

# TAX CONNECT

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## EDITORIAL



**Friends,**

The increasing reliance of the Income-tax Department on system-driven data matching has made Form 26AS one of the most critical reference points while scrutinising income tax returns. Any mismatch between turnover reported in the return of income and receipts reflected in Form 26AS often becomes the starting point for automated notices, even when such differences arise due to factors beyond the control of the assessee. One of the most common reasons for this mismatch is the incorrect treatment of GST while deducting tax at source by the deductor.

CBDT has clarified vide Circular No. 23/2017 dated 19th July, 2017 that if GST on services component has been indicated separately in the invoice, then no tax would be deducted at source under Chapter XVII-B of the Income-tax Act, 1961 on such GST component. Consider a case when the deductor has not followed this. The deductee assessee declares a total sales revenue of Rs. 100 Crores whereas TDS credit is claimed on a total gross receipts of Rs. 118 Crores. The difference is due to the inclusion/exclusion of GST amount shown by the contractor while deducting TDS and wrongly reported the total amount of turnover. This will trigger a notice in most circumstances. The question is whether for the fault of the deductor, the assessee (deductee) shows collections as Rs. 118 Crores claiming an expense of Rs. 18 Crores as GST payment, which is not as per the Accounting Principles.

Our suggestion is not to do so as just to protect a notice, one should not do a wrong reporting in the Income-tax Return and claim an expense which is actually an asset and not an expense at all. However, when the notice does come then the assessee should submit all documentary evidence or confirmation from parties to get it dropped.

Where the assessee was requested to reconcile the sales with those appearing in Form No. 26AS and merely submitted the receipt as appearing in Form No. 26AS and as reported in the

gross sales and no reasons for the difference between the two have been provided, the demand was confirmed.

As the assessee only submitted an excel sheet showing the difference of receipts as per the books and receipt as per TDS schedule and no other documentary evidence or confirmation has been submitted by the assessee, the AO treated the entire difference amount of Rs. 5,38,41,149/- as income of the assessee for the year under consideration. However, on further submissions the issue was dropped in the case of M/s Nikshep Infra Projects vs The Income Tax Officer [2025-VIL-1636-ITAT-BLR].

Judicial authorities have consistently emphasised the importance of proper reconciliation supported by evidence. In cases where the assessee merely submits a mechanical reconciliation or an excel sheet without explaining the nature of differences or producing corroborative documents, the tax authorities have upheld additions treating the difference as undisclosed income. Such outcomes underline that reconciliation is not a mere numerical exercise but requires substantive explanation backed by records.

The evolving framework under the Income-tax Act, particularly with the shift from Chapter XVII-B of the 1961 Act to the broader compliance-oriented regime under Chapter XIX-B of the 2025 legislation, reinforces the need for accuracy, consistency, and documentation. Matching figures merely to avoid notices should never be the objective. Instead, assessee must focus on correct reporting and be prepared to defend genuine differences with facts and evidence. In the long run, transparency and adherence to accounting principles remain the most effective safeguards against unwarranted tax demands.

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

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# SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5-6
NOTIFICATION	TAX EXEMPTION ON SPECIFIED INCOME OF "PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY" U/S 10(46A) OF INCOME-TAX ACT, 1961	
NOTIFICATION	TAX EXEMPTION ON SPECIFIED INCOME OF "NEW OKHLA INDUSTRIAL DEVELOPMENT AUTHORITY" U/S 10(46) OF INCOME-TAX ACT, 1961	
NOTIFICATION	JURISDICTION OF INCOME TAX AUTHORITIES	
3]	GST	7
CASE LAW	BRATIN SIKDER VERSUS STATE OF WEST BENGAL & ORS: CALCUTTA HIGH COURT	
4]	FEMA	8
CASE LAW	S. MAJITHA BANU, Y. SHAHUL HAMEED VERSUS THE ASSISTANT DIRECTOR, DIRECTORATE OF ENFORCEMENT, MADURAI., THE BANK OF INDIA, REP. BY ITS MANAGER, VANI BRANCH: MADRAS HIGH COURT	
5]	CUSTOMS	9-16
NOTIFICATION	FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER	
NOTIFICATION	SEEKS TO IMPOSE ANTI-DUMPING DUTY ON COLD ROLLED NON - ORIENTED ELECTRICAL STEEL FROM CHINA PR	
NOTIFICATION	AMENDMENT IN NOTIFICATION NO. 14/2021-CUSTOMS (ADD), DATED THE 18TH MARCH, 2021 - CUSTOMS (ADD) ON IMPORTS OF "FACED GLASS WOOL IN ROLLS"	
PUBLIC NOTICE	PROCEDURE FOR DEFACEMENT OF COO AT TSK IN CASE PREFERENTIAL RATE OF DUTY IS CLAIMED BASED ON CERTIFICATE OF ORIGIN, AND THE BILL OF ENTRY IS FACILITATED BY RMS FOR OOC	
PUBLIC NOTICE	APPOINTMENT OF CENTRAL PUBLIC INFORMATION OFFICER (CPIO) AND FIRST APPELLATE AUTHORITY (FAA) UNDER THE PROVISIONS OF RTI ACT, 2005 FOR COMMISSIONERATE OF CUSTOMS (PORT), KOLKATA	
PUBLIC NOTICE	STREAMLINING AND EXPEDITING ASSESSMENT IN FAG	
PUBLIC NOTICE	DIRECTIONS REGARDING RECTIFICATION OF ERRORS 70, 71 AND 137 IN WAREHOUSING MODULE	
PUBLIC NOTICE	TRANSSHIPMENT PERMISSION TO M/S SPICEJET LIMITED, KOLKATA FOR CARRYING EXPORT/IMPORT TRANSSHIPMENT	
6]	DGFT	17-21
NOTIFICATION	AMENDMENT IN IMPORT POLICY CONDITION OF SPECIFIC ITEMS COVERED UNDER CHAPTER 29 OF ITC (HS) 2022, SCHEDULE-I (IMPORT POLICY)	
PUBLIC NOTICE	AMENDMENT IN APPENDIX 4B OF HANDBOOK OF PROCEDURES, 2023	
PUBLIC NOTICE	PROCEDURE FOR ALLOCATION OF TRQ UNDER TARIFF HEAD 7108 UNDER INDIA-UAE CEPA	
PUBLIC NOTICE	REVISED SIONS FOR THE CHEMICAL AND ALLIED PRODUCTS	
CIRCULAR	PROCEDURE FOR IMPLEMENTATION OF IMPORT MANAGEMENT SYSTEM FOR IMPORT OF RESTRICTED IT HARDWARE (VIZ. LAPTOPS, TABLETS, ALL-IN-ONE PERSONAL COMPUTERS, ULTRA SMALL FORM FACTOR COMPUTERS AND SERVERS UNDER HSN 8471) FOR THE CALENDAR YEAR 2026	
7]	SECTIONWISE COMPENDIUM ON GST	22
8]	INCOME TAX BILL 2025 WITH COMMENTARY	23
9]	INCOME TAX SECTION-WISE COMMENTARY AND ANALYSIS OF RECENT DEVELOPMENTS	24
10]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR	25
11]	LET'S DISCUSS FURTHER	26

# TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
25th December	PMT-06	Nov-25	PMT-06 (QRMP scheme) — Payment of tax for taxpayers opting for the Quarterly Return Monthly Payment (QRMP) scheme for November 2025 must be paid by 25 Dec 2025

# INCOME TAX

## NOTIFICATION

### TAX EXEMPTION ON SPECIFIED INCOME OF "PUNJAB URBAN PLANNING AND DEVELOPMENT AUTHORITY" U/S 10(46A) OF INCOME-TAX ACT, 1961

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 172/2025 dated 15.12.2025 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 "**Punjab Urban Planning And Development Authority**" (PAN- AAALP0045J) (hereinafter referred to as "the assessee"), an authority constituted under the Punjab Regional and Town Planning and Development Act, 1995 (Punjab Act No. 11 of 1995), 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 an authority constituted under the Punjab Regional and Town Planning and Development Act, 1995 (Punjab Act No. 11 of 1995) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act, 1961.

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

## NOTIFICATION

### TAX EXEMPTION ON SPECIFIED INCOME OF "NEW OKHLA INDUSTRIAL DEVELOPMENT AUTHORITY" U/S 10(46) OF INCOME-TAX ACT, 1961

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 171/2025 dated 15.12.2025 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, 'New Okhla

Industrial Development Authority' (PAN- AAALN0120A), an authority constituted by the State Government of Uttar Pradesh, in respect of the following specified income arising to that Commission, namely:-

- i) Grants received from the State Government;
- ii) Money received from the disposal of land, building, and other properties, movable and immovable;
- iii) Money received by the way of renting the building, and other properties, movable and immovable;
- iv) The amount of interest and dividend earned; and
- v) All fees, tolls and charges received by the authority under the Uttar Pradesh Industrial Area Development Act, 1976;

2. This notification shall be effective subject to the conditions that 'New Okhla Industrial Development Authority, -

- (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 deemed to have been applied for the period of assessment years 2012-2013, 2013-2014, 2014-2015, 2015-2016 and shall apply with respect to the financial years 2011-2012, 2012-2013, 2013-2014 and 2014-2015.

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

# INCOME TAX

## NOTIFICATION

[For further details please refer the Notification.]

### JURISDICTION OF INCOME TAX AUTHORITIES

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 170/2025 dated 15.12.2025 notified that in exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), and in continuation to the notification number S.O. 2907(E), dated the 13th November, 2014, published in the Gazette of India, Part II, Section 3, Sub-section (ii), the Central Board of Direct Taxes hereby directs that the Commissioner of Income-tax (Appeals) specified in column (2) of the Schedule annexed hereto, having their headquarters at the places specified in corresponding entries in column (3) of the Schedule, shall exercise the powers and perform the functions in respect of following class of cases, namely:-

(i) appeals under sections 246A and 248 of the Income-tax Act, 1961 (43 of 1961) ( the said Act) against assessments completed in pursuance to search under section 132, requisition under section 132A or survey under section 133A of the said Act;

(ii) appeals under sections 246A and 248 of the said Act against assessments where addition or change of income is made on the basis of material seized under section 132 or section 132A or impounded under section 133A of the said Act; and

(iii) appeals under sections 246A and 248 of the said Act against penalty orders passed in category of cases mentioned in clauses (i) or (ii),

in respect of the persons or class of persons, for whom the Income-tax authorities specified in column (4) of the Schedule exercise the powers and perform the functions specified in the notification numbers S.O. 2752(E) dated the 22nd October 2014 and S.O. 2754(E), dated the 22nd October 2014.

# GST

## CASE LAW

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

**OUR COMMENTS:** In the Instant Case the issue involved was denial of “Principles of natural justice since, no opportunity of hearing was afforded to the petitioner prior to passing of the impugned order. Also 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, hold that there were 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 details please refer the Case Law.]**



# FEMA

## CASE LAW

**S. MAJITHA BANU, Y. SHAHUL HAMEED VERSUS THE ASSISTANT DIRECTOR, DIRECTORATE OF ENFORCEMENT, MADURAI., THE BANK OF INDIA, REP. BY ITS MANAGER, VANI BRANCH: MADRAS HIGH COURT**

**OUR COMMENTS:** : This Writ Petition has been filed for issuance of a Writ of Mandamus directing the respondent to foreclose the fixed deposit opened by the first respondent out of the money of the petitioners and direct the second respondent Bank, to release the money in favour of the petitioners by considering the representation of the petitioners dated 06.02.2018, within the time that may be stipulated by this Court.

At the time when the proceedings were pending against the petitioners before the Adjudicating Authority under Section 3 of the Foreign Exchange Management Act, 1999, the Accounts of the petitioners, in which, Fixed Deposit were made by them, were ordered to be freezed by the first respondent and the amounts were transferred to the account of the first respondent.

In the instant case adjudication Order imposing penalties under FEMA - Writ of Mandamus directing the respondent to foreclose the fixed deposit opened by the first respondent out of the money of the petitioners and direct the second respondent Bank, to release the money in favour of the petitioners –It has been held that at the time when the proceedings were pending against the petitioners before the Adjudicating Authority under Section 3 of the Foreign Exchange Management Act, 1999, the Accounts of the petitioners, in which, Fixed Deposit were made by them, were ordered to be freezed by the first respondent and the amounts were transferred to the account of the first respondent.

