2026</u>:** Imposes anti-dumping duty of USD 200.66 per MT on imports of Polyethylene Terephthalate resin (HSN 3907 61 10, 3907 61 90, 3907 69 30, 3907 69 90) originating in or exported from People's Republic of China and effective for five years from June 19, 2026.

3. **<u>Notification No. 50/2026-Customs (N.T.) dated June 05, 2026</u>:** Appoints specific officers as common adjudicating authorities for show cause notices issued to Hewlett-Packard Enterprise India Private Limited. Effective June 05, 2026, this notification designates various Customs officers to adjudicate multiple show cause notices, such as 322/2024-25 dated 01.01.2025, streamlining the adjudication process for the company.

4. **<u>Notification No. 51/2026-Customs (N.T.) dated June 05, 2026</u>:** Appoints specific officers to exercise powers and discharge duties for adjudicating show cause notices. The Principal Commissioner/Commissioner of Customs, Chennai, and The Deputy Commissioner, Chennai, are designated for M/s. View Sonic technologies India Pvt Ltd. concerning notices 23/2025-26 dated 13.02.2026 and 61/2025 dated 30.09.2025, effective June 05, 2026.

Customs Notifications

5. **<u>Notification No. 52/2026-Customs (N.T.) dated June 09, 2026</u>:** Appoints officers mentioned in column (4) of the Table to exercise powers and discharge duties conferred or imposed on officers mentioned in column (3) for adjudication of specific Show Cause Notices issued to M/s. Koinone Polytech India Pvt. Ltd. This notification, effective June 09, 2026, streamlines the adjudication process for these particular cases.

6. **<u>Notification No. 53/2026-Customs (N.T.) dated June 11, 2026</u>:** Exempts the whole of customs duty leviable on goods for generation of nuclear power, falling under tariff item 8401 30 00. This retrospective exemption applies to imports made during the period from 1st April, 2019 to 31st January, 2026, regularizing a generally prevalent practice of non-levy.

7. **<u>Notification No. 54/2026-Customs (N.T.) dated June 11, 2026</u>:** Amended Notification No. 36/2001-Customs (N.T.) dated August 3, 2001, by substituting TABLE-1, TABLE-2, and TABLE-3. This revision updates the tariff values for goods such as Crude Palm Oil (US $1218 per Metric Tonne), Gold (US $1343 per 10 grams), Silver (US $2092 per kilogram), and Areca nuts (US $9155 per Metric Ton). This takes effect from June 12, 2026.

8. **<u>Notification No. 55/2026-Customs (N.T.) dated June 15, 2026</u>:** Amended Notification No. 36/2001-Customs (N.T.) by substituting TABLE-1, TABLE-2, and TABLE-3. This revision updates the tariff values for imported goods including various palm oils, crude soybean oil, brass scrap, gold, silver, and areca nuts. This notification comes into force with effect from June 16, 2026, impacting customs valuation for these specific commodities.

Customs Notifications

9. **Notification No. 56/2026-Customs (N.T.) dated June 16, 2026:** Amended Notification No. 21/2022-Customs (N.T.), dated March 31, 2022, modifying the Area of Jurisdiction in its TABLE. For S. No. 18, an item is omitted and others renumbered. For S. No. 20, the jurisdiction is substituted to include Chhatrapati Shivaji International Airport and areas under Mumbai, Thane, Palghar, and Raigad districts in Maharashtra. Effective June 16, 2026.

10. **Notification No. 57/2026-Customs (N.T.) dated June 18, 2026:** Amended Notification No. 27/2018-Customs (N.T.) dated March 28, 2018, by adding 'Navi Mumbai' at Sl. No. 15 in the table. This designates Navi Mumbai as a place for customs purposes, effective from June 18, 2026. This impacts trade and passenger movement through Navi Mumbai.

