



Anivesh
Legal Consultants

Indirect Tax Updates From 1st October 2025 to 15th October 2025

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Important Case Laws

1. CT&T Delhi vs. M/s Shanti Kiran India (P) Ltd [Supreme Court: Civil Appeal N. 2042-2047/2015]

ITC cannot be denied to bona fide purchasing dealers entitled to ITC despite non-deposit by registered sellers.

The Respondent purchased goods from registered selling dealers and paid VAT as per valid tax invoices. The selling dealers later defaulted in depositing the collected tax and had their registrations cancelled. The Department denied ITC to the purchasing dealer citing Section 9(2)(g) of the DVAT Act. The issue was whether a purchasing dealer is entitled to ITC under the DVAT Act when the selling dealer, though registered at the time of sale, fails to deposit the collected tax with the government. The Hon'ble Delhi High Court held that bona fide purchasing dealers who transact with registered sellers and possess valid invoices cannot be denied ITC merely because the seller failed to deposit tax. The expression “dealer or class of dealers” in Section 9(2)(g) should exclude bona fide purchasing dealers and the remedy for non-payment of tax lies against the defaulting seller, not the purchaser.

The Hon'ble Supreme Court, while hearing the appeal filed by the Department, upheld the judgment of the Hon'ble Delhi High Court. Since the selling dealers were registered on the date of transaction and the invoices were authentic and verified, ITC cannot be denied to the purchasing dealer. The Revenue's appeal was dismissed.

Anivesh (ALC) Comments: Courts continue to balance bona fide buyer protection with the statutory requirement of tax payment by the supplier upholding its earlier judgments in the case of *Arise India* and *Onquest Merchandising*. Even though the case pertains to the DVAT regime, its reasoning influences judicial interpretation under GST, especially where purchasers face ITC denial for seller default under Section 16(2)(c) of the CGST/SGST Acts.

Important Case Laws

2. Commissioner of DGST vs. Global Opportunities Pvt. Ltd. [Delhi HC: W. P (C) 42299 of 2025]

Educational consultancy services provided on behalf of Universities would qualify as export u/s 2(6) IGST Act.

The Respondent provided educational consultancy services to Indian students on behalf of foreign educational institutions (FEIs) under direct agreements. The Respondent received consideration in foreign exchange from the FEIs upon student enrolments and treating them as exports under Section 2(6) of the IGST Act, 2017. Accordingly, the Respondent claimed refund of GST paid on such services. However, the Department classifying the services as intermediary services under Section 2(13) with the place of supply in India under Section 13(8)(b).

The Hon'ble Delhi High Court held that the respondent was providing consultancy and marketing services directly to FEIs on a principal-to-principal basis and was not facilitating any supply between FEIs and students. Hence, the services did not fall within the scope of "intermediary" under Section 2(13). Relying on precedents such as ***K.C. Overseas Education Pvt. Ltd. and Krishna Consultancy***, the Court affirmed that such services qualify as exports of services under Section 2(6) of the IGST Act. The Court dismissed the Department's writ petition and directed that the refund be processed with applicable interest.

Anivesh (ALC) Comments: Recently, the GST Council, in its 56th meeting held on September 3, 2025, recommended treating 'intermediary services' as 'export of services' by proposing the omission of clause (b) of Section 13(8) of the IGST Act, 2017, thereby aligning the place of supply with the location of the recipient of services. Hence, a big dispute area of 'intermediary services' will finally be resolved with this amendment.

Important Case Laws

3. M/s Nspira Management Services Pvt. Ltd. vs. AC of Central Tax [Andhra Pradesh HC] [W.P.N. 18287 of 2025]

Tax cannot be collected without authority of law under Article 265 Constitution.

The issue was whether the refund was eligible u/s 54 CGST Act of GST paid on renting of residential dwellings which were exempted from payment of GST under Entry No. 12 of Notification No. 12/2017-CT(R). The Department rejected refund on ground that such refund applications were time barred.

The Hon'ble Andhra Pradesh High Court held that the Petitioner paid GST on invoices issued by landlords including GST component, rendering collection without authority of law under Article 265 Constitution of India. Section 54 CGST Act is applicable on unconstitutional collections, and two-years limit applies only to tax paid under the Act. The Court relying on Gujarat HC in *Comsol Energy Pvt. Ltd. v. State of Gujarat (2021-VIL-477-GUJ)* and *Binani Cement Ltd. v. Union of India (2013) 288 ELT 193 (Guj)* and *Gokul Agro Resources Ltd. v. UOI (2020-VIL-717-GUJ)*, ruled these type of refund claims not subject to limitation under Section 54 of the CGST Act. The Court set aside deficiency memos and directed the Department to process refund applications without examining limitation, and pass orders accordingly.

