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EDITORIAL



Friends,

We will discuss the issue of bunching of Show Cause Notices Across Financial Years will be considered as Jurisdictional Overreach under GST. The recent judgment of the Hon'ble Bombay High Court in *M/s Milroc Good Earth Developers vs Union of India* has clarified an important procedural issue under GST, whether a consolidated Show Cause Notice (SCN) covering multiple financial years can withstand legal scrutiny. The Court emphatically held that such "bunching" of SCNs is impermissible, frustrates the limitation scheme, prevents year-specific rebuttals, and amounts to jurisdictional overreach by the authorities. This ruling carries significant implications for both taxpayers and the GST administration, as it touches the core principles of limitation, fairness, and statutory compliance in adjudication.

The petitioner, *M/s Milroc Good Earth Developers*, received consolidated SCNs covering FY 2017-18 to FY 2023-24, alleging short payment of tax, wrongful availment of ITC, and other dues. The petitioner challenged the notices before the Bombay High Court, contending that the Act does not permit a composite demand spanning multiple years.

It was argued that such bunching (a) defeats the statutory limitation mechanism under Sections 73 and 74 of the CGST Act; (b) deprives the assessee of the opportunity to furnish year-wise explanations and documentary support; and (c) constitutes jurisdictional excess. The department defended the notices on the ground of administrative convenience, claiming that a single proceeding avoided duplication.

The Hon'ble Bombay High Court quashed the consolidated SCNs and delivered several important findings that strengthen procedural discipline under GST.

1. **GST Is Period-Based:**

The CGST Act operates on defined tax periods—monthly for returns and annual for assessment. Each financial year is an independent unit for determining liability and compliance; hence, composite assessments spanning multiple years are impermissible.

2. **Limitation Is Year-Specific:**

Sections 73 and 74 prescribe separate limitation periods for each financial year—three or five years depending on the nature of the case. Clubbing multiple years distorts this framework and defeats the statutory limitation scheme.

3. **Right to Year-Wise Rebuttal:**

Since transactions and ITC vary year to year, consolidated SCNs deprive taxpayers of the ability to furnish precise, year-specific explanations. This violates natural justice and necessitates distinct adjudication per year.

4. **Jurisdictional Overreach:**

Officers are empowered to determine tax only for specific financial years. Issuing consolidated SCNs for multiple years exceeds statutory authority, and administrative convenience cannot justify such overreach.

5. **Distinction from *Ambika Traders*:**

The *Ambika Traders* ruling dealt with continuous ITC claims across years, unlike *Milroc*, which involved separate yearly liabilities. Moreover, the SLP in *Ambika Traders* was withdrawn, limiting its precedential weight.

Accordingly, the Court quashed the impugned SCNs and allowed the writ petition. The Bombay High Court's reasoning aligns squarely with the statutory framework of Sections 73 and 74. The *Milroc Good Earth Developers* ruling is a landmark decision reinforcing the need for period-specific adjudication under GST.

By holding that consolidated SCNs for multiple financial years are impermissible, the Court has strengthened the framework of limitation, natural justice, and jurisdictional discipline.

This judgment will act as a safeguard for taxpayers against arbitrary and composite demands and serve as a guiding precedent for GST officers to align their enforcement actions with the statutory design.

Just to reiterate, we remain available over telecom or e-mail for any clarifications..

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TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
28th October	GSTR-11	Sep-25	Statement of inward supplies by persons having a Unique Identification Number (UIN) for claiming a GST refund.
30th October	Challan-Cum-Statement	Sept-25	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of September, 2024
30th October	Quarterly TCS certificate	July - Sept 2025	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2024
30th October	Form No. 3CEAB	FY 2024-25	Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the accounting year 2024-245
31st October	Quarterly statement of TCS Deposited	Sept-25	Quarterly statement of TDS deposited for the quarter ending September, 2024
31st October	Quarterly return of TCS	Sept-25	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September, 2024
31st October	Form No. 60	Apr - Sept 2025	Copies of declaration received in Form No. 60 during April 1, 2024 to September 30, 2024 to the concerned Director/Joint Director
31st October	Return of Income for AY 2025-26	AY 2025-26	Due date for filing of return of income for the assessment year 2024-25 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A apply
31st October	Income Tax Audit Report	AY 2025-26	Audit report under section 44AB for the assessment year 2025-26 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E
31st October	Form No. 3CEJ	Oct-25	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager (if the assessee is required to submit return of income on October 31, 2025)
31st October	Submission of Return of Income	Oct-25	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is October 31, 2025)
31st October	Form No. 10BBB	Sep-25	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending September, 2025.
31st October	Form II	Sep-25	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending September, 2025

