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EDITORIAL



Friends,

Sometimes when stakes are not huge, assessee may not contest quantum orders to prevent further litigation. Sometimes, when there is a loss and the assessment reduces the loss, the assessee accepts the quantum orders. What follows is a penalty order of 50% to 200% of the tax amount involved! The assessee provides the following explanations –

1. Oversight by consultant
2. Oversight by Tax Auditor
3. Admitting Quantum for buying peace of mind

Department contests –

1. Significant inaccuracies cannot be dismissed as inadvertent
2. Deliberate and malafide intention to evade taxes
3. A company with professional advisors is not expected to make such mistakes

Section 271(1)(c) states that if the Assessing Officer or the Joint Commissioner (Appeals) or the Commissioner (Appeals), or the Principal Commissioner or Commissioner in the course of any proceedings under this Act, is satisfied that any person has concealed the particulars of his income or furnished inaccurate particulars of such income, he may direct that such person shall pay by way of penalty.

Similarly, Section 270A(1) states that the Assessing Officer or the Joint Commissioner (Appeals) or the Commissioner (Appeals) or the Principal Commissioner or Commissioner may, during the course of any proceedings under this Act, direct that any person who has under-reported his income shall be liable to pay a penalty in addition to tax, if any, on the under-reported income... (8) Notwithstanding anything contained in sub-section (6) or sub-section (7), where under-reported income is in consequence of any misreporting thereof by any person, the penalty referred to in sub-section (1) shall be equal to two hundred percent of the amount of tax payable on under-reported income.

Hence the AO should clearly state what the assessee has done to invoke penalty –

1. Concealed the particulars of his income, or
2. Furnished inaccurate particulars of such income, or
3. Under-reported his income
4. Under-reported income is in consequence of any misreporting

While ITA'25 has not mirrored Section 271 of ITA'61, yet Section 439 of ITA'25 has mirrored Section 270A of ITA'61 and also requires the AO to determine whether the assessee has under-reported his income or misreported it. The Hon'ble Supreme Court in the case of CIT vs. SSA's Emerald Meadows [2016] 73 taxmann.com 248 (SC) and following the same, has held that non-issuance of a specific show cause is an illegal infirmity. The same proposition has been reiterated by various Hon'ble Courts including Hon'ble Supreme Court in the case of PCIT vs. Shyam Sunder Jindal [2024] 164 taxmann.com 503 (SC). Hence it is very important for the AO to denote the right limb of the Section as an allegation. Further, quantum proceedings having attained finality do not automatically lead to levy of penalty where the assessee has made the necessary disclosure.

Hence, to contest the penalties once quantum proceeding reaches finality, assessee may do the following –

1. Substantiate by facts as to how they have made full and true disclosures.
2. Substantiate on the basis of facts and circumstances as existed then as to how the mistake (if at all happened) occurred.
3. Submit evidences for points 2 and 3 above.
4. Contest on why the particular limb of the Section may not apply.

One may go through the recent case in the matter – DCIT Vs M/s NEVALES NETWORKS PVT LTD [2025-VIL-1648-ITAT-MUM]

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
15th December	FORM 24G	NOV-25	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 2025 has been paid without the production of a challan
15th December	Advance tax	AY 2025-26	Third instalment of advance tax for the assessment year 2025-26.
15th December	Issue of TDS Certificate	OCT-25	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of October, 2025.
15th December	Form No. 3BB	NOV-25	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 November, 2025
20th December	GSTR-3B	NOV-25	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person who has opted to file monthly return.

INCOME TAX

CASE LAW

PR. COMMISSIONER OF INCOME TAX-21 VERSUS M/S. REMFRY & SAGAR: DELHI HIGH COURT

OUR COMMENTS: In the Instant case the issue involved is Expenditure is prohibited by law or not in the nature of license fee paid for use of goodwill of the law firm by the assessee, having regard to the provisions in the Bar Council Rules and the Advocate's Act, 1961 – expenditure prohibited by law “

It has been held that as decided in M/s Remfry and Sagar [2025 (10) TMI 1064 - DELHI HIGH COURT] held that reference to a percentage of the revenue earned by the law practice was intended to principally provide for a basis to compute the consideration liable to be paid for use of goodwill and the utilisation of the name.

The primary purpose of referring to the total billing of the law firm was to provide a firm, definite and fixed basis to compute the consideration liable to be paid for use of goodwill. The consideration so paid is thus clearly not liable to be characterised as a sharing of revenue derived from the practise but fundamentally for the exercise of the right to exploit and derive advantage from goodwill.

The linking of the consideration for the aforesaid purpose to the revenue earned by the firm only constituted a basis and a measure to determine the consideration that was to be paid. The arrangement was clearly not driven by a motive to share revenues earned by the legal firm. It was purely consideration paid for use of the goodwill attached to the name “Remfry & Sagar”. We thus find ourselves unable to accept the argument of the appellant that the Bar Council of India Rules were violated.

The sheet anchor of the submissions advanced was the judgment of the Supreme Court in Apex Laboratories [2022 (2) TMI 1114 -

SUPREME COURT] and where the “freebies” provided to legal practitioners was found to be an expenditure incurred for a purpose prohibited by law. In our considered opinion, the reliance placed is clearly misplaced since the said judgment turned upon Regulation 6.8 of the Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002 and which clearly prohibited a medical practitioner from receiving gifts, travel expenses, hospitality as well as cash or other monetary grants. It was that prohibition in law which was found to have been violated. In view of all of the above, we find ourselves unconvinced of the challenge that stands raised in these appeals. Appeal decided in favour of the respondent/Assessee.

