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EDITORIAL



Friends,

Sections 68,69,69A,69B,69C and 69D of the Income Tax Act 1961 may be called as Section 68 & 69 Family. However, they differ in as far as Burden of Proof is concerned. In sec 68, the onus is wholly upon the Assessee to explain the source of the entry. But in cases falling under sec 69, 69A, 69B and 69C, the words used show that before any of these sections are invoked, the condition precedent as to existence of investment, expenditure, etc. must be conclusively established by material on record/ evidence.

Section 101 of The Indian Evidence Act, 1872 specifies that Whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts, must prove that those facts exist. When a person is bound to prove the existence of any fact, it is said that the burden of proof lies on that person.

In Madras High Court in N Swamy 241 ITR 363 relied by Chennai ITAT in Omega Estates and Chd ITAT in Dr. R.L.Narang, it was held that the burden of showing that the assessee had undisclosed income is on the revenue. In ITO vs. Mrs. Deepali Sehgal (ITAT Delhi), ITA No. 5660/Del/2012, the AO noted that assessee had withdrawn huge cash from bank account and the same amount had been deposited to the same account after lapse of substantial time. The AO rejected the explanation and held that the assessee had cash deposit of Rs.24,38,000/- as unexplained money and the assessee found to be the owner of the money as he had not offered any acceptable and Cogent explanation. AO, in his remand report could not bring out any fact that the cash withdrawn from Saving Bank Account and partnership overdraft account was used for other purpose anywhere else then, merely because there was a time gap between withdrawal of cash and its further deposit to the bank account, the amount cannot be treated as income from undisclosed sources u/s 69 of the Act in the hands of the assessee. Hence, the addition made by AO without any legal and justified reason was rightly deleted by the CIT (A).The provisions of section 115BBE of the Income Tax Act are applicable where addition is made under section 68,69,69A, 69B, 69C & 69D i.e. from residuary category w.e.f. 01/04/2017.

Where the assessee includes surrendered amount of excess stock and excess cash in the return of income filed in response to notice u/s 153A of the Act and it was accepted, no further addition u/s 69A or 69B of the Act can be made against the assessee.

In the case of ACIT vs. Shri Anoop Neema, reported as 2022 (1) TMI 683-ITAT Indore, the alleged excess stock was admitted as a part of the total business stock found at the assessee's business premises. It was considered as sufficient to indicate that the alleged investment in excess stock is part of the business income and that allege excess stock accepted by the assessee as part of unaccounted business and source thereof stated during the course of search itself and no other incriminating material was found during the search proceedings and, thus, the same cannot be treated as income from undisclosed source of income and the Ld. CIT(A) was right in holding that the provisions of section 115BBE of the Act are not applicable on the surrendered income on account of excess stock valuing found during the course of search.

Where the assessee has successfully explained that the excess stock & excess cash was nothing but business income of assessee and the CIT(DR) could not dislodge the contention and observations that the surrendered amount was pertaining to excess stock & excess cash which was business income of the assessee, the impugned income will not be entangled in the clutches of Section 69/69A/69B of the Act and therefore do not warrant application of Section 115BBE of the Act at all. The same was held in the case of DCIT(CENTRAL)-2 INDORE Vs SHRI KRISHNA KUMAR VERMA [2023-VIL-283- ITAT-IND]

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	Descriptions
10th November	**GSTR-7**	**Oct-26**	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10th November	**GSTR-8**	**Oct-26**	Monthly return to be filed by e-commerce operators registered under the GST.
11th November	**GSTR-1**	**Oct-26**	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13th November	**GSTR-1 (IFF)**	**Oct-26**	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13th November	**GSTR-5**	**Oct-26**	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13th November	**GSTR-6**	**Oct-26**	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
14th November	**Form No. 132**	**Sep-26**	Issue of certificate in Form No. 132 (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) of the Income-tax Act 2025 [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] in the month of September, 2026