11. **Notification No. 58/2026-Customs (N.T.) dated June 22, 2026:** Appoints the Principal Commissioner/Commissioner of Customs, Indore, as the common adjudicating authority for specific show cause notices issued to Flexituff Ventures International Limited and two other noticees. This notification, effective from June 22, 2026, streamlines the adjudication process for these identified cases.

12. **Notification No. 59/2026-Customs (N.T.) dated June 29, 2026:** Amended Notification No. 36/2001-Customs (N.T.) by substituting TABLE-1, TABLE-2, and TABLE-3, revising the tariff value for Silver to US$ 1897 per kilogram. Tariff values for Crude Palm Oil, Gold, and Areca nuts remain unchanged. This takes effect from June 30, 2026, impacting importers of these goods.

Customs Notifications

1. **<u>Corrigendum to Notification No. 45/2025-Customs dated June 12, 2026</u>:** Amended Notification No. 45/2025-Customs, dated October 24, 2025, by correcting a typographical error. The corrigendum, effective June 12, 2026, specifies that '1993' should be read as '1983' in lines 12 and 14 of the original notification. This ensures accurate application of the customs provisions.

2. **<u>Notification No. 21/2026-Customs dated June 09, 2026</u>:** Amended Notification No. 62/2022-Customs dated December 26, 2022, by inserting S. No. 825A. This entry provides for "All goods" under HSN 26020010 to have a duty rate of 0.0. This effectively exempts these goods from customs duty, effective June 09, 2026.

3. **<u>Notification No. 22/2026-Customs dated June 30, 2026</u>:** Amended Notification No. 12/2026-Customs dated April 1, 2026. This notification substitutes the figures and word "30th June, 2026" with "15th July, 2026" in paragraph 2 of the principal notification. This extends the validity or deadline for provisions covered by the original notification, effective from June 30, 2026.

4. **<u>Notification No. 23/2026-Customs dated June 30, 2026</u>:** Amended Notification No. 13/2026-Customs, dated April 1, 2026, by substituting "30th June, 2026" with "15th July, 2026" in paragraph 2. This extends the specified date in the principal notification, impacting entities governed by its provisions. The amendment is effective from June 30, 2026.

Customs Notifications

1. **<u>Notification No. 60/2026-Customs (N.T.) dated June 30, 2026</u>:** Amended Notification No. 36/2001-Customs (N.T.) dated August 3, 2001, by substituting TABLE-1, TABLE-2, and TABLE-3. This revises tariff values for goods like Crude Palm Oil (1190 US $Per Metric Tonne), Gold (1297 per 10 grams), Silver (1875 per kilogram), and Areca nuts (10785 US $ Per Metric Ton). Effective July 1, 2026, it impacts relevant importers/exporters.

Customs Circular & Instruction

1. **<u>Circular No. 27/2026-Customs dated June 15, 2026</u>:** Exempts Merchant Overtime charges for services rendered by Customs Officers in relation to the clearance of international cruise passengers and their accompanied baggage. This measure applies at Customs locations notified for 24x7 operations, ensuring uniformity and facilitating cruise operations and it is Effective from June 15, 2026.

2. **<u>Circular No. 28/2026-Customs dated June 15, 2026</u>:** Clarified that exporters may voluntarily obtain test reports from NABL-accredited laboratories, EPC-recognised labs, or other recognised agencies for export consignments. Proper officers shall consider these reports without mandatory CRCL testing, unless risk-based intervention or intelligence exists. This streamlines testing for exporters, effective June 15, 2026.

3. **<u>Instruction No. 07/2026-Customs dated June 02, 2026</u>:** Streamlined the mechanism for seeking clarification on Foreign Trade Policy (FTP) provisions from DGFT, effective June 02, 2026. Customs field formations must not directly correspond with DGFT. Interpretational issues are to be examined at Commissionerate/Zonal level, then referred to the Board, with commodity-specific issues requiring NAC approval.

