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EDITORIAL



Friends,

The GSTR 3B for the tax period October 2025 is the final compliance Gateway for FY 2024–25. The October 2025 GST return is one of the most consequential filings of the year. It serves as the last statutory window for taxpayers to finalise multiple adjustments and reconciliations relating to Financial Year 2024–25. With the due date, 30th November 2025, fast approaching, businesses must conduct a meticulous review of their outward supplies, Input Tax Credit (ITC) claims, vendor compliances, and annual reversals. Errors or omissions left uncorrected at this stage may lead to permanent ITC loss, mismatches in GSTR-9, and possible scrutiny and audit-related exposures.

We hereunder outlined 10 critical compliance actions every registered taxpayer should complete before filing the October 2025 GST Returns, ensuring clean and dispute-free reporting for FY 2024–25.

1. Reconciliation of Outward Supplies (GSTR-1 vs GSTR-3B vs Books): Taxpayers must ensure that outward supplies reported in GSTR-1 and GSTR-3B are fully aligned with the books of accounts. Any missing invoices, over-reported values, or incorrect tax classifications pertaining to FY 2024–25 must be corrected in the October 2025 return. This is the final opportunity to adjust outward supply figures before they get locked into the annual return (GSTR-9) and departmental cross-verification.

2. Annual ITC Reversal under GST: Businesses engaged in supplies like taxable vs exempt, or incurred expenditure in the nature of business vs non-business, must perform their annual recalculation of ITC reversals for FY 2024–25. Any short reversal identified must be reversed in the October 2025 GSTR-3B, and any excess reversal may be reclaimed.

3. Final Deadline for Issuance of Credit Notes: Credit notes in relation to supplies made for FY 2024–25 must be issued in terms of Section 34 of the CGST Act 2017, hence the Credit Notes must be issued and reported in GSTR-1 and GSTR-3B by the October 2025 return. Beyond this period, taxpayers lose the ability to reduce outward tax liability through credit notes for FY 2024–25 transactions.

4. Mandatory Reconciliation of ITC as per Books of Accounts with GSTR-2B: Under Rule 36(4), ITC can be claimed only to the extent available in GSTR-2B. Hence, taxpayers must perform a line-by-line reconciliation between their purchase registers/books and GSTR-2B for FY 2024–25. Section 16(4) makes this exercise critical. Any pending ITC for FY 2024–25 must be claimed by 30th November 2025. Failure to act now will permanently forfeit such ITC.

7. Impact of Changes in GSTR-9 (FY 2024–25): GSTR-9 for FY 2024–25 has been revised. Table 8A will now include ITC of FY 2024–25 appearing in GSTR-2B of FY 2025–26 (April to October 2025). Taxpayers must verify whether such ITC has been claimed in any of the GSTR-3B returns from April to October 2025. If not, it should be claimed in the October 2025 GSTR-3B, subject to Section 16(4). This ensures complete reconciliation between GSTR-2B, GSTR-3B and GSTR-9.

8. Impact of ITC in GSTR-9C (FY 2024–25): Table 12C of Form GSTR 9C contains the details of “ITC booked in current Financial

EDITORIAL

Year to be claimed in subsequent Financial Years". Hence, a detailed reconciliation shall be done at the time of filing of GSTR-3B for October 2025 for ITC availed pertaining to the transactions for the FY 2024-25 so that the reconciliation required in Table 12 of GSTR 9C can be done and be reported accordingly.

9. Rule 37A – ITC Reversal where supplier has not filed GSTR-3B:

Rule 37A mandates reversal of ITC where:

- The supplier has reported invoices in GSTR-1,
- But has not filed GSTR-3B or paid tax for that period
- Up to 30th September of the following FY.

For FY 2024–25, such ITC must be reversed in GSTR-3B by 30th November 2025.

It is to be noted that :

1. ITC already reversed earlier under Rule 37A should not be reversed again.
2. Unavailed ITC (e.g., invoices rejected or kept pending in IMS) does not require reversal.
3. Maintain proper documentation for all non-reversal positions for audit readiness.

10. The Importance of Self-Assessment Under Section 59: GST

remains a self-assessment regime. Taxpayers must ensure that:

- All reconciliations are completed,
- All reversals are justified,
- All ITC claims are supported by valid documents and appear in GSTR-2B, and
- All outward supplies are accurately declared.

The October return therefore serves as the final checkpoint before the department begins comparing annual returns with monthly data.

The October 2025 GST return is far more than a routine monthly filing; it is the compliance closure point for FY 2024–25.

Completing reconciliations, ITC validations, credit note reporting, vendor follow-ups, and annual reversals within this window is crucial to avoid denial of credit, audit challenges, and financial exposure.

