

# TAX CONNECT

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**FEMA. FDI. INCOME TAX. GST. LAND. LABOUR**

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## EDITORIAL



**Friends,**

The Central Board of Direct Taxes (CBDT) has reported a notable increase in voluntary tax compliance, reflecting the growing role of technology and data analytics in India's income tax administration. More than 1.5 million taxpayers have revised their Income Tax Returns (ITRs) for the current Assessment Year 2025-26, while over 2.1 million updated returns were filed for earlier years from AY 2021-22 to AY 2024-25. These revisions have resulted in additional tax collections exceeding ₹2,500 crore during the current financial year.

This trend is largely driven by the Income Tax Department's Non-Intrusive Usage of Data to Guide and Enable (NUDGE) campaign. The initiative relies on advanced data analytics to identify potential discrepancies in returns and encourages taxpayers to voluntarily correct errors within the statutory timelines. Instead of immediate enforcement, the department has adopted a facilitative approach by alerting taxpayers through SMS and email advisories, allowing them an opportunity to review and revise their filings before the deadline.

Using information available through the Annual Information Statement, Tax Information Summary, Form 26AS and other third-party sources, the department has flagged ineligible or incorrect claims of deductions and exemptions. These include bogus donations to unrecognised political parties, donation claims supported by incorrect or invalid PANs of donees, fraudulent exemption claims, and incorrect claims relating to House Rent Allowance or Leave Travel Allowance. Excessive or unsupported deductions under commonly used provisions such as Sections 80C and 80D have also been identified as recurring issues.

Alongside this data-driven scrutiny, the department has stepped up vigilance in processing income tax returns, leading to delays in refunds for several taxpayers during the year. Refund delays are often linked to mismatches between deductions or exemptions claimed in the return and the data reported by employers or other reporting entities. As the December 31, 2025

deadline approaches, the department has reiterated that this date marks the last opportunity to file both revised and belated returns for Assessment Year 2025-26.

Salaried taxpayers have been particularly impacted by intimation notices issued by the department. In many cases, employees claimed deductions such as those under Sections 80C or 80D, or exemptions like House Rent Allowance, in their income tax returns without having disclosed these claims to their employers at the time of tax deduction at source. Such inconsistencies often lead to mismatches when returns are compared with employer filings and Form 26AS.

Other common triggers for intimation include discrepancies between income reported in the return and figures reflected in the Annual Information Statement or Tax Information Summary, incorrect or excessive deduction claims, unsupported insurance or medical expense deductions, and ineligible donations claimed for charitable trusts or political parties. Non-disclosure of income beyond salary is another major concern, particularly in relation to capital gains from mutual funds, equity shares, crypto assets, and interest income from bank deposits or other sources.

Intimation notices are a clear indication that the department's data does not fully support the claims made in the return. Ignoring such communications can lead to tax demands, interest liabilities and further correspondence with the tax authorities. Tax professionals therefore advise that where genuine discrepancies are identified, taxpayers should proactively file revised returns within the permitted timeline. Timely correction not only helps avoid disallowance of claims but also reduces the risk of closer scrutiny, additional tax liabilities, and penalties under the Income-tax Act.

**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
31st December	GSTR-9	FY 2024-25	GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST with a turnover exceeding Rs. 2 crores
31st December	GSTR-9C	FY 2024-25	Annual self-certified reconciliation statement to be filed by taxpayers with a turnover exceeding Rs. 5 crore
30th December	Challan-cum-statement	Nov-25	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB, 194-IA, 194M, 194S in the month of November, 2024
30th December	Form No. 3CEAD	Jan - Dec 2023	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2023 to December 31, 2023) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
31st December	Filing of belated/revised return	AY 2024-25	Filing of belated/revised return of income for the assessment year 2024-25 for all assessee (provided assessment has not been completed before December 31, 2024)

# INCOME TAX

## CASE LAW

**THE COMMISSIONER OF INCOME TAX, CHENNAI. VERSUS M/S. COGNIZANT TECHNOLOGY SOLUTIONS INDIA PVT LTD: MADRAS HIGH COURT**

**OUR COMMENTS:** In the instant case It was the case of the Department that the claim of depreciation at the rate of 60% was incorrect and that the claim to be allowed only to extent of 25%. Reference was made to the amendment in the depreciation schedule as per which software was included within the ambit of higher rate of depreciation only from AY 2003 – 04 onwards .