INCOME TAX

CASE LAW

PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA VERSUS IMPROVE FINANCIAL CONSULTANTS PRIVATE LIMITED: CALCUTTA HIGH COURT

OUR COMMENTS: In the Instant case the assessee against the order passed by the Commissioner of Income Tax (Appeals), Income Tax Department, rejecting the explanation offered by the assessee with regard to unexplained investments to the tune of Rs.5,60,77,100/- and unexplained loans and advances to the tune of Rs. 5,76,01,200/-. It has been held that Initially, there was an investment of Rs. 7,98,97,100/- in equity shares as on 31.3.2013, which has been reduced to Rs. 5,60,77,100/- as during the year under assessment the assessee sold equity shares for a consideration of Rs. 2.38 Crore. The Appellate authority has relied upon the relevant schedule of the balance sheet, which prima facie indicates that the AO has made the addition for the total investment in equity shares appearing as on 31.3.2013 totally ignoring the investments as on the last day of the preceding financial year. Even the documents available in the public domain in the portal of the Ministry of Corporate Affairs were also relied upon by the Appellate authority in support of its conclusion as regarding the sale of such equity shares.

Unexplained loans and advances - Issue with regard to the source of the said fund was explained by the assessee as it appears that it was partly from the funds realized from the sale of equity shares of Rs. 2.38 Crore and a fresh unsecured loan of Rs.

1,03,25,000/- which was received from A.V. Ispat Pvt. Ltd. at Rs. 1 Crore and Ganga Carriers Pvt. Ltd. at Rs. 3.25 Lakh.

Assessee has given full and detailed particulars with regard to unsecured loans which he has received from sister concern and the transactions have been done through banking channel and the creditors who have given loan in cash are all private limited companies duly assessed to tax and registered at the Ministry of Corporate Affairs. Decided in favour of the assessee.

[For further details please refer the Case Law.]

GST

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 26/2018-CENTRAL TAX (RATE) DATED 31.12.2018

OUR COMMENTS: GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 18/2025-GST dated 24.10.2025 Notified that in exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 26/2018-Central Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1263(E), dated the 31st December, 2018, namely:-

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

“(c) “Nominated Agency” means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);”

2. This notification shall come into force on the 1st day of November, 2025.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO EXTEND DATE OF FILING GSTR-3B

OUR COMMENTS: GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No.

17/2025-GST dated 18.10.2025 Notified that in exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under:-

(i) sub-section (1) of section 39, for the month of September, 2025, till twenty-fifth day of October, 2025:

(ii) proviso to sub-section (1) of section 39, for the quarter of July, 2025 to September, 2025, till twenty-fifth day of October, 2025.

[For further details please refer the Notification.]

FEMA

CASE LAW

MRS. KSHITHIJA URS VERSUS UNION OF INDIA, THE SPECIAL DIRECTOR OFFICE OF THE SPECIAL DIRECTOR OF ENFORCEMENT, BASAVARAJ R. MAGADUM ASSISTANT DIRECTOR DIRECTORATE OF ENFORCEMENT BENGALURU, DIRECTORATE OF ENFORCEMENT BENGALURU: KARNATAKA HIGH COURT

omitted even as on the date, when the complaint was filed, the entire action as against the petitioner on the basis of infraction of Section 6 (3) (b) was without jurisdiction. WP allowed.

[For further details please refer the Case Law.]

OUR COMMENTS: Initiating proceedings against the petitioner on the basis of provision which stood omitted by the Finance Act, 2015 - proceedings were initiated as against the petitioner alleging violation of Section 6 (3) (b) of "FEMA" Act in the year 2021 - As submitted the said provision stood omitted by the Finance Act, 2015, which was notified on 15.10.2019. It has been held that the provisions of the Finance Act, 2015 are quite specific. It provides for amendments to the FEMA Act and by Section 139 of Finance Act, 2015, Section 6 (3) of the FEMA Act stood omitted. The said omission was effective from the date of notification i.e., 15.10.2019.

Thus, we notice that the complaint as well as the show cause notice issued to the petitioner were specifically referable to Section 6 (3) (b) of the FEMA Act. It is clear that the complaint itself was made on 25.10.2019 and the show cause notice was issued on 25.02.2020. It is also clear that Section 6 (3) (b) stood omitted by the Finance Act, 2015 as notified on 15.10.2019.