Taxpayers who act proactively will not only safeguard eligible ITC but also ensure that their GSTR-9 reporting for FY 2024–25 is clean, accurate, and robust.

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
20th November	GSTR-3B	Oct-25	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.

INCOME TAX

NOTIFICATION

APPROVAL OF M/S HARI SHANKAR SINGHANIA ELASTOMER & TYRE RESEARCH INSTITUTE FOR SCIENTIFIC RESEARCH UNDER SECTION 35(1)(IIA) OF THE INCOME TAX ACT, 1961

OUR COMMENTS: The Pr. Chief Commissioner of Income Tax (Exemptions), Central Board of Direct Taxes vide Notification No. 04/2025 dated 12.11.2025 notified that in exercise of the powers conferred by section 35(1)(iiia) of the Income Tax Act, 1961, read with Rule 5F of the Income Tax Rules 1962, the Pr. Chief Commissioner of Income Tax (Exemptions), Delhi hereby accords approval to the company M/s Hari Shankar Singhania Elastomer & Tyre Research Institute, 437, Hebbal Industrial Area, Mysore, Hebbal Layout S.O., Mysuru, Karnataka, -570016 (PAN: AAACH8878G), for 'Scientific Research' for the purpose of the clause (iiia) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rule 5F of Income-tax Rules, 1962.

2. This Notification shall be applicable for five Assessment years (AY) from A.Y. 2022-23 to A.Y. 2026-27.

[For further details please refer the Notification]

NOTIFICATION

AGREEMENT AND PROTOCOL BETWEEN THE REPUBLIC OF INDIA AND THE GOVERNMENT OF THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 160/2025 dated 10.11.2025 notified that Whereas, the Protocol, amending the Agreement and the Protocol between the Government of the Republic of India and the Government of the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Brussels on the 26th April, 1993, was signed at New Delhi on the 9th March, 2017, as set out in

the Annexure appended to this notification (hereinafter referred to as the said Amending Protocol);

And whereas the date of entry into force of the said Amending Protocol is the 26th June, 2025, being the date of the later of the notifications of the completion of the legal requirements and procedures for giving effect to the said Amending Protocol in accordance with paragraph 2 of Article 4 of the said Amending Protocol;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 90 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby directs that all the provisions of the said Amending Protocol, as set out in the Annexure hereto, shall be given effect to in the Union of India.

[For further details please refer the Notification]

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF "AYODHYA VIKAS PRADHIKARAN (AYODHYA DEVELOPMENT AUTHORITY)" U/S 10(46A) OF INCOME-TAX ACT, 1961 -

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 159/2025 dated 07.11.2025 notified that in exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961),

(hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies "Ayodhya Vikas Pradhikaran (Ayodhya Development Authority)" [AAALA0206C] (hereinafter referred to as "the assessee"), an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act 11 of 1973), 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

INCOME TAX

be an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President's Act 11 of 1973) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be applicable from financial years 2025-26 to 2029-30 relevant to assessment years 2026-27 to 2030-31.

[For further details please refer the Notification.]

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF "HARYANA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD" U/S 10(46) OF INCOME-TAX ACT, 1961 -

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 158/2025 dated 07.11.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Haryana Building and Other Construction Workers Welfare Board', Panchkula, (PAN: AAATH6995H) a Board constituted by the State Government of Haryana, in respect of the following specified income arising to that Board, namely:-

(a) Registration fees and yearly subscription collected from construction workers registered with the Haryana Building and Other Construction Workers Welfare Board as beneficiaries.

(b) Proceeds of the cess collected under the Building and Other Construction Workers Welfare Cess Act, 1996 (28 of 1996) and rules thereunder; and

(c) Interest Income received on bank deposits.

2. This notification shall be effective subject to the conditions that 'Haryana Building and Other Construction Workers Welfare Board', Panchkula -

GST

CASE LAW

BRATIN SIKDER VERSUS STATE OF WEST BENGAL & ORS:
CALCUTTA HIGH COURT

OUR COMMENTS: In the instant case "Principles of natural justice - no opportunity of hearing was afforded to the petitioner prior to passing of the impugned order - period of limitation for challenging an adjudication order - which date should be taken to be the starting point of limitation in a case of this nature?"

It has been held that the Hon'ble Division Bench in the case of Ram Kumar Sinhal vs. State of West Bengal, [2025 (7) TMI 1866 - CALCUTTA HIGH COURT] held that the accessibility of the notice only under the Additional Tab, as opposed to the Normal Tab, could not constitute a proper communication or uploading as contemplated in Section 73(1) of the WBGST Act, read with the concerned Rules.