Since the proceedings against the petitioners have been dropped vide the aforesaid Adjudication Order, we see no impediment in allowing this Writ Petition. The respondents are directed to take steps to release the amount in the Fixed Deposits to the petitioners, in accordance with the aforementioned Adjudication Order, as expeditiously as possible. WP allowed.

**[For further details please refer the Case 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. 77/2025-Customs(N.T) dated 15.12.2025 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	1035
2	1511 90 10	RBD Palm Oil	1076
3	1511 90 90	Others – Palm Oil	1056
4	1511 10 00	Crude Palmolein	1082
5	1511 90 20	RBD Palmolein	1085
6	1511 90 90	Others – Palmolein	1084
7	1507 10 00	Crude Soya bean Oil	1184
8	7404 00 22	Brass Scrap (all grades)	6438

**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	1398 per 10 grams

		the Notification No. 45/2025-Customs dated 24.10.2025 is availed	
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	2081 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.	2081 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	1398 per 10 grams

CUSTOMS

		post, courier or baggage.	
		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.	

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	7679"

2. This notification shall come into force with effect from the 16th day of December, 2025.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON COLD ROLLED NON - ORIENTED ELECTRICAL STEEL FROM CHINA PR

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Instruction No. 35/2025-Customs(ADD) dated 18.12.2025

Notified that Whereas in the matter of “Cold Rolled Non-Oriented Electrical Steel” (hereinafter referred to as the subject goods) falling under tariff headings 7210, 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 China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, vide notification F. No. 06/32/2024-DGTR, dated the 19th September, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 19th September, 2025, has inter-alia come to the conclusion that—

(i) the subject goods have been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material 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 anti-dumping 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. No.	Tariff Heading	Description of the goods	Country of origin	Country of export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	7210, 7225 or 7226	Cold Rolled	China PR	Any Country including	Wuhan Iron & Steel Co., Ltd.	223.82	MT	USD

# CUSTOMS

		Non-Oriented Electrical Steel		China PR				
2	-do-	-do-	China PR	Any Country including China PR	Baosteel Zhanjiang Iron & Steel Co., Ltd.	223.82	MT	USD
3	-do-	-do-	China PR	Any Country including China PR	Baoshan Iron & Steel Co., Ltd.	223.82	MT	USD
4	-do-	-do-	China PR	Any Country including China PR	Any producer other than S Nos. 1, 2 and 3	414.92	MT	USD
5	-do-	-do-	Any country other than China PR	China PR	Any	414.92	MT	USD

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

**Note 2:** Cold Rolled Non-Oriented Electrical Steel (CRNO) includes cold-rolled flat steel products of silicon-electrical steel, whether or not in coils, regardless of width and thickness. Cold Rolled Full Hard Silicon Electrical Steel (CRFH) used for manufacturing of CRNO is excluded from the scope of PUC.

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 AMENDMENT IN NOTIFICATION NO. 14/2021-CUSTOMS (ADD), DATED THE 18TH MARCH, 2021 - CUSTOMS (ADD) ON IMPORTS OF "FACED GLASS WOOL IN ROLLS"

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 34/2025-Customs(ADD) dated 15.12.2025 Notified Whereas, the designated authority vide initiation notification F.No. 7/09/2025., dated the 16th June, 2025, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 16th June, 2025, has initiated review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), in the matter of continuation of anti-dumping duty on imports of "Faced Glass Wool in Rolls" (hereinafter referred to as the subject goods) falling under heading 7019 of the First Schedule to the Customs Tariff Act, originating in or exported from People's Republic of China (hereinafter referred to as the subject country), imposed vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 14/2021-Customs(ADD), dated the 18th March, 2021, published in the Gazette of India, Extraordinary, Part II, section

# CUSTOMS

3, sub-section (i), vide number G.S.R. 199(E), dated the 18th March, 2021, and has requested for extension of the said anti-dumping duty in terms of sub-section (5) of section 9A of the Customs Tariff Act.

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 said rules, the Central Government hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 14/2021-Customs (ADD), dated the 18th March, 2021, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 199(E), dated the 18th March, 2021, namely:-

In the said notification, after paragraph 2 and before Explanation, the following paragraph shall be inserted, namely:-

"3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty imposed under this notification shall remain in force up to and inclusive of the 17th June, 2026, unless revoked, superseded or amended earlier."

[For further details please refer the Notification.]

## PUBLIC NOTICE

### PROCEDURE FOR DEFACEMENT OF COO AT TSK IN CASE PREFERENTIAL RATE OF DUTY IS CLAIMED BASED ON CERTIFICATE OF ORIGIN, AND THE BILL OF ENTRY IS FACILITATED BY RMS FOR OOC

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 26/2025 dated 10.12.2025 Notified that Attention of all Importers, Customs Brokers, Custom House Agents (CHAs), custodians, and other stakeholders is invited to the procedure being followed for assessment and clearance of Bills of Entry where preferential rate of duty is claimed on the basis of a valid Certificate of Origin (COO).

2. In order to streamline the process and save time, it is advised that wherever preferential rate of duty is claimed based on Certificate of Origin, and the Bill of Entry is facilitated by RMS for OOC, the importer/Customs Broker may get the COO defaced by the designated TSK prior to registration of goods.

3. Difficulty, if any, in implementation of the above may be brought to the notice of the undersigned.

This issues with the approval of the competent authority

[For further details please refer the Public Notice.]

## PUBLIC NOTICE

### APPOINTMENT OF CENTRAL PUBLIC INFORMATION OFFICER (CPIO) AND FIRST APPELLATE AUTHORITY (FAA) UNDER THE PROVISIONS OF RTI ACT, 2005 FOR COMMISSIONERATE OF CUSTOMS (PORT), KOLKATA

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 24/2025(Port) dated 11.12.2025 Notified that Consequent upon the issuance of the Establishment Orders No. 74/2025 dated 13.11.2025 and in continuation of the Establishment Order No. 36/2025 dated 26.06.2025 in the respective grade of Additional Commissioner of Customs and Deputy/Assistant Commissioners of Customs under the Port Commissionerate, and in supersession of earlier Public No 08/2025 (Port) dated 12.07.2025, the following Deputy/Assistant Commissioners and Additional Commissioners as mentioned in Annexure-A are, hereby, designated as the Central Public Information Officer (CPIO) and First Appellate Authority (FAA) respectively, in terms of Section 5(1) of the RTI Act, 2005, with respect to the charges mentioned against their names.