In view of the clear language of the omission, the contentions raised by the learned panel counsel that Section 6 of the General Clauses Act would come to the aid of the respondents cannot be accepted.

As in Kolhapur Canesugar Works Ltd. [2000 (2) TMI 823 - SUPREME COURT] has clearly held that Section 6 only applies to repeals and not to omissions and since the present case is specifically one of omission, we are of the opinion that Section 6 would not have any application in the instant case. In view of the fact that what has been specifically referred in the complaint and the show cause notice is Section 6 (3) (b), which stood

CUSTOMS

NOTIFICATION

AMENDMENT IN NOTIFICATION NO. 12/97-CUSTOMS (N.T.) DATED THE 2ND APRIL, 1997 - INLAND CONTAINER DEPOTS FOR LOADING AND UNLOADING OF GOODS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 66/2025-Customs(NT) dated 23.10.2025 In exercise of the powers conferred by clause (aa) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/97-Customs (N.T.) dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193 (E), dated the 2nd April, 1997, namely:-

In the said notification in the Table, against serial number 6 relating to the State of Karnataka, in column (3) and (4), after item (v) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
		“(vi) Malur, Kolar District	Unloading of imported goods and the loading of export goods or any class of such goods.”

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NOS. 11/2018-CUSTOMS, DATED THE 2ND FEBRUARY, 2018, 8/2020-CUSTOMS, DATED THE 2ND FEBRUARY, 2020, 11/2021-CUSTOMS, DATED THE 1ST FEBRUARY, 2021 AND 52/2017-CUSTOMS, DATED THE 30TH JUNE, 2017 - 44/2025 - CUSTOMS -TARIFF

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 44/2025 –CUSTOMS dated 24.10.2025 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 110 of the Finance Act, 2018 (13 of 2018), section 141 of Finance Act, 2020 (12 of 2020) and 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do,

hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

- 11/2018-Customs, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 114(E), dated the 2nd February, 2018
- 8/2020-Customs, dated the 2nd February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 68(E), dated the 2nd February, 2020
- 11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021
- 52/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 787 (E), dated the 30th June, 2017

2. This notification shall come into force on the 1st day of November, 2025.

[For further details please refer the Notification.]

DGFT

NOTIFICATION

PARTIAL AMENDMENT IN IMPORT POLICY CONDITION OF SYNTHETIC KNITTED FABRICS COVERED UNDER CHAPTER 60 OF THE ITC (HS), 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 46/2025-26 dated 21.10.2025 notified that in exercise of powers conferred by Section 3 and Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Central Government had imposed Minimum Import Price (MIP) on certain ITC (HS) Codes of Synthetic Knitted Fabrics vide Notification No. 77/2023 dated 16.03.2024, Notification No. 33/2024-25 dated 01.10.2024, Notification No. 49/2024-25 dated 04.01.2025 and Notification No. 05/2025-26 dated 23.04.2025.

2. Now in partial modification in Notification No 5/2025-26 dated 23.04.2025, it has been decided by the Central Government to revise import policy of ITC (HS) Code 60053600 as under:

ITC (HS) Code	Item Description	Import Policy	Existing Policy condition	Revised Policy Condition
60053600	- Of synthetic fibres : -- Other, unbleached or bleached	Restricted	However, Import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram	Import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram. However, Import of fabrics falling within the 28 to 48 grams per square meter (GSM) range is exempted from the above Minimum Import Price

				(MIP) condition
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3. The MIP condition on other HS Codes notified under Notification No. 05/2025- 26 dated 23.04.2025 shall remain unchanged. Further inputs imported by Advance Authorisation holders, Export Oriented Units and units in SEZ shall be exempted from MIP condition subject to condition that the imported inputs are not sold into Domestic Tariff Area (DTA).

Effect of this Notification: Import of Synthetic Knitted Fabrics under ITC (HS) Code 60053600 shall remain "Restricted" and subject to MIP condition of USD 3.5/kg, except for fabrics falling within the 28 to 48 grams per square meter (GSM) range.

This issues with the approval of the Minister of Commerce & Industry.

