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# TAX CONNECT

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# EDITORIAL



## Friends,

The Central Board of Indirect Taxes (CBIC) has announced new GST Registration Provisions Effective from 1 November 2025. Notification No. 18/2025 – Central Tax, dated October 31, 2025, introduced the Fourth Amendment to the CGST Rules, 2017, bringing significant changes to the GST registration process. These changes aim to make registration faster, risk-based, and more convenient for small taxpayers.

### 1. Introduction of Rule 9A – Auto-Approval of Registration:

- A new Rule 9A has been inserted to allow electronic grant of GST registration within 3 working days for applicants identified as *low-risk* by the GST portal.
- This applies to applications filed under Rule 8, Rule 12, and Rule 17.
- The approval is automatic and fully electronic based on data analytics.

### 2. New Rule 14A – Optional Scheme for Small Taxpayers:

- Rule 14A introduced an optional registration mechanism for taxpayers whose monthly output tax liability does not exceed ₹2.5 lakh.

### 3. Key features:

- Aadhaar authentication is mandatory to opt for this scheme.
- Only one registration per State/UT can be taken under this rule.
- Registration will be granted electronically within 3 working days after Aadhaar authentication.

### 4. Taxpayers can later withdraw from this option by filing FORM GST REG-32, subject to filing pending returns and no ongoing cancellation proceedings.

### 5. The rule also restricts changes in output tax liability:

- Taxpayers cannot revise earlier months' liability beyond the permitted limit.

- Exceeding the limit is allowed only from the month following approval of withdrawal.

### 6. Changes in Registration Forms:

- FORM GST REG-01 now includes an option to apply under Rule 14A along with a declaration.
- Aadhar OTP authentication has been added as a requirement.
- FORM GST REG-02 and REG-03 have also been updated to reflect new provisions.

The new registration process marks a significant step towards simplifying and modernizing the GST registration process. By introducing Rule 9A, the government has moved toward a fully data-driven, automated, and risk-based registration system, reducing manual intervention and improving ease of doing business.

The introduction of Rule 14A provides a special, optional registration route for small taxpayers with limited monthly output tax liability, offering flexibility and lighter compliance for low-volume businesses. Mandatory Aadhaar authentication under this rule ensures better verification while keeping the process streamlined.

Updating the relevant GST registration forms further strengthens operational clarity and ensures seamless implementation of the new provisions.

Overall, this amendment reflects the government's continued effort to enhance transparency, reduce delays, support small businesses, and strengthen the reliability of GST registrations through technology and risk assessment.

**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
10th November	<b>GSTR-7</b>	<b>Oct-25</b>	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10th November	<b>GSTR-8</b>	<b>Oct-25</b>	Monthly return to be filed by e-commerce operators registered under the GST.
11th November	<b>GSTR-1</b>	<b>Oct-25</b>	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13th November	<b>GSTR-1 (IFF)</b>	<b>Oct-25</b>	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13th November	<b>GSTR-5</b>	<b>Oct-25</b>	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13th November	<b>GSTR-6</b>	<b>Oct-25</b>	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
14th November	<b>Issue of TDS Certificate</b>	<b>Sep-25</b>	Due date for issue of TDS Certificate for tax deducted under section 194-IB, 194-IA, 194M, 194S in the month of September, 2024
15th November	<b>Quarterly TDS certificate</b>	<b>Jul - Sept 2025</b>	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2024
15th November	<b>Form 24G</b>	<b>Oct-24</b>	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of October, 2024 has been paid without the production of a challan
15th November	<b>Form No. 3BB</b>	<b>Oct-25</b>	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of October, 2024

## INCOME TAX

## NOTIFICATION

GOVERNMENT NOTIFY THE PERMISSIBLE VARIATION FOR DETERMINATION OF ARM'S LENGTH PRICE FOR AY 2025-26 UNDER SECTION 92C OF INCOME-TAX ACT, 1961

## NOTIFICATION

GRANTING TAX EXEMPTION TO "KARNATAKA HOUSING BOARD" U/S 10(46A) OF INCOME-TAX ACT, 1961

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 156/2025 dated 04.11.2025 notified that in Notification No. 157/2025 dated 06.11.2025 notified that exercise of the powers conferred by sub-clause (b) of clause in exercise of the powers conferred by the third proviso to sub- (46A) of section 10 of the Income-tax Act, 1961 (43 of section (2) of section 92C of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the 1961) (hereafter referred to as the said Act) read with the Central Government hereby notifies 'Karnataka Housing Board' proviso to sub-rule (7) of rule 10CA of the Income-tax Rules, 1962, the Central Government hereby notifies that where the variation between the arm's length price determined under section 92C of the said Act and the price at which the international transaction or specified domestic transaction has actually been undertaken does not exceed, (i) one per cent. of the latter in respect of wholesale trading; and (ii) three per cent. of the latter in all other cases — the price at which the international transaction or specified domestic transaction has actually been undertaken shall be deemed to be the arm's length price for the assessment year 2025-2026.

board constituted under the Karnataka Housing Board Act, 1962 (Act No. 10 of 1963), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be a board constituted under the Karnataka Housing Board Act, 1962 (Act No. 10 of 1963) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

**[For further details please refer the Notification.]**

*Explanation.-* For the purposes of this notification, "wholesale trading" means an international transaction or specified domestic transaction of trading in goods, which fulfils the following conditions, namely:-

- a. purchase cost of finished goods is eighty per cent. or more of the total cost pertaining to such trading activities; and
- b. average monthly closing inventory of such goods is ten per cent. or less of sales pertaining to such trading activities.