By applying the proposition of law laid down by the Hon'ble Division Bench in the case of Ram Kumar Sinhal, this Court holds that the accessibility of the notice in the instant case under the Additional Tab could not constitute a proper communication or uploading as contemplated in Section 73(1) of the WBGST Act, 2017 read with the concerned Rules. Therefore, the date of uploading of the order under the Additional Tab cannot be the starting point of limitation for assailing such an order.

This Court, therefore, holds that there was no delay and latches on the part of the petitioner in approaching this Court.

After going through the show-cause notice dated March 22, 2022, this Court finds that it has been stated therein that the petitioner may appear before the authority for personal hearing either in person or through authorized representative

for representing his case on the date, time and venue - From the SCN issued under Section 73(1), it is evident that an adverse decision was contemplated against the petitioner and the impugned order was passed determining the tax, interest and penalty without affording any opportunity of hearing to the petitioner.

It is now well settled that where any adverse decision is contemplated against a person, an opportunity of hearing shall be granted which is a statutory mandate and an order passed by the proper officer in violation of such mandate, cannot be sustained.

This Court has already observed that no date, time and venue of the personal hearing was mentioned in the show-cause notice and, therefore, no opportunity of hearing could be said to have been afforded to the petitioner prior to passing the impugned order. Thus, there has been violation of the statutory mandate as well as gross violation of the principles of natural justice - this Court is inclined to grant relief in favour of the writ petitioner.

The order dated April 25, 2022 is set aside and quashed - Petition allowed.

[For further Form details please refer the Case Law]

FEMA

NOTIFICATION

AMENDMENTS IN FOREIGN EXCHANGE MANAGEMENT (EXPORT OF GOODS AND SERVICES) (SECOND AMENDMENT) REGULATIONS, 2025

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued notification vide F. No. FEMA 23(R)/(7)/2025-RB dated 13.11.2025. As per the said notification, amendments in Foreign Exchange Management (Export of Goods and Services) (Second Amendment) Regulations, 2025 are notified.

In exercise of the powers conferred by Section 7, Section 8 and sub-section (2) of section 47 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Reserve Bank of India makes the following amendments to the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015 [Notification No. FEMA 23(R)/2015-RB dated January 12, 2016] (hereinafter referred to as 'the Principal Regulations'), namely:

1. Short Title and Commencement:-

(i) These regulations may be called the Foreign Exchange Management (Export of Goods and Services) (Second Amendment) Regulations, 2025

(ii) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment to Regulation 9:-

In the principal regulations, in regulation 9 -

(i) in sub-regulation (1) for the words 'nine months', the words 'fifteen months' shall be substituted.

(ii) in sub-regulation (2), in clause (a) for the words 'nine months', the words 'fifteen months' shall be substituted.

3. Amendment to Regulation 15:-

In the principal regulations, in regulation 15 -

(i) in sub-regulation (1), in clause (i) for the words 'one year', the words 'three years' shall be substituted.

(ii) in proviso to sub-regulation (1), for the words 'one year', the words 'three years' shall be substituted.

(iii) in sub-regulation (2), for the words 'one year', the words 'three years' shall be substituted.

[For further details please refer the notification.]

CUSTOMS

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NOS. 27/2011-CUSTOMS, DATED THE 1ST MARCH, 2011 AND 45/2025-CUSTOMS, DATED THE 24TH OCTOBER, 2025 - 48/2025 - CUSTOMS - TARIFF

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 48/2025-Customs dated 14.11.2025 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), 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:-

TABLE

S. N. o.	Notificatio n No. and Date	Amendments
(1)	(2)	(3)
1.	27/2011-Customs, dated the 1st March, 2011, published in the Gazette of India, Extra ordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 153(E), dated the 1st March, 2011	In the said notification, in the TABLE,-- after Sl. No. 65 and the entries relating thereto, the following Sl. No. and the entries shall be inserted, namely: - 2) 703 10 00 (3) Cane Molasses

2.	45/2025-Customs, dated the 24th October, 2025, published in the Gazette of India, Extra ordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 781(E), dated the 24th October, 2025	In the said notification, in the TABLE I,- i. against S. No. 43, in column (2), for the entry, the entry "1508, 1509, 1510 (other than 1510 10 00), 1512 (other than 1512 11 10), 1513, 1515" shall be substituted; ii. after Sl. No. 45 and the entries relating thereto, the following Sl. No. and the entries shall be inserted, namely: - (2) 1510 10 00 (3) All goods (4) 15% (5) -
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[For further details please refer the Notification]

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER - 74/2025 - CUSTOMS - NON TARIFF

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 74/2025-Customs (N.T.) dated 14.11.2025 In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