Important Case Laws

4. M/s Arvind Fashion Ltd. vs. State of Haryana & Ors [Punjab & Haryana HC] [CWP: 16286 of 2025]

Period spent pursuing rectification application excluded from limitation period for appeal u/s 107 CGST Act.

The issue was whether the period spent in pursuing a rectification application under Section 161 should be excluded while computing limitation for filing an appeal under Section 107 of the CGST/HGST Act?

The Hon'ble Punjab and Haryana High Court held that rectification application was filed within limitation, and the appeal was filed immediately after its rejection. The Petitioner was awaiting the rectification decision and thus, it cannot be said that there was delay in filing the appeal. It would be anomalous to require an assessee to file an appeal simultaneously with a pending rectification, as an allowed rectification would merge with the original order, making an appeal unnecessary. There was no mala fide intent shown by the Petitioner in seeking rectification and therefore, the period spent pursuing the rectification application must be excluded when computing the appeal limitation period. Accordingly, the order passed by Appellate Authority dismissing the appeal as time-barred was set aside and the matter was remitted to the Appellate Authority to decide on merits.

Anivesh (ALC) Comments: The judgment provides significant relief to taxpayers by stating that time spent in pursuing a rectification application must be excluded when calculating the limitation period for appeal under Section 107 of the CGST Act. Taxpayers will no longer risk losing their right to appeal merely because they first sought rectification of an apparent error. Filing simultaneous rectification and appeal is not required.

Important Case Laws

5. M/s Simran Exports vs. Comm. of Customs (Export) [CESTAT Delhi: Custom Appeal N. 50268 of 2021]

Goods already exported cannot be confiscated if goods are cleared and proceeds are realized.

The Appellant made export of garments worth Rs. 1.06 crore in October 2009 and claimed duty drawback on such goods. DRI conducted investigation and alleged that the exporter has deliberately inflated the invoice value to obtain excess drawback, asserting that the garments were of inferior quality. Based on this, the Department confiscated goods under Section 113 of the Customs Act and recovery of drawback under Rule 16 of the Drawback Rules, along with penalties. The Commissioner (Appeals) upheld this order.

The Hon'ble CESTAT, Delhi held that goods already exported cannot be treated as "export goods" under Section 2(19) of the Customs Act; therefore, confiscation under Section 113 was not sustainable. It also ruled that once exports are cleared and proceeds realized, recovery of drawback under Rule 16 is not permissible without reassessment of the shipping bills through proper legal provisions.

Anivesh (ALC) Comments: This ruling reinforces that once goods are exported and proceeds realized, it cannot be confiscated under Section 113 of the Customs Act. Similarly, drawback recovery under Rule 16 cannot be initiated unless the shipping bill is reassessed through statutory provisions. It clarifies that post-export, Customs Authorities cannot alter the value or entitlement without following proper legal channels.

Important Case Laws

6. M/s A. B. Nirvan Builders Pvt. Ltd. vs. CST [CESTAT Kolkata: Service Tax Appeal N. 75289 of 2017]

No service tax liability on refundable sinking fund deposit and reimbursements.

The issue was whether Service tax is leviable on amounts collected as sinking fund, electrical and generator charges, miscellaneous receipts from flat owners, and advances received from customers?

The Hon'ble Kolkata CESTAT held that the sinking fund was a refundable deposit and not a taxable service, electrical and generator charges formed part of the flat sale consideration and were outside service tax, miscellaneous receipts were mere reimbursements without service element, and advances were for flat sale and not taxable services. Accordingly, the Tribunal set aside the demand confirmed by the Department.

Anivesh (ALC) Comments: This ruling enforces that refundable deposits like sinking funds without service element are not taxable under Service Tax. Charges forming part of the sale consideration of flats prior to levy are outside service tax scope. It clarifies that only actual services provided, not mere collections or advances, attract tax. Even, under GST also, sinking fund is nature of refundable security cannot be treated as 'consideration' and therefore, is treated as no-supply and no GST is payable on same.