[For further details please refer the Notification]

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION OF SPECIFIC ITC (HS) CODES OF CHAPTER 29 AND 38 OF ITC (HS), 2022- SCHEDULE-1 (IMPORT POLICY) - 45/2025-26

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 45/2025-26 dated 15.10.2025 notified that in exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (as amended from time to time) read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2023, the Central Government hereby amends the import Policy condition of following ITC HS Codes Chapter 29 and 38 of ITC (HS), 2022- Schedule-1 (Import Policy) with immediate effect

ITC HS codes	Description	Import Policy	Existing Policy Condition	Revised Policy Condition
291620	--- Bifenthrin (ISO), prallethrin	Free	Import shall be subject to an import permit issued by	Subject to Policy Condition no. 07 of this Chapter.
292429	--- Goods specified in Supplementar			

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	y Note 6 to this Chapter		Central Insecticide Board & Registration Committee under Ministry Of Agriculture		Supplementary Note 17 to this Chapter				
29302010	--- Goods specified in Supplementary Note 8 to this Chapter	Free			29349930	Buprofezin (ISO)			Free
29309092	-- --- Other : -- -- ---- Goods specified in Supplementary Note 9 to this Chapter	Free			29355010	--- Flubendiamide (ISO)			Free
29329920	--- Emamectin benzoate (ISO), abamectin, dinotefuron	Free			38089111	--- Aluminium phosphate (for example phostoxin)			Free
29332960	--- Goods specified in Supplementary Note 12 to this Chapter	Free			38089112	--- Calcium cyanide)			Free
29333917	--- Derivatives of pyridine: -- -- Chlorantranilprole (ISO)	Free			38089113	--- D.D.V.P. (Dimethyle-dichloro-vinyl-phosphate)			Free
29333921	Derivatives of pyridine: -- Acetamiprid (ISO)	Free			38089121	--- Diagonal			Free
29333922	--- Derivatives of pyridine: -- -- Imazethapyr (ISO)	Free			38089122	--- Methyl bromide			Restricted
29333950	--- Goods specified in Supplementary Note 15 to this Chapter	Free			38089123	--- Dimethoate, technical grade			Free
29339920	--- Goods specified in	Free			38089124	--- Melathion			Free
				38089131	--- Endosulphan, technical grade	Free			
				38089132	--- Quinalphos	Free			
				38089133	--- Isoproturon	Free			
				38089134	--- Fenthion	Free			
				38089135	- Cipermethrin, technical grade	Free			

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380891 36	--- Allethrin	Free		
380891 37	--- Synthetic pyrethrum	Free		
380891 91	--- Other ---- Repellants for insects such as flies, mosquito	Free		
380891 92	--- Other ---- Paper impregnated or coated with insecticides such as D.D.T coated paper	Free		
380891 99	--- Other ---- Other	Free		
380892 10	--- Maneb	Free		
380892 20	--- Sodium penta chlorophenat e (santrobrite)	Free		
380892 30	--- Thiram (tetra methyl thiuram disulphide)	Free		
380892 40	--- Zineb	Free		
380892 50	--- Copper oxychloride			
380892 99	--- Other: ---- Other			
380893 10	--- Chloromethyl phenozy acetic acid (M.C.P.A)	Free		
380893 20	--- 2:4 Dichloro phenozy	Free		

	acetic acid and its esters			
380893 50	--- Weedicides and weed killing agents	Free		
380891 41	--- Goods specified in Supplementar y Note 1 and 2 to this Chapter: ---- Goods specified in Supplementar y Note 1 to this Chapter	Free	Import shall be subject to an Import permit Issued by Central Insecticid e Board & Registrati on	
380891 42	--- Goods specified in Supplementar y Note 1 and 2 to this Chapter: ---- Goods specified in Supplementar y Note 2 to this Chapter	Free	Committe e Under Ministry Of Agricultur e As per policy Condition 04 of the chapter.	
293149 30	--- Glyphosate (ISO), fosetyl- al, glufosinate ammonium, glyphosate potassium salt	Free	Import shall be subject to an import permit issued by central Insecticid e board ®istra tion Committe e under Ministry of Agricultur e as per policy	a) The import of the pesticides will be subject to a Certificate of Registration issued by Central insecticides Board & Registration Committee (CIB&RC) under Ministry of