CUSTOMS

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

“TABLE-1

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1066
2	1511 90 10	RBD Palm Oil	1084
3	1511 90 90	Others – Palm Oil	1075
4	1511 10 00	Crude Palmolein	1088
5	1511 90 20	RBD Palmolein	1091
6	1511 90 90	Others – Palmolein	1090
7	1507 10 00	Crude Soya bean Oil	1159
8	7404 00 22	Brass Scrap (all grades)	6163

TABLE-2

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1350 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1739 per kilogram

3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	1739 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, "gold findings" means a small component such as	1350 per 10 grams

CUSTOMS

	hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	
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TABLE-3

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7142 (i.e., no change)"

2. This notification shall come into force with effect from the 15th day of November, 2025.

[For further details please refer the Notification]

NOTIFICATION

IMPOSITION OF ANTI-DUMPING DUTY ON IMPORTS OF HOT ROLLED FLAT PRODUCTS OF ALLOY OR NON-ALLOY STEEL ORIGINATING IN OR EXPORTED FROM VIETNAM

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 32/2025-Customs(ADD) dated 12.11.2025 whereas in the matter of 'Hot rolled flat products of alloy or non-alloy steel' (hereinafter referred to as the subject goods) falling under tariff heading 7208, 7211, 7225 or 7226 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from Vietnam (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, vide notification No. 06/15/2024-DGTR, dated the 13th August, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 13th August, 2025, has inter-alia come to the conclusion that—

(i) the subject goods have been exported to India from the subject country at a price below the normal value, resulting in dumping;

(ii) the domestic industry has suffered injury as a result of dumped imports;

(iii) there is also threat of further aggravated injury to the domestic industry, if anti-dumping duty is not imposed on import of subject goods from subject country,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an antidumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8), of the said Table, namely:-

Table

S . N .	Tariff Headin g	Desc ription of the good s	Country of origin	Count ry of export	Pro duc er	A m ou nt	Unit of Mea sure men t	Cu rre nc y
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	7208,7 211,72 25 and 7226	Hot rolle d flat prod	Vietnam	Any Count	Ho a Pha t D	NI L	MT	US D

CUSTOMS

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation. – For the purposes of this notification, the rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[For further details please refer the Notification]

NOTIFICATION

LEVY OF ANTI-DUMPING DUTY ON IMPORTS OF FLAX FABRICS (HAVING FLAX CONTENT OF MORE THAN 50%) IMPORTED FROM CHINA AND HONG KONG FOR A PERIOD OF 5 YEARS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Circular No. 31/2025-Customs(ADD) dated 07.11.2025 Notified that whereas, the designated authority, vide notification No. 7/05/2025-DGTR dated the 29th March, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, had initiated a review in the matter of continuation of anti-dumping duty on imports of "Woven Fabric (having more than 50% Flax content)" commonly known as "Flax Fabric" (hereinafter referred to as the subject goods) falling under tariff heading 5309 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR and Hong Kong (hereinafter referred to as the subject countries), imposed vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 35/2020 -Customs (ADD), dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 697(E), dated the 10th November, 2020;

And whereas, in the matter of review of anti-dumping duty on import of the subject goods, originating in or exported from the

Note 1 : The Customs classification is indicative only and not binding on the scope of the subject goods.

Note 2 : Subject goods do not cover hot-rolled flat products of stainless steel.

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subject countries, the designated authority in its final findings, published vide notification No. 7/05/2025-DGTR dated the 8th August 2025, in the Gazette of India Extraordinary, Part I, Section 1, has come to the conclusion that-

(i) The volume of imports from subject countries have increased in both absolute and relative terms, despite existing duties;

(ii) Despite increase cost of raw materials leading to increase in cost, the selling price could not increase proportionately as the landed value of imports declined further. To compete with imported subject goods and maintain market share domestic industry has been constrained from raising its price proportionately, leading to price suppression;

(iii) imports are undercutting the prices of the domestic industry in the market;

(iv) There is continued dumping of subject goods and material injury to the domestic industry despite existing duties,

and has recommended imposition of anti-dumping duty on the subject goods, originating in or exported from the subject countries;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 35/2020 -Customs (ADD), dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 697(E), dated the 10th November, 2020, except as respects things done or omitted to be done before such supersession the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced

by the producers as specified in the corresponding entry in column (6) and exported by the exporters as specified in the corresponding entry in column (7) and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (8), in the currency as specified in the corresponding entry in column (10) and as per unit of measurement as specified in the corresponding entry in column (9) of the said Table, namely:-

TABLE

S. N	Tariff Head	Description of Goods	Country of Origin	Country of Export	Producer	Exporter	Export Date	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	530 9	Flax or Linen fabric having flax content of more than 50%	China PR	Any	Any	Any	2.3 6	Per meter	US\$	
2	530 9	Flax or Linen fabric having flax content of more than 50%	Any other than Hong Kong	China PR	Any	Any	2.3 6	Per meter	US\$	