INCOME TAX

NOTIFICATION

NOTIFICATION SPECIFYING EXEMPTION FROM TDS DEDUCTION UNDER SECTION 393(1) ON DIVIDEND PAID TO A UNIT ENGAGED IN THE BUSINESS OF LEASING OF AIRCRAFT LOCATED IN IFSC

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 141/2026 dated 04.11.2026 notified that in exercise of the powers conferred by section 400(1) read with Schedule VI [Table: S.No. 11] of the Income-tax Act, 2025 (30 of 2025) (hereinafter referred to as the said Act), the Central Government hereby specifies that no deduction of tax shall be made under section 393 (1) [Table: S. No. 7] of the said Act from any income in the nature of dividend paid by any unit of an International Financial Services Centre, primarily engaged in the business of leasing of an aircraft (hereinafter referred to as the payer) to a company, being a Unit of an International Financial Services Centre primarily engaged in the business of leasing of an aircraft (hereinafter referred to as the payee) subject to the following, namely:-

1. (1) The payee shall, —

(a) furnish a statement-cum-declaration in the Form No.1(N) annexed to this notification (hereinafter referred to as the said Form) to the payer giving details of the tax year in which the dividend income eligible for exemption under Schedule VI [Table: S.No. 11] of the said Act is payable; and

(b) such statement-cum-declaration shall be furnished and verified in the manner specified in the said Form for the tax year in which the dividend income eligible for exemption under Schedule VI [Table: S.No. 11] of the said Act is payable;

(2) The payer shall, —

(a) not deduct tax on payment made or credited to the recipient of such dividend (payee) after the date of receipt of copy of statement-cum-declaration in the said Form from payee; and

(b) furnish the particulars of all the payments made to the recipient of such dividend on which tax has not been deducted in view of this Notification in the statement of deduction of tax referred to in section 397(3)(b) of the said Act, read with the rule 219 of the Income-tax Rules, 2026.

2. The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents and they shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies.

Explanation. — For the purpose of this notification, —

(a) "aircraft" shall have the same meaning as assigned to it in Note 3 of Schedule VI to the said Act;

(b) "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005); and

(c) "Unit" shall have the same meaning as assigned to it in clause 2(zc) of the Special Economic Zones Act, 2005 (28 of 2005).

3. This notification shall be deemed to have come into force on the 1st day of April, 2026.

FORM NO. 1(N)

Statement-cum-Declaration to be furnished by a Unit engaged in the business of leasing of aircraft (payee) located in International Financial Services Centre to a Unit of International Financial Services Centre (payer)

PART-A			
1.	**Name**	*(refer Note 1)*	
2.	**PAN**		
3.	**Name of the unit located in IFSC**	*(refer Note 1)*	
4.	**Address of the unit located in IFSC**	*(refer Note 2)*	
5.	**Contact number**	Country Code	Number
6.	**Email ID**		
7.	**Tax year**	*YYYY-YY*	

Statement-cum-Declaration

I .....(name of the declarant) having Permanent Account Number ..... in capacity as ..... of ..... (name of the payee), do hereby declare that the above-mentioned Unit is engaged in the business of leasing of aircraft and its dividend income is eligible for exemption under Schedule VI [Table: S. No. 11] of the Income-tax Act, 2025 (30 of 2025).

I further declare that the above-mentioned Unit continues to be a unit working in International Financial Services Centre and continues to be engaged in the business of leasing of aircraft during the tax year..... in which this statement-cum-declaration is being submitted.

Verification

I……. in capacity as……. of ……. (name of the payee) do hereby certify that all the particulars furnished above are correct and complete.

Place:
Signature of the declarant

Date:
Name:

Designation:

[to be signed by a person competent to sign the return of income as provided in section 265 of the Income-tax Act, 2025 (30 of 2025)].

Note 1: The name shall be provided in full.

Note 2: The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/ Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, (viii) State

Note 3: Some of the information in the form would be pre-filled to the extent possible.