DGFT

			condition 04 of the chapter	Agriculture & Farmers We lfare and also non- prohibition for import under Insecticides Act, 1968.
380893 61	--- Goods specified in Supplementar y Note 7 and 8 to this Chapter: ---- Goods specified in Supplementar y Note 7 to this Chapter	Free	Import shall be subject to an import permit issued by central Insecticid e board & registra tion Committe e under Ministry of Agricultur e as per policy condition 04 of the chapter.	b) Import of Gulfosinate and its salts' (Purity – Minimum 95% w/w) is "Restricted: of CIF Value below Rs. 1289/- per Kg. c) However, import of 'Glufosinate and its salts' is "Free" for CIF value of Rs. 1289/- or above per Kg. d) The said Policy condition shall be reviewed after a period of one year w.e.f the date of publication of

				Notification No. 54/2024
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Effect of this Notification:

Import Policy Condition of specific ITC (HS) Codes of Chapter 29 and 38 of ITC (HS), 2022- Schedule-1 (Import Policy) is amended with immediate effect.

This issued with the approval of Minister of Commerce & Industry.

[For further details please refer the Notification]

PUBLIC NOTICE

AMENDMENTS IN PARA 4.84 (B) OF HANDBOOK OF PROCEDURES 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice No. 28/2025-2026 dated 23.10.2025 notified that In exercise of the powers conferred under paragraph 1.03 & 2.04 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendment with immediate effect.

2. The amendments in Para 4.84 (b) of HBP-2023, are as under:

S. No.	Para No.	Existing Para	Amended Para
1	4.84 (b)	Export Obligation will be required to be fulfilled within 120 days from date of import of each consignment against Authorisation. However, Export Obligation period shall be 180 days from date of import of findings, mountings made of gold, platinum and silver and export of jewellery. No further extension in Export Obligation period will be allowed. Advance Authorisation holder may also import gold	Export Obligation will be required to be fulfilled within 120 days from date of import of each consignment against Authorisation. However, Export Obligation period shall be 180 days from date of import of findings, mountings made of gold, platinum and silver and export of jewellery. No further extension in Export

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	as replenishment after completion of exports.	Obligation period will be allowed.
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Effect of this Public Notice: This amendment has been introduced to align the Procedure in Para 4.84(b) of Handbook of Procedures with Para 4.36(a) of Foreign Trade Policy.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

REINSTATEMENT AND AMENDMENT IN STANDARD INPUT OUTPUT NORMS (SION) C676 FOR EXPORT OF "HOT DIPPED GALVANISED TENSION BAR/ GATE RODS/ TRUSS RODS/ DROP RODS".

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice No. 27/2025-2026 dated 22.10.2025 notified that In exercise of powers conferred under Paragraph 1.03 of the Foreign Trade Policy 2023, as amended from time to time, the Director General of Foreign Trade hereby reinstates and amends the suspended Standard Input Output Norms (SION) **C676** for export of "**HOT DIPPED GALVANISED TENSION BAR/ GATE RODS/TRUSS RODS/ DROP RODS**" as under:

SI N o	Item of Exp ort	Qua ntity	Item of Import	Wastage To Be Allowed
SI O N C6 76	HOT DIP PED	1000 KGS	RE- ROLLABLE SC RAP OF USABLE SC RAP/BILLET CUTTINGS	1.10 KG/KG OF NET WEIGHT UNGALVANIZED TENSIO N BAR/GATE RODS/TRUSS RODS/DROP IN THE EXPORT PRODUCT.
	GAL VAN		OR	1.05 KG/KG ON THE NET WEIGHT OF UNGALVANIZED TENSIONBAR/GATE ROD S/TRUSS RODS/DROP IN THE EXPORT PRODUCT.
	ISED TEN SIO		MS BILLETS/B LOOMS OR	1.03 KG/KG ON THE NET WEIGHT OF

N BAR / GAT E ROD S/ TRU SS ROD S/ DRO P ROD S.	NON- ALLOY STEEL WIRE RODS ZINC WITH PURITY OF 99.99%	UNGALVANIZED TENSION BAR/GATE RODS/TRUSS RODS/DROP IN THE EXPORT PRODUCT. 0.03 KG/KG WEIGHT OF STEEL CONTENT IN EXPORT PRODUCT
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2. Effect of this Public Notice:

Standard Input Output Norms (SION) C-676 for export of "**HOT DIPPED GALVANISED TENSION BAR/ GATE RODS/ TRUSS RODS/ DROP RODS**" is reinstated and amended as above with immediate effect.

[For further details please refer the Public Notice.]