Important Case Laws

7. Laxai Avanti Life Sciences Pvt Ltd vs. CCT [CESTAT Hyderabad] [Custom Appeal No. 25212/2013]

Service Tax provisions is not applicable to Export Oriented Units (EOU) Scheme

The issue was whether the provisions related to export of service specified under Service Tax laws is applicable to Export Oriented Units (EOU) Scheme?

The Hon'ble Hyderabad CESTAT held that the EOU Scheme is governed by Foreign Trade Policy, defining 'export' for services as supply from India to territory of any other country or to service consumer of any other country. Accordingly, it has been held that the provisions of Service Tax is not applicable, as Appellants received convertible foreign exchange for services provided to foreign recipients, satisfying FTDR Act conditions and Customs laws notification and hence entitled to claim exemption from payment of service tax. Hence, Order passed by the Department was set aside.

Important Case Laws

8. Principal CCGST vs. M/s Rategain I.T. Solution Pvt. Ltd. [CESTAT Delhi][Service Tax appeal No. 51609 of 2019]

Reimbursements in nature of marketing and sales promotion expenses claimed by SEZ unit from overseas branch is not taxable under RCM

The issue was whether expenditures incurred by the SEZ in foreign exchange for reimbursing marketing and sales promotion expenses to its overseas branch qualify as 'intermediary services' under reverse charge, with place of provision in India.

The Hon'ble CESTAT, Delhi held that the SEZ's reimbursements to its overseas branch for marketing and sales promotion in connection with software exports do not constitute intermediary services, as the branch acts as an extension of the SEZ itself, not facilitating supply between two other parties. Further, SEZ units are deemed outside taxable territory under Section 65B(39) of the Finance Act, 1994, rendering services provided to SEZ non-taxable; reverse charge is not applicable in absent taxable supply. Place of provision rules under POP Rules, 2012, and intermediary classification under Section 65B(25) of the Finance Act, 1994, is not applicable to intra-entity transactions. Department's appeal dismissed and impugned order upheld.

Anivesh (ALC) Comments: The Tribunal rightly recognized that reimbursements to an overseas branch of an SEZ unit are intra-entity transactions and do not attract service tax under reverse charge. The decision reinforces the non-taxable status of SEZ units and clarifies that intermediary provisions cannot be invoked for such internal reimbursements.

Important Case Laws

9. M/s Aviva life insurance Co. India ltd. vs. Comm. Of ST [CESTAT Chandigarh] [ST Appeal No. 60179 of 2017]

RCM not applicable on reimbursements for expenses incurred on mandatory training of agent

The issue was whether reimbursements of conveyance expenses by insurance agents for attending mandatory training sessions should be included in the taxable value of insurance auxiliary services provided by the agents for the purpose of exigibility of service tax under RCM.

The Hon'ble Chandigarh CESTAT held that reimbursements of conveyance expenses do not constitute remuneration for business procured or generated by agents but are expenses incurred in the course of business operations, hence excludible from assessable value u/s 67(1)(a) Finance Act, 1994. Further, IRDA-mandated training enhances agents' performance but does not form part of soliciting or procuring insurance business, rendering expenses on foreign training non-taxable as outside the scope of insurance auxiliary services. Such expenses are not leviable to RCM.

Anivesh (ALC) Comments: This ruling enforces that reimbursements made towards agents' training and travel, being regulatory and incidental expenses, cannot be treated as part of taxable consideration under RCM. It emphasizes that only remuneration linked to procuring or soliciting insurance business is taxable, ensuring compliance costs mandated by IRDA remain outside the ambit of service tax.

Important Case Laws

10. M/s Smifs Capital Markets Limited vs. CCGST [CESTAT Kolkata] [ST Appeal No. 76135 of 2024]

Partial Completion Certificate is equivalent to Completion Certificate for the purpose of treating as 'exempted services'

The Petitioner is engaged in the construction of a residential project 'Godrej Waterside'. The Appellant obtained a Partial Completion Certificate (PCC) on February 28, 2012 for a portion of the project and subsequently sold flats, receiving the entire consideration after the PCC was issued. The Department alleged that the benefit of exemption under Section 66E(b) of the Finance Act, 1994 could not be extended on the basis of a Partial Completion Certificate and that such sales were taxable as construction services. It further invoked the extended limitation period under Section 73(4), alleging suppression of facts, and raised service tax demand with interest and penalties.