**[For further details please refer the Notification.]**

## GST

## NOTIFICATION

## CENTRAL GOODS AND SERVICES TAX (FOURTH AMENDMENT) RULES, 2025. - GRANT OF REGISTRATION ELECTRONICALLY

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs has issued Notification No. 18/2025- – Central Tax dated 31.10.2025 notified that in exercise of the powers conferred by section 164 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 rules further to amend the Central Goods and Services Tax Rules, 2017, namely: –

1. (1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2025.

(2) These rules shall come into force with effect from 1st day of November, 2025.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 9, the following rule shall be inserted, namely: -

**"9A. Grant of registration electronically.** - Notwithstanding anything contained in rule 9, any person who has applied for registration under rule 8 or rule 12 or rule 17, shall, upon identification on the common portal based on data analysis and risk parameters, be granted registration electronically by the common portal, within three working days from the date of submission of application.”.

3. In the said rules, in sub-rule (1) of rule 10, after the words and figure "under rule 9,", the words, letters and figures "rule 9A and rule 14A," shall be inserted.

4. In the said rules, after rule 14, the following rule shall be inserted, namely: -

**"14A. Option for taxpayers having monthly output tax liability below threshold limit. –**

(1) Any person who has made application for registration under rule 8 and who determines that his total output tax liability on supply of goods or services or both made to registered persons on account of central tax and State tax or Union territory tax and integrated tax and compensation cess, does not exceed two lakh and fifty thousand rupees per month, shall have an option to get registration electronically, in accordance with the provisions of this rule.

(2) Any person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall not be eligible for grant of registration in terms of this rule.

(3) Notwithstanding anything contained in rule 11, a person registered under this rule in a State or Union territory shall not be eligible to obtain another registration in the same State or Union territory under this rule against the same Permanent Account Number.

(4) Upon successful authentication of Aadhar number, the applicant referred to in sub-rule (1) shall be granted registration electronically by the common portal, within three working days from the date of submission of application.

(5) The registered person who intends to withdraw from the option availed under sub-rule (1), shall file an application, in FORM GST REG-32, duly signed or verified through electronic verification code on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the registered person shall not be allowed to file such application unless he has furnished, -

(a) returns for a period of minimum three months, where such application is filed before 1st April, 2026;

(b) returns for a period of minimum one tax period, where such application is filed on or after 1st April, 2026; and

(c) all the returns due for the period from the effective date of registration till the date of application for withdrawal:

Provided further that the registered person shall be allowed to file such application where no proceedings under section 29 have been initiated against such registered person.

(6) Where there is any change in particulars furnished in FORM GST REG-01 by the person who has been granted registration under this rule, the said registered person shall get the particulars amended under rule 19 before filing an application for withdrawal under sub-rule (5).

(7) Based on data analysis and risk parameters on the common portal, the provisions of sub-rule (4A) of rule 8 relating to authentication of Aadhaar number or biometric-based Aadhaar authentication, taking photograph of the applicant along with verification of original copy of documents uploaded along with registration application in

# GST

FORM GST REG-01, shall, so far as may be, apply to application for withdrawal filed under sub-rule (5).

(8) The provisions of sub-rules (5) and (6) of rule 8 relating to issuance of acknowledgment, shall, mutatis mutandis, apply to the application filed under sub-rule (5).

(9) The application filed for withdrawal under sub-rule (5), shall be verified in accordance with the provisions of rule 9.

(10) Upon verification under sub-rule (9), the proper officer shall issue an order in FORM GST REG-33 allowing the application for withdrawal from the option availed under sub-rule (1) or order for rejection of application in FORM GST REG-05, within a period specified under rule 9, as the case may be, which shall be made available to the registered person on the common portal.

(11) The registered person who has received an order issued under sub-rule (10) allowing withdrawal shall be able to furnish the details of output tax liability on supply of goods or services or both made to registered persons, exceeding the output tax liability as referred to in sub-rule (1), from the first day of succeeding month in which the said order has been issued.

(12) A registered person to whom an order under sub-rule (10) has been issued, shall not amend the details furnished in respect of output tax liability so as to exceed the limit of the output tax liability specified in sub-rule (1) for the period prior to the first day of succeeding month in which the said order has been issued.

(13) Where proceedings for cancellation of registration have been initiated by the proper officer after the filing of withdrawal application and the said proceedings are pending, the withdrawal application under sub-rule (5) shall be rejected by the proper officer and the provisions in relation to approval of application on deemed basis under sub-rule (5) of rule 9, shall not be applicable in such case.”.

5. In the said rules, in FORM GST REG-01, —

(a) after the word, letters and figures “FORM GST REG-01” and before the words “Application for Registration”, for the brackets, words and figures “[See rule 8(1)]”, the brackets, words, figures and letter “[See rules 8(1) and 14A]” shall be substituted;

(b) in Part-B, in the table, after serial number 4 and the entries relating thereto, the following serial numbers shall be inserted, namely: -

“4.1	Option for registration under rule 14A	YES	NO
4.1.1	Declaration by person opting for registration under rule 14A		

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to register under rule 14A.”; and

(c) under the heading ‘Instructions for submission of Application for Registration’, after serial number 8, the following serial number shall be inserted, namely: -

“8A. Any person opting for registration under rule 14A shall undergo OTP based authentication of Aadhaar number.”.