4. **<u>Instruction No. 08/2026-Customs dated 12.06.2026</u>:** Exempts Highly Specialized Equipment from the Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2021. This applies to HSE manufactured/imported in less than 100 units per model per year, meeting specific criteria like three-phase power or weight exceeding 80 Kg. Effective from 15.06.2026, it impacts importers and manufacturers of such equipment.

Customs Circular & Instruction

5. **<u>Instruction No. 09/2026-Customs dated June 12, 2026</u>:** The CBIC issued Instruction No. 09/2026-Customs to implement MeitY Notification S.O. 2204(E) dated 05.05.2026. This amends the "Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2021", substituting Sr. No. 50 as "Standalone Hard Disk Drives". Requirements for all other standalone HDDs apply from 05th November, while USB Type External Hard Disk Drives remain under existing provisions.

6. **<u>Instruction No. 10/2026-Customs dated 18.06.2026</u>:** The CBIC issued Instruction No. 10/2026-Customs dated 18.06.2026, clarifying data entry criteria and timelines for "offence cases" in the upgraded DIGIT application, live since 01.04.2026. It specifies categories like outright smuggling and commercial fraud, and stages for entry. Minor cases below thresholds (e.g., Rs 5 Lakh for airports, Rs 20 Lakh for sea ports) are exempted, affecting all Customs field formations.

7. **<u>Instruction No. 11/2026-Customs dated June 23, 2026</u>:** Established a Green Channel for expeditious Customs clearance of pollution response equipment and materials during oil and Hazardous and Noxious Substances (HNS) spill emergencies. This instruction, effective June 23, 2026, directs Customs Zones to designate Nodal Officers (Additional Commissioner/Joint Commissioner) at specific airports/seaports for 24x7 priority processing of such consignments, facilitating timely deployment and minimizing environmental damage.

Central Excise Notifications

1. **<u>Corrigendum to G.S.R. 439(E) dated June 04, 2026</u>:** Amended Notification No. 05/2025-Central Excise (N.T.), dated December 31, 2025, published vide G.S.R. 953(E). This corrigendum, effective June 04, 2026, rectifies a typographical error on page 24, line 12, by replacing the figure "23" with "24". This ensures correct application of the original Central Excise provisions.

2. **<u>Notification No. 03/2026-Central Excise (N.T.) dated 30.06.2026</u>:** Amended the Central Excise Rules, 2017, by substituting the list of countries in the provisos to rules 18 and 19. The revised list now includes Maldives and Mauritius, alongside Nepal, Bhutan, Bangladesh, and Sri Lanka. This change, effective immediately from June 30, 2026, expands the scope of these rules for relevant trade with the newly added nations.

3. **<u>Notification No. 26/2026-Central Excise dated 10.06.2026</u>:** Exempts 22%, 25%, 27%, and 30% ethanol blended petrol (HSN 2710 12) from excise duty, effective from 10.06.2026. This applies to blends where appropriate duties on motor spirit and taxes on ethanol are paid, and which conform to Bureau of Indian Standards specification IS 19850.

4. **<u>Notification No. 27/2026-Central Excise dated June 10, 2026</u>:** Amended Notification No. 28/2002-Central Excise dated May 13, 2002, to exempt from excise duty 22%, 25%, 27%, and 30% ethanol blended petrol. This exemption applies when the blend conforms to Bureau of Indian Standards specification IS 19850 and appropriate duties/taxes on motor spirit and ethanol are paid. Effective from June 10, 2026.

Central Excise Notifications

5. **<u>Notification No. 28/2026-Central Excise dated June 10, 2026</u>:** Exempts excisable goods under HSN 2710 12, specifically 22%, 25%, 27%, and 30% ethanol blended petrol, from the whole of the additional duty of excise (Road and Infrastructure Cess) leviable under section 112 of the Finance Act, 2018. This makes the effective rate Nil for these blends, provided they conform to BIS specification IS 19850, effective from June 10, 2026.