[For further details please refer the Case Law.]

GST

CASE LAW

VINAYAK INTERNATIONAL HOUSEWARES, M/S. ASHISH FOILS PVT LTD., M/S. MAYEDASS INTERNATIONAL VERSUS UNION OF INDIA & ORS: DELHI HIGH COURT

OUR COMMENTS: In the Instant Case “Refund of IGST on export of services - Prospective or Retrospective application of omission of Rule 96(10) of the CGST Rules - grant of exemption from payment of IGST on goods imported into India, against a valid advance authorization”

It has been held that with effect from 8th October, 2024, Rule 96(10) of the CGST rules was itself omitted. Pursuant to the said omission, different High Courts had the opportunity to consider Rule 96(10) of the CGST Rules.

Reliance can be placed in Sance Laboratories Pvt. Ltd. vs. Union of India [2024 (11) TMI 188 - KERALA HIGH COURT] where the Kerala High Court had considered the constitutional validity of Rule 96(10) of CGST rules and vide decision dated 10th October, 2024, the Kerala High Court came to the conclusion that Rule 96(10) of CGST rules creates restrictions on obtaining refund, which are not contemplated under Section 16 of the Integrated Goods and Services Tax Act, 2017 (hereinafter, ‘IGST Act’). Thus, the said rule was held to be unconstitutional.

In Glen Industries Pvt. Ltd. vs. Deputy Director, DGGI [2024 (11) TMI 188 - KERALA HIGH COURT], the High Court of Calcutta also granted an interim order.

In the 54th meeting of the GST Council, the recommendation made is relevant, as it clearly observed that Rule 96(10) of CGST Rules leads to unnecessary complication, without any intended benefit and therefore the omission was recommended - Rule 96(10) of the CGST rules has been omitted with effect from 8th October, 2024 upon the

recommendations of the GST Council in its 54th meeting. The Kerala High Court in Sance Laboratories Pvt. Ltd has considered the constitutional validity of Rule 96(10) of the CGST rules and has held that, if permitted to stand, the constraints placed upon IGST refunds under Rule 96(10) would run contrary to the provisions of the IGST Act, especially Section 16 of the IGST Act. As evident from the above, the said omission of the said Rule has also been considered by all the other High Courts in above mentioned decisions.

All pending SCNs, orders and even appeals filed against orders would not be transactions passed and closed and therefore, the proceedings cannot continue under Rule 96(10) of the CGST rules. The benefit of omission of Rule 96(10) of the CGST rule sought to be extended to all pending proceedings including appeals.

Here, the case is only at the stage of summons and therefore the proceedings deserve to be quashed including the summons. Thus, no proceedings can continue under Rule 96(10) of the CGST rules against the Petitioner - the SCN and all subsequent orders emanating therefrom which were passed in the said matter shall also stand quashed. Moreover, as the Petitioner is already in the process of filing the appeal against the order and the additional 10% pre-deposit has already been made by the Petitioner.

Petition allowed.

[For further details please refer the Case Law.]

FEMA

CIRCULAR

EXPORT AND IMPORT OF INDIAN CURRENCY TO OR FROM NEPAL AND BHUTAN

[For further details please refer the Circular.]

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued vide circular No.18 dated 08.12.2025 clarified that Attention of Authorised Persons is invited to A.P. (DIR Series) Circular No. 24 dated March 20, 2019.

2. On a review, it has been decided, in supersession of the A.P. (DIR Series) Circular No. 24 dated March 20, 2019, to allow a person, not being a citizen of Pakistan or Bangladesh, to –

i. take or send out of India to Nepal or Bhutan, and bring into India from Nepal or Bhutan, currency notes of Government of India and Reserve Bank of India notes for any amount in denominations up to ₹100;

ii. take out of India to Nepal or Bhutan, notes of denominations of above ₹100 up to a total limit of ₹25,000;

iii. bring into India from Nepal or Bhutan, notes of denominations of above ₹100, up to a total limit of ₹25,000.

3. Authorised Persons may bring the contents of this circular to the notice of their constituents and customers.

4. Necessary amendment has been notified as Foreign Exchange Management (Export and import of Currency) (Amendment) Regulations, 2025 [Notification 6(R)/(4)/2025-RB dated November 28, 2025], which has been published in the Official Gazette on December 02, 2025 (copy annexed).

5. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

CUSTOMS

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 76/2025-Customs(N.T) dated 11.12.2025 Notified that 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:-

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/ sub-heading/ tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1044 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1081 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1063 (i.e., no change)
4	1511 10 00	Crude Palmolein	1088 (i.e., no change)
5	1511 90 20	RBD Palmolein	1091 (i.e., no change)
6	1511 90 90	Others – Palmolein	1090 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1173 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	6161 (i.e., no change)

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/ 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	1336 per 10 grams (i.e., no change)
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	1969 per kilogram
3.	71	<p>(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;</p> <p>(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.</p> <p>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.</p>	1969 per kilogram

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4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.</p>	1336 per 10 grams (i.e., no change)
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TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/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 12th day of December, 2025.

