Anivesh
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Indirect Tax Updates – 1st April 2026 to 15th April 2026

Index

Important Case Laws

1. **Bengal Cold Rollers Pvt. Ltd. vs. AC(ST) [Telangana HC: Writ Petition No. 6686 of 2026]**

Missing original seized documents cannot be used in GST adjudication proceedings.

The petitioner faced GST adjudication proceedings under Show Cause Notices for tax periods 2019-20 to 2023-24, based on documents seized during investigation. The Department, admitted that originals of certain seized documents listed in the Panchnama were missing, though scanned copies existed. The petitioner argued that reliance on such missing originals would violate principles of natural justice and fair hearing.

The Special Government Pleader submitted on instructions that "***those missing files, originals of which are not available with the department, will not be relied upon in the adjudication proceedings***".

The Court held that ***"the adjudication proceedings can go on the basis of other available materials with the department, of course with due opportunity to the petitioner to furnish its reply and compliance of the opportunity of hearing"*** under the Telangana GST Act, 2017.

Anivesh (ALC) Comments: The ruling bars reliance on missing original documents, upholding natural justice and protecting against unverifiable evidence, but allows proceedings based on other available records. As a strategy, it's important for assessee to ask for original records seized u/s 67 at time of issue of SCN.

Important Case Laws

2. **Golden Traders vs. State of Andhra Pradesh [Andhra Pradesh HC: Writ Petition No. 541 of 2026]**

State Tax officers cannot detain inter-State goods without jurisdiction or on valuation grounds

APGST officers intercepted inter-state consignments originating and culminating outside Andhra Pradesh, initiating proceedings under Sections 129 and 130 of the GST Act for alleged undervaluation or quantity mismatches, despite the goods having the necessary documents. The assessee contended that APGST lacked jurisdiction to challenge valuation issues without explicit cross-empowerment notifications from the Central Government. Conversely, the department argued they are inherently cross-empowered to act as "proper officers" under the CGST or IGST Acts without further notifications. The Hon'ble Court held that "cross-empowerment" applies only if the taxpayer is administratively allotted to that State, meaning an intermediary state cannot invoke Sections 129 or 130 to penalize inter-state IGST transactions. Furthermore, proper officers cannot venture into complex assessment and valuation questions during transit interceptions. If State officers find transit discrepancies, they must simply forward the details to the respective proper officers for further action.

Anivesh (ALC) Comments: The ruling restricts State officers' powers by denying jurisdiction in IGST transit cases without fiscal interest and clarifies that Sections 129/130 of the CGST Act, 2017 cannot be invoked for valuation or minor discrepancies.

Important Case Laws

3. **Karnataka Vikas Grameena Bank vs DCCT & Ors. [Karnataka HC: Writ Petition No.100806 OF 2024]**

Pigmy agents are employees and not independent business facilitators attracting GST under reverse charge

The petitioner, Karnataka Vikas Grameena Bank, engaged pigmy agents to collect small deposits from customers and paid them remuneration termed as commission. The GST Department, after inspection under Section 67 of the CGST Act, issued show cause notices alleging that these agents were "business facilitators" and that the Bank was liable to pay GST under reverse charge mechanism on the commission paid. The Bank contended that pigmy agents were in fact employees, as they worked under the control and supervision of the Bank, received assured remuneration and benefits, and therefore their services were covered under Schedule III read with Section 7(2)(a), making them non-taxable. The key issue before the High Court was whether pigmy agents engaged by the Bank are to be treated as employees or as independent business facilitators/intermediaries, making the Bank liable to pay GST on the commission under reverse charge mechanism.

The Karnataka High Court held that pigmy agents are employees of the Bank and not business facilitators. It observed that the Bank exercised significant control over their work, they were economically dependent on the Bank, and were integrated into its operations, establishing an employer-employee relationship. Consequently, their services fall under Schedule III and are not liable to GST. The Court further held that they do not qualify as business facilitators under relevant notifications.