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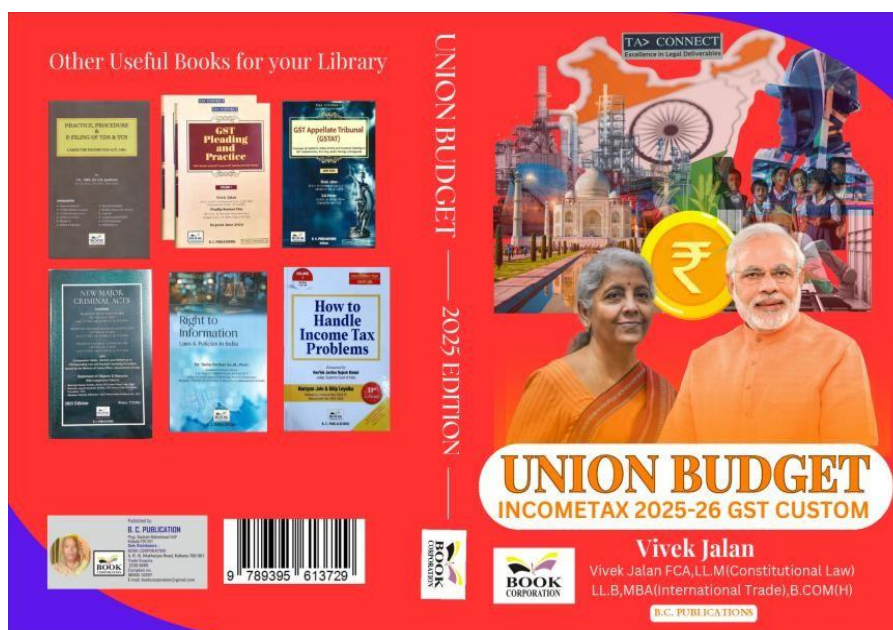
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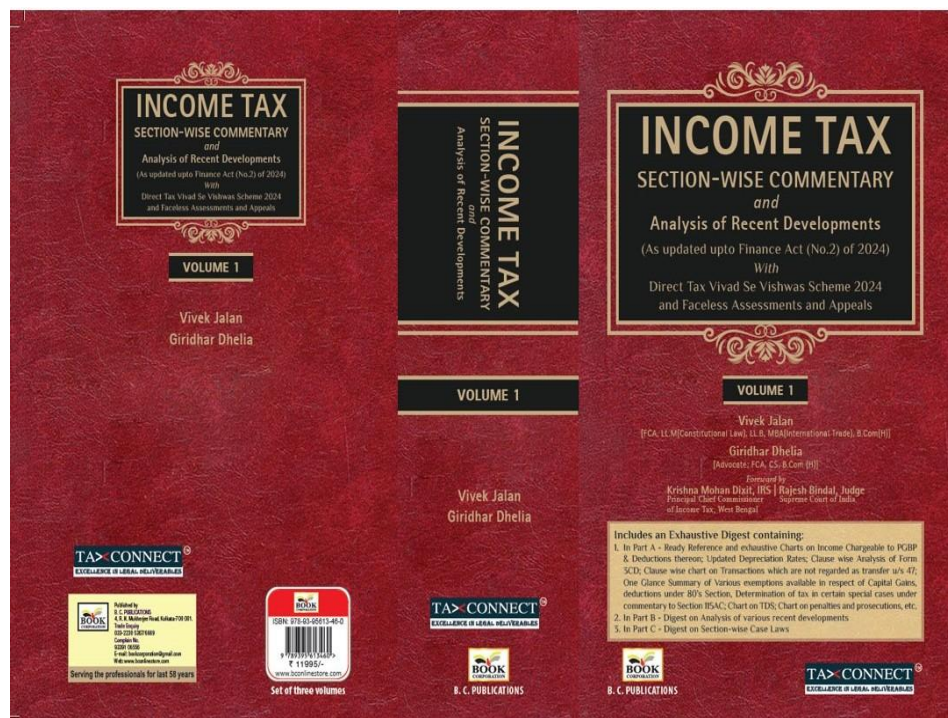
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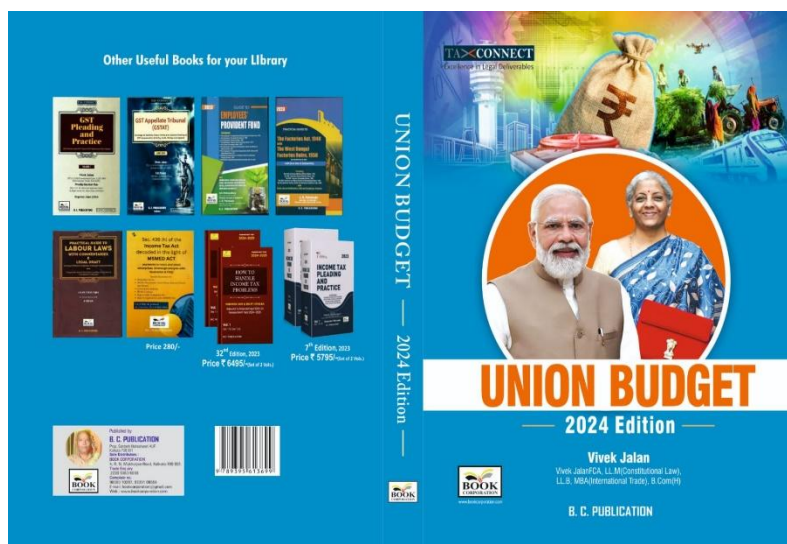