CUSTOMS

3	530 9	Flax or Linen fabri c havin g flax cont ent of more than 50%	Hong Kong	Any	Any	Any	1.1 4	Per meter	US\$
4	530 9	Flax or Linen fabri c havin g flax cont ent of more than 50%	Any other than China	Hon g	Any	Any	1.1 4	Per meter	US\$

INSTRUCTION

**SYNCING OF ITC (HS), 2022 - SCHEDULE-1 (IMPORT POLICY)
WITH FINANCE ACT 2025 (NO. 07 OF 2025) DATED 29.03.2025**

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Instruction No. 32/2025-Customs dated 10.11.2025 Ordered in reference to invited to DGFT Notification No. 44/2025-26 dated 15.10.2025 on the above subject (copy enclosed).

2. Vide the above Notification no. 44/2025-26 dated 15.10.2025, DGFT has amended the ITC (HS) 2022, Schedule-I (Import Policy) in sync with the Finance Act 2025 (No. 7 of 2025) dated 29.03.2025. The list of ITC (HS) Codes and related Policy Conditions inserted/deleted/amended/split/merged under ITC (HS) 2022, Schedule-I (Import Policy) in sync with the Finance Act, 2025 is annexed as Annexure-I to the said Notification. Further, the amendments in the Section Notes, Chapter-wise Main Notes, supplementary Notes, Chapter heading, subheadings and description of ITC (HS) codes in sync with the Finance Act, 2025 are annexed as Annexure-II to the said Notification.

3. In view of the above, it is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter.

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

[For further details please refer the Instruction]

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be paid in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[For further details please refer the Notification]

DGFT

CIRCULAR

CLARIFICATION ON REDEMPTION OF ADVANCE
AUTHORISATIONS IMPACTED BY ERSTWHILE RULE 96(10)
OF THE CGST RULES AND IMPORTS EFFECTED BETWEEN
OCTOBER 13, 2017 TO JANUARY 09, 2019

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 07/2025-26 dated 11.11.2025 clarified that it has come to the notice of this Directorate that certain exporters are facing difficulties in obtaining redemption of Advance Authorisations (AAs) affected by the erstwhile provisions of Rule 96 (10) of the CGST Rules, 2017. The said Rule, prior to its amendment, restricted the refund of IGST paid on exports in cases where the exporter or its supplier had availed specified duty exemptions, such as those under Customs Notification No. 79/2017-Customs, for imports effected between October 13, 2017 and January 09, 2019.

2. It may kindly be recalled that pursuant to issuance of Customs Notification No. 79/2017- Customs dated October 13, 2017, this Directorate had issued Notification No. 33/2015-2020 dated October 13, 2017, modifying Para 4.14 of the Foreign Trade Policy (FTP) 2015-2020 to extend exemption from payment of all duties, including IGST and Compensation Cess, for physical exports under the Advance Authorisation (AA) Scheme, subject to the pre-import condition. Subsequently, following the issuance of Customs Notification No. 01/2019-Customs dated January 10, 2019, the pre-import condition was formally withdrawn through DGFT Notification No. 53/2015-2020 dated January 10, 2019, thereby allowing exemption from IGST and Compensation Cess under the AA Scheme without prior import requirements.

3. In compliance with the Hon'ble Supreme Court's judgment dated April 28, 2023, the Customs Authorities issued Circular No. 16/2023-Customs dated June 07, 2023. While upholding the Revenue's appeal, the Hon'ble Court directed that affected parties be permitted to claim refund or input tax credit (ITC) wherever admissible. In alignment with the above, this Directorate had also issued Trade Notice No. 07/2023-24 dated June 08, 2023 and Trade Notice No. 27/2023 dated September 25, 2023.

4. In continuation of the above, it is hereby clarified that the Export Obligation Discharge Certificate (EODC) shall not be withheld, provided all other requirements are duly fulfilled, in the following cases:

i. **Payment of IGST in Cash:** Where IGST has been paid in cash at the time of clearance of import consignments under the AA Scheme during the period October 13, 2017 to January 09, 2019.

ii. **Non-Availing of Duty Exemptions:** Where the applicant has not availed exemption from IGST, Compensation Cess, or other levies (except Basic Customs Duty).

iii. **Compliance with Pre-Import Condition:** Where the applicant has complied with the prescribed pre-import and other procedural requirements under the Scheme.

This Policy Circular is issued with the approval of the DG, DGFT

[For further details please refer the Circular.]