6. In the said rules, in FORM GST REG-02, after the word, letters and figures “FORM GST REG-02”, for the brackets, words and figures “[See rule 8(5)]”, the brackets, words, figures and letter “[See rules 8(5) and 14A]” shall be substituted.

7. In the said rules, for the FORM GST REG-03, the following Form shall be substituted

**[For further Form details please refer the Notification.]**

# FEMA

## CASE LAW

### DIRECTORATE OF ENFORCEMENT VERSUS P.C. FINANCIAL SERVICES PRIVATE LIMITED AND 3 OTHERS: TELANGANA HIGH COURT

**OUR COMMENTS:** The Instant case is regarding the legality and validity of the seizure orders. The respondent being aggrieved by the action initiated by the appellant herein under the Foreign Exchange Management Act, 1999, has preferred the writ petition challenging the legality and validity of the seizure orders dated 26.08.2021, 30.09.2021 and 15.12.2021, by which a sum of ₹ 270.00 crores has been seized.

It has been held that the facts of the case reveal that before the learned Single Judge, though a prayer for quashment of seizure orders dated 26.08.2021, 30.09.2021 and 15.12.2021 was made, an interlocutory application was preferred for release of ₹ 15,35,45,317/- and the learned Single Judge has allowed the application. The writ petition itself has been disposed of by the impugned order dated 11.02.2022.

In the considered opinion of this Court, once the seizure orders were not set aside and no statutory provision was brought to the notice of the learned Single Judge for release of such amount and the seizure orders have been affirmed by the competent authority under Section 37A (2) of the Act, no such provisional release could have been ordered by disposing of the writ petition itself.

Learned counsel for the Union of India has also brought to the notice of this Court the press release issued by the Reserve Bank of India dated 24.02.2022 and the same reflects that even the banking licence of the respondent No.1/writ petitioner has been cancelled.

However, as this Court is not dealing with the cancellation of licence, no comment has been offered in respect of such cancellation. Learned counsel for the respondent No.1/writ

petitioner has stated that he does not have a copy of the aforesaid order and he is not aware of the same.

Section 37A of the Act provides for a remedy of appeal and therefore, as now an order dated 04.02.2022 is in existence, the respondent No.1/writ petitioner shall certainly be free to prefer an appeal or to avail the other remedies available under the law. Resultantly, the order passed by the learned Single Judge is set aside and the writ appeal stands allowed.

**[For further details please refer the Case Law.]**

# CUSTOMS

## NOTIFICATION

### TRANSHIPMENT OF CARGO TO NEPAL UNDER ELECTRONIC CARGO TRACKING SYSTEM (AMENDMENT) REGULATIONS, 2025

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 73/2025-Customs(N.T) dated 04.11.2025 notified that in exercise of the powers conferred by section 157 read with sub-section (1) of section 54 and section 143AA of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019, namely:-

1. These regulations may be called the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System (Amendment) Regulations, 2025.

(2) They shall come into force on the day of their publication in the Official Gazette.

2. In the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019, for regulation 3, the following regulation shall be substituted, namely: –

**"3. Application.** - These regulations shall apply to the transhipment of cargo from the ports of Kolkata, Haldia and Vishakhapatnam in India to –

(a) Birgunj in Nepal by rail;

(b) Batnaha in India by rail and from Batnaha to Biratnagar in Nepal by road;

(c) Biratnagar in Nepal by rail; and

(d) Indian Customs Yard, Joggan in India by rail and from Indian Customs Yard, Joggan to Biratnagar in Nepal by road."

**[For further details please refer the Notification]**

## CIRCULAR

### CONTINUATION OF ONLINE APPLICATION FACILITY UNDER MOOWR SCHEME - HOSTED ON INVEST INDIA PORTAL

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Circular No. 27/2025-Customs(N.T) dated 31.10.2025 clarified reference is invited to Circular No. 19/2025-Customs dated

23.07.2025 regarding continuation of the online application facility hosted on Invest India up to 31.10.2025.

2. In continuation of the above working arrangement, it has been decided that the existing online facility hosted by Invest India shall continue to remain operational up to 15th November, 2025, for receipt of applications under section 58 and section 65 of the Customs Act, 1962.

3. Applications submitted through this portal may continue to be processed by the jurisdictional Principal Commissioners / Commissioners of Customs in accordance with extant legal provisions and instructions.

4. A CBIC-hosted digital module for submission of MOOWR/MOOSWR applications is under final stages of testing; detailed instructions regarding the timeline and deployment shall be issued separately.

5. Field formations are requested to immediately inform trade and industry associations under their jurisdiction.

**[For further details please refer the Circular]**

## CIRCULAR

### GUIDELINES REGARDING REVISION OF ENTRIES POST CLEARANCE UNDER SECTION 18A OF THE CUSTOMS ACT, 1962

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Circular No. 26/2025-Customs dated 31.10.2025 clarified that in Attention is invited to the provisions under Section 18A, inserted vide the Section 93 Finance Act, 2025 providing a facility of revision of entry(ies) already made in relation to the goods, after customs clearance has been given, in a manner as prescribed. Attention is also invited to the para 132 of the Budget speech 2025 by the Hon'ble Finance Minister as below,-

"I propose to introduce a new provision that will enable importers or exporters, after clearance of goods, to voluntarily declare material facts and pay duty with interest but without penalty. This will incentivise voluntary compliance. However, this will not apply in cases where department has already initiated audit or investigation proceedings."