[For further details please refer the Notification.]

INSTRUCTION

INSTRUCTIONS ON COLLECTION OF ANTI-DUMPING DUTY ON IMPORTS OF TITANIUM DIOXIDE ORIGINATING IN OR EXPORTED FROM CHINA PR

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Instruction No. 33/2025-Customs dated 05.12.2025 Instructed that Reference is invited to order of Hon'ble High Court at Calcutta dated 22nd September 2025 in the matter of India

Paint Association Versus Union of India & Ors (WPO 148 of 2025) = 2025 (9) TMI 1477 - CALCUTTA HIGH COURT wherein the Hon'ble High Court has quashed notification No 12/2025-Customs (ADD) dated 10th May, 2025 levying anti-dumping duty on imports of titanium dioxide originating in or exported from China PR.

2. In view of the above, field formations are directed to stop collecting anti-dumping duty on imports of titanium dioxide originating in, or exported from China PR with immediate effect.

[For further details please refer the Instruction.]

PUBLIC NOTICE

WINGS INDIA 2026 AT BEGUMPET AIRPORT, HYDERABAD FROM 28TH JANUARY TO 31ST JANUARY 2026

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 23/2025-Customs dated 10.12.2025 Notified that International Aerospace Exhibition – Wings India 2026, is being held at the Begumpet Airport, Hyderabad from 28th January to 31st January 2026. The Board vide letter F. No. 520/06/2016 Cus VI (Part II) dated 08.09.2025, granted special permission under section 29(1) of Customs Act 1962 for providing all customs clearance facilitation support from **23rd January to 30th January 2026** at Begumpet Airport, Hyderabad for the Wings India 2026, subject to observance of relevant Rules, Regulations and procedures prescribed under the law.

2. In this regard, relevant Rules, regulations and procedures to be followed are mentioned herein below in brief for ready reference. For detailed information, the website of Central Board of Indirect Taxes, New Delhi, www.cbic.gov.in may be visited.

2.1 Filing of Import General Manifest for Aircrafts arriving directly at Begumpet Airport, Hyderabad with Goods and/or passengers: Attention is invited to Chapter VI Provisions of Customs Act. 1962 relating to conveyances carrying imported or exported goods. Section 29 prescribes provisions for arrival of vessels and aircrafts in India, Section 30 provides for delivery of arrival manifest or import manifest or import report by the person-in-charge of an aircraft carrying imported goods or export goods. Attention is also invited to Import Manifest

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(Aircraft) Regulations, 1976 as amended and Forms prescribed for (i) General Declaration, (ii) Passenger Manifest (iii) Cargo Manifest (iv) List of private property in possession of the Captain of the aircraft and other members of the Crew etc. Begumpet Airport, Hyderabad not being a regular Customs Port and operating under special circumstances of the International Exhibition Wings India -2026, the said manifests shall be filed manually before the proper officer of Customs posted at Begumpet Airport, Hyderabad.

2.2 Customs clearance of aircrafts for the purpose of Static/Flying Display/Aerobatic Display in the exhibition: Bringing in/Arrival of Foreign Aircrafts for the purpose of Static/Flying Display/Aerobatic Display in the Wings India 2026 has to be cleared by customs authorities as per the provisions of Customs Act, 1962. This is similar to import of any other goods for purpose of exhibition. Importation for purpose of exhibition is exempted from payment of Customs duties either under ATA Carnet (Customs tariff Notification no 157/90 dated 28/3/1990 as amended) or under Customs Tariff Notification No. 8/2016 dated 05/02/2016 as amended vide Notification No. 4/2019-Customs dated 07.02.2019 on fulfilment of conditions prescribed under the respective Notifications. Such importation of aircrafts, for the purpose of participation in Wings India 2026, the Importer shall not be required to furnish a bank guarantee or cash deposit as per Notification No. 04/2019-Customs dated 07.02.2019. However, Bill of Entry and Bond as stipulated in the Notification 08/2016 will be required to be filed with the proper officer for the clearance of the aircraft.

2.3. Clearance of baggage and filing of baggage declarations: Attention is invited to Baggage Rules, 2016 as amended for clearance of bonafide baggage of the passengers/crew in respect of duty free/dutiable articles. In this regard, necessary declaration needs to be filed by the passengers/crew in the specified form on arrival (the same can be accessed in the link :https://www.cbic.gov.in/resources//htdocs-cbec/customs/forms_pdf/cs-bgge-declare-form-l-ason19feb2014.pdf).

2.4. Exemption from payment of Customs Duty for goods imported for display or use during Wings India -2026:

(i) Notification No. 157/90 - Cus dated 28-03-1990 as amended: -Exemption from payment of customs duty is

provided to specified goods imported for display or use at any specified event in respect of goods imported under ATA Carnet issued and guaranteed by Federation of Indian Chamber of Commerce & Industry (FICCI), India subject to fulfilment of the conditions mentioned in Notification No. 157/90 - Cus dated 28-03-1990 as amended. It may be noted that the ATA Carnet should be produced along with the Guarantee issued by FICCI to the customs authorities for clearance purpose.

