

Indirect Tax Updates

From 16th November 2025 to 30th November 2025

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November GST collections

GST Collections	November' 24 (Rs. in Crores)	November' 25 (Rs. in Crores)	% Growth (Rs. in Crores)
Gross domestic revenue	1,27,281	1,24,300	-2.3%
Less: Refund – domestic	9,936	8,741	-12.0%
Net Domestic Revenue	1,17,345	1,15,558	-1.5%
Gross Import Revenue	41,736	45,976	10.2%
Less: Refund – Imports	9,019	9,455	4.8%
Net Customs Revenue	32,717	36,521	11.6%

Top 5
gainers

State/ UT	Growth (+)	State/UT	Growth (-)
Other territory	1782%	Lakshadweep	-608%
Dadra and Nagar Haveli and Daman and Diu	32%	Jharkhand	-30%
Manipur	27%	Odisha	-18%
Andaman and Nicobar Islands	19%	Madhya Pradesh	-17%
Assam	18%	Jammu and Kashmir	-14%

Top 5
losers

Important Case Laws

1. New Gee Enn & Sons vs. UOI [J&K & Ladakh HC: WP (C) No. 1938/2024]

Trade between J&K and PoK to be treated as intra-state supply

The issue was whether the cross-LoC (Line of Control) trade between Jammu & Kashmir (J&K) and Pakistan-Occupied Kashmir (PoK) is taxable under GST, or qualifies as a zero-rated/exempt supply?

The Hon'ble J&K and Ladakh High Court held that PoK is constitutionally part of the territory of Jammu & Kashmir, and therefore trade between J&K (India-controlled territory) and PoK occurs within the same State/UT. Such transactions are intra-State supplies under Section 2(64) of CGST Act and will not be treated as 'exports/zero rated supplies'.

Anivesh (ALC) Comments: This judgment clarifies that GST is required to be paid on supply made by taxpayer to recipients located in PoK.

Important Case Laws

2. Shah Paperplast Industries Ltd vs. UOI [Gujrat HC: R/SCA No. 18892 of 2023]

Refund of ITC claimed by EOU under rule 89(4) of CGST Rules is valid

The issue was whether the supplies received by a 100% EOU from domestic suppliers should be treated as “deemed exports”, thereby restricting refund under Rule 89(4), and requiring refund only under Rule 89(4A)?

The Hon’ble Gujarat High Court held that the Petitioner is 100% EOU and the supplies made by them qualifies as ‘zero rated supply’. Further, it has been observed that the domestic suppliers has not treated the supply as ‘deemed export’ and therefore, the character of the supply remained normal taxable B2B supply, *not* deemed export. Hence, Petitioner is entitled to refund under Rule 89(4) of the CGST Rules.

Anivesh (ALC) Comments: EOUs purchasing goods from domestic suppliers are not deemed exporters, unless the supplier and the EOU follow the specific deemed-export procedure.

Important Case Laws

3. **Arraycom (India) Limited vs. State of Gujarat [Gujarat HC: R/SCA No. 11979 of 2025]**

ITC taken on insurance of stock-in-trade and business premises not to be treated as blocked ITC

This issue was whether ITC can be denied by treating the petitioner's insurance policies as "motor vehicle insurance" under Section 17(5)(b) of the CGST Act?

The Hon'ble Gujarat High Court held that Section 17(5)(b) restricts ITC only on motor vehicle insurance. However, policies issued by United India Insurance Co. Ltd. were Standard Fire & Special Perils Policies, covering stock-in-trade, business premises, and machinery/electronic equipment and hence, such policies cannot be treated as motor vehicle insurance policies. Hence, such ITC cannot be treated as blocked ITC under Section 17(5) of the CGST Act.

Anivesh (ALC) Comments: ITC cannot be denied on the basis of assumptions. Departments must verify actual documents (insurance contracts, invoices, policy schedules) before invoking blocked credit provisions.

Important Case Laws

4. Atul Limited vs. AC [Gujarat HC: R/SCA No. 9876 of 2025]

Refund of unutilized ITC of compensation cess allowed

The issue was whether Petitioner is entitled to claim refund of unutilised ITC of compensation cess when exports were made with payment of IGST and finished goods exported are not liable to compensation cess?

The Hon'ble Gujarat High Court held that Compensation Cess is not leviable on exports, however, exports must be treated as zero-rated supplies without payment of Compensation Cess, irrespective of the fact that IGST was paid. Since the accumulated Compensation Cess ITC cannot be utilised, it is refundable. Hence, the Petitioner is eligible to claim the refund of unutilized cess credit in addition to refund of IGST paid on exports. Accordingly, the Department was directed to process refund application of the Petitioner to sanction the refund of the Compensation Cess claimed on unutilized ITC.