It has been held that the order of assessment passed u/s 143(3) clearly refers to the return of income and the financials that have been looked into in detail. As in the case of CIT v Kelvinator of India Ltd. [2002 (4) TMI 37 - DELHI HIGH COURT] holds, based on the presumption u/s 114(e) of the Evidence Act, that a quasi-judicial authority is deemed to have acted in proper exercise of his functions. Such a presumption would arise in the present case as well.

Return of income filed by the assessee is also full and complete and there is no allegation/assertion that any material indicating escapement of income, has come to the notice of the Revenue subsequently, to justify the re-assessment. Hence, the basis of re-assessment is only the return of income filed by the assessee, accompanied by financials, including the depreciation statement. This is an admitted position.

It is also not the case of the Revenue that there is any justification for invoking the extended of limit in this case. The proviso to Section 147 of the Act makes it clear that the benefit of extended period of limitation would be available to the Revenue only in the event that there has been an omission on the part of the assessee to have made a full and true disclosure in the first instance.

This is not the revenue's case in the matter before us. In fact, only the financials and the depreciation statement of the assessee have been invoked to make the instant re-assessment. We hence concur with the Tribunal that assumption of jurisdiction is beyond the period of limitation prescribed.

Limitation would have to be reckoned only from the date of original assessment as the revision of assessment was only for

computation of exemption u/s 10A/B of the Act. The issue of depreciation is not a subject matter of the assessment u/s 143(3) r/w Section 263 was passed on 05.09.2007, and hence there is no merger of the order of assessment dated 17.03.2005 with order of assessment dated 05.09.2007 as far as the issue of depreciation is concerned. (See *CIT v Alagendran Finance Ltd.* [2007 (7) TMI 304 - SUPREME COURT])

The argument that the limitation must be computed with reference to order of assessment dated 05.09.2007 passed under Section 143(3) read with Section 263 of the Act is rejected. On the basis of the above discussion, Substantial question no.1, is answered in favour of the assessee.

Depreciation on "computer software" - We find that prior to the amendment of the depreciation schedule qua AY 2003 – 04 to 2005 – 06, the entry that has been invoked by the assessee for the present and previous years for which tax audit report has been placed before us is (2B) of Part A of the depreciation schedule that read 'computers' eligible at the rate of 60%.

Audit report reveals that the assessee has been claiming depreciation at the rate of 60% on computer software based on the above entry and no questions have been raised by the Department in this regard. That apart, and as there is no specific entry in respect of 'computer software' for the period prior to 2003 – 04, we are of the view that there is nothing untoward in the assessee having availed the benefit of 60% depreciation for AY 2002 – 03 based on the entry as it stood then. Substantial question no.2 is also answered in favour of the assessee.

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

## GST

## CASE LAW

**M/S METROPOLIS LOGISTICS PVT LTD. VERSUS ADDITIONAL COMMISSIONER AND 2 OTHERS: ALLAHABAD HIGH COURT**

**OUR COMMENTS:** In the Instant case the petitioner is a company registered under the Companies Act, engaged in the business of logistics and duly registered with GST and having GSTIN. In the normal course of business, the petitioner was required to pick up chassis from Ashok Leyland Limited, District Udham Singh Nagar, to be delivered at Ghazipur, U.P., to M/s Pawansut Automobile India Pvt. Ltd., Ghazipur, U.P. The consignment was duly covered with tax invoice and e-way bill. The chassis was duly registered having No.UK060349. While generating the e-way bill, Part-B of the e-way bill is required to be filled up by the assessee. As Part-B is filled, e-way bill number, date of e-way bill generation, validity of e-way bill and approximate distance are auto-uploaded at the top of Part-A. In the said auto-populated description, no amendment can be made. on the basis of filling Part-A, proceeded to deliver the chassis to its destination. He submits that the destination from Udham Singh Nagar to Ghazipur is approximately 800 kilometres, but the auto-generated Part-B wrongly mentioned the distance of 170 kilometres, therefore the validity was given up to 12.08.2018 i.e. for two days. While the goods were in transit, the same were intercepted and seized on the ground that the e-way bill had expired.