(ii) Notification No. 8/2016 - Cus dated 05-02-2016 as amended:-

Exemption from payment of Customs Duty shall also be available to specified goods imported for display or use at any specified event in respect of imported goods subject to the conditions mentioned in Notification No. 8/2016 Cus dated 05-02-2016 as amended. Wings India 2026, organized by the Central Government, is listed under Sl. No. 6 of Schedule II of the said notification. The notification requires that the importer shall execute a bond equal to the value of the goods along with a bank guarantee or cash deposit equal to 110% of the duty that would be payable on the goods but for the exemption contained therein. It is further provided that in the case of temporary importation of aircrafts, for the purposes of participation in Wings India Show organized by the Central Government, the importer shall not be required to furnish a bank guarantee or cash deposit as per Notification No. 4/2019-Customs dated 07.02.2019. In this regard, the importer may ensure that the goods are adequately covered with Bond and BG amount so that amount of Bond/BG does not fall short at the assessment/clearance stage. Also, the Bond/BG needs to be presented and approved by the Proper Officer for acceptance and closure. Further, the conditions prescribed in the said Notification needs to be fulfilled for availment of exemption provided therein.

2.5. Filing of ATA Carnet/Bill of Entry for clearance of goods meant for exhibition: The goods intended for Wings India - 2026 can be cleared either under (i) ATA Carnet or (ii) Filing of Bill of Entry.

Where the exhibition goods including aircrafts flown in for the purpose of exhibition are goods, are not covered under ATA Carnet, the importer can clear the same for exhibition by filing Bill of Entry and claiming exemption under Notification No.

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8/2016 - Cus dated 05-02-2016 as amended subject to fulfilment of conditions prescribed therein.

Importers can also present a Bill of Entry for clearance of goods on payment of applicable duties of Customs normally and also in the eventuality that the goods cleared either under ATA Carnet or under the Notification No. 8/2016 Cus dated 5/2/2016 are not re-exported as stipulated therein.

In view of Begumpet Airport, Hyderabad not being a Customs Port and pertaining to special circumstances of the International Exhibition Wings India -2026, the Bill of Entry for customs clearance of goods shall be filed manually before the proper officer posted at Begumpet Airport, Hyderabad.

2.6. Examination of the goods/Value appraisal: The goods imported for exhibition is subject to open examination at the time of importation. Also, the value of the goods is subject to appraisal for fair value if there is no commercial value/transaction value. The description of the goods, marks and numbers shall be verified under open examination. This is also required for establishing identity of goods at the time of re-export of the same. After examination, manual Out-of-Charge will be given by the proper officer pending which goods shall not be used or cleared for the purpose of exhibition.

2.7. Transshipment of goods to Begumpet Airport, Hyderabad for goods imported at Air Cargo Complex, Hyderabad and Inland Container Depot, Hyderabad: Attention is invited to Goods Imported Conditions of Transshipment Regulations, 1995 as amended. Board Circular No. 06/20017-Cus dated 22-01-2007 prescribes detailed procedure for transshipment of goods between any two Customs Airports. Further, the instructions contained in Chapter X of the CBIC's Customs Manual needs to be complied with. The goods imported at Air Cargo Complex (ACC), Hyderabad and Inland Container Depot (ICD), Hyderabad will be moved following the Transshipment procedure as stated in Chapter VIII of the Customs Act, 1962 to the Begumpet Airport, Hyderabad. The goods will be escorted by the Inspectors to notified areas meant for the exhibition. Containerized Cargo from ICD, Hyderabad will also be moved under the transshipment procedure with One Time Seal without being escorted. Transshipment procedure will be completed by forwarding the transshipment applications duly signed by Superintendent/Inspectors for the receipt of the Cargo by trucks/containers to ICD and ACC.

2.8. Re-Export of Goods and Cancellation of Bond/Bank Guarantee: Exhibitors will file/submit shipping bills/ATA Carnets for re-exportation after the exhibition concludes Transshipment documents, if required, shall also be filed along with the Shipping Bills/ATA Carnets. The proper officer will complete the assessment, examination and export transshipment procedure as per provisions of Customs Act 1962. Identification of goods, not being re-exported, will be carried out by correlating with the import documents for the collection of applicable customs duty, cess etc. Upon completion of the exhibition, a report will be submitted constituting the list of goods, Bill of Entry/IGM-wise to facilitate the cancellation of bonds and bank guarantees, wherever applicable.

2.9. Filing of Export General Manifest at the time of departure of aircrafts from Begumpet Airport, Hyderabad: At the time of departure of aircraft, after the completion of the exhibition, the authorized agent or the Pilot-in-Command shall file an Export General Manifest in terms of provision of Section 41 of the Customs Act, 1962 in the prescribed format. Attention is also invited to Export Manifest (Aircraft) Regulations, 1976 as amended and forms prescribed for (i) General Declaration, (ii) Passenger Manifest (iii) Cargo Manifest (iv) List of private property in the possession of the captain of the aircraft and other members of the crew etc. In view of Begumpet Airport, Hyderabad not being a regular Customs Port and pertaining to special circumstances of the 14th International Exhibition Wings India 2026, the said manifest shall be filed manually before the proper officer posted at Begumpet Airport, Hyderabad.