Important Case Laws

5. Kuehne Plus Nagel Private Limited vs. UOI [Gujarat HC: R/SCA No. 12151 of 2025]

Refund admissible even in lack of FIRCs when CA certificate confirms foreign exchange realization

The issue was whether refund of unutilised ITC on export of services can be denied solely because the taxpayer did not furnish FIRCs, despite submitting a Chartered Accountant (CA) Certificate confirming foreign exchange realisation under an RBI-approved gearing account system?

The Hon'ble Gujarat High Court held that the Petitioner operates under a valid RBI approval allowing net settlement of receivables and payables with foreign offices. Therefore, individual FIRCs may not always be generated for each export transaction. A detailed CA Certificate, certifying actual receipt of foreign exchange, is sufficient and valid proof. Hence, the Authorities cannot insist on FIRCs and cannot deny refund when a CA Certificate certifying receipt of foreign exchange is submitted.

Anivesh (ALC) Comments: It is useful judgment for exporters, and this judgment is based on principle that refund must be granted based on substantive evidence and not on procedural rigidity.

Important Case Laws

6. Devender Singh vs AC-CGST [Delhi HC: W.P.(C) 16820/2025 & CMAPPL. 69120/2025]

Taxable person includes the person who created bogus, fake, non-existent and fraudulent firms

The issue was whether the petitioner involved in creating and operating bogus firms makes him liable as a taxable person to penalty under Section 122 of the CGST Act?

The Hon'ble Delhi High Court held that in the case of fake, non-existent and fraudulent firms, who do not have any real persons as partners or proprietors or even any incorporation, the 'taxable person' would be the person who has got such firms created and used the same for availment of ITC, even if they are not officially listed as partners or proprietors. Further, it has been held that the right to cross-examination is not an absolute or unfettered right and its provision depends on the facts and circumstances of each case.

Important Case Laws

7. Pioneer Co-operative Car Parking Servicing and Construction Society Limited vs. State of WB [Calcutta HC: MAT/1983/2023]

ITC cannot be denied merely it was not shown in Form GSTR-3B and later claimed in Form GSTR-9

The issue was whether the adjudicating authority was correct in disallowing the taxpayer's ITC merely because the ITC was not claimed in Form GSTR-3B, despite the fact that the taxpayer had claimed the credit in the Annual Return (Form GSTR-9) along with a reconciliation statement.

The Hon'ble Calcutta High Court held that the adjudicating authority was wrong in ignoring the Annual Return in Form GSTR-9 and basing the decision solely on GSTR-3B. The Court observed that the statutory use of the word "reconciliation" in Section 44 clearly indicates that GSTR-9 is meant to correct or rectify errors in monthly returns. Denying the effect of Form GSTR-9 would defeat the purpose of filing an Annual Return. The adjudication order was set aside and the matter remanded for fresh consideration after examining Form GSTR-9.

Anivesh (ALC) Comments: The judgment ensures that genuine ITC cannot be denied merely because it was not reflected in GSTR-3B, allowing taxpayers across the industry to rely on GSTR-9 as a valid basis for availing missed ITC.

Important Case Laws

8. Bhavin R Shah vs. CCE [Gujarat HC: Excise Appeal No. 10896 of 2015]

Duty not payable if export consignment are returned back from port before shipping

The issue was whether excise duty, customs duty and penalties can be imposed on a 100% EOU when an export consignment removed without payment of duty was subsequently returned to the factory?

The Hon'ble CESTAT, Ahmedabad held that the Petitioner produced valid documentary evidence proving return of the export consignment. The Department failed to verify or disprove official documents and proceeded only on assumptions. It was further observed that once export goods removed under bond are returned to the factory, no excise or customs duty can be demanded. Accordingly, appeal was allowed and duty, interest, and penalties were set aside.

Important Case Laws

11. Blow Plast Industries vs. CC [Chennai CESTAT: Customs Appeal No. 41173 of 2016]

Valid COO cannot be rejected on the ground that goods were in plain and unmarked bags

The issue was whether Department can deny preferential duty benefit under Notification 10/2008-Cus (India–Singapore CECA) merely because the imported HDPE granules were packed in plain, unmarked bags and could not be visually correlated to the Certificate of Origin (COO)?