No discrepancy whatsoever was found except the expiry of the e-way bill and on the said premise, proceedings were initiated and order was passed under Section 129(3) seizing the goods and for the release of the same, penalty was imposed of Rs. 30,63,680/-, against which an appeal was filed which has been dismissed without considering the material on record.

It is not in dispute that the goods in question are motor vehicle chassis which were duly accompanied with tax invoice, e-way bill, sale certificate and temporary registration as per Rule 43 of the Central Motor Vehicle Rules, 1989. It is a matter of common knowledge that motor vehicles cannot be sold except after getting due registration with the Motor Vehicle Department. The goods in question are not edibles or electronic commodities which can be purchased and sold without being separately registered - Further, the e-way bill was generated on 10.08.2018, where the distance has been shown as 170 kilometres, therefore the validity was available up to 12.08.2018. Further, the place of delivery has specifically been shown as Ghazipur, Uttar Pradesh, for which tax invoice and trade certificate for the chassis were issued and the chassis was temporarily registered.

Once these facts were within the knowledge of the seizing authority, the seizure proceedings ought not to have been initiated. Further, the argument raised by the petitioner's counsel that after filling Part-A, the above columns are auto-uploaded and duly filled accordingly has not been disputed by the learned Additional Chief Standing Counsel. The learned Additional Chief Standing Counsel also admits that the above columns cannot be amended by the assessee.

This Court on various occasions has taken the view that expiry of e-way bill cannot be attributed to evasion of tax.

The impugned order cannot be sustained and is, hereby, quashed - Petition allowed.

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



# FEMA

## CASE LAW

**M/S. ACCORD DISTILLERIES & BREWERIES PVT. LTD., REPRESENTED BY ITS DIRECTOR SHRI J. SUNDEEP AANAND, SMT. J. SRI NISHA, SMT. J. SRI NISHA, SHRI. S. JAGATHRAKSHAKAN VERSUS THE SPECIAL DIRECTOR, THE ASSISTANT DIRECTOR, CHENNAI: MADRAS HIGH COURT**

**OUR COMMENTS:** : In the Instant Case adjudicating Authority to proceed with the adjudication u/s 16(1) of FEMA during pendency of the appeal against an order passed u/s 37A(1) - Authorised Officer passed the seizer order and sent the same to the competent authority, who in turn rejected the order of the Authorised Officer and Appeal has been preferred by the respondents before the Tribunal, which is pending - HELD THAT:- Special provision under Section 37A is all about an interim seizer value equivalent situated within in India of such foreign exchange, foreign security or immovable property. In the event of seizer during the pendency of the adjudication proceedings, the procedures to be followed by the authority are enumerated under Sub Section (6) of Section 37A of FEMA.

Therefore, the very purpose and object of inserting Section 37A is to seize value equivalent situated within India of such foreign exchange, foreign security or immovable property during pendency of the adjudication proceedings and such seizer proceedings initiated under Section 37A, undoubtedly cannot stand as a bar to proceed with the adjudication proceedings under Section 16 of the FEMA by the Adjudicating Authority. As noted under the definition, the functions of the Adjudication Authority, Authorised Officer and Competent Authority are distinguishable and each Authority is conferred with powers under the Act to carry out certain actions. Therefore, the contention on behalf of the appellants that the Authorised Officer is below the Competent Authority has no relevance as far as Section 37A of FEMA is concerned.

In fine, we could arrive at an irresistible conclusion that a writ against a show cause notice is not entertainable. The adjudication proceedings have completed and the final order is about to be passed by the Adjudicating Authority. Regarding an interim seizer under Section 37A is concerned, it may not have any implication in respect of the final order to be passed by the Adjudicating Authority and it would be appropriate on his part to deal with the effect of seizer order passed by the Authorised Officer under Section 37A of FEMA, while passing final order under Section 16 of FEMA.