4. Avanti Feeds Limited vs. UOI [Andhra Pradesh HC: Writ Petition No. 11760 of 2023]

State authorities cannot assess IGST on imports as the jurisdiction lies with Customs.

The petitioner, is engaged in manufacturing aquatic feed and imports inputs such as fish meal and algal oil. It was registered under the CGST Act and administratively allotted to the Central jurisdiction. The State Tax Authorities issued a SCN alleging non-payment of IGST on import of such inputs and disputed exemption claims. The petitioner challenged the notice on the ground that IGST on imports can be assessed and collected only by Customs authorities under the Customs Act, 1962, and not by State GST officers. It was also contended that since the petitioner was allotted to Central jurisdiction, State authorities lacked jurisdiction even under cross-empowerment provisions.

The Court held that IGST on import of goods is levied and assessed as per the provisions of the Customs Tariff Act, and therefore, the authority to assess and collect such tax vests exclusively with Customs authorities and not GST authorities. It further held that cross-empowerment under GST laws would apply only where the taxpayer is administratively assigned to the State, since the petitioner was assigned to the Central Government, State authorities had no jurisdiction to initiate proceedings. The Court concluded that the show cause notice was issued without jurisdiction and was liable to be quashed.

Anivesh (ALC) Comments: This case highlights that jurisdiction to levy and assess IGST on imports lies exclusively with Customs authorities, and State GST officers cannot invoke cross-empowerment to initiate proceedings, especially where the taxpayer is administratively assigned to the Central jurisdiction.

Important Case Laws

5. **Nivara Infradevelopers LLP vs. UOI [Bombay HC: Writ Petition(L) No. 7888 of 2026]**

Provisional attachment is invalid without prior opinion based on tangible material under Section 83.

The petitioner challenged the provisional attachment of its bank accounts by State Tax Authorities under Section 83 of the CGST Act. The attachment orders were issued on the same day as a pre-intimation notice, without disclosing any prior formation of opinion or existence of tangible material justifying such action. The petitioner contended that provisional attachment is a drastic power and must be exercised strictly in accordance with law, relying on judicial precedents.

The High Court set aside the provisional attachment orders, holding that the action of the authorities was arbitrary and violative of Section 83. It observed that provisional attachment is a drastic measure and requires prior formation of opinion based on tangible material to protect revenue. In the absence of such satisfaction and due process, the attachment was held invalid. However, the Court allowed the authorities to initiate fresh proceedings in accordance with law if supported by proper material.

Anivesh (ALC) Comments: This ruling holds that Section 83 powers cannot be exercised mechanically and must be backed by a reasoned opinion based on tangible material. It aligns with the Hon'ble Supreme Court's judgment in ***Radha Krishan Industries v. State of Himachal Pradesh***, which held that provisional attachment is an extraordinary power, permissible only when necessary to protect revenue and supported by credible material, ensuring safeguards against arbitrary action.

6. Mr. Bharat Kumar Agarwal vs. JC [Telangana HC: Writ Petition Nos. 9166 of 2026]

Non-registered Managing Director entitled to temporary registration and separate DRC-07 for appeal.

A show cause notice was issued to M/s Sugna Metals Ltd. and its Managing Director, followed by an Order-in-Original dated 30.12.2025 under Section 74(9) of the CGST Act confirming tax, interest, and penalties for wrongful availment of ITC. The order also imposed a separate penalty on the Managing Director under Section 122(1A). However, a composite Form GST DRC-07 was issued covering both the company and the Managing Director. Since the Managing Director was not a registered person under GST, he was unable to file an appeal against the order, as the portal requires registration and the composite order could not be challenged independently by him.

The High Court held that under Rule 16A of the CGST Rules, the Proper Officer is empowered to grant a temporary Identification number, and therefore the Managing Director is entitled to obtain such registration for the purpose of filing an appeal. The Court directed the petitioner to apply for temporary registration within one week and the department to grant it within one week thereafter. It further directed the authorities to issue separate Form GST DRC-07 for the company and the Managing Director, and clarified that the limitation period for filing an appeal would commence only after issuance of such separate orders. The writ petitions were accordingly disposed of.