2.10. Customs Duty on Aviation Turbine Fuel (ATF): Customs duty on Aviation Turbine Fuel is exempted under Notification No. 8/2016 Cus dated 05.02.2016, vide Sl. No. 7 of Schedule I, subject to the fulfilment of specified conditions. However, Aviation Turbine Fuel will attract customs duty if the foreign aircraft undertakes a journey to any domestic airport from Begumpet Airport, Hyderabad. The Ground Handling Agency/Clearing Agency is required to record (i) the initial fuel reading, (ii) the final fuel reading, in the presence of the customs officer. Additionally, the readings on the refilling of Aviation Turbine Fuel must be maintained and submitted to the proper officer for verification.

CUSTOMS

3. It is the responsibility of the Deputy/Assistant Commissioner of Customs, Air Cargo Complex in charge to ensure that all records are maintained properly and that customs duty, cess etc. are collected in a timely manner.

4. Action to be taken, in terms of decisions conveyed in this Public Notice, should be considered as Standing Order for the concerned officers.

5. All stakeholders are required to strictly follow relevant Rules, Regulations etc, as per Customs Act 1962. The above is brought to the notice of all the concerned. Difficulties, if any, may be brought to the notice of the Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad.

[For further details please refer the Public Notice.]

PUBLIC NOTICE			
APPOINTMENT OF PUBLIC GRIEVANCE OFFICER FOR INLAND CONTAINER DEPOT, TUGHLAKABAD (IMPORT) COMMISSIONERATE			

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 13/2025-Customs dated 04.12.2025 Notified that It is to inform that the following officer with details below has been nominated as Public Grievance Officer for the Office of Pr. Commissioner of Customs, Inland Container Depot, Tughlakabad (Import) with immediate effect and until further orders:

Name of Officer	E-mail ID	Address
Sh. Maneesh Nemiwal, Superintendent	vig.icdtkdimp@gov.in	Room no. 312, 3rd floor, CONCOR Building, Inland Container Depot, Tughlakabad (Import), New Delhi – 110020

2. Apart from the above, it is also informed that a *Turant Seva Kendra (TSK)* is also functioning in this office for expediting the

grievances of trade related to faceless assessment of import consignments. The Nodal officer for TSK is Shri. Sumit Mishra, Inspector and the dedicated E-mail ID for TSK for receiving the grievances is email: tski-icdtkdimp@gov.in.

3. Further, a 'Customs Facilitation Centre' is also functioning under this Commissionerate in the room located in the ground floor in front of this office (CONCOR Building), wherein daily posting of a Customs Officer/Inspector is being done to facilitate the trade. The trade may approach to the facilitation centre for any kind of guidance and support on Customs procedures and the related issues.

4. This issues with the approval of the Commissioner.

[For further details please refer the Public Notice.]

PUBLIC NOTICE
ENTRY INWARDS, BOARDING OF VESSEL AND DISCHARGE OF CARGO – REG.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 63/2025-Customs dated 03.12.2025 Notified that Kind Attention of the members of Trade and Industry, Shipping Lines, Port Terminal Operators and all other stakeholders is invited to Public Notice No. 240/2017 dated 10.11.2017 and Section 31 of the Customs Act, 1962.

2. As per the above said Public Notice, the process of granting Entry Inwards has been delinked from the physical act of boarding the vessel by the Boarding Officer. For ease of reference, para 4 of the said Public Notice are reproduced below:

"In order to expedite the grant of Entry Inward, it has been decided to delink Entry Inwards with the physical act of boarding the vessel by the boarding officer and then granting Entry Inwards in the system. A message regarding reporting of the vessel at the 'Pilot Station'/'Boarding of the Pilot' by the 'Port Control Room' Marine Department, CHPT from the Master of the vessel and after recording the same in their (CHPT) log books and the Vessel Traffic Services (VTS). There shall be an automatic message flow/exchange or an e-mail by the 'Port Control Room' to the Customs Boarding Office informing the arrival/reporting of the vessel giving the relevant details of the

CUSTOMS

vessel which are required for grant of Entry Inwards. Further, when the Shipping Lines/Shipping Agents inform the port authorities of the arrival of the vessel, they should simultaneously inform Customs Boarding Office with relevant details. On receipt of message/documents, the boarding officer shall grant entry inward without any delay and the time of giving entry inwards shall be taken as time of arrival of vessel."

3. In order to further streamline the procedure relating to Entry Inward, Boarding of the vessel and commencement of cargo discharge, the following procedure shall be followed:

i. The Vessel Agent/Steamer Agent shall forward the request (format enclosed) to the respective port's Customs e-mail ID after confirmation of "Pilot on Board (POB)" information. After sending the request via e-mail, the agent shall also intimate the same to the Boarding officer over telephone.

ii. The Vessel Agent/Steamer Agent shall produce physical copies of the supporting documents at the time of boarding for verification.

iii. The POB message shall also be conveyed by the Signal Station to the Boarding Officer over telephone.

The Customs e-mail IDs and landline numbers for each port are as follows:

Port	Mail ID	Landline No.
Chennai Port	harbourdocksprev.ch@gov.in	044-25220454
Kamarajar Port	customs-inenr.ch@gov.in	044-27968181
Adani Kattupalli Port	customs-inkat.ch@gov.in	044-27968037

iii. After verification of the details received, the Boarding Officer shall grant Entry Inwards in ICES and communicate the same to the Vessel Agent/Steamer Agent by replying to the same e-mail received from them.

iv. Upon receipt of the above communication from the Boarding Officer, the Vessel Agent shall inform the Master of the vessel to commence discharge of cargo.