The above position has been amply made clear in Sub Section (4) to Section 37A of the Act, wherein, it is contemplated that the Adjudicating Authority shall pass appropriate directions in the adjudication order with regard to further actions as regards to seizer made under Sub Section (1) to Section 37A and in this case, the Adjudicating Authority is directed to take note of said provision and take an appropriate decision with reference to the order passed by the Authorised Officer under Section 37A(1) of the FEMA.

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

# CUSTOMS

## NOTIFICATION

### AMENDMENT IN NOTIFICATION NO. 17/2021-CUSTOMS (ADD) DATED 26TH MARCH, 2021

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 38/2025-CUSTOMS (ADD) dated 25.12.2025 notified that Whereas, the designated authority vide initiation Notification No. 7/14/2025-DGTR dated 9th September 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 9th September 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 “2-Ethyl Hexanol” (hereinafter referred to as the subject goods) falling under tariff item 2905 16 20 of the First Schedule to the Customs Tariff Act, originating in or exported from European Union, Indonesia, Korea RP, Malaysia, Taiwan and United States of America (hereinafter referred to as the subject countries), imposed vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 17/2021-Customs (ADD) dated 26th March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 215(E), dated the 26th 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 further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 17/2021-Customs (ADD) dated 26th March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 215(E), dated the 26th March, 2021, namely :

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

“3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty shall remain in force up to and inclusive of the 26th June, 2026, unless revoked, superseded or amended earlier.”.

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

## NOTIFICATION

### SEEKS TO IMPOSE ANTI DUMPING DUTY ON IMPORTS OF “CALCIUM CARBONATE FILLER MASTERBATCH ” ORIGINATING IN OR EXPORTED FROM VIETNAM

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Instruction No. 37/2025-Customs(ADD) dated 24.12.2025 Notified that Whereas, in the matter of “Calcium Carbonate Filler Masterbatch” (hereinafter referred to as the subject goods), falling under tariff item 3824 99 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from Vietnam (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, vide notification F . No.6/38/2024 – DGTR, dated the 27th September 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th September 2025, has come to the conclusion that-

(i) the product under consideration has been exported to India from the subject country at a price below normal value, thus resulting in dumping;

(ii) the domestic industry has suffered material injury due to dumping in respect of the subject goods;

(iii) the landed price of imports is below the level of selling price of the domestic industry and is undercutting the prices of the domestic industry,

and has recommended imposition of anti-dumping duty on imports of the 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 the tariff item 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



## CUSTOMS

imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), of the said Table, namely :-

**TABLE**

S. No.	Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Amount (\$/MT)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	3824 99 00	Calcium carbonate filler masterbatch	Vietnam	Any country including Vietnam	European Plastic Joint Stock Company ("EuroPlast")	31.58
2	-do-	-do-	Vietnam	Any country including Vietnam	Yen Bai European Plastic Joint Stock Company ("Yenbai")	31.58
3	-do-	-do-	Vietnam	Any country including Vietnam	Nghe An European Plastic One Member Limited Liability Company ("Nghe")	31.58
4	-do-	-do-	Vietnam	Any country including Vietnam	Polyfill joint stock company ("Polyfill") (collectively referred to as "Europlast Group")	31.58
5	-do-	-do-	Vietnam	Any country including Vietnam	ADC Plastic.,JSC	36.13
6	-do-	-do-	Vietnam	Any country including Vietnam	An Tien Industries Joint Stock Company	Nil

				ng Vietnam		
7	-do-	-do-	Vietnam	Any country including Vietnam	Vitaplas Joint Stock Company (Vitaplas)	39.25
8	-do-	-do-	Vietnam	Any country including Vietnam	Any	75.00
9	-do-	-do-	Any country other than Vietnam	Vietnam	Any	75.00

2. The anti-dumping duty imposed under this notification shall be levied 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, rate of exchange applicable for the purpose 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

**SEEKS TO IMPOSE ANTI DUMPING DUTY ON IMPORTS OF "1,1,1,2- TETRAFLUOROETHANE OR R-134A" ORIGINATING IN OR EXPORTED FROM CHINA -**

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 36/2025-Customs(ADD) dated 24.12.2025

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Notified whereas, in the matter of “1,1,1,2- Tetrafluoroethane or R-134a” (hereinafter referred to as the subject goods), falling under tariff item 2903 45 00 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 the China PR (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, vide notification F . No.6/30/2024 – DGTR, dated the 26th September 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 26th September 2025, has come to the conclusion that-