Important Case Laws

7. **<u>Spice Jet Limited and Four Others vs. AC of Customs [Telangana HC: WP. No. 27339 of 2025]</u>**

Delay beyond statutory limit cannot be condoned, but High Court can restore appeal to prevent injustice.

The petitioner, were engaged in warehousing operations in a Free Trade Warehousing Zone (FTWZ) within an SEZ. Based on DRI investigation, allegations of overvaluation and irregular export benefits were raised, leading to confiscation of goods and imposition of penalties under the Customs Act, 1962 through an Order-in-Original dated 14.03.2023. The petitioners filed appeals before the Commissioner (Appeals), but the same were dismissed as time-barred since they were filed beyond the prescribed period of 60 days plus a condonable 30 days under Section 128. The Tribunal also upheld this rejection. Aggrieved, the petitioners approached the High Court contending that their appeals were dismissed solely on limitation without examining merits.

The High Court held that the appellate authorities were correct in strictly applying the limitation provisions under Section 128 and lacked power to condone delay beyond the prescribed period. However, it emphasized that procedural rules of limitation should not defeat substantive justice. Exercising its writ jurisdiction under Article 226, the Court set aside the orders rejecting the appeals as time-barred and restored the appeals for adjudication on merits, holding that denial of a hearing on merits in such circumstances would result in injustice.

<u>Anivesh (ALC) Comments:</u> Appellate authorities cannot condone delay beyond statutory timelines, but the High Court can intervene to prevent injustice where appeals are rejected on limitation without merits, ensuring procedural law does not defeat substantive justice.

8. **South India Corporation Ltd vs. CCE [CESTAT Hyderabad: ST Appeal No. 25158 of 2013]**

Cenvat credit cannot be denied solely due to procedural defects in invoices when services and tax payment are undisputed.

The appellant engaged in stevedoring operations, outsourced certain services and availed Cenvat credit on invoices issued by the service provider. The department denied the credit on grounds that the invoices were issued prior to service tax registration, lacked mandatory particulars, were raised in the name of the head office instead of the Visakhapatnam unit where services were received, and that the ISD mechanism was not followed. Consequently, credit was disallowed on procedural grounds.

The Tribunal held that Cenvat credit is admissible as the receipt of services and payment of service tax were not disputed. It ruled that procedural lapses such as defects in invoices, non-registration at the time of issuance, or non-following of ISD mechanism are curable irregularities and cannot defeat substantive benefit. Since there was no loss to revenue and the identity of the service recipient was established, denial of credit on mere technical grounds was unsustainable, and the appeal was allowed.

Important Case Laws

9. Galaxy Match Company vs. CGST&CE [CESTAT Chennai: Excise Appeal No. 41173 of 2018]

Refund of duty is time-barred if not filed within one year from relevant date under Section 11B.

The appellant, M/s Galaxy Match Company, was subjected to investigation for alleged clandestine removal and paid certain amounts during investigation prior to issuance of show cause notice. Subsequently, an Order-in-Original confirmed duty demand, which was partly reduced by the Commissioner (Appeals), resulting in excess payment. The department's further appeal was later withdrawn, and the matter attained finality. The appellant filed a refund claim for the excess amount after several years. However, the refund was rejected as time-barred under Section 11B of the Central Excise Act, on the ground that it was filed beyond one year from the date of the Order-in-Appeal.

The Tribunal held that although payments made during investigation are initially in the nature of deposits, they assume the character of duty once appropriated in adjudication. Consequently, any refund arising from subsequent reduction of demand must comply with Section 11B limitation, with the relevant date being the date of the Order-in-Appeal. The contention that limitation should run from the date of final disposal of departmental appeal was rejected. Since the refund claim was filed beyond one year from the relevant date, it was held to be time-barred, and the appeal was dismissed.