[For further details please refer the Notification]

NOTIFICATION

CORRIGENDUM - NOTIFICATION NO. 24/2019/F. NO. 196/73/2018-ITA-I DATED 19.03.2019

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 140/2026 dated 04.11.2026 notified that in the English version of Notification no. 24/2019/F. No. 196/73/2018-ITA-I dated 19.03.2019 whereby 'Andhra Pradesh Electricity Regulatory Commission', Hyderabad (PAN: AAAGA0114N) was notified under section 10(46) of the Income-tax act, 1961, following corrections are made in pursuance of powers under section 536 of Income Tax Act, 2025:-

In the paragraph no 3, “this notification shall apply with respect to the assessment year 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024” shall be read as “this notification shall apply with respect to the assessment year 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025”.

Contents of Hindi Version of Notification no. 24/2019/F. No. 196/73/2018-ITA-I dated 19.03.2019 remain same.

[For further details please refer the Notification]

GST

ADVISORY

REVISION IN E-WAY BILL AND CONSOLIDATED E-WAY BILL NUMBERING FORMATS W.E.F. 1 JANUARY 2027

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 04.11.2026 that it is hereby informed that, in view of the substantial volume of E-Way Bills generated, the existing numbering capacity is expected to be exhausted. Accordingly, the following revisions in the numbering formats are proposed with effect from 1 January 2027

Document Type	Existing Format	Proposed Format
E-Way Bill Number	12 digits	14 digits
Consolidated E-Way Bill Number	10 digits	11 digits

All stakeholders, including taxpayers, GSPs, ERP/software providers and API integrators, are advised to make necessary modifications to their applications, APIs, database schemas and validation rules to accommodate the revised numbering formats.

The changes will be released in the Sandbox environment shortly for testing, and the relevant details will be published on the E-Way Bill Portal. Stakeholders are requested to ensure system readiness well before 1 January 2027 to facilitate a seamless transition and avoid any disruption to E-Way Bill-related operations.

[For further details please refer the Advisory]

ADVISORY

ADVISORY ON KEY CHANGES IN THE GST REGISTRATION AMENDMENT PROCESS

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 01.11.2026 that vide Notification No. 05/2026-Central Tax Dated:26.10.2026, Rule 21 of Central Goods and Services Tax Rules, 2017, the provisions relating to amendment of registration under Rule 19 of the CGST Rules, 2017 have been substituted. The corresponding changes have been implemented on the GST portal.

1. Amendment of Principal Place of Business

- In case of amendment relating to the Principal Place of Business (PPOB), the application will continue to be examined by the Proper Officer in accordance with Rule 19 of Central Goods and Services Tax Rules, 2017.

2. Amendment of other registration particulars

- For any other changes such as changes relating to the legal name of the business and addition, deletion or retirement of partners, directors, Karta etc., Additional Place of Business, and other amendments relating to particulars of FORM REG-01 other than the Principal Place of Business, the certificate of registration shall stand amended upon submission and online validation.
- Online verification of the mobile number and email address of the Primary Authorised Signatory and one selected Promoter/Partner/Director/Karta/Member/Trustee, etc., is mandatory.
- The said online verification of the mobile number and email address (OTP verification), can be done through the Common Portal using the following link:https://services.gst.gov.in/services/otpVerification which can also be accessed through: Services->Registration->OTP verification of GSTIN.
- A period of 3 days from the date of submission of the application will be provided for completing the prescribed OTP verification. If verification is not completed successfully within this period, the Application Reference Number (ARN) will not be generated.
- PAN, Director Identification Number (DIN) and Corporate Identification Number (CIN), wherever applicable, shall be validated online by the system. The ARN will be generated after successful completion of the required validations.
- The amended Registration Certificate shall be made available to the registered person on the common portal, wherever applicable, upon successful completion of the prescribed online verification and validations.