6. **<u>Notification No. 29/2026-Central Excise dated 10.06.2026</u>:** Exempts 22%, 25%, 27%, and 30% ethanol blended petrol (HSN 2710 12), conforming to BIS specification IS 19850, from Central Excise duty. This amendment, effective from June 10, 2026, applies to blends where appropriate duties on motor spirit and taxes on ethanol have been paid.

7. **<u>Notification No. 30/2026-Central Excise dated June 15, 2026</u>:** Amended Notification No. 06/2026-Central Excise, dated March 26, 2026, by substituting the entry in column (4) against serial number 2 of the Table with "Rs. 14 per litre". This revision, effective from June 16, 2026, modifies the Central Excise duty rate, affecting the specified goods under the principal notification.

8. **<u>Notification No. 31/2026-Central Excise dated June 15, 2026</u>:** Amended Notification No. 08/2026-Central Excise, dated March 26, 2026, by substituting the entry in column (4) against serial number 1 in the Table with "Rs. 12.5 per litre". This change is effective from June 16, 2026, impacting excise duty calculations for the specified goods.

Central Excise Notifications

9. **<u>Notification No. 32/2026-Central Excise dated June 30, 2026</u>:** Amended Notification No. 06/2026-Central Excise, dated March 26, 2026, by substituting 'Nepal, Bhutan, Bangladesh and Sri Lanka' with 'Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius' in paragraph 2, clause (b). This expands the list of specified countries. This notification comes into force with immediate effect from June 30, 2026.

10. **<u>Notification No. 33/2026-Central Excise dated June 30, 2026</u>:** Amended Notification No. 09/2026-Central Excise, dated March 26, 2026, by substituting the list of countries in paragraph 2. The new list now includes "Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius", expanding the scope to include Maldives and Mauritius. This notification came into force with immediate effect from June 30, 2026.

11. **<u>Notification No. 34/2026-Central Excise dated 30.06.2026</u>:** Amended Notification No. 11/2026-Central Excise, dated 26th March, 2026, with immediate effect from 30.06.2026. The amendment substitutes the list of countries in paragraph 2, clause (b), to include Maldives and Mauritius, alongside Nepal, Bhutan, Bangladesh, and Sri Lanka. This expands the scope of the original notification's provisions to these additional nations.

12. **<u>Notification No. 35/2026-Central Excise dated 30.06.2026</u>:** Amended Notification No. 04/2019-Central Excise, dated July 6, 2019, by substituting 'Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius' for 'Nepal, Bhutan, Bangladesh and Sri Lanka' in paragraph 2. This expands the scope of countries covered, effective immediately from June 30, 2026.

Central Excise Notifications

1. **<u>Notification No. 36/2026-Central Excise dated June 30, 2026</u>:** Amended Notification No. 06/2026-Central Excise, dated March 26, 2026, by revising the duty rates in the Table. For serial number 1, the entry is substituted with "Rs. 4 per litre", and for serial number 2, with "Rs. 8.5 per litre". This takes effect from July 1, 2026, impacting goods subject to these specific excise duties.

2. **<u>Notification No. 37/2026-Central Excise dated June 30, 2026</u>:** Amended Notification No. 08/2026-Central Excise dated March 26, 2026, by substituting the entry in column (4) against serial number 1 in the Table with 'Rs. 7.5 per litre'. This change, effective from July 1, 2026, revises the excise duty rate for the specified goods, impacting manufacturers and suppliers.

Foreign Trade Policy Updates

1. **<u>Notification No. 18/2026-2027 dated June 02, 2026</u>:** The DGFT notified the nomination of 40 non-official members to the Board of Trade, superseding Notification No. 21/2015-2020 dated 8th July, 2022, which had nominated 29 members. This action, effective June 02, 2026, reconstitutes the non-official representation, impacting the Board's advisory capacity on trade policy and export strategies.