Anivesh (ALC) Comments: The ruling has held that payments become duty upon adjudication, attracting Section 11B limitation, and taxpayers cannot defer limitation due to ongoing appeals. It emphasizes timely refund filing from the Order-in-Appeal date, as delays render claims time-barred. However, practically departmental authorities also keep holding the refund on the ground that they have preferred appeal at higher forums

GST Advisory

1. **Advisory dated April 3, 2026:**

GSTN has clarified issues faced in filing appeals where adjudication orders reflect "NIL" demand despite an existing dispute. The issue arises when taxpayers make voluntary payments at the SCN stage without admitting liability, but the adjudicating authority treats such payment as full discharge without determining liability, resulting in zero demand in the DCR and system restriction on filing appeal under Section 107 of the CGST Act, 2017. It is clarified that payment made at SCN stage does not amount to acceptance of liability, however, due to system limitation, the portal blocks filing of appeal where demand is shown as NIL. As a solution, taxpayers are advised to:

- Apply for rectification of the adjudication order through the GST portal.
- Ensure correct demand amount is reflected in DCR.
- File appeal (APL-01) within prescribed timelines.

GST Advisory

2. **<u>Advisory dated April 10, 2026</u>:**

- GSTN has updated the GST portal functionality relating to filing of appeals in Form APL-01 under Section 107(6) of CGST Act, 2017. Earlier, the pre-deposit was auto-populated at 10% and was non-editable, leading to practical difficulties where:
  - ✓ pre-deposit had already been paid through DRC-03 or other modes, or
  - ✓ demand was incorrectly reflected under a particular head.
- To address these issues, GSTN has made the pre-deposit field editable w.e.f. April 06, 2026, allowing taxpayers to input the correct amount at the time of filing appeal. The correctness of such payment and mode will be verified by the appellate authority during adjudication.

<u>Anivesh (ALC) Comments:</u>

- Resolves issue of excess/duplicate pre-deposit where payment was already made before filing appeal. It is useful in cases of incorrect demand classification (tax/interest/penalty mismatch) on portal.
- Provides flexibility to align pre-deposit with actual liability instead of system-driven 10%.
- However, since the field is now editable, risk of incorrect computation shifts to taxpayer, and may lead to disputes during appellate verification.

SGST ITC set Off: Portal Inconsistency

A GSTN advisory issued on 30 January 2026, permitting utilization of SGST credit against IGST liability before exhausting CGST credit. The advisory was abruptly withdrawn a few weeks later without explanation. In February 2026, the portal mirrored this flexibility allowing SGST credit set-off before CGST credit for IGST liability. From March 2026, the portal reverted to its earlier rigid sequence, enforcing full CGST credit utilization first. Notably, proviso to Section 49(5)(c) provides that CGST credit has to be exhausted first before utilizing SGST credit against IGST liability. This unexplained volte-face creates a high-risk situation, taxpayers who followed the portal's February behavior now face possible demands for 'incorrect' utilization, interest under Section 50, and the inability to revise the GSTR-3B for that period.

Anivesh (ALC) Comments: The recent change in the advisory gives rise to several areas of potential exposure risk of future demand for incorrect utilization as per law. There is potential for future tax demands if authorities view past utilization as non-compliant under the updated interpretation. Interpretational differences may arise regarding whether portal-driven compliance, where the system dictates the treatment, would be sustainable in cases where it appears inconsistent with the statutory provisions.

Customs Notifications

1. **<u>Notification No. 12/2026–Customs dated April 01, 2026</u>:** The Central Government, in the public interest, has exempted specified chemical and polymer goods from customs duty under Section 25 of the Customs Act, 1962. For the goods listed in the schedule—including items such as Anhydrous ammonia, Toluene, Styrene, and various polymers like PVC and PET Chips—the duty leviable has been reduced to "Nil". This notification shall come into force on April 2, 2026, and will remain in effect until June 30, 2026.