2. Accordingly, the Board has notified Customs (Voluntary revision of entries Post clearance) Regulations, 2025 vide notification 70/2025-Customs (N.T.) dated 30.10.2025. The salient features of the regulations are as follows :

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- i. The importer or exporter or any authorised person may file an electronic application for revised entry or revised entry cum refund (in case atleast one entry in such application has refund claim).
- ii. The electronic application is to be filed at the port where duty of customs was paid and contain only those entries for revision which were made under one bill of entry or shipping bill, bill of export or entry under section 84 during clearance.
- iii. The entries in the electronic application are successfully accepted in the customs automated system and the Acknowledgement Receipt Number is generated by the common portal.
- iv. Duty, if any leviable, along with the interest may be paid against the Acknowledgement Reference Number (ARN).
- v. A Revised Entry Reference is generated by the customs automated system after payment of duty along with interest wherever applicable.
- vi. The revision application shall be dealt with a self assessment approach. Based on the treatment assigned by the RMS, the application of revision shall be routed to the proper officer for verification if not facilitated.
- vii. The proper officer, for verification of the revision application, may require the authorised person to produce any document or information, whereby the duty leviable on the imported goods or export goods as the case may be, or nature of revision in the electronic application can be ascertained.
- viii. Where it is found on verification, the self-assessment has not been done correctly, the proper officer may, without prejudice to any other action taken under the Act, re-assess the duty leviable on such goods by passing a speaking order following the principles of natural justice as specified in sub-regulation (5) of regulation 5 of the Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025 ..
- ix. There may be some cases where, refund will arise due to the revision of the entry. The revised entry itself would be treated as an application for refund obviating the need to file separate application for claim of refund. The refund claim shall be dealt according to provision mentioned in Section 27 of Customs, Act 1962. Date of generation of ARN shall be deemed to be date of claim of refund under section 27 of the Act.
- x. In case of application for revision cum refund claim, it shall be invariably routed to proper officer for verification. The proper officer has to issue an acknowledgment within ten working days from the date of generation of Revised Entry Reference, if the application is complete in all respect.
- xi. The proper officer may seek additional documents for verification, if required within ten working days from the date of generation of Revised Entry Reference and issue an acknowledgment within ten working days from the date of receipt of additional documents sought.
- xii. Relevant date of application for the purposes of section 27A has been clarified to be the date of receipt of complete application.
- xiii. Where the proper officer is satisfied that whole or any part of duty or interest, if any paid on such duty, paid by the importer or exporter is refundable, proper officer may make an order for refund in terms of sub-section (2) of section 27 of the Act.
- xiv. On completion of the verification of revised entries, revised entries cum refund, and self-assessment, by way of re-assessment or otherwise, the statement of revised entry shall be generated and made available electronically to the importer or exporter, and also transmitted to the other agencies to whom the entry was earlier transmitted.

3. Also, since revision of entry involves verification and re-assessment of entry that was already made earlier, the Board vide Notification 68/2025-Customs (N.T.) dated 30.10.2025 has designated Deputy/Assistant Commissioner of Customs as the proper officer for sub-section (4) of Section 18A.
4. As provided in the sub-section (5) of section 18A, it is emphasised that the revision of entry(ies) under Section 18A is not allowed for cases where customs audits, searches, seizures, or investigations are already initiated and intimated to the concerned, as well as cases where reassessment of duty have been done under Sections 17 or assessed the duty under Section 18 or Section 84 of the Customs Act. A self- declaration as prescribed in Annexure "I" to this effect shall be submitted by the applicant electronically.
5. Reference is invited to IGCR Rules, 2022 issued vide Notification 74/2022 - Customs NT dated 09.09.2022 wherein a provision of clearance of unutilized or defective goods on voluntary payment of duty with interest has been specified. Similarly reference is further invited to Notification 26/2023 - Customs (NT) dated 01.04.2023 regarding EPCG and Notification 21/2023-Customs (NT) dated 01.04.2023 regarding Advance Authorization Scheme wherein it has been mentioned that in cases where

# CUSTOMS

export obligation is not fulfilled the importer shall pay duty along with interest. It is seen that already different procedures for cases where obligations are not met, have been stipulated by the Board/Central Government. Therefore, so as to ensure that the existing treatment of such cases prevails, for not allowing revision of entry for such cases a Notification 71/2025-Customs (N.T.) dated 30.10.2025 has been issued by the Board to exclude such cases from the purview of sub-section (1) of section 18A of Customs Act, 1962.

6. The Board vide notification 69/2025-Customs (N.T.) dated 30.10.2025 has issued Levy of Fees (Customs Documents) Amendment Regulations, 2025 prescribing a fee charge of Rs 1000/- on Electronic Application under Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.

7. A detailed advisory outlining the steps to be taken for filing of revision application will be issued by DG Systems. Any technical issues being faced while filing an application for revision of entry(ies) may be immediately communicated to DG Systems.