The Hon'ble Kolkata CESTAT held that a Partial Completion Certificate is equivalent to a Completion Certificate for the portion of the project covered, and since the entire consideration was received post-PCC, the sales were not taxable as construction services. It further ruled that extended limitation cannot be invoked merely on audit findings without evidence of suppression or intent to evade. Accordingly, the demand, interest, and penalty were set aside.

GST Circular & Instruction

1. Circular No. 253/10/2025-GST dated October 01, 2025:

- Circular No. 212/6/2024-GST dated June 26, 2024 has earlier prescribed a procedure for suppliers to provide evidence of compliance with conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 (i.e., regarding discounts provided through credit notes and their exclusion from taxable value).
- The prescribed mechanism under such Circular has been withdrawn and suppliers are not bound to follow additional documentary evidence procedures under that circular and hence, only required to comply with conditions under Section 15(3)(b)(ii) of the CGST Act, 2017.

Anivesh (ALC) Comments: The withdrawal of Circular No. 212/6/2024-GST dated June 26, 2024 has brought ease to taxpayers. The taxpayers were facing difficulties in complying with the procedure introduced by the previous circular. This amendment aligns with government's goal of streamlining GST processes & reducing administrative load on businesses.

GST Circular & Instruction

1. **Instruction No. 06/2025-GST dated October 03, 2025:** Detailed guidelines regarding the provisional sanction of refund claims based on system-driven risk identification and evaluation pursuant to amendment made in Rule 91(2) of the CGST Rules effective from October 1, 2025 has been issued, details of which are as under:
 - Refund applications are to follow existing procedures until Form GST RFD-02/RFD-03 is issued.
 - Low-risk applications (as per system score) eligible for 90% provisional refund. No further scrutiny is needed for low-risk cases unless covered by exceptions under proviso to Rule 91(2) of the CGST Rules.
 - No provisional refund for non-low-risk applications. Officers must conduct detailed scrutiny.
 - The proper officer may withhold provisional refund in specific cases, with reasons recorded in writing, as per the proviso to Rule 91(2) of the CGST Rules.
 - Procedure and conditions to be applicable to both Inverted Duty Structure (IDS) refunds and zero-rated supply refunds.
 - Effective for refund applications filed on or after October 1, 2025.
 - Field officers have been directed to ensure strict adherence and uniform implementation of procedure to facilitate trade and timely refund processing.

GST Advisory

1. **Advisory dated October 8, 2025:** The advisory clarifies several key aspects of the IMS, particularly for the tax period beginning October 1, 2025, details of which are as under:
 - There is no change in the auto-population mechanism of ITC from GSTR-2B to GSTR-3B under the new Invoice Management System (IMS).
 - Form GSTR-2B will continue to be generated automatically on the 14th of every month and can be regenerated based on taxpayer actions in IMS before filing GSTR-3B.
 - Recipients can keep credit notes pending and manually adjust ITC reversals to the extent of ITC availed, meaning no reversal is needed if no ITC was claimed.

Anivesh (ALC) Comments: It will give taxpayers flexibility to manage and modify ITC reversals only upon acceptance of such credit notes. Hence, this advisory aims to reduce business disputes and bring more transparency in credit notes reconciliation.

GST Advisory

2. **Advisory dated October 15, 2025:** Form GSTR-9/9C for FY 2024-25 has been enabled on the GST portal from October 12, 2025. Taxpayers must ensure that all Form GSTR-1 and GSTR-3B returns for FY 2024-25 are filed before accessing GSTR-9/9C.

Customs Notifications

1. **Notification No. 62/2025-Customs (N.T.) dated October 1, 2025:** Principal Additional Director General or Additional Director General of the National Customs Targeting Centre–Passenger (NCTC-Pax), DGARM, appointed as an officer of customs with powers of Principal Commissioner/Commissioner of Customs and jurisdiction across India for the purpose of receiving and processing Passenger Name Record (PNR) information under the Passenger Name Record Information Regulations, 2022, and to perform functions under Sections 30A (Passenger and crew arrival manifest and PNR) information and 41A (Passenger and crew departure manifest and PNR information) of the Customs Act, 1962.
2. **Notification No. 63/2025-Customs (N.T.) dated October 1, 2025:** The amendments explicitly empower the specified customs officers to exercise powers under Section 110's sub-sections (1), (3), and (5), which govern the seizure, custody, and disposal of goods, documents, and things liable for confiscation. Such change aims to strengthen customs enforcement, particularly to improve the handling of smuggling and other customs violations.
3. **Notification No. 64/2025-Customs (N.T.) dated October 9, 2025:** Tariff values on import of Crude Palm Oil, RBD Palm Oil, Palmolein, Crude Soya Bean Oil, Brass Scrap, Gold, Silver, Areca Nuts etc. revised w.e.f. October 10, 2025.
4. **Notification No. 65/2025-Customs (N.T.) dated October 15, 2025:** Tariff values on import of Crude Palm Oil, RBD Palm Oil, Palmolein, Crude Soya Bean Oil, Brass Scrap, Gold, Silver, and Areca Nuts revised, w.e.f. October 16, 2025.