2. **<u>Notification No. 19/2026-2027 dated June 02, 2026</u>:** The DGFT notified amendments to the import policy for specific ITC HS Codes under Chapter 71, effective June 02, 2026. Import of silver (unwrought, semi-manufactured, or powder form) through nominated agencies (RBI, DGFT, IFSCA for IIBX) is now permitted only against a valid Import Authorisation issued by the DGFT.

3. **<u>Notification No. 20/2026-27 dated June 02, 2026</u>:** Amended Para 2.03A(iii) of FTP, 2023, expands the exemption from Quality Control Orders (QCOs)/BIS requirements for SEZ Units and Developers. This now applies to import of all permissible goods for authorised SEZ operations. However, DTA clearance remains subject to QCOs. Effective immediately from June 02, 2026.

4. **<u>Notification No. 21/2026-27 dated June 29, 2026</u>:** The DGFT notified an amendment to Notification No. 65/2025-26 dated 19.03.2026, extending the eligibility period under Component II of the Resilience & Logistics Intervention for Export Facilitation (RELIEF) Intervention. This extension allows shipments for delivery or transshipment until 30th September 2026, supporting Indian exporters and mitigating logistics challenges.

Foreign Trade Policy Updates

1. **Notification No. 22/2026-27 dated June 30, 2026:** Amended Chapter 74 (Policy Condition 3, sub-para (c)) and Chapter 76 (Policy Condition 1, sub-para (c)) of the ITC(HS) 2022, with immediate effect. The change allows importers of copper and aluminium under the Non-ferrous Metal Import Monitoring System (NFMIMS) to obtain registration before final clearance / 'Out of Charge' consignment, streamlining import procedures.

2. **Trade Notice No. 07/2026-2027 dated 03.06.2026:** The DGFT notified Trade Notice No. 07/2026-2027 dated 03.06.2026, inviting comments from exporters, industry associations, and experts on proposed amendments to Schedule-II (Export Policy) of ITC (HS), 2022. These changes align with HS Code, product description, and chapter note revisions introduced by the Finance Act, 2026. Submissions are due within 7 days.

3. **Public Notice No. 14/2026-2027 dated June 01, 2026:** The DGFT notified six new Standard Input Output Norms (SIONs) at SION No. A-3702 to A-3707 under 'Chemical and Allied Product' (Product Code- 'A') on June 01, 2026. This enables Regional Authorities to directly issue Advance Authorisations for export products like Artemether and Doxycycline Hyclate DR Tablets, eliminating case-by-case referrals to the Norms Committee, thereby expediting approvals and ensuring uniformity.

4. **Public Notice No. 15/2026-2027 dated June 02, 2026:** The DGFT notified Public Notice No. 15/2026-2027, amending Appendix-2B of the Foreign Trade Policy, 2023. It includes a list of authorised agencies permitted to issue Preferential Certificates of Origin for the India-Oman Comprehensive Economic Partnership Agreement (India-Oman CEPA), effective from June 02, 2026, affecting trade under this agreement.

Foreign Trade Policy Updates

1. **Public Notice No. 16/2026-2027 dated June 02, 2026:** The DGFT notified amendments in Para 2.88(a) of the Handbook of Procedures 2023, inserting 'India-Oman Comprehensive Economic Partnership Agreement (India Oman CEPA)' as serial no. xvi. This facilitates exporters to obtain the Certificate of Origin under the India-Oman CEPA through the system of issuance by authorised agencies, effective from June 02, 2026.

2. **Public Notice No. 17/2026-2027 dated 04.06.2026:** The DGFT authorised The Porbandar District Chamber of Commerce & Industries (PDCCI) to issue Certificate of Origin (Non-Preferential), with immediate effect. This agency is now enlisted under Appendix 2E of the Foreign Trade Policy (FTP) 2023, adding it at Serial No. 18 (Rajkot) for the benefit of exporters.

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THANK YOU

See You Next Time

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