If any person, being aggrieved with the decision of the Central Public Information Officer (CPIO), desires to prefer an appeal, she/he may file application to the corresponding First Appellate Authority (FAA) mentioned in Annexure-A in terms of Section 19(1) and (2) of the Right to Information Act, 2005.

[For further details please refer the Public Notice.]

## PUBLIC NOTICE

### STREAMLINING AND EXPEDITING ASSESSMENT IN FAG

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 15/2025-Customs dated 13.12.2025 Notified that kind attention of Importers, Customs Brokers and all other stakeholders is invited towards the provisions of Section 17 of the Customs Act 1962 which cast the responsibility on the Importer to self-assess the duty liability correctly and to make available all information and supporting documents at the time of filing the Bill of Entry (BE). Further, CBIC Circular No. 45/2020-Cus dated 12.10.2020 also provides guidelines on faceless assessment and emphasizes the need for trade to furnish complete and correct information in the first instance to avoid queries and delays in clearance.

2. A query analysis exercise was carried out by the FAG Groups of this office who are entrusted with assessment of Chemical & Primary Products in respect of the queries being raised while

# CUSTOMS

assessing the Bills of Entry. This was done in the spirit of trade facilitation so that the query percentage could be kept minimum during the process of assessment. In this exercise, it was observed that a large number of BEs are filed with only Airway Bill/Bill of Lading while mandatory supporting documents to justify the declared transaction value i.e. Purchase Orders/Contract, Freight Invoice, Remittance Copy, SVB Orders, and to justify the declared Classification i.e. COA/MSDS/Test certificate and for satisfaction of other mandatory licensing requirements documents such as CDSCO Licenses, EPR Authorisations (for Plastic, battery and e-waste), BIS, MSTC, LMPC, FSSAI Licence, Phytosanitary Certificate, etc. are not being uploaded by the concerned Importers/Customs Brokers. Thus, Assessing Officers are compelled to raise the query to obtain these documents for proper assessment. This results in slower pace of assessment and clearance of the consignments.

3. In this regard, trade is advised to adhere to the following general instructions for faster assessment and clearances of the goods in Faceless Assessment:-

i. Ensure that the legible copies of all supporting documents are uploaded in e Sanchit.

ii. Ensure that after uploading the documents in e-Sanchit, they are properly linked with the concerned Bill of Entry, by tagging IRN with the corresponding Bill of Entry for all documents.

iii. As far as possible always upload the Catalogue/Technical Write-up/End use/Product data Sheet/User Manual etc, along with picture of the goods which will help the FAGs in verification of self-assessment.

iv. Documents in support of declared value such as previous BEs, Purchase Order/Contract, Remittance copy etc whichever is available may be uploaded to assist the proper officer in verification of assessment.

v. In respect of chemical items (e.g. Paint, varnishes, tanning or dyeing extract, pigments, putty, etc.) specific parameters such as grade, purity, composition, end use etc may be clearly declared in the BE to aid proper classification.

vi. It is also advised that the UQC (unit quantity code) of the goods imported should be in consonance with declared CTH.

vii. Rate of Anti-dumping duty applicable on some items is determined on the basis of the manufacturer or the end-use of the goods, and therefore, importers are advised to upload documents to justify the applicability of ADD Notification,

containing manufacturer details or end-use of the goods as the case may be.

viii. The description of the goods should not be very cryptic/technical or vague/incomplete. The 'generic description' column should contain the complete and clear description of the goods including intended use/application of the product. It should not repeat the contents i.e. technical features mentioned in the column Description of the goods'. This makes it confusing to assess the BE/items in first instance and may lead to higher dwell time due to possible queries.

ix. Whenever duty exemption is claimed under any exemption notification, the conditions of duty exemption should be carefully studied and compliance documents must be uploaded as may be required to demonstrate compliance with the condition. Also, it must be ensured that the goods squarely fall under the category of goods on which such exemption is allowed.

x. If the importation of goods requires registration under certain Acts/rules, the same should be completed before filing the Bill of entry and a copy of required certificate should be uploaded in e-Sanchit.

xi. Compliance of BIS standards and uploading necessary registration certificate is very essential for safeguarding country from importation of spurious goods. Importers/CBs are requested to visit the website [bis.gov.in](http://bis.gov.in) and ensure that they have necessary certification, before filing BEs.

xii. The government has introduced monitoring mechanism on import of Steel, Chips, Non-ferrous metals etc. The Importers and CBs are requested to submit the mandatory information on the designated websites filing of BEs and upload the documents in e-Sanchit.

xiii. While uploading the documents on e-Sanchit, Trade and CBs are requested to select the correct code for the documents which is helpful in verification by the proper officer.

xiv. Whenever a query is seeking specific information/document, it should be replied with relevant and specific answer providing information/documents sought therein. Improper/misdirected replies result in repeated query. The reply to the query raised should be exhaustive, covering all the points raised and the IRN should be mentioned in respect of the uploaded documents.

xv. While filing a BE for Provisional assessment under Section 18 of the Customs Act, 1962 due to pending SVB investigation



# CUSTOMS

or for any other reasons, it is requested that proper reason for opting for provisional assessment must be mentioned.