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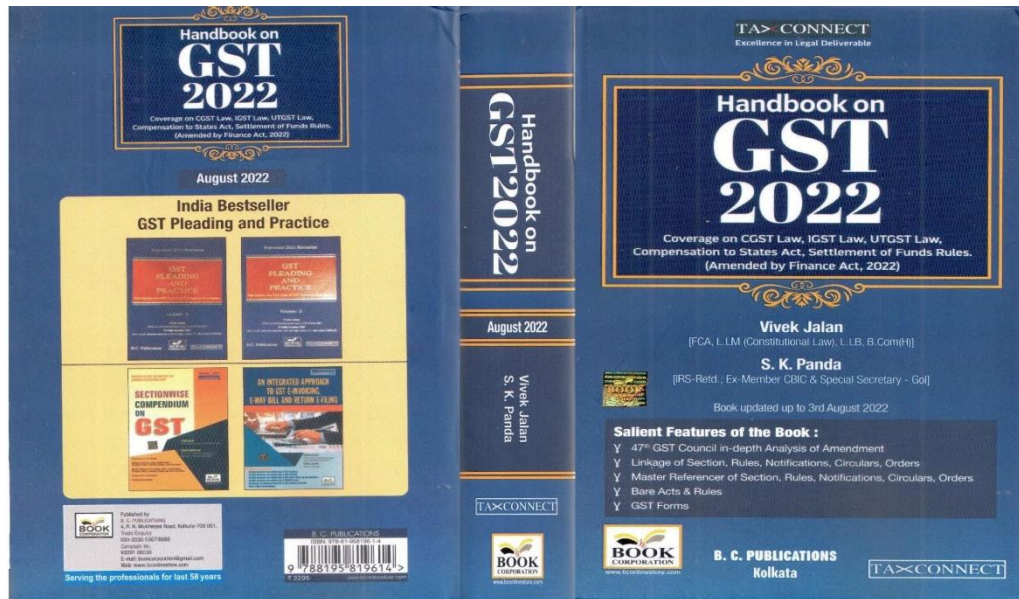
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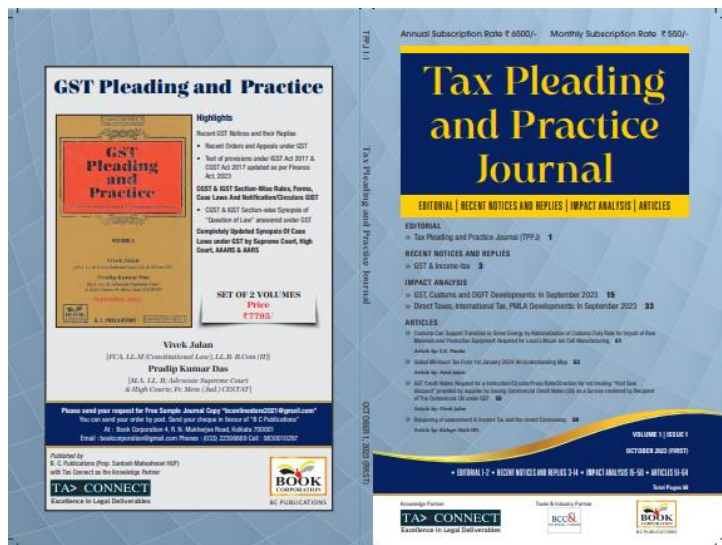
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