Corrigendum to Notification

1. **Corrigendum dated October 9, 2025 to Notification No. 37/2025-Customs dated September 17, 2025:** Vide Notification No. 37/2025-Customs dated September 17, 2025, exemption from the payment of Basic Customs Duty and IGST on import of specified defense equipments and their parts/sub-assemblies was provided to importers w.e.f. September 22, 2025. However, the corrigendum replaces this with "aircrafts, etc.," removing the specific reference to "missiles" from line 31 of Notification No. 37/2025-Customs dated September 17, 2025. Specifically, it corrected a typographical error in the description of items for which the exemption was granted.
2. **Corrigendum dated October 1, 2025 to Notification No. 43/2025-Customs dated September 30, 2025:** Vide Notification No. 43/2025-Customs dated September 30, 2025, exemption from payment of Basic Customs Duty, AIDC and Health Cess on import of specified goods from Iceland was provided to importers. However, the corrigendum replaces from “All Goods” to “All Goods other than Imidacloprid (ISO)” in line 38 of Notification No. 43/2025-Customs dated September 30, 2025. Thus, import of all goods from Iceland are now exempted from payment of basic customs duty, AIDC and Health Cess, except for Imidacloprid (ISO).

Customs Circulars & Instructions

1. **Circular No. 24/2025-Customs dated October 7, 2025:** Vide Instruction No. 25/2023-Customs dated July 28, 2023, it was prescribed documentary requirements and timelines for approval of AD Code and IFSC registration for incentive bank accounts on the ICEGATE portal. Earlier, applications made before 2 PM were to be processed the same day; others by 2 PM of the next working day.

CBIC, after consultation with the Directorate General of Systems, decided to automate the process of approval for incentive bank account and IFSC code registration. If a specific bank account and IFSC combination for an IEC has already been approved at one customs location, it will now be automatically approved at all other customs locations.

The submission workflow on the ICEGATE portal remains the same. However, in cases covered under auto-approval, the system itself will grant approval without routing it to a Port Officer for manual verification. Once auto-approved, the request will still move to the Public Financial Management System (PFMS) for standard validation.

Anivesh (ALC) Comments: It streamlined customs processes, reduce manual intervention, and enhance ease of doing business for exporters. Hence, simplified and expedites approval of bank account and IFSC registration for exporters' incentive accounts across multiple customs locations.

Customs Circulars & Instructions

1. **Circular No. 25/2025-Customs dated October 8, 2025:** The circular extends the transitional provisions for Sea Cargo Manifest and Transshipment Regulations, 2018 (SCMTR) until December 31, 2025, during which all stakeholders are required to file declarations electronically as prescribed. Sea Arrival Manifest (SAM), Sea Entry Inward (SEI), and Sea Departure Manifest (SDM) messages are operational nationwide. The Stuffing Message (SF) is being piloted at specific locations. DG Systems is tasked with ensuring all remaining SCMTR messages are operational by the December 31, 2025 deadline. Chief Commissioners are requested to conduct weekly outreach programs for stakeholders to ensure a smooth transition.
2. **Instruction No. 30/2025 dated October 13, 2025:** Online Look Out Circulars (LOC) portal has been made operational w.e.f. March 1, 2024 and the LOC requests are now being processed only through the online portal. Thus, the earlier mechanism of routing the requests by letters or emails through DRI-Hqrs or DGGI-Hqrs is no more operational. For access to online LOC portal, login credentials for nodal officers in field formations need to be created, which should be designation based. The designated offices through their nodal officers, will be responsible for user creation, coordination and overall implementation of the online LOC portal for the field formations indicated against them. Accordingly, all concerned formations requested to coordinate with the respective designated office to obtain procedural guidelines and for getting their online LOC portal access functional.