4. The communication received from the Boarding Officer through e-mail regarding grant of Entry Inwards shall be treated as the authorization for commencement of cargo discharge under Section 31 of Customs Act, 1962

5. After berthing of the vessel, the Boarding Officer shall complete the boarding procedures, including verification of relevant documents and necessary checks.

6. Vessel Agents/Steamer Agents are advised to ensure that all details in the Entry Inward request Form are filled correctly to avoid errors in granting of Entry Inwards.

7. Any difficulties faced in this regard may be brought to the notice of the Preventive General Section, Custom House, Chennai.

[For further details please refer the Public Notice.]

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NOTIFICATION

AMENDMENT TO PARA 4.63 OF FTP-2023

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 49/2025-26 dated 09.12.2025 Notified that in exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with paragraph 1.02 of the Foreign Trade Policy, 2023 (as amended from time to time), the Central Government hereby amends Para 4.63 of FTP-2023, with immediate effect, as under:

Para No.	Existing Para	Revised Para
4.63	Imports under Diamond Imprest Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable	Imports under Diamond Imprest Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Such, imports are also exempt from whole of the Integrated Tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975).

Effect of the Notification: The import under DIA shall also be exempted from payment of the Integrated Tax and Compensation Cess.

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

[For further details please refer the Notification.]

PUBLIC NOTICE

AMENDMENTS IN STANDARD INPUT OUTPUT NORMS (SION) A-290

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice No. 37/2025-26 dated 11.12.2025 Notified that in exercise of the powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy-2023 as amended from time to time, the Director General of Foreign Trade makes the following amendments in Unit of Measurement (UOM) for the import items specified under SION A-290 :-

SIO N	Export Product	Qty	Sl. No.	Import item	Existin g Qty.	Amend ed Qty
					with UOM	with UOM
A-290	Metform in	1 kg.	1	Dicyanodiami de	0.567 kg/kg	0.567 Kg.
	HCL		2	DMF	0.37 kg/kg	0.37 Kg.

Effect of the Public Notice: The Unit of Measurement (UOM) for the import items under **SION A-290** stands amended with immediate effect.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

LIST OF EMPANELLED PRE-SHIPMENT INSPECTION AGENCIES (PSIAS) AND INCLUSION OF APPROVALS GRANTED IN THE 27TH INTER-MINISTERIAL COMMITTEE (IMC) MEETING IN TERMS OF PARA 2.52 (C) OF HBP 2023 IN APPENDIX-2G

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice No. 36/2025-26 dated 10.12.2025 Notified that in exercise of the powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade (DGFT) hereby issues this Public Notice incorporating:

(a) Approvals granted in the 27th Inter-Ministerial Committee (IMC) Meeting held on 25th June, 2025, and

DGFT

(b) The revised format of Appendix-2G of Appendices and Aayat Niryat Forms of Foreign Trade Policy (FTP), 2023 and the updated list of all empanelled Pre-Shipment Inspection Agencies (PSIAs), in terms of Para 2.52 (c) of Handbook of Procedure (HBP), 2023.

2. Part A - Approvals of the 27th IMC Meeting (25.06.2025)

New PSIAs Enlisted (under Para 2.52(c) of HBP, 2023)

S. No.	File Number	Name of the PSIA	Head Office	Count of Approved Handheld Radiation Survey Meters	Count of Approved Spectrometer
1.	HQRPSIA AP PLY0000 0005 AM26	DD INTERNATIONAL GLOBAL	BASEMENT, 11-59, KALKAJI, SOUTH DELHI - 110019	70	06
The above case was placed before the 27th IMC Meeting held on 25.06.2025 and, based on the comments of AERB, the application was approved. Subsequently, the applicant, M/s DD INTERNATIONAL GLOBAL, through W.P.(C) 14826/2025 and CONT.CAS(C) 1718/2025, sought implementation of the decision on its PSIA renewal application. The Hon'ble Court directed DGFT to give effect to the IMC's decision.					
2.	HQRPSIA AP PLY0000 0425 AM24	NI-MET METALS INC	2939 PORTLAND DRIVE, SUITE: 300,	04	01

			OAKVILLE - L6H 554, ONTARIO, CANADA		
--	--	--	--	--	--

The applicant, M/s NI-MET METALS INC., has filed multiple writ and contempt proceedings, including W.P.(C) 17801/2024, CONT.CAS(C) 1519/2025, and other connected petitions, alleging delay in the processing of its PSIA renewal application. Pursuant to the directions issued by the Hon'ble Courts, the matter was placed before the 27th IMC Meeting held on 25.06.2025 and, based on the comments of AERB, the application was approved.

Existing PSIAs allowed Addition of Instruments: The following 11 existing Pre- Shipment Inspection Agencies have been allowed, as per their requests, to add additional instruments to their existing list of approved instruments, as reflected in this Public Notice. The approvals have been granted after consideration of the applications in the Inter- Ministerial Committee (IMC), based on the comments and recommendations received from AERB.