8. This circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. All stakeholders under your jurisdiction may be instructed suitably and officers may also be sensitized of these changes. Any difficulty faced by stakeholders may be brought to notice of the Board.

## Annexure I

Declaration (To be signed by an importer)

### I/ We declare that:

there are no cases where any audit under Chapter XIIA or search, seizure or summons under Chapter XIII has been initiated against M/s ..... and intimated to the undersigned;

no cases requiring refund where the proper officer has reassessed the duty under section 17 or assessed the duty under section 18 or under section 84 is registered against M/s .....

there is no other case against M/s ..... that has been booked relating to an issue specified by the Board by notification in the Official Gazette.

### I/We also declare that:

M/s ..... fulfils all necessary conditions as specified in Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025, that are required to be eligible for making a voluntary

revision of entry(ies) under Section 18A of the Customs Act, 1962

**[For further details please refer the Circular]**

## ORDER

**AUTHORISED OFFICERS UNDER SECTION 25 READ WITH SECTION 47 (5) OF FOOD SAFETY STANDARDS (FSS) ACT, 2006 AND REGULATION 13 (1) OF FSS (IMPORT) REGULATION, 2017**

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Instruction No. 31/2025-Customs dated 03.11.2025 instructed that reference is invited to Customs Instruction No. 25/2025-Customs dated 06.08.2025 regarding authorized officers under Section 25 read with Section 47(5) of Food Safety Standard Act, 2006 and Regulation 13(1) of FSS (Import) Regulation 2017 and FSSAI Notification dated 29.10.2025 issued from File No.1-1715/FSSAI/Imports/2017(Pt.1) (copy enclosed).

2. It is stated that, FSSAI has reviewed the Points of entry notified for food imports and vide above notification dated 29.10.2025 has notified Authorized Officers (FSSAI officials and Customs officials) at following one point of Entry in addition to 165 already specified Points of Entry for food import:

S. N. O.	Port Name	Port Code	Stat e/U T	Authorized Officer
1	Air Cargo Complex  Kannur Interna tional Airport	INC NN 4	Kera la	"Superintendent/Appraise r/Inspector/Examiner"

3. For the ease of reference, updated list of 166 Points of Entry and notified authorized officers, is attached as Annexure-A.

4. It is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter. The above instruction No. 25/2025-Customs dated 06.08.2025, is modified to that extent.

5. The difficulties, if any, may be brought to the notice of the Board.

**[For further details please refer the Order.]**

## DGFT

## NOTIFICATION

AMENDMENT IN EXPORT POLICY OF RED SANDERS  
(*PTEROCARPUS SANTALINUS*) -

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification No. 47/2025-26 dated 04.11.2025 notified that in exercise of powers conferred by Section 3 read with Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends the Policy condition 3 of Chapter 44 of Schedule-II (Export Policy), ITC (HS) 2022 pertaining to export of Red Sanders (*Pterocarpus Santalinus*), with immediate effect, as follows:

1. Export of Red Sanders wood in log form and roots, exclusively of cultivation origin obtained from private land (including Patta land) is restricted and Export is permitted only under a Restricted Export Authorisation subject to the following conditions:

(i) Applications for Restricted Export Authorisation shall be accompanied by attested copies of Certificate of Origin issued by the Principal Chief Conservator of Forests (PCCF) of the State from where the stocks were procured / exported, giving details of the date of procurement from legal sources and quantities procured.

(ii) A certificate of the current position of stocks so procured and available with the applicant, issued subsequent to the physical verification of the stocks by the authority nominated for the purpose by the Principal Chief Conservator of Forests (PCCF) of the concerned State, shall also accompany application for Restricted Export Authorisation.

(iii) The applications shall be considered on merits for issue of export authorisation, which shall be subject to any other conditions such as quantity ceiling requirements under CITES, etc. as may be prescribed from time to time.

(iv) Based on the recommendation of CITES Management Authority of India, the MoEF&CC shall fix an yearly quota, which may be reviewed based on National Detrimental Findings (NDF) study or recommendations of Government agencies.

(v) In accordance with the recommendations of the NDF Study, MoEF&CC, the state-wise export quota (as per Annexure) for Red Sanders (*Pterocarpus santalinus*) shall be permitted against Restricted Export Authorisation(s).

(vi) A zero export quota shall be available for wild specimens of Red Sanders subject to the following conditions :-

State Government shall develop a digital platform with Geo-referenced sites and MIS giving the number of trees, their age and diameter at breast height.

The working plan Guidelines of States need to include specific management plans/ harvest Plans with approved rotation periods for sustainable harvest of red sanders wood from plantations in forest and non-forest areas.

**Effect of this Notification:** Annual Export quota (April to March) of 10 MTs for Karnataka and 100 MTs for Gujarat (from **April 1, 2025 to March 31, 2027**) for artificially propagated Red Sanders (*Pterocarpus Santalinus*), subject to conditions as mentioned is notified.

State-wise Annual Export Quotas for Red Sanders (*Pterocarpus Santalinus*) obtained from Artificially Propagated Sources

## DGFT

State	Annual Export  Quota (Financial year- wise i.e.  April to March) (In MTs)
Andhra Pradesh	280
Tamil Nadu	900
Karnataka	10
Gujarat	100
Total	1,290 MTs

amendments from all relevant stakeholders, including exporters, industry associations and subject-matter experts.