4. The list of documents required to be uploaded varies as per the Imported goods. Apart from the mandatory documents like Invoice, packing list and Bill of lading, the documents generally required to be uploaded for BEs pertaining to Chemicals and Primary products are as follows:

- a. Purchase Order/Contract Copy/Previous Assessed BEs of similar items.
- b. Freight Invoice
- c. Catalogue/Pictorial catalogue of each item
- d. Technical Write-up/Literature and End use of the goods
- e. Country of Origin Certificate
- f. Duly filled Section I, II and III of Form-1, if the Preferential rate of duty is claimed based on RVC content of the originating goods.
- g. Order in Original issued by SVB where buyer and supplier are related.
- h. Copy of shipping Bill and reversal of export benefits claimed during export wherein the re-import notification benefit is claimed.
- i. Copy of CDSCO License for the goods falling under the purview of Drugs and Cosmetics Act, 1940, and its associated rules, such as the Drugs Rules, 1945, the New Drugs & Clinical Trials Rules, 2019, and the Cosmetics Rules, 2020.
- j. FSSAI Licence, FSSAI Labelling, Health Certificate, Phytosanitary Certificate.
- k. BIS registration certificate wherein goods fall under the mandatory requirement of BIS. The requirement of BIS for the applicable goods can be viewed at below mentioned links: <https://www.bis.gov.in/product-certification/products-under-compulsory-certification>
- l. LMPC Certificate under the Legal metrology Act, 2008 and Legal Metrology (packaged commodity) Rules, 2011 for the goods falling under the purview of LMPC Rules, 2011.
- m. High Sea sales agreement along with sale invoice wherever such sale has occurred.

n. Extended producer responsibility Authorization for Plastic, E-Waste and Battery.

o. Special Import License of DGFT or any other concerned agency for restricted goods.

However, it may be noted that this list is not exhaustive and the Assessment Officer may ask for additional documents depending on the nature of the goods and the necessity of assessment.

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

## PUBLIC NOTICE

### DIRECTIONS REGARDING RECTIFICATION OF ERRORS 70, 71 AND 137 IN WAREHOUSING MODULE

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 14/2025-Customs dated 12.12.2025 Notified that Kind attention of all the warehouse owners of Public, Private and Special Bonded Warehouse, Importers/Exporters, Custom Brokers, Trade and all stakeholders concerned is invited to CBIC Circular No. 19/2024-Customs dated 30.09.2024.

2. In this regard, to streamline the digitization process of the Warehouse processes and better compliance of the law and procedure, all stakeholders may kindly ensure that all warehouse-to-warehouse movements are carried out electronically through ICEGATE portal and the Public Notices issued by the designated Customs formations on on-boarding and registration of warehouses and filing of monthly returns are duly followed.

3. The module has been introduced to track and keep record of any material imported under an into-bond Bill of Entry including its current location and ownership details through the successive transfers to different warehouses and/or owners. It also ensures monitoring of goods flowing into and out of a warehouse in precise terms, thus facilitating filing and processing of monthly returns.

3.1 It is informed that the system has been enhanced to permit ex-bonding from a warehouse only if sufficient goods are available in the ledger maintained for that IEC at the concerned warehouse. This modification has been made applicable to all into-bond Bills of Entry on or after 01.09.2025. This ensures that a ledger is maintained at that warehouse for each movement of goods at every warehouse in the system. At the time of ex-bonding, ICES will debit only from the ledger maintained at that warehouse for the IEC carrying out the ex-bonding.

## CUSTOMS

3.2 Consequently, every movement from one warehouse to another (i.e. bond-to-bond transfer or warehouse-to-warehouse transfer) must be carried out electronically through the ICEGATE portal. Trade, Importer/Exporter, Customs Brokers, Warehouse licensees and all other stakeholders are hereby informed that new validations have been made effective from 01.09.2025 and no manual permission would be granted for bond-to-bond movement for into bond Bill of entry. In cases of exigency requiring manual permissions, these would be granted only with the written approval of the Principal Commissioner/Commissioner with a communication to Pr. ADG ICEGATE, (Systems) to regularize it electronically to maintain accountal integrity.

3.3 However, it has been brought to the notice that trade is facing difficulties in bond to bond movement and ex-bonding etc. electronically due to incorrect stock balance in ICEGATE portal arising primarily due to manual transfer without approval in ICEGATE module leading to missing digital imprint on the system. These errors have caused mismatches and blocked subsequent operations. The common errors, described in details, are as under:-

**Error 70:** Goods transferred manually between warehouses without digital entries in ICEGATE.

**Reason:** This error occurs when stock was transferred manually from the original custom bonded warehouse to another custom bonded warehouse (change in warehouse with no change in ownership), before online module launch. When importers try to raise the transaction via online module, it is getting rejected as system is not able to identify the inventory in the current warehouse location.

**Error 71:** Insufficient balance in the warehouse ledger when debit is attempted.

**Reason:** This error occurs in case of a bond-to-bond movement, when both the seller and buyer of goods have done the transaction online, but as the online module was not implemented at the buyer location, the buyer filed bill of entry manually and approved by local field officers without completing above transaction and stocks got debited from master Bill of entry. So, in this case, the system blocks two sets of stocks - one is filed by the buyer, and another is soft block done at back end due to online transaction not completed at first stage.

**Error 137:** Manifestation of Error 71 at the stage of ex-bonding.

**Reason:-** The seller is not able to file ex-bond Bill of entry because of less quantity in the corresponding bill of entry (resulting due to error 71 and legacy issues).

3.4 For such past error cases (where into Bill of Entry date is prior to 01.09.2025) facility would be extended to allow manual clearance to ensure that genuine warehouse movements, including Ex-Bonding/B2B requests, are processed smoothly and not delayed on account of discrepancies that have occurred because of above errors.

**To resolve the issues arising out of the above-mentioned errors, a checklist of documents is required to be submitted from the trade which will include following documents: -**

**a) A screenshot of the Error relating to particular Tracking ID.**

**b) Duly certified Warehouse ledger being maintained by the licensee in respect of concerned Bill of Entry.**

**c) Stock statement (as on date) being maintained by the Licensee in respect of concerned Bill of Entry.**

**d) Annexure/Form [as prescribed under regulation 3 of Warehoused Goods (Removal) Regulations, 2016] with mentioning of particular Tracking ID thereon.**

**e) Any other relevant document, as deemed necessary.**

4. Difficulty, if any, encountered in the implementation and operationalization of above procedure may be brought to the notice of the undersigned for immediate resolution.