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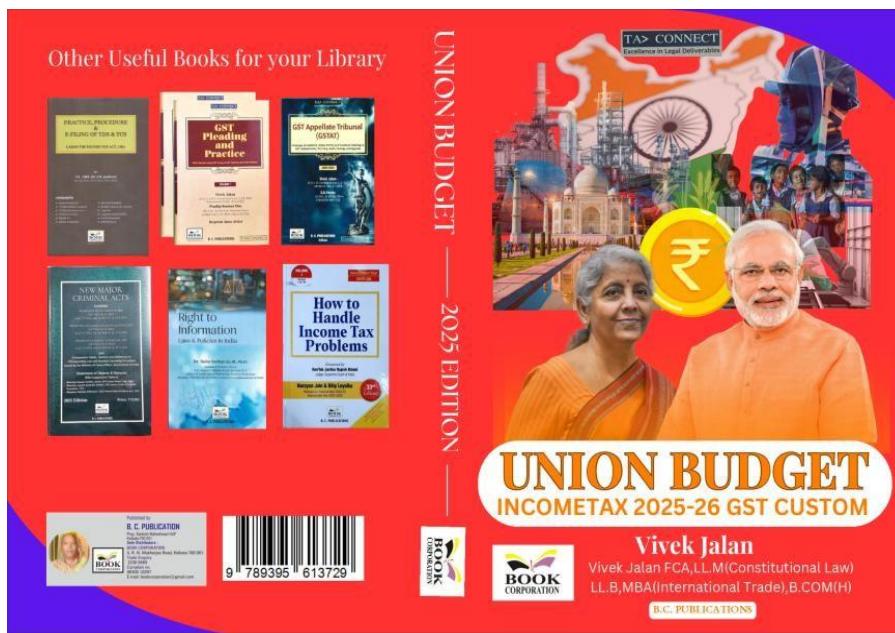
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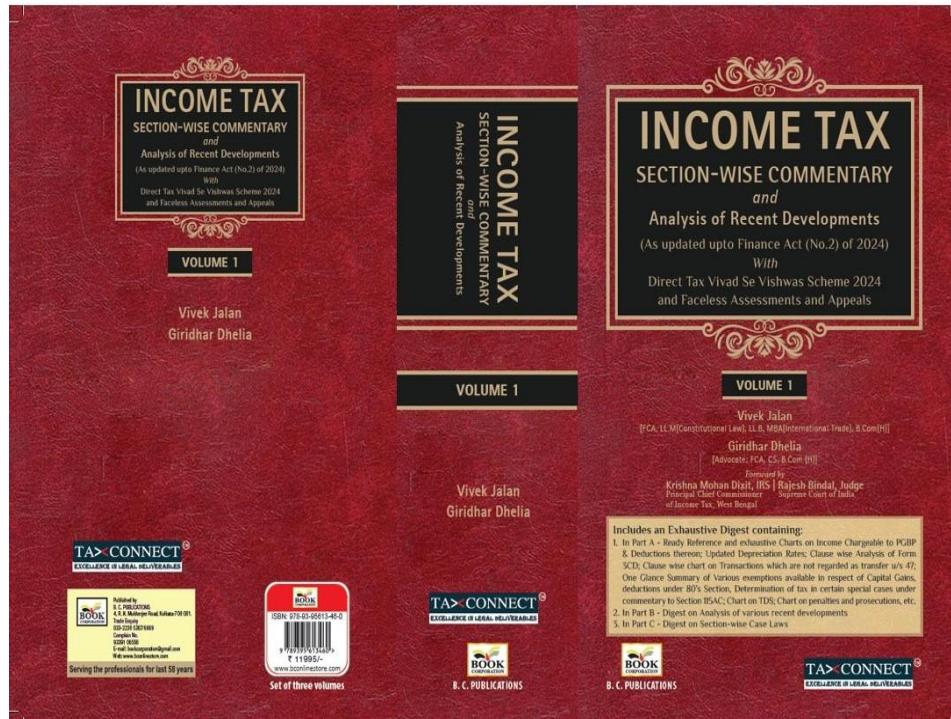
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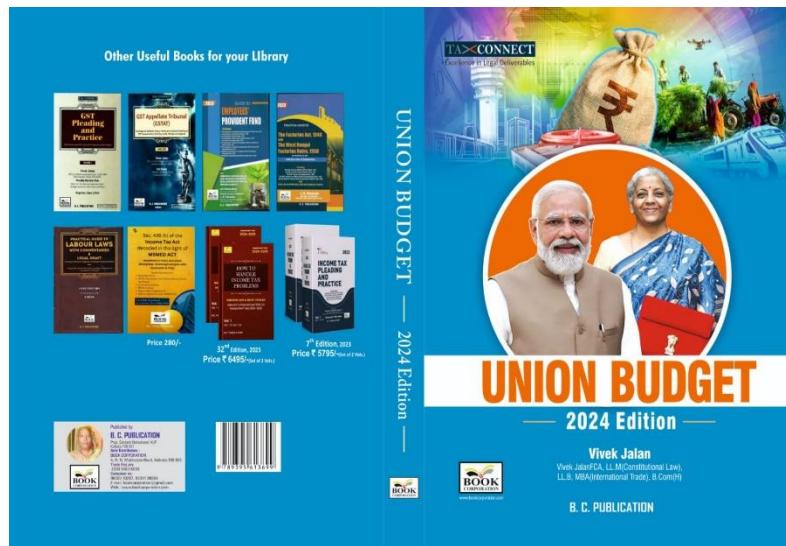