(i) the product under consideration has been exported to India from the subject country at a price below normal value, thus resulting in dumping;

(ii) the domestic industry has suffered material injury due to dumping in respect of the subject goods;

(iii) the landed price of imports is below the level of selling price of the domestic industry and is undercutting the prices of the domestic industry,

and has recommended imposition of anti-dumping duty on imports of the 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 the 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, the anti-dumping duty as the difference between the landed value of the subject goods as described in column (3) of the duty table below and the reference amount indicated in column (7) of the duty table appended below, provided the landed value is less than the value indicated in column (7). If the landed value is more than the value indicated in column (7), the anti-dumping duty will not be applicable; in the currency as specified in the corresponding entry in column

(9) and as per unit of measurement(UOM) as specified in the corresponding entry in column (8) of the said Table, namely :-

**TABLE**

S . N .	Heading /Sub-heading	Description of the goods	Country of origin	Country of export	Producer	Amount	UOM	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2903 45 00	1,1,1,2-Tetrafluoroethane or R-134 a	China PR	Any country, including China PR	Shaanxi Sinochem Lantian New Chemical Material Company Limited	4439	MT	USD
2	-do-	-do-	China PR	Any country, including China PR	The Sinochem Environmental Protection Chemicals (TAICANG) Co. Ltd.	4423	MT	USD
3	-do-	-do-	China PR	Any country, including China PR	Shandong Dongyue Refrigerants Company Limited	4508	MT	USD
4	-do-	-do-	China PR	Any country, including	Zhejiang Sanmei Chemical Ind. Co. Ltd. and Jiangsu Sanmei	4581	MT	USD

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				ng Chi na PR	Chemical Ind. Co. Ltd			
5	- do-	-do-	Chi na PR	Any cou ntry , incl udi ng Chi na PR	Ruyuan Dongy angguang Fluo rine Co. Ltd	458 3	M T	US D
6	- do-	-do-	Chi na PR	Any cou ntry , incl udi ng Chi na PR	Zibo Feiyuan Chemi cal Co., Ltd	455 8	M T	US D
7	- do-	-do-	Chi na PR	Any cou ntry , incl udi ng Chi na PR	Any producer other than SN 1 to 6	525 1	M T	US D
8	- do-	-do-	An y cou ntr y  oth er tha n Chi na PR	Chi na PR	Any producer	525 1	M T	US D

notification in the Official Gazette and shall be payable in Indian currency.

*Explanation.-* For the purposes of this notification, rate of exchange applicable for the purpose 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.]**

## PUBLIC NOTICE

### PARTICIPATION OF CHENNAI AIR CARGO COMMISSIONERATE IN NATIONAL TIME RELEASE STUDY (NTRS) 2026

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Public Notice No. 18/2025 dated 24.12.2025 Notified that Chennai Air Cargo Commissionerate [Chennai VII] is one of the major Commissionerate's for import and export of goods by air into this part of the country and is one of participating Commissionerate in the National Time Release Study (NTRS) 2026 to be undertaken between 1st and 7th of January 2026. NTRS 2026 is being conducted by the CBIC under the aegis of National Committee on Trade Facilitation, where time taken from the time of filing of the Bill of Entry/Shipping Bills right up to exit from the gates of the Customs area on Out of Charge or Let Export Order will be measured.

2. The Time Release Study is a potent tool to assess the customs and stakeholders' performance; it helps in outreach programme for the trade to adopt trade facilitation initiatives of the government and contribute to evidence- based policy-making. For this purpose, regulatory data would be collected from DG Systems involving movement of Bills of Entry and Shipping Bills (BEs/SBs), whereas the logistics data i.e. movement of containers/cargo would have to be collected from the respective stake holders such as the airlines, the custodians etc., and shall be furnished to the nodal officer in the prescribed data template provided to them. It is to be ensured that the data provided is consistent and complete in all respects.