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

### PUBLIC NOTICE

#### **TRANSSHIPMENT PERMISSION TO M/S SPICEJET LIMITED, KOLKATA FOR CARRYING EXPORT/IMPORT TRANSSHIPMENT**

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 13/2025-Customs dated 16.12.2025 Notified that **Transshipment Permission to M/s SpiceJet Limited, Kolkata for carrying Export/Import transshipment of Cargo between Air Cargo Complex, Kolkata and other Customs Notified Indian Airports through the flights operated by them - regarding.**

1. Whereas, M/s SpiceJet Limited has sought permission for carrying export/import transshipment of EXIM Cargo handled by the custodian M/s Airport Authority of India Cargo Logistics and Allied Services Company (AAICLAS) from Air Cargo



# CUSTOMS

Complex, Kolkata to other customs notified Airports, through the flights operated by them within India.

AND

2. Whereas, M/s SpiceJet Limited has executed an Export Transshipment Bond of Rs. 10,00,00,000/- (Rupees Ten Crore only) and Import Transshipment Bond of Rs. 2,50,00,000/- (Rupees Two Crore Fifty Lakh Only) in favor of "The President of India" through the Pr. Commissioner/Commissioner of Customs, ACC, Kolkata in terms of CBIC Circular No. 34/2000-Cus dated 03.05.2000, 56/2000-Cus dated 05.07.2000, 78/2001-Cus dated 07.12.2001, 06/2007-Cus dated 22.01.2007 read along with Kolkata Customs P.N. 84/2016 dated 03.10.2016 vis-a-vis Kolkata Customs PN 40/2019 dated 31.05.2019.

AND

3. Whereas, M/s SpiceJet Limited has also executed Bank Guarantee of Rs. 1,50,00,000/- (Rupee One Crore Fifty Lakh only) for Export Transshipment and Rs. 37,50,000/- (Rupees Thirty-Seven Lakh Fifty Thousand Only) for Import in favor of "The President of India: through the Pr. Commissioner/Commissioner of Customs, Kolkata in terms of CBIC Circular No. 34/2000-Cus dated 03.05.2000, 56/2000-Cus dated 05.07.2000, 78/2001-Cus dated 07.12.2001, 06/2007-Cus dated 22.01.2007 read along with Kolkata Customs P.N. 84/2016 dated 03.10.2016 vis-à-vis Kolkata Customs PN 40/2019 dated 31.05.2019.

4. Now, in exercise of power under section 45(1) read with the section 54(3) of Customs Act, 1962 the undersigned, Pr. Commissioner of Customs, Airport & ACC, Customs House, Kolkata, hereby granted permission to M/s SpiceJet Limited, for Export/Import transshipment of cargo, handled by the custodian i.e., AAICLAS from Air Cargo Complex, Kolkata to other customs notified Airports, through the flights operated by them within India, subject to the conditions as outlined herein.

## CONDITIONS:

1. The aforesaid renewal permission accorded to M/s SpiceJet Limited for Export/Import transshipment of Air Export/Import cargo is **for the period up to 05.03.2026** from the date of issuance of this Trade Facilitation Notice.

2. In case of Export Transshipment, the amount will be debited from the bond amount when the Transshipment Permission is granted and the same will be credited when the proof of the handing over of the cargo at Gateway Port is produced. M/s SpiceJet Limited will be sole responsible for any shortage or

pilferage of the cargo while in transit, if any, and if so, they will be required to pay the amount equal to value of the transshipped goods with applicable interest, penalty and cess if any.

3. In case of Import Transshipment, M/s SpiceJet Ltd. will be responsible for shortage or pilferage of the cargo, if any and if so, they will be required to pay the amount equal to Customs Duty, Cess, Surcharge and other levies involved along with applicable interest and penalty.

4. This permission to M/s SpiceJet Limited, for export/import transshipment from ACC Kolkata to other Customs Notified Indian Airports through the flights operated by them within India will be governed by :-

a. The provision of Chapter VIII (Goods in Transit) of Customs Act, 1962. b. Goods imported (Condition of Transshipment) Regulation, 1995;

c. Handling of Cargo in Customs Area Regulation, 2009 (as amended)

d. CBIC Circular No. 06/2007-Cus IV dated 22.01.2007

e. CBIC Circular No. 24/2006-Cus dated 25.08.2006

f. CBIC Circular No. 34/2001-Cus IV dated 13.06.2001

g. CBIC Circular No. 61/2000-Cus dated 13.07.2000 read with the CBIC Circular No. 69/99-Cus dated 06.10.1999

h. CBIC Circular No. 34/2000-Cus dated 03.05.2000

i. Kolkata Customs Public Notice 40/2019 dated 31.05.2022 read with SOP 01/2019;

j. Provisions of the Foreign Trade Policy 2021-26 and all other allied Acts in force enabled/amended by the Government from time to time.

k. Other Rules, Notifications, Regulations and Instructions issued from time to time

5. The above provision can be renewed subject to satisfactory fulfillment of terms and conditions. The permission is liable to be withdrawn at any time after serving notice stating reasons thereof.

This issue with the approval of Pr. Commissioner of Customs (AP & ACC), Kolkata.

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

# DGFT

## NOTIFICATION

### AMENDMENT IN IMPORT POLICY CONDITION OF SPECIFIC ITEMS COVERED UNDER CHAPTER 29 OF ITC (HS) 2022, SCHEDULE-I (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification No. 50/2025-26 dated 18.12.2025 Notified that in exercise of powers conferred by Section 3 and Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2023, as amended from time to time, the Central Government hereby makes the following amendments under Chapter 29 of ITC (HS), 2022, Schedule-I (Import Policy), with immediate effect.

#### 1. Policy Condition No.08 of Chapter 29 is introduced as under:

i. Import of diluted Potassium Clavulanate having a CIF value of less than **USD 77 per KG**, is 'Restricted' till 30.11.2026.

ii. Import of Potassium Clavulanate having a CIF value of less than **USD 180 per KGA**, is 'Restricted' till 30.11.2026.

iii. Import of the following intermediates used for the manufacture of Clavulanic Acid or Potassium Clavulanate, having a CIF value below **USD 92 per KG**, shall be 'Restricted' till 30.11.2026:

Tertiary Butylamine Salt - Potassium Clavulanate;

Tertiary Octylamine Salt - Potassium Clavulanate;

Tertiary Butylamine Salt - Intermediate of Clavulanic Acid;

Tertiary Octylamine Salt - Intermediate of Clavulanic Acid;

iv. The provisions at Para (i), (ii) and (iii) above shall not apply to imports made by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZs, subject to the condition that the imported inputs are not sold into the Domestic Tariff Area (DTA).