2. **<u>Notification No. 13/2026–Customs dated April 01, 2026</u>:** The Central Government, in the public interest, has exempted Ammonium nitrate from the Agriculture Infrastructure and Development Cess (AIDC) under section 25 of the Customs Act, 1962, read with section 124 of the Finance Act, 2021. For the goods falling under tariff item 3102 30 00, the cess leviable has been reduced to "Nil". This notification shall come into force on April 2, 2026, and will remain in effect until June 30, 2026.

3. **<u>Notification No. 35/2026–Customs (N.T.) dated April 02, 2026</u>:** The CBIC has amended Notification No. 36/2001-Customs (N.T.) relating to the fixing of tariff values for specified import goods. In the updated schedules, tariff values have been substituted for various items including Palm Oil, Brass Scrap, Gold, Silver, and Areca nuts. Specifically, the notification maintains previous values for several edible oils and brass scrap while setting values for gold at US $1526 per 10 grams and silver at US $2427 per kilogram. This notification shall come into force with effect from April 3, 2026.

Customs Notifications

4. **<u>Notification No. 36/2026-Customs (N.T.) dated April 06, 2026:</u>** CBIC has amended Notification No. 12/97-Customs (N.T.) under Section 7 of the Customs Act, 1962. This amendment updates the list of Inland Container Depots and Air Freight Stations for the state of Gujarat by inserting Panoli, Bharuch as a designated location. The newly added entry specifies this location for the unloading of imported goods and the loading of export goods or any class of such goods.

5. **<u>Notification No. 37/2026-Customs (N.T.) dated April 15, 2026:</u>** The CBIC has amended Notification No. 36/2001-Customs (N.T.) to revise the tariff values for the import of specified goods. The updated tables substitute values for various products, including Crude Palm Oil (US $1174/MT), Brass Scrap (US $6971/MT), Gold (US $1544 per 10 grams), Silver (US $2509 per kg), and Areca nuts (US $9155/MT). These revisions shall come into force with effect from April 16, 2026.

6. **<u>Notification No. 04/2026-Customs (ADD) dated April 08, 2026:</u>** Central Government has amended Notification No. 15/2023-Customs (ADD) to update the name of a Chinese producer of Industrial Laser Machines. The entry for "Bystronic Laser Technology Co., Ltd" is substituted with "DNE LASER Co., Ltd.". This revision follows a recommendation by the designated authority after confirming no change in the entity’s ownership or management and ensures the continued application of anti-dumping duties under the Customs Tariff Act.

Customs Circular & Instruction

1. **<u>Circular No. 18/2026-Customs dated April 01, 2026</u>:** CBIC mandates faceless assessment via RMS for Bills of Entry filed by SEZ units for clearance of goods to DTA under concessional duty (Notification No. 11/2026-Customs). Assessment will be done by faceless officers, while SEZ officers will handle post-assessment functions; existing procedures remain unchanged.

2. **<u>Circular No. 19/2026-Customs dated April 10, 2026</u>:** CBIC prescribes a simplified procedure for handling export cargo originating from SEZ and stranded at gateway ports due to disruption in maritime routes (Strait of Hormuz closure). It allows cancellation of LEO/Shipping Bill by SEZ and movement of cargo without returning to SEZ, permits de-stuffing and storage in bonded warehouses, and enables re-routing subject to fresh compliance. The process is to be handled electronically and remains valid till April 30, 2026.

3. **<u>Circular No. 20/2026-Customs dated April 10, 2026</u>:** CBIC clarifies that benefits under RoDTEP and RoSCTL schemes shall be allowed on full FOB value without deducting agency commission and bank charges, subject to an overall limit of 12.5%, in line with duty drawback provisions. It also provides that compensation received from ECGC for short realisation of export proceeds shall be treated as valid realisation, and benefits shall not be recovered subject to RBI write-off and prescribed certification.