Taxpayers are advised to furnish accurate particulars and upload the relevant supporting documents while submitting FORM GST REG-14. They should also ensure successful completion of the prescribed online verification, wherever applicable.

[For further details please refer the Advisory]

ADVISORY

ADVISORY ON ENHANCEMENTS RELATED TO COMPOSITION LEVY FUNCTIONALITY UNDER GST

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 01.11.2026 that some changes have been introduced on the GST portal for taxpayers registered under or opting for, the Composition Scheme. These changes will apply to applications filed through Form REG-01, CMP-02, CMP-04 and REG-14.

1. Introduction of New Composition Category

A new category has been introduced for composition taxpayers:"Person eligible for composition levy under Section 10(2A)"

Accordingly, taxpayers will now have the following options related to composition scheme:

Option A (Existing categories – multiple selections allowed)

- Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available
- Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
- Any other supplier eligible for composition levy falling in Section 10(1)

Option B (New category – single selection)

- Person eligible for composition levy under Section 10(2A)

Taxpayers can select either Option A categories or Option B category. But both the options cannot be selected together.

2. Facility to Change Composition Category through REG-14

A new functionality has been introduced to enable composition taxpayers to change/update their category through Amendment application (REG-14).

Taxpayers must ensure that the selected category is correctly updated across all GSTINs linked to the same PAN.

[For further details please refer the Advisory]

ADVISORY

TDS REGISTRATION ADVISORY FOR DEALERS IN SCRAP AND OTHER NOTIFIED GOODS

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 01.11.2026 that the Government, vide Notification No. 25/2024-Central Tax dated 9 October 2024, had introduced TDS compliance requirements under Section 51 of the CGST Act, 2017, for businesses dealing in metal scrap. Accordingly, GSTN had earlier issued an advisory Dated:22.10.2024 regarding TDS registration.

Subsequently vide Notification No. 07/2026-Central Tax, Dated: 27th October 2026, the following categories of goods have also been notified under Tax Deducted at Source (TDS) provisions, in addition to metal scrap falling under Chapters 72 to 81 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

i. Used cooking oil falling under heading 1518 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

ii. Waste and scrap of plastics falling under heading 3915 of the said First Schedule;

iii. Waste and scrap of tyres falling under heading 4004 of the said First Schedule;

iv. Electrical and electronics waste and scrap falling under heading 8549 of the said First Schedule.

Taxpayers engaged in the above categories are also required to select "Others" under the "Constitution of Business" section in Part B of Table 2 of Form GST REG-07. Upon selecting this option, a text box will appear in which the taxpayer must specify the relevant category (e.g. Used Cooking oil Dealers, Waste and Scrap of plastics Dealers, Waste and scrap of tyres Dealers, Electrical and electronics waste and scrap Dealers).

After specifying the relevant category, taxpayers must complete the remaining details in Form GST REG-07 and submit the application.

[For further details please refer the Advisory]

ADVISORY

ADVISORY ON THE REVISED PROCESS FOR APPROVAL OF REGISTRATION CANCELLATION APPLICATION UNDER FORM GST REG-16

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 01.11.2026 that the self-cancellation process has been revised to incorporate system-based validations and facilitate the electronic approval of cancellation of registration, subject to the fulfilment of the prescribed conditions as per rule 20 of the Central GST Rules, 2017. The revised process is outlined below:

1. Validation of Due Returns: The system will verify whether the taxpayer has filed all applicable returns that are due to be furnished on or before the effective date of cancellation specified in Form GST REG-16. The application for cancellation can be submitted only if all such returns have been filed. It is also to be noted that where the details of outward supply in FORM GSTR-1 or Invoice Furnishing Facility of a tax period has been furnished, the return in FORM GSTR-3B for the that tax period, is also required to be furnished.

2. Pending for Returns Filing: Once the initial return validations are successfully completed, the application may move to the "Pending for Returns Filing" stage if any returns are required to be furnished up to the effective date of cancellation but are not yet due for filing. The taxpayer must furnish these returns within their respective due dates.