3. Stakeholders are requested to submit their proposals / recommendations / inputs to this Directorate within 30 days from the date of issuance of this Trade Notice. Submissions may be made by email to: scomet-dgft@nic.in

4. This Trade Notice is issued with the approval of the Competent Authority, in accordance with the provisions of Para 1.07A of FTP 2023.

**[For further details please refer the Trade Notice.]**

## TRADE NOTICE

**INPUTS ON DRAFT AMENDED AAYAT NIRYAT FORMS (ANF)  
(ONE FORMAT FOR ALL KINDS OF APPLICATIONS) FOR  
GRANT OF SCOMET AUTHORISATION FOR EXPORT OF  
SCOMET ITEM**

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Trade Notice No. 17/2025-26 dated 31.10.2025 reference is drawn to Para 10.04(a) of Chapter 10 of the Handbook of Procedures (HBP) 2023, which outlines the application format for obtaining authorisation for export of SCOMET items from an Indian exporter to an entity abroad under the applicable SCOMET Policy provisions.

2. In pursuance of Para 1.07A of the Foreign Trade Policy (FTP) 2023, which mandates stakeholder consultation in formulation or amendment of the Foreign Trade Policy and its related procedures, draft amendments to Para 10.04(a) of the HBP 2023 have been prepared and are enclosed as Annexure to this Trade Notice. This Directorate invites views, suggestions, comments and feedback on the proposed