Central Excise Notifications

1. **<u>Notification No. 14/2026-Central Excise dated April 11, 2026:</u>** Special Additional Excise Duty on High-Speed Diesel is increased to Rs.24 per litre, effective immediately via amendment under Finance Act, 2002.
2. **<u>Notification No. 15/2026-Central Excise dated April 11, 2026:</u>** Road & Infrastructure Cess on High-Speed Diesel increased to Rs.36 per litre, effective immediately under Finance Act, 2018.
3. **<u>Notification No. 16/2026-Central Excise dated April 11, 2026:</u>** Tax rate for specified item revised to Rs.24 per litre, effective immediately via amendment under Central Excise Act, 1944.
4. **<u>Notification No. 17/2026-Central Excise dated April 11, 2026:</u>** Tax rate revised to Rs.42 per litre for the specified item, effective immediately under Central Excise Act, 1944.
5. **<u>Notification No. 18/2026-Central Excise dated April 11, 2026:</u>** Tax rate revised to Rs.31.5 per litre for the specified item, effective immediately under Finance Act, 2018.

Foreign Trade Policy Updates

1. **<u>Notification No. 01/2026-27 dated April 01, 2026:</u>** The Central Government has permitted the export of specified essential commodities to the Republic of Maldives for FY 2026-27 under a bilateral trade agreement. For the goods listed—including Eggs, Potatoes, Onions, Rice, Wheat Flour, Sugar, Dal, Stone Aggregate, and River Sand—exports are exempt from current or future restrictions and must be routed through six designated Customs Stations. This notification is effective for the 2026-27 financial year, subject to specific health and environmental clearances for Eggs, River Sand, and Stone Aggregate.

2. **<u>Notification No. 02/2026-27 dated April 01, 2026:</u>** The Central Government has revised the import policy for Articles of jewellery and parts thereof (CTH 7113) from "Free" to "Restricted" with immediate effect. This restriction applies regardless of prior contracts or transitional arrangements. However, exemptions are provided for imports by 100% EOUs, units in SEZs (if not sold in the Domestic Tariff Area), and imports under Gems and Jewellery export schemes.

3. **<u>Notification No. 03/2026-27 dated April 02, 2026:</u>** The Central Government has revised the import policy for Gold and Silver findings and other precious metal items under Chapter 71 from "Free" to "Restricted" with immediate effect. This restriction applies irrespective of prior contracts or shipment status, and transitional benefits are not available. Under the new Policy Condition 7, exemptions are granted for imports by 100% EOUs and SEZ units, provided the goods are not sold in the Domestic Tariff Area.

Foreign Trade Policy Updates

4. **<u>Notification No. 04/2026-27 dated April 06, 2026:</u>** The Central Government has amended the export policy for Wood Pellets (HS 44013100) and Wood Briquettes (HS 44013200) under Chapter 44 of ITC (HS), 2022 . The policy for Wood Pellets has been revised from "Prohibited" to "Restricted," and Wood Briquettes from "Free" to "Restricted". Consequently, exports of these items are now permitted only under a Restricted Export Authorization.

5. **<u>Notification No. 05/2026-27 dated April 07, 2026:</u>** The Central Government has amended Para 2.62 of the Foreign Trade Policy 2023 regarding Certificates of Origin (CoO). CoOs can now only be issued by DGFT-authorized agencies, and exporters are mandated to use identical invoice numbers in both CoOs and Shipping Bills to facilitate automated verification. The Approved Exporter Scheme continues to allow self-certification for manufacturer Status Holders, provided the scheme is bilaterally notified under specific trade agreements.

6. **<u>Notification No. 06/2026-27 dated April 09, 2026:</u>** The Central Government has corrected the description for HS Code 73181500 in Appendix-4R and Appendix-4RE of the RoDTEP Schedule . The item description has been changed from "Screw for use in manufacture of cellular mobile phone" to "Other screws and bolts, whether or not with their nuts or washers" to align with the Customs Tariff Act, 1975 . This amendment is effective retrospectively from December 15, 2022.