S. No.	File Number	Name of the PSIA	Validity of PSIA	Count of Approved Handheld Radiation Survey Meters	Count of Approved Spectrometer
1.	HQRPSIAA ME ND000000 13A M26	SOLITARY CONSULTANT PVT.LTD.	11.06.2027	01	01
2.	HQRPSIAA ME ND000000 10A M26	SAP ENGINEER S AND	19.03.2028	02	01

DGFT

		SURVEYORS			
3.	HQRPSIAAME ND000000 11A M26	MARINE INSPECTION CO. LTD.	04.01.2 026	12	05
4.	HQRPSIAAME ND000000 08A M26	Seacor International LLC	11.06.2 027	30	01
5.	HQRPSIAAME ND000000 06A M26	NECTAR INSPECTION SERVICES LLC	11.06.2 027	20	05
6.	HQRPSIAAME ND000000 52A M25	BROS ENGINEERING SERVICES	13.02.2 026	06	01
7.	HQRPSIAAME ND000000 41A M25	MELT ENTERPRISE LTD	11.06.2 027	05	01
8.	HQRPSIAAME ND000000 39A M25	METAL SERVICES	11.06.2 027	25	01
9.	HQRPSIAAME ND000000 38A M25	WAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED	14.08.2 027	10	01
10.	HQRPSIAAME ND000000 32A M25	Global Marine Inspection	11.06.2 027	10	07
11.	HQRPSIAAME ND000000 14A M26	Valmark International	03.11.2 025	10	02

3. The details of the instruments for the agencies mentioned in Para 2 above are provided at Annexure-A. In accordance with the provisions of Para 2.52 (c) of the Handbook of Procedures (HBP), 2023, the agencies listed at Para 2 above are hereby recognized for the issuance of Pre-Shipment Inspection Certificates (PSIC), online through DGFT Portal, with effect from the date of publication of this Public Notice.

4. However, the aforementioned agencies mentioned above shall ensure the fulfillment of the following conditions:

i. All PSIAs shall maintain valid calibration certificates for their instruments at all times;

ii. Provision of a valid Bank Guarantee;

iii. Update mapping of equipment vis-à-vis their areas of operation, on the DGFT Portal, if required; and

iv. A registered office and operational bank account in nationalized bank in India. Details to be shared with PSIA Cell, DGFT.

5. Change in Head Office Address: As per the request from the PSIA, the Head Office address has been amended as detailed below:

Sl. No.	Name of PSIA	Existing Address of Head Office	Revised Address of Head Office
1.	BROS ENGINEERING SERVICES	NO.25, MAHAVISHNU NAGAR, 1ST STREET, CHENNAI-600 110 India CHENNAI Tamil Nadu 600011	Srijith Complex, No. 504/4, Jawaharlal Nehru Road, 200 ft. Inner Ring Road, Madhavaram, Chennai - 600 060 Email: info@brosengineering.com

6. Part B -List of Empanelled Pre-Shipment Inspection Agencies (PSIAs) (Under Appendix-2G of Foreign Trade Policy, 2023): The format of Appendix-2G has been revised and updated to incorporate all approvals and changes till date, including new recognitions and additions of instruments or

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area of operation for existing PSIA's. The updated Appendix-2G, reflecting these revisions, is placed at Annexure-B. The area/region of operation for each PSIA shall be as indicated on the DGFT website at: <https://www.dgft.gov.in> -> Services -> Pre-Shipment Inspection Agencies (PSIA). Any subsequent updates on the website shall be deemed to form part of Appendix-2G, in terms of Para 2.52 (g) of the Handbook of Procedures (HBP), 2023.

7. It is further reiterated that all Pre-Shipment Inspection Agencies (PSIAs) are required to maintain their calibration certificates in a valid and updated condition at all times. The validity of the PSIA approval granted under this Public Notice shall remain in effect for a period of three (3) years, or until such time as may be notified by the Directorate General of Foreign Trade (DGFT), whichever is earlier.

8. In line with the decisions taken during the 27th IMC Meeting, the Committee has approved both instruments i.e., Handheld Radiation Survey Meter and Radionuclide Identifier (Spectrometer) as valid parameters for allotment of countries/areas of operation. Accordingly, all PSIA's are required to update the mapping of their operational areas/countries with the approved Handheld Radiation Survey Meter and Radionuclide Identifier (Spectrometer) as per their physical presence on the DGFT Portal.

Effect of this Public Notice:

This Public Notice revises the format of Appendix-2G and consolidates all approvals and updates relating to the enlistment and operation of Pre-Shipment Inspection Agencies (PSIA's) under Appendix-2G of FTP, 2023. It incorporates the approvals granted in the 27th IMC Meeting held on 25.06.2025, including 2 new enlistments, 11 approvals for addition of instruments, and 1 change in head office address. The directions of the Hon'ble Courts in the related writ and contempt proceedings have also been duly complied with.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

AMENDMENTS IN CHAPTER 7 OF THE HANDBOOK OF PROCEDURES AND ANF 7 A

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice No. 35/2025-26 dated 10.12.2025 Notified that in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendment/correction in ANF 7A and Chapter 7 of Handbook of Procedures 2023:

1.