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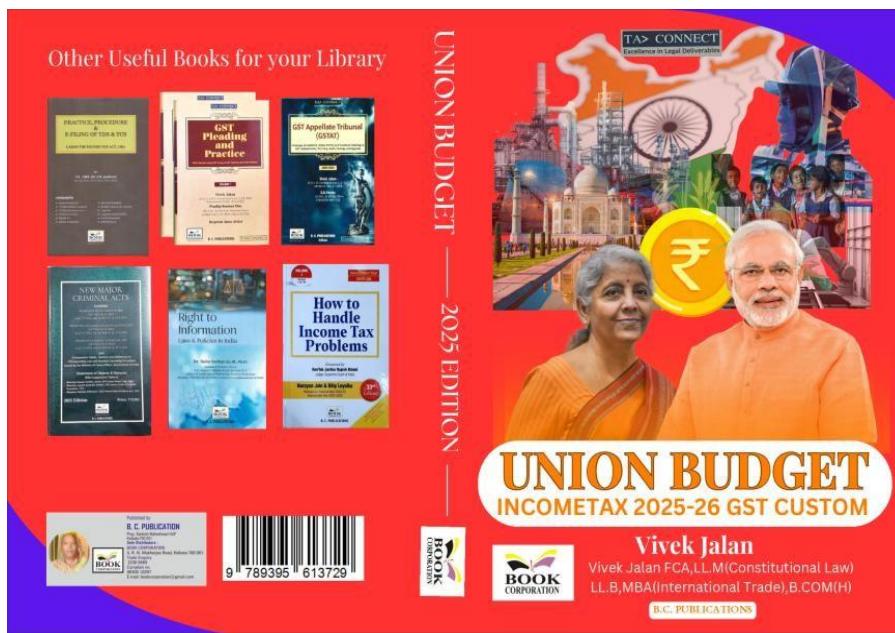
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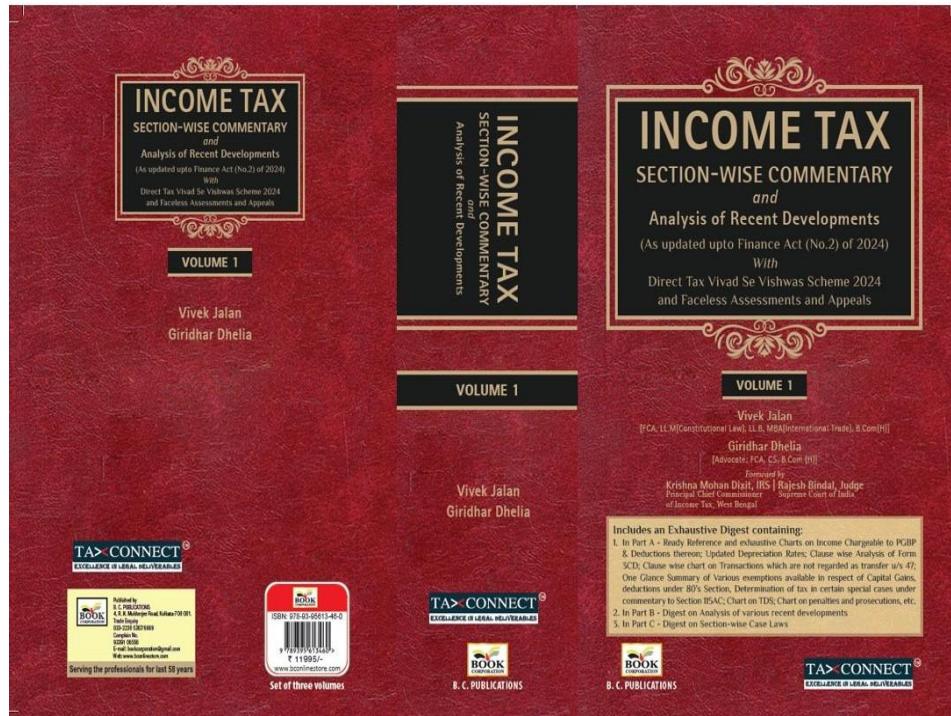
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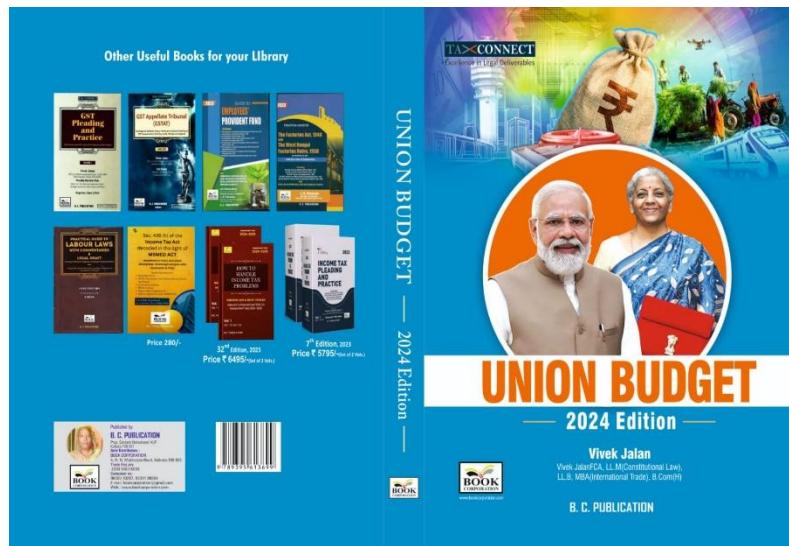
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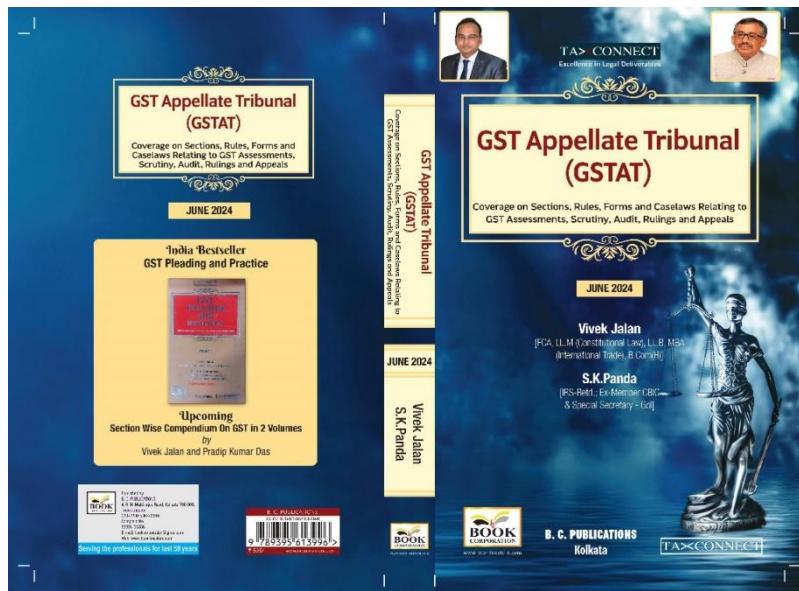