Foreign Trade Policy Updates

7. **<u>Notification No. 07/2026-27 dated April 10, 2026:</u>** The Government has amended the export policy conditions for Rice (Basmati and Non-Basmati) under HSN 1006. The requirement for a Certificate of Inspection from the Export Inspection Council/Agency is now limited to exports destined for EU Member States, the United Kingdom, Iceland, Liechtenstein, Norway, and Switzerland. For all other European countries, this requirement is exempted for a period of six months, effective until October 01, 2026.

8. **<u>Notification No. 08/2026-27 dated April 10, 2026:</u>** The Government has amended the export policy for Feathers and Skins under HS Codes 05051090, 05059029, and 05059099 . While the policy remains "Free," it is now subject to a new Policy Condition 5 to align with EU/UK regulations . This condition mandates the issuance of a Veterinary Certificate/Shipment Clearance Certificate by CAPEXIL and, where required by the importing country, a Veterinary Health Certificate issued jointly by CAPEXIL and the Animal Quarantine Officer.

9. **<u>Notification No. 09/2026-27 dated April 10, 2026:</u>** The Government, has amended Notification No. 52/2025-26 to extend the validity of the Minimum Export Price (MEP) on Natural Honey under ITC(HS) code 04090000 . While the export policy for the item remains "Free," it continues to be subject to an MEP of US Dollar 1400 FOB per Metric Ton. This existing price condition, which was previously set to expire on March 31, 2026, has now been extended and will remain in effect until December 31, 2026.

10. **<u>Notification No. 10/2026-27 dated April 13, 2026:</u>** The Government has revised the import policy for Glufosinate and its salts under various HS Codes in Chapter 38. The import of these items is now "Restricted" if the combined CIF value and applicable anti-dumping duty is less than INR 1,154 per kg. This measure is designed to be effective for a period of six months from the date of publication. Additionally, imports remain subject to mandatory registration with the CIB&RC where applicable.

Foreign Trade Policy Updates

1. **Public Notice No. 01/2026-27 dated April 07, 2026:** Para 2.90 of HBP 2023 is amended to require all authorized agencies to accept applications and issue Certificates of Origin exclusively through trade.gov.in or any other DGFT-designated platform. Manual issuance outside this platform is prohibited and may result in revocation of the agency's authorization.

2. **Public Notice No. 02/2026-27 dated April 10, 2026:** DGFT invites online applications, due by 20.04.2026, for import of Calcined Petroleum Coke (0.8 million MT) for the aluminium industry and Raw Petroleum Coke (1.9 million MT) for CPC manufacturing units for FY 2026-27, pursuant to CAQM directions and Supreme Court orders. Allocations will be determined by the Exim Facilitation Committee on a case-by-case basis, with authorisations valid till 31.03.2027.

3. **Public Notice No. 03/2026-27 dated April 10, 2026:** DGFT extends the last date for submission of online Tariff Rate Quota applications for specified goods under the India-Mauritius CECPA (including fresh flowers, pineapples, tuna, sugar, beer, rum, and apparel) and the India-Nepal Treaty (vanaspati, acrylic yarn, copper products, and zinc oxide) to 25.04.2026.

Foreign Trade Policy Updates

4. **<u>Trade Notice No. 34/2026-27 dated April 01, 2026:</u>** Building on 11,791 EODCs issued during March 2026, DGFT extends its special disposal drive through 31.05.2026, prioritising older and deficient pending applications. Exporters are advised to promptly submit pending documents and engage Regional Authorities to enable timely closure of AA/EPCG authorisations and consequential customs actions.

5. **<u>Policy Circular No. 01/2026-27 dated 15.04.2026:</u>** DGFT confirms that exporters who obtain a new ECGC Whole Turnover Policy for the first time on or after 16.03.2026 are eligible for support under Component II of the RELIEF scheme, which covers credit insurance for consignments destined for or transshipped through the affected Gulf and West Asia region.

THANK YOU

See You Next Time

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