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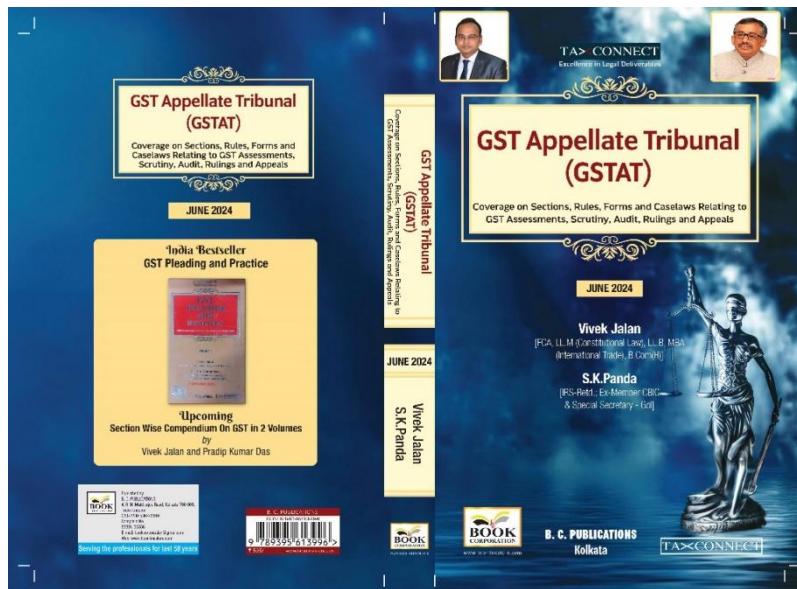
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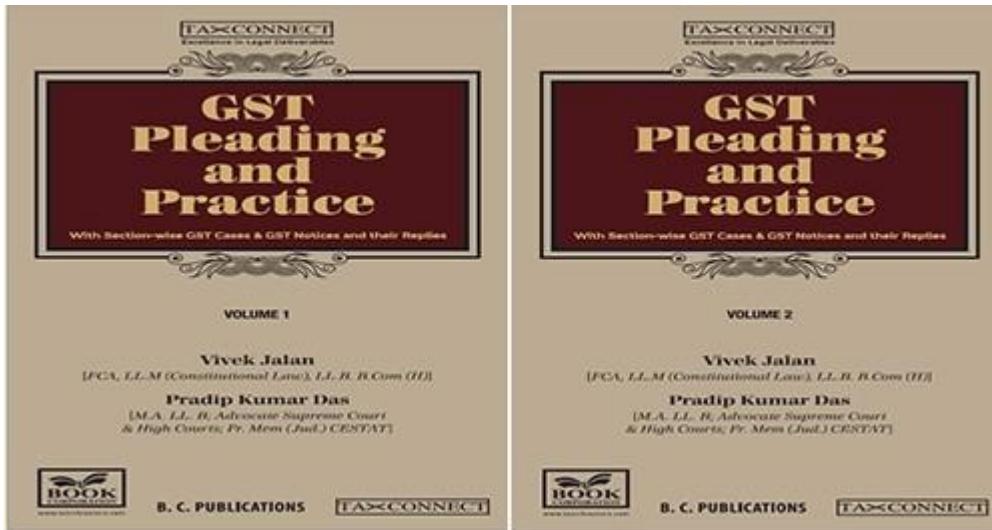
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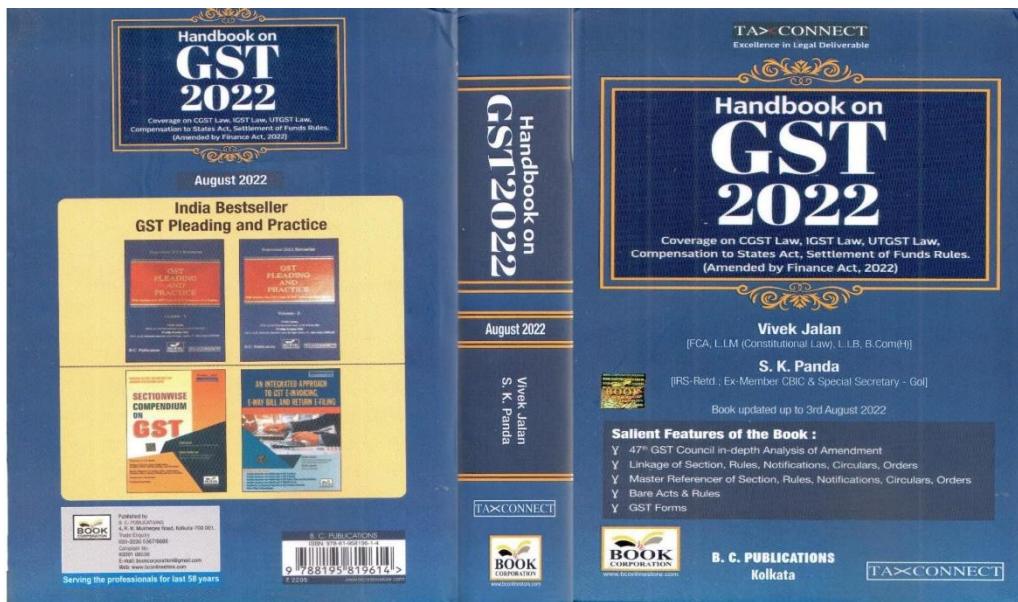