3. During the previous study, the major challenge faced by the study team was regarding data collection. The data collected regarding time stamps from logistics/custodians of Sheds, were found to be incomplete/inconsistent/inaccurate for

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this

# CUSTOMS

several Bills of Entry/Shipping Bills leading to reduced sample size. With this objective in view, all the stakeholders are requested to ensure that the data sought by the nodal officer for the study is furnished accurately and in a timely manner. It is pertinent to note that the study seeks to capture the real-time cargo release duration and the analysis will assess whether the established benchmarks for cargo release i.e. less than 24 hours for imports and less than 12 hours for exports are being effectively achieved. To ensure the success and reliability of the current study, it is imperative that data be collected and shared in a timely and accurate manner. All logistics custodians of Container Freight Stations and Port terminals are therefore requested to ensure system readiness and strengthen their capacity to furnish the required data in the prescribed template, using the format “dd:mm:yyyy” for dates and “hh:mm” (24-hour clock) for time entries.

4. It is requested that in cases where data that needs to be captured manually, written records be maintained and data be shared according to the prescribed template. Logistics/Custodians should check and ensure the accuracy of the data and in case of any difficulty/anomaly observed in this process, same to be brought to the notice of the nodal officer on the same day.

5. India’s regulatory ecosystem includes over 63 Participating Government Agencies (PGAs) governing EXIM trade. The adoption of electronic processing has streamlined cargo clearance by enabling parallel and pre-arrival processing through CBIC’s Single Window Interface for Facilitating Trade (SWIFT) and key PGAs under SWIFT includes the Food Safety and Standards Authority of India (FSSAI), Animal Quarantine and Certification Service (AQCS), Plant Quarantine Information System (PQIS), Drug Controller General (CDRUG), and the Wildlife Crime Control Bureau (WCCB). The previous NTRS study has revealed that the average release time for Bills of Entry involving PGAs was higher as compared to the overall average for all Bills of Entry. Assessment and examination officers may take pro-active steps to ensure that the PGAs expedite their clearances and opinion on the parameters requested speedily so that this study can be used to benchmark what is achievable.

6. Time stamps at each stage of the process such as time taken for filing of bill of entry, time for filing manifest, and each subsequent stages in the process to identify bottlenecks and areas where there is further scope for improvement will be taken for the study. This will enable the Customs department and the other stake holders such as custodians and logistics services to identify the bottlenecks to enable faster clearance and make India reach the levels of speed and facilitation that are recognized internationally.

7. With this endeavor in mind, customs officers and the stakeholders such as, importers, exporters, customs brokers, custodians and airlines etc., shall ensure the data requested by the nodal officer of the study is furnished in the accurate format on a timely basis. It is also pertinent to note that the study aims to capture the real time cargo release time in the Air Cargo. Accordingly the study will analyze whether the target of less than 24 hours from the time of import, which is the benchmark for air shipments is being adhered to. The focus of NTRS 2025 is also to measure the cargo release time on the export front as well and the same level of diligence is called for in export clearances. The officers may contact the supervisory officers for guidance in case of any abnormal delays.

8. This exercise is not merely an exercise to determine the time taken for various processes but also a study to determine what Customs and stakeholders are capable of when we are geared up to achieve the goal of fast clearance and analyze what are the parameters which have to be examined critically to decrease dwell time. It also aims to identify and critically analyze the key parameters that influence dwell time and explore measures to reduce it. The success of this exercise depends on effective coordination among various sections of the Customs House, Airport authority’s custodians such as the AAICLAS, the agencies such as AIASL and their sub-contractors and Participating Government Agencies [PGAs], who play a crucial role in ensuring timely movement of cargo from one stage to another.

9. All stakeholders/PGAs and Officers in all sections including RMSFC, Import Assessment, Export Assessment and Examination are requested that all the extant CBIC instructions shall be followed and urged to undertake outreach measures effectively (showcasing trade facilitation measures of the government).

10. The Bills of Entry and Shipping Bills filed between 01.01.2026 and 07.01.2026 are being taken up for analysis and the study will continue for these Bills of Entry and Shipping Bills until their culmination in out of charge or let export or till 07.02.2026, whichever is earlier, as the case may be. Any local issues that are not seen elsewhere but which are a cause for delay may be flagged by any of the stake holders for inclusion in the study. Further any difficulty relating to sharing of data etc., by the stake holders may be brought to the notice of the nodal officer: Smt. Shubhdeep Kaur, Joint Commissioner of Customs, Air Cargo Commissionerate, Chennai (e-Mail: shubhdeep.kaur@gov.in) immediately.