The Hon'ble CESTAT, Chennai held that valid COO issued by the Singapore Designated Authority is the primary and conclusive document for claiming preferential duty. The COO clearly stated the goods were packed in plain bags, which was accepted by the issuing authority. Under Rules of Origin (Notification 59/2005-Cus (NT)), the Department must seek verification from the issuing authority if they have doubts and hence, it cannot reject the COO unilaterally. Therefore, non-marked/plain bags cannot be a ground to deny exemption.

Anivesh (ALC) Comments: Packaging in plain bags, non-correlated markings, or typographical differences cannot be used to deny CECA/FTA benefits. The judgment ensures officers cannot act on presumptions or conjecture.

GST Advisory

1. **Advisory dated November 20, 2025:** As per Rule 10A of the CGST Rules, taxpayers (except those registered under TCS, TDS, or suo-moto registrations) is required to furnish their bank account details within 30 days of grant of registration or before filing details of outward supplies in GSTR-1 or IFF, whichever is earlier. Taxpayers who have not yet furnished the bank account details till date are advised to update the same at the earliest to avoid suspension of their GST Registration and disruption of business activities. Bank account details can be added through a non-core amendment by navigating to: Services > Registration > Amendment of Registration Non-Core Fields.

Anivesh (ALC) Comments: The changes will be implemented on GST portal soon. Taxpayers must furnish their bank account details within 30 days of registration, or before filing GSTR-1/IFF, whichever is earlier. Any delay exposes them to the risk of system-based suspension.

Customs Notifications

1. **Notification No. 49/2025-Customs dated November 28, 2025:** Project Imports Regulations, 1986 amended to include “Jaipur Metro Projects” as sponsoring authority.
2. **Notification No. 75/2025-Customs (N.T.) dated November 28, 2025:** Tariff Value of Crude Palm Oil, RBD Palm Oil, Crude Palmolein, RBD Palmolein, Crude Soya bean Oil and Brass Scrap (all grades) revised w.e.f. November 29, 2025.
3. **Notification No. 33/2025-Customs (ADD) dated November 17, 2025:** Anti-dumping Duty imposed on import of Liquid Epoxy Resins, originating in or exported from China PR, Korea RP, Saudi Arabia, Taiwan and Thailand, under tariff item 39073010 and 39073090 for period of five-years.

Customs Order

1. **CAVR Review Order No. 02/2025-Customs dated November 26, 2025:**

Validity of CAVR Order No. 02/2023-Customs dated November 15, 2023 extended issued in respect of valuation support under the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023. Such extension applies to Stainless steel of J3 grade falling under HS Codes 72191200, 72191300, 72191400, 72192390, 72193290, 72193390, 72193490, 72193590, 72199012, 72199013, 72199090, 72202029, 72202090, 72209022, 72209029 & 72209090, for a period of one year.

Customs Circulars

1. **Circular No. 28/2025 dated November 15, 2025:** Online module on ICEGATE 2.0 for obtaining warehousing license permissions under Section 65 of Customs Act, 1962 (namely under MOOWR scheme and MOOSWR scheme) launched. Detailed user manual has also been made available on the ICEGATE portal providing clear instructions
2. **Circular No. 29/2025 dated November 21, 2025:** Clarification issued on launch of SWIFT 2.0 portal and onboarding of AQCS (Animal Quarantine and Certification Services), PQMS (Plant Quarantine Management System) and FSSAI (Food Safety and Standards Authority of India) on SWIFT 2.0 as Single Touch Point for Trade for no objection certificate processing. Importers and exporters can now submit additional data fields and documents which are necessary to obtain No Objection Certificates from these PGAs (partner governments agencies) directly in SWIFT 2.0 thereby reducing physical touch point of interaction with PGAs. Circular has provided detailed list of data elements and document codes for AQCS, PQMS and FSSAI.

Foreign Trade Policy Updates

1. **Notification No. 48/2025 dated November 17, 2025:** Import Policy of articles of un-stubbed platinum jewellery under ITC HS 71131921 revised from 'Free' to 'Restricted' till April 30, 2026.
2. **Public Notice No. 32/2025-26 dated November 20, 2025:** Form ANF-01A merged with revised Form ANF-2A to enable unified application for IEC issuance, modification, and related filings. Details submitted in the IEC application will be electronically validated through online integration with records.
3. **Trade Notice No. 18/2025-26 dated November 25, 2025:** Trade and Industry invited and requested to furnish details on all mandatory and voluntary Non-Tariff Measures (NTMs) that impact Indian exports, including certifications, testing, inspections, labelling, and other regulatory requirements. Same is being done with an aim to build accurate and actionable database for future support measures under Export Promotion mission.

THANK YOU

See You Next Time

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