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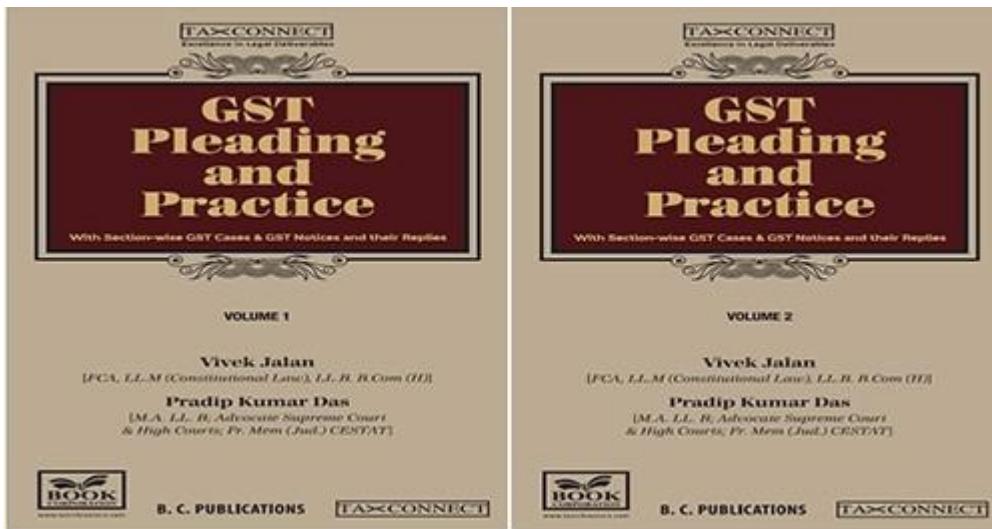
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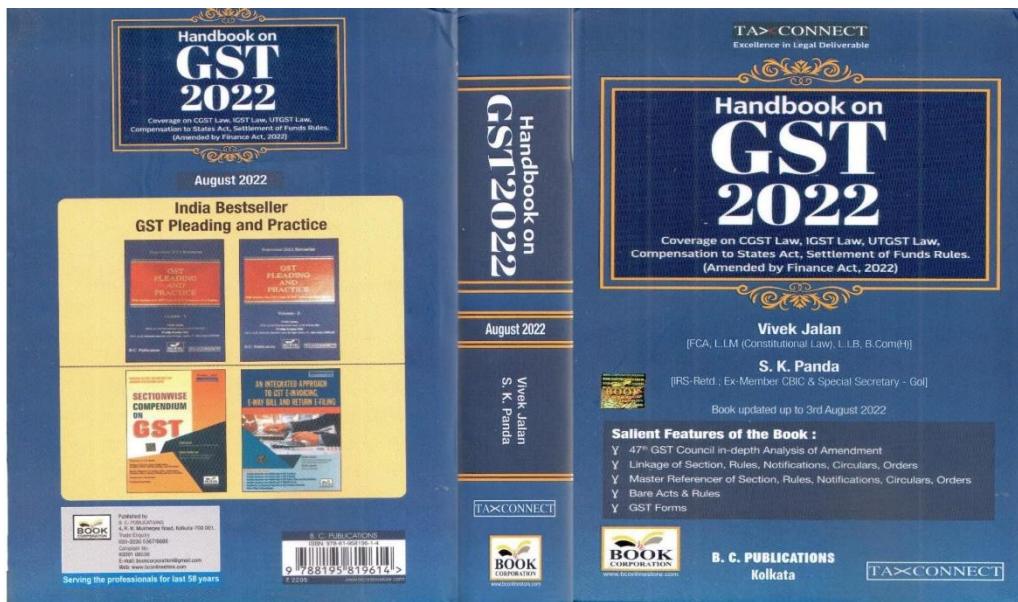
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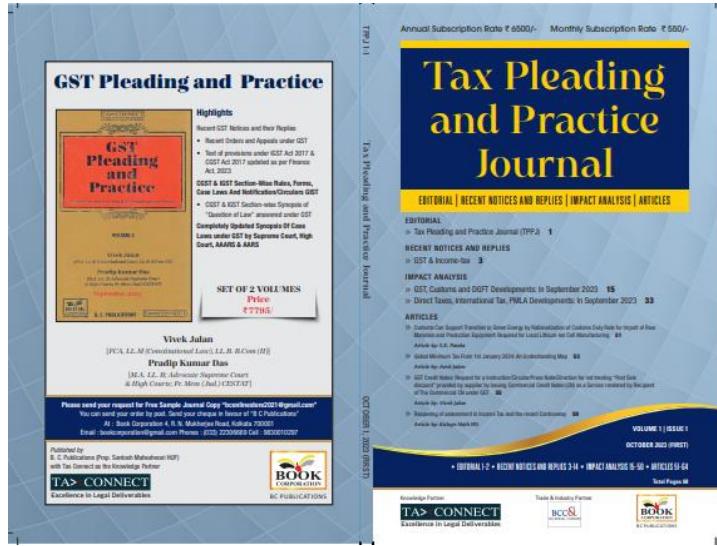
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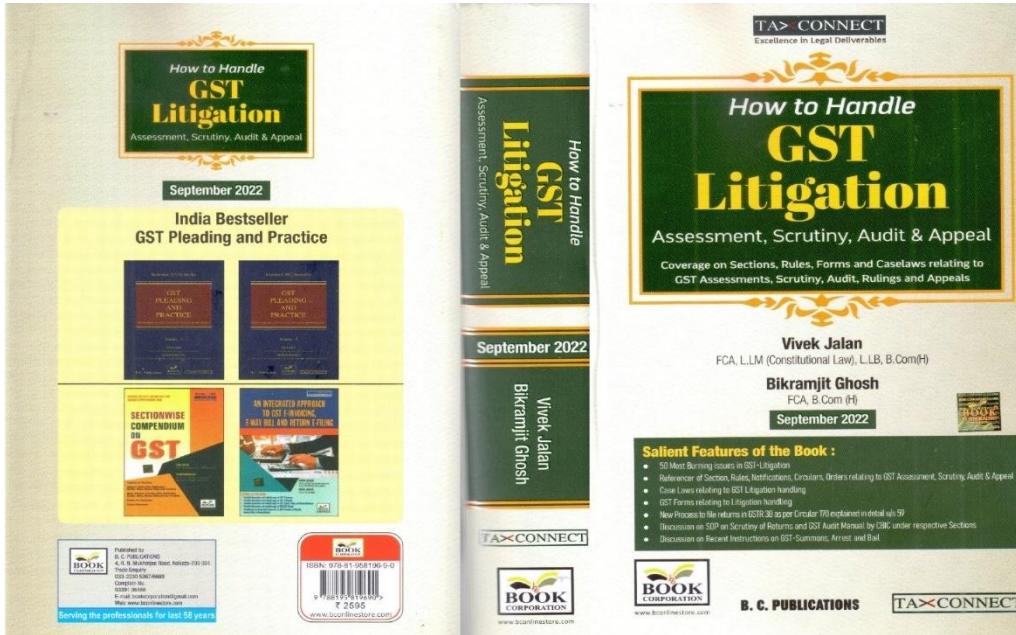
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