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

# CUSTOMS

## 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 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 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

## ARTICLE

### DGFT'S HEIGHTENED SCRUTINY ON EXPORT INCENTIVE CLAIMS: COMPLIANCE CHALLENGES AND WAY FORWARD

**OUR COMMENTS:** The Directorate General of Foreign Trade (DGFT) has significantly intensified scrutiny of export incentive claims in recent years, signalling a clear shift towards stricter compliance and data-driven enforcement under India's Foreign Trade Policy (FTP). Exporters across sectors are witnessing increased issuance of deficiency letters, show cause notices, and suspension or cancellation of Importer Exporter Codes (IECs), primarily on account of discrepancies in incentive claims, documentation gaps, and post-export verification failures.

At the heart of this heightened scrutiny lies the government's objective to curb misuse of export promotion schemes while ensuring that genuine exporters continue to receive benefits in a transparent and rule-based manner. With large-scale digitisation of customs, GST, and DGFT databases, authorities are now able to cross-verify export data in real time, leaving little room for errors or inconsistencies.

A major area of focus has been export incentive schemes such as the Remission of Duties and Taxes on Exported Products (RoDTEP), Advance Authorisation, Export Promotion Capital Goods (EPCG), and legacy schemes such as MEIS, where post-issuance verification has revealed cases of excess or ineligible claims. Common issues flagged by DGFT include mismatch between shipping bill details and incentive applications, incorrect declaration of export product codes, ineligible goods being claimed for benefits, and non-fulfilment of export obligation conditions under authorisation-based schemes.

Another critical trigger for DGFT action has been non-compliance with documentation requirements. Exporters are often unable to furnish supporting documents such as e-BRCs, consumption records, installation certificates under EPCG, or proof of actual use of imported inputs. In many cases, incentives were claimed based on assumptions or erroneous interpretations of FTP provisions, leading to recovery proceedings along with interest and penalties.

The integration of GST data has further tightened compliance standards. Authorities now routinely examine whether exports declared as zero-rated supplies under GST align with DGFT records, whether input tax credit has been correctly availed, and whether there is duplication of benefits under different schemes. Discrepancies between GST returns, shipping bills, and DGFT filings are increasingly resulting in adverse action, including suspension of IECs pending investigation.

A particular concern to exporters is the growing use of IEC suspension as an interim enforcement measure. While intended as a safeguard against revenue leakage, suspension of IECs can severely disrupt business operations, halt exports, and affect contractual commitments. In several instances, exporters have approached appellate authorities and High Courts challenging such actions on grounds of procedural lapses or disproportionate measures, highlighting the need for balanced enforcement.

From a litigation and advisory perspective, DGFT matters are becoming increasingly complex, requiring exporters to adopt a proactive compliance strategy rather than a reactive approach. Regular internal audits of export incentive claims, reconciliation of data across customs, GST, and DGFT portals, and timely closure of export obligations are no longer optional but essential risk management tools.

Equally important is the need for exporters to respond promptly and comprehensively to DGFT communications. Deficiency letters and show cause notices often provide limited timelines, and failure to respond adequately can result in adverse orders. Engaging professionals at the early stages of scrutiny can help in presenting factual explanations, legal interpretations, and documentary evidence in a structured manner, thereby reducing litigation exposure.

In conclusion, DGFT's increased scrutiny reflects a broader policy intent to strengthen the integrity of India's export incentive framework. While genuine exporters may face short-term compliance pressures, the long-term objective is to create a more credible and sustainable export promotion regime. Exporters who invest in robust compliance systems, maintain accurate documentation, and stay aligned with evolving policy interpretations will be best placed to navigate the changing regulatory landscape with confidence.