2. The Import Policy Condition for the following ITC (HS) Codes is amended as under:

ITC (HS) Code	Description	Import Policy	Existing Policy Condition	Revised Policy Condition
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291619 30	Potassium compound s of unsaturated acyclic monoacids	Free	-	Subject to Policy Condition No. 08 of Chapter 29.
291639 30	Potassium compound s of aromatic monoacids	Free	-	Subject to Policy Condition No. 08 of Chapter 29.
291639 90	Other	Free	a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.  b) Subject to Policy Condition No. 08 of Chapter 29.	a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.
291830 90	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their	Free		Subject to Policy Condition No. 08 of Chapter 29.

# DGFT

	derivatives : Other			
293359 90	Other	Free	-	Subject to Policy Condition No. 08 of Chapter 29.
293399 90	Other	Free	a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.	a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.  b) Subject to Policy Condition No. 08 of Chapter 29.
293499 90	Other	Free	(a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.	a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.

				b) Subject to Policy Condition No. 08 of Chapter 29.
294110 30	Amoxicillin and its salts	Free	-	Subject to Policy Condition No. 08 of Chapter 29.
294110 90	Other	Free	-	Subject to Policy Condition No. 08 of Chapter 29.
294190 19	Other Rifampicin and Its Salts	Free		Subject to Policy Condition No. 08 of Chapter 29.
294190 90	Rifampicin and its salts: ---- Other	Free	-	Subject to Policy Condition No. 08 of Chapter 29.
294200 11	Cefadroxil and its salts	Free	-	Subject to Policy Condition No. 08 of Chapter 29.
294200 90	Diloxanide furoate, cimetidine, oxiclozani de, famotidine : Other	Free	(a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.	a) However, import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6-cyanomethyl-2,2-dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026.  b) Subject to Policy

# DGFT

				Condition No. 08 of Chapter 29.
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## Effect of the Notification:

Import of diluted Potassium Clavulanate, Potassium Clavulanate (KGA), and specified intermediates is subject to Policy Condition No. 8 of Chapter 29 of the ITC (HS), 2022, Schedule-I (Import Policy) with immediate effect, till 30.11.2026.

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

[For further details please refer the Notification.]

## PUBLIC NOTICE

### AMENDMENT IN APPENDIX 4B OF HANDBOOK OF PROCEDURES, 2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice No. 40/2025-26 dated 19.12.2025 Notified that in exercise of the powers conferred under paragraphs 1.03 & 2.04 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in Part B under Appendix 4B of Handbook of Procedure, 2023:

B. LIST OF BANKS AUTHORISED BY RESERVE BANK OF INDIA TO IMPORT ONLY GOLD FOR FY 2025-26 WITH EFFECT FROM 01.04.2025 AND VALID UPTO 31.03.2026.

Sr. No.	Name of bank
1	Indian Overseas Bank
2	Union Bank of India
3	<b>SBER Bank*</b>

(\* Import allowed for domestic consumption only, and the authorisation is w.e.f. 25.06.2025 till 31.03.2026)

## Effect of this Public Notice:

The name of SBER Bank has been included in the list of banks authorized to import only gold applicable w.e.f. 25.06.2025 till 31.03.2026 under Part B of Appendix 4B of Handbook of Procedures, 2023.

[For further details please refer the Public Notice.]

## PUBLIC NOTICE

### PROCEDURE FOR ALLOCATION OF TRQ UNDER TARIFF HEAD 7108 UNDER INDIA-UAE CEPA FOR FY 2025-26

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice No. 39/2025-26 dated 17.12.2025 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 and in continuation of the Public Notice no. 31/2025-26 and Trade Notice no. 16/2025-26 dated 29.10.2025, wherein it was decided that the allocation of TRQ for Gold under India-UAE CEPA will be undertaken based on the competitive bidding/tender process. Accordingly, the Directorate General of Foreign Trade hereby invites bids/tenders for the first round of allocation of Gold TRQ under tariff head 7108 under India- UAE Comprehensive Economic Partnership Agreement (CEPA) for FY 2025-26 as under:

i. The Process for inviting bids from the Trade and Industry is clearly laid out in the Tender Document given at Annexure - I. The same may be accessed at the MSTC website at (<https://www.mstcecommerce.com/eprocn/dgft>).

ii. The Total Quantity of Allocation in the current Tender process is restricted to 30 MT in the current round of Allocations.

iii. The Hon'ble High Court of Delhi vide order dated 26.09.2025 signed on 08.10.2025 has disposed of the petitions directing the respondents to expeditiously review the TRQ Allocation for the FY 2025-26. The operative part of the Hon'ble High Court order is reproduced below

"18. Necessarily, given that six months out of the current financial year have already elapsed, the respondents would be required to undertake a review of the TRQ allocation so as to utilize the quota for the current financial year.

19. Considering the facts and circumstances of the case, it would be apposite for the respondents to conduct the aforesaid review as expeditiously as possible and preferably within a period of four weeks from today.

20. While conducting the review, the concerned authorities shall duly take into account the grievances / apprehensions highlighted by the petitioners in the present petitions, particularly the aspect that the allocation policy must veer towards making the same broad-based and extending it to those applicants who do not have a track record of

## DGFT

substantial turnover over the preceding few years (even though they have significant network) as well as those seeking TRQ allocation for the first time.

21. In the event the respondents are inclined to accept the request of the petitioners, the DGFT may introduce additional conditions / criteria to allocate the TRQ accordingly.