Foreign Trade Policy Updates

1. **Notification No. 36/2025 dated October 03, 2025**: Export of specified agricultural commodities, including milk, rice, wheat, oils, sugar, and salt, to Bhutan are exempted from all restrictions and prohibitions w.e.f. October 3, 2025.
2. **Notification No. 37/2025 dated October 03, 2025**: Export policy of De-Oiled Rice Bran (DoRB) revised from 'Prohibited' to 'Free' w.e.f. October 3, 2025.
3. **Notification No. 38/2025 dated October 03, 2025**: Export of 100 MT of Wheat Seed (DWR-162) from University of Dharwad to Indonesia via NCEL through Mangalore Sea Port is permitted as a one-time exemption, subject to certification by the University or the Department of Agriculture, Karnataka.
4. **Notification No. 39/2025 dated October 03, 2025**: Requirement for a Certificate of Inspection from EIC/EIAs for Rice (Basmati and Non-Basmati) exports is limited to EU member states such as UK, Iceland, Liechtenstein, Norway, and Switzerland. Exports to other European countries are exempt from this requirement for six months from the date of this notification.

Foreign Trade Policy Updates

5. **Notification No. 40/2025 dated October 10, 2025:** Import Policy conditions for specific items under Chapters 70, 73, 84, and 85 of ITC(HS) 2022 revised, requiring mandatory registration on Renewable Energy Equipment Import Monitoring System (REEIMS) of Ministry of New and Renewable Energy w.e.f. November 1, 2025. REEIMS also to include a provision for the importer to declare the intended end-use of the imported products/components for such items. Each registration will remain valid for a period of 3 months.
6. **Notification No. 41/2025 dated October 10, 2025:** Import of Sulfadiazine API with CIF value is below Rs. 1,774/kg is 'Restricted' till September 30, 2026. However, import of Sulfadiazine API by Advance Authorization holders, EOUs, and SEZ units to be exempted from the MIP condition.
7. **Notification No. 42/2025 dated October 14, 2025:** Export of chilled and frozen meat and edible offal of bovine animals, specified under certain ITC(HS) codes, shall be permitted only upon submission of proof of remittance to the Meat Export Development Fund (MEDF) operated by APEDA w.e.f. October 29, 20

Foreign Trade Policy Updates

8. **Notification No. 43/2025 dated October 15, 2025:** Import of Areca Nuts under ITC (HS) Code 08028090 and Other Processed Areca Nuts under ITC (HS) Code 20081991 with CIF value is less than Rs. 351 per kilogram is 'Prohibited'. Import is permitted only when the CIF value is Rs. 351 per kg or higher. If such goods are imported under advance authorization, or by SEZs or 100% EOUs, then MIP conditions will not be applicable.
9. **Notification No. 44/2025 dated October 15, 2025:** ITC (HS) 2022, Schedule-I (Import Policy) is amended in sync with the Finance Act, 2025 w.e.f. October 15, 2025.
10. **Public Notice No. 23/2025-26 dated October 01, 2025:** Regional Authorities (RAs) to issue End User Certificates (EUC) for restricted import items also to the quantity and value specified in a valid restricted authorisation granted by DGFT.
11. **Public Notice No. 24/2025-26 dated October 03, 2025:** Due date for filing Annual RoDTEP returns for FY 2023-24, with a composition fee of Rs. 10,000, has been extended from September 30, 2025, to November 30, 2025.

Foreign Trade Policy Updates

11. **Public Notice No. 25/2025-26 dated October 10, 2025:** A new Standard Input Output Norms (SION) C-2049 for export item Mobile Phone under Engineering & Electronic Items notified so that Regional Authorities (RAs) can issue Advance Authorisation directly, without referring individual cases to Norms Committee, thereby expediting clearance and ensuring uniformity.
12. **Public Notice No. 26/2025-26 dated October 15, 2025:** The provisions relating to Diamond Imprest Authorisation (DIA) notified vide Public Notice No. 42/2024-25 dated January 21, 2025, have been renumbered in the Handbook of Procedures, 2023, covering application filing, import–export conditions, validity, export obligation, and procedures for regularisation of bona fide defaults.
13. **Corrigendum dated October 10, 2025 to Public Notice No. 05/2025 dated May 6, 2025:** The word ‘Circular’ has been removed from the item description of SION C888 in Public Notice No. 05/2025 dated May 6, 2025, thereby correcting the export item description to ‘Small and large-size Stainless Steel washers of different grades’.

THANK YOU

See You Next Time



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