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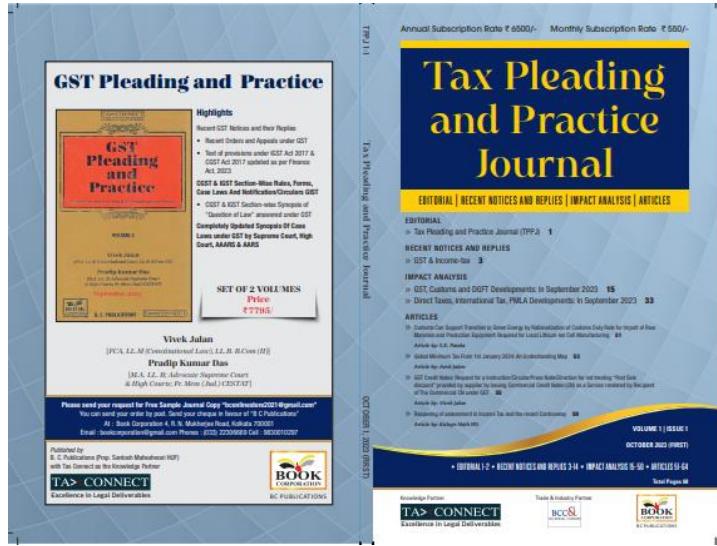
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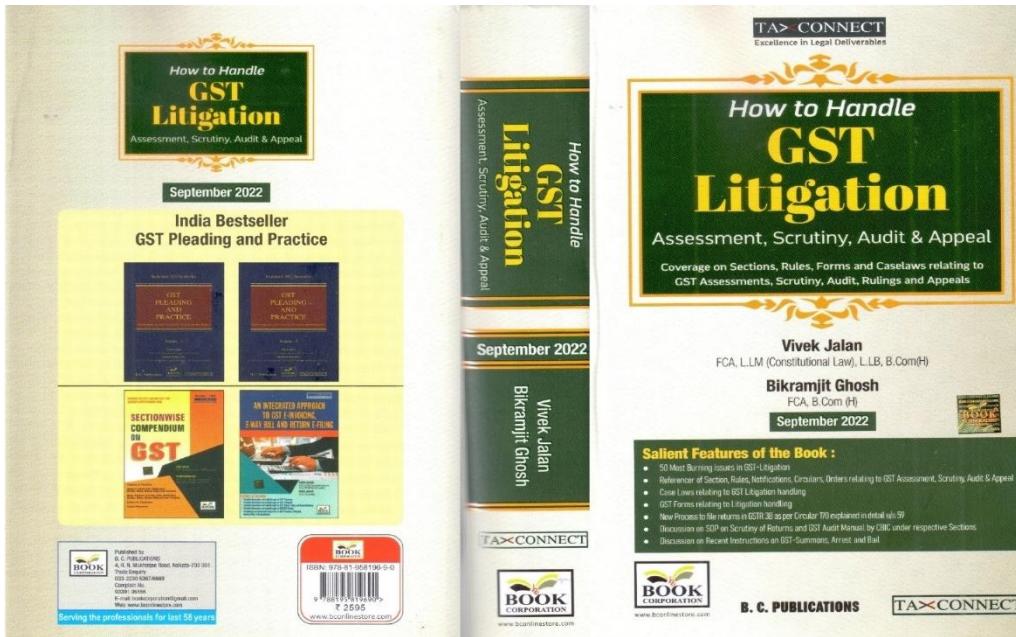
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