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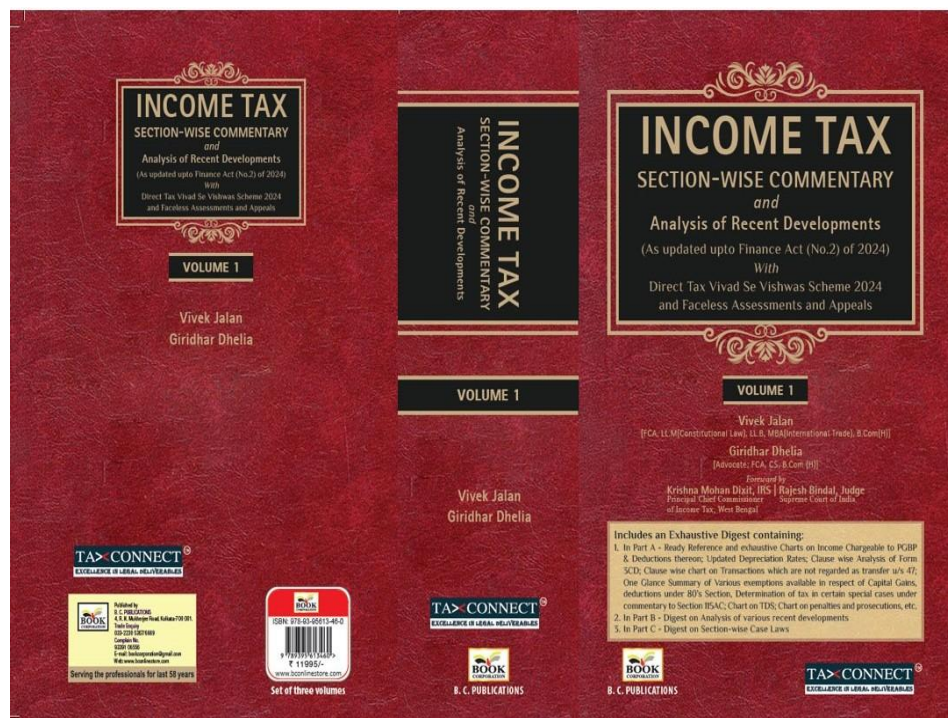
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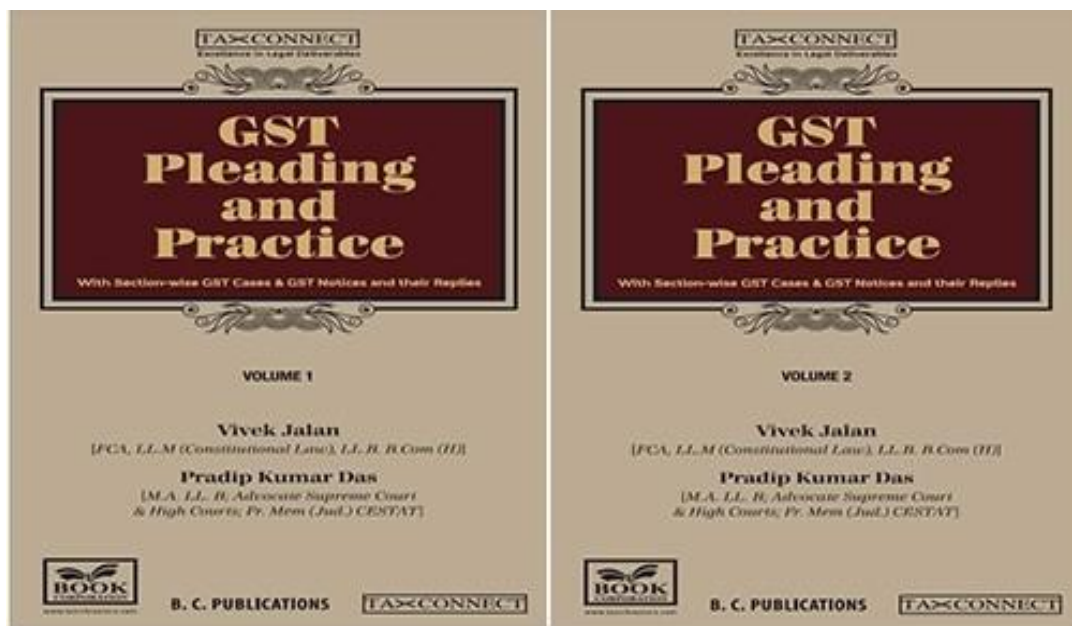
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