Para No.	Existing Provision	Revised Provision
7.01	Procedure for claiming Benefits	General Provision
7.01	(a) Supplier / Recipient of goods shall submit application for claiming deemed export benefits, in ANF-7A, along with the documents prescribed therein, to the concerned RA. (b) In case of supply of goods to an EOU, claim shall be filed with the concerned Development Commissioner. A DTA Unit shall claim benefits from the concerned RA.	(a) Supplier / Recipient of goods shall submit application for claiming deemed export benefits as per para 7.02 of FTP in ANF-7A, along with the documents prescribed therein, to the Jurisdictional RA as per Appendix 1A except for category (b) mentioned therein. (b) For supply of goods to an EOUs only, DTA supplier shall claim benefits from Jurisdictional RA and recipient EOU unit shall file application to Jurisdictional Development Commissioner of SEZ as per Appendix 6J for claiming benefits provided supplier has not claimed any benefit from Jurisdictional RA
7.02(a)	In respect of supply of intermediate goods	In respect of supply of intermediate goods to

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	to Advance Authorisation / DFIA holder, against Invalidation Letter, issued in terms of Paragraph 4.13 of HBP, application to obtain Advance Authorisation for import of duty free inputs, as provided under Chapter 4 of FTP, shall be made as per procedures given in Chapter 4 of HBP. For supplies against invalidation letter, TED refund shall be given in accordance with para 7.03(c) of FTP, provided, there is no exemption.	Advance Authorisation / DFIA holder, against Invalidation Letter, issued in terms of Paragraph 4.30 of HBP, application to obtain Advance Authorisation for import of duty free inputs, as provided under Chapter 4 of FTP, shall be made as per procedures given in Chapter 4 of HBP. For supplies against invalidation letter, TED refund shall be given in accordance with para 7.03(c) of FTP, provided, there is no exemption.
7.03	Eligibility criteria for claiming TED / Drawback	Procedure for claiming benefits
7.03 (a)	(a) Application can be filed either by supplier or by recipient of goods, having IEC Number.	Application shall be filed online either by supplier or by recipient of goods, having IEC Number as per para 7.01 of HBP
7.03 (c) and (e)	(c) In case supplier files claim for TED refund, it shall obtain a certificate for non-availment of CENVAT credit from the recipient of goods as per Annexure-I to ANF-7A and submit the same. In case recipient of goods is an applicant, then the applicant itself shall	(c) Applicant shall upload documents as prescribed in ANF 7A, if any, at the time of online filing of application. No physical copy of application is required to be submitted to Regional Authority. (e) Claim can be filed only after payment is received in full, to the extent of supplies made for supplies covered in para

	submit such certificate. (e) Claim can be filed only after payment is received in full, to the extent of supplies made.	7.02 A (a) to (c) of FTP. However, for supplies covered in Para 7.02 B (d) to (g) of FTP, Para 7.05 (b) of HBP is applicable
7.05 (c)	< New Para >	An application under ANF 7A shall pertain to only one category of supply as specified in Para 7.02 of the FTP . Filing a single application for multiple categories of supplies under Para 7.02 of FTP is not permissible.

2. Revised ANF-7A of Appendices & ANFs of Handbook of Procedure is notified with immediate effect.

Effect of this Public Notice: Above amendments are made to bring more clarity regarding jurisdiction for RAs/EQUs for claiming Deemed Export benefits procedure has been streamlined for smooth administration of the scheme. ANF 7A also has been revised.

[For further details please refer the Public Notice.]

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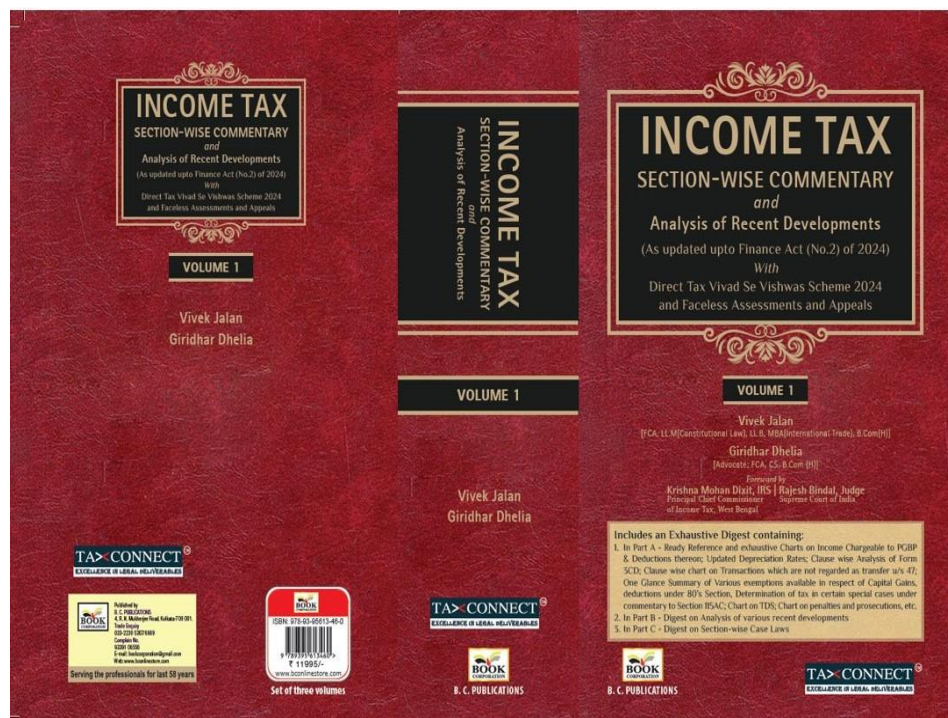
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