22. With the aforesaid directions, the petitions (along with pending applications) are disposed of."

iv. In compliance with the court order, to broaden the allocations, the eligible participants for the current round are restricted to Micro and Small Enterprises only, who comply with the eligibility conditions given in the Annexure - IV of the Appendix - 2A and the maximum eligible quantity for allocation to bidders of Micro and Small units is limited to 10 kg and 25 KG, respectively.

v. The Exim Facilitation Committee (EFC) reserves the right to extend the total Quantity for allocation under this bid by 50%, i.e. additional 15 MT, in case of cumulative bids received beyond the Total quantity given at Sl. No. ii above.

vi. Only one registered user (on the MSTC Website) is allowed to participate in the Bidding process for a given IEC. Furthermore,

a. In case the details of the registered user are figuring in the IEC (as Proprietor, Partner, Director, etc.), a copy of the IEC is to be submitted on the MSTC portal during the technical bid.

b. In case the name of the registered user does not figure in the IEC details of the Bidder, an Authority letter duly signed the by Proprietor/Partner/Karta/Director whose name is appearing in the IEC, is to be submitted on the MSTC portal during the technical bid.

vii. The tentative schedule of the Tender process is given in Annexure - II.

viii. The schedule for the next round of Allocations will be intimated after the conclusion of the current round of Allocations.

ix. Any false information, suppression of facts, or misrepresentation shall result in ab initio cancellation of the bid and may invite penal proceedings under the relevant provisions of the FTDR Act, read with the applicable Rules, the Foreign Trade Policy (FTP), the Handbook of Procedures (HBP), and the provisions of the Tender Document.

**Effect of this Public Notice:** The procedure is prescribed for the first round of Allocation of TRQ for imports of Gold under tariff head 7108 under India-UAE CEPA for FY 2025-26.

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

### PUBLIC NOTICE

#### REVISED SIONS FOR THE CHEMICAL AND ALLIED PRODUCTS

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice No. 38/2025-26 dated 17.12.2025 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 hereby revises specific SIONS for Chemical and Allied Products and Serial No .- 8 of General Note for All Export Product Group as under:

1. Revision of SIONS: - SIONS No K18, K34, K58, K65, K117, A1569, A1576, A1579, A1766, A1806, A3696-New Entry, A3697-New Entry, are revised as per **Annexure 'A'** to this PN.

2. Revision of General Note for All Export Product Group: - Serial No- 8 is revised as per **Annexure 'B'** to this PN.

**Effect of the Public Notice:** Standard Input Output Norms (SIONs) for Chemical & Allied Products and General Note for All Export Product Groups stands amended with immediate effect.

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

### CIRCULAR

#### PROCEDURE FOR IMPLEMENTATION OF IMPORT MANAGEMENT SYSTEM FOR IMPORT OF RESTRICTED IT HARDWARE (VIZ. LAPTOPS, TABLETS, ALL-IN-ONE PERSONAL COMPUTERS, ULTRA SMALL FORM FACTOR COMPUTERS AND SERVERS UNDER HSN 8471) FOR THE CALENDAR YEAR 2026

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice No. 08/2025-26 dated 17.12.2025 Notified Attention is drawn to DGFT Notification No. 23/2023 dated 03rd August 2023, read with Notification No. 26/2023 dated 4th August 2023 and Notification No. 38/2023 dated 19th October 2023, whereby Import of IT Hardware (viz. Laptops, Tablets, All-in-one Personal Computers, Ultra small form factor computers and Servers under HSN 8471) was 'Restricted'. Further, vide Policy Circular No. 09/2024-25 dated 11.12.2024 detailed procedure for implementation of



## DGFT

the Import Management System for import of restricted IT Hardware, for the calendar year 2025, was put in place.

2. In continuation of the above, the Import Management System for import of restricted IT Hardware, for the calendar year 2026, is as follows:

I. Importers shall apply in the Import Management System for Import Authorization on the DGFT Website.

II. The application portal will be open from 22.12.2025 to 15.12.2026.

III. Any Authorization issued for the import of restricted IT Hardware under IMS shall be valid till 31.12.2026.

IV. An importer is allowed to submit multiple applications in a year.

V. Any request for amendment arising during the validity of the Authorization may be submitted on the DGFT website.

VI. Based on the need, a mid-term review may be undertaken by MeitY to provide updated inputs on the IMS to DGFT.

VII. DGFT reserves the rights to amend, modify, suspend or withdraw the above procedures, in whole or in part, at any time based on policy requirements or directions of the Government.

This is issued with the approval of the Competent Authority.

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

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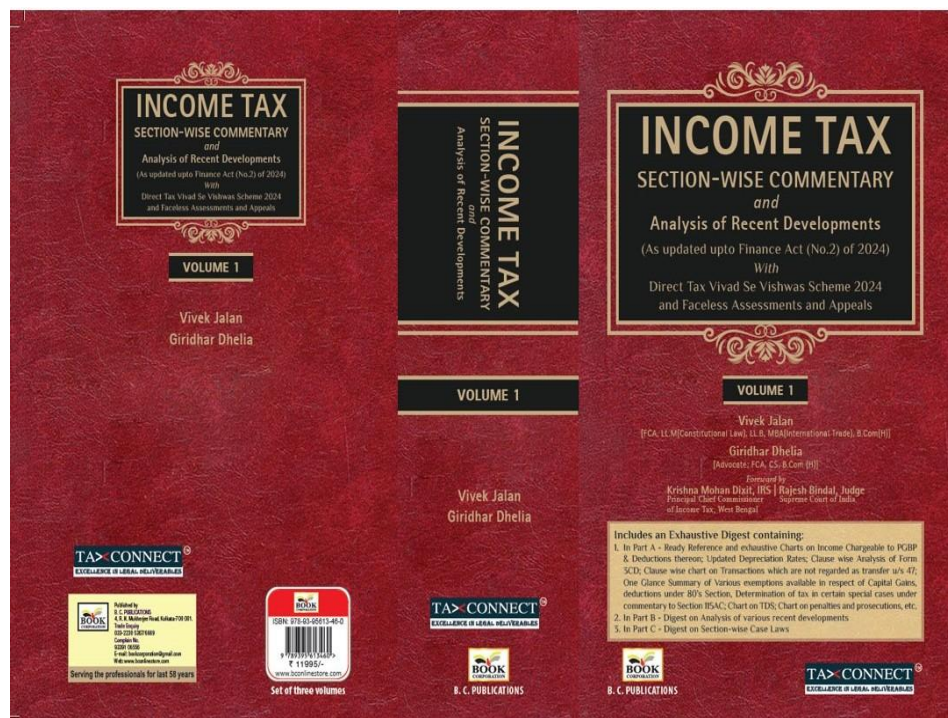
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