3. Non-Filing of Returns: If the taxpayer fails to furnish the required returns within the prescribed timelines, the application will be assigned to the jurisdictional tax officer for further action.

4. Filing of Returns Within the Prescribed Timelines: If the taxpayer furnishes the required returns within the prescribed timelines, the application will be processed as follows:

a. Composition Taxpayers, Non-Resident Taxable Persons (NRTPs), OIDAR Taxpayers and Input Service Distributors (ISDs): Registration will be cancelled through electronic approval without officer intervention.

b. Regular, Casual and SEZ Taxpayers: The system will check the output tax liability (OTL) for each tax period, as follows:

- OTL of ₹2.5 lakh or less for each tax period: Registration will be cancelled through electronic approval without officer intervention.
- OTL exceeding ₹2.5 lakh for any tax period: Where applicable, the taxpayer must furnish Form GSTR-10 within three days from the due date of the returns identified in the "Pending for Returns Filing" stage. If this stage is not applicable, the three-day period will be calculated from the date of submission of the cancellation application. The application will move to the "Pending for Final Return" stage.

Thereafter:

- Form GSTR-10 filed within the prescribed timeline: Registration will be cancelled through electronic approval without officer intervention.
- Form GSTR-10 not filed within the prescribed timeline: The application will be assigned to the jurisdictional tax officer for further action.

5. Filing of Form GSTR-10 After Cancellation by the Tax Officer: Where the application is assigned to the tax officer and the registration is subsequently cancelled, the taxpayer will be required to furnish Form GSTR-10 in accordance with the existing process, i.e., within 90 days from the effective date of cancellation, wherever applicable.

[For further details please refer the Advisory]

ADVISORY

ADVISORY ON SIMPLIFIED REGISTRATION SCHEME UNDER RULE 14B OF THE CGST RULES, 2017

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 01.11.2026 that pursuant to Notification No. 05/2026-Central Tax dated 26.10.2026, GSTN has introduced a facility on the GST Portal to enable eligible suppliers selling goods through e-Commerce Operators (ECOs) that collect tax at source under Section 52 of the CGST Act, 2017, to obtain registration under the Simplified Registration Scheme in terms of Rule 14B of the CGST Rules, 2017.

Under this scheme, eligible taxpayers can obtain GST registration in a State/Union Territory where they do not have a physical place of business by utilising approved warehouse addresses of e-Commerce Operators as their Principal Place of Business (PPoB) and Additional Place(s) of Business (APoB), subject to the prescribed conditions.

(A) Eligibility conditions:
Taxpayers intending to opt for registration under Rule 14B should ensure that they fulfil the following conditions:

1. The application shall be submitted in a State or Union territory where the taxpayer has neither a physical presence nor an active regular registration.
2. An application shall be applicable only in respect of jurisdictions other than those falling under the Other Territory category.
3. A single registration under the regular taxpayer category (through FORM GST REG-01 excluding composition taxpayer, ISD, SEZ Developer, SEZ Unit and casual taxpayer) shall be permitted in a State or Union territory against a single PAN under Rule 14B.
4. The taxpayer must have at least one regular and active GST registration under the same PAN in another State/UT (hereinafter referred to as the Home State GSTIN).
5. The Home State GSTIN must not be registered under Rule 14A or Rule 9A or belong to State Code 97. However, a taxpayer who has obtained registration under Rule 14A may withdraw from the said scheme and subsequently apply for registration under Rule 14B.
6. An application shall be permitted only where no proceedings under Section 29 have been initiated or no application for cancellation of registration has been filed in respect of the registration in the Home State or Union territory.
7. The total output tax liability on supplies made to registered persons should not exceed ₹2.5 lakh per month, comprising CGST, SGST/UTGST and IGST, in terms of Rule 14B.
8. The registration obtained under Rule 14B shall be used exclusively for making supplies through e-Commerce Operators and shall not be used for making non-e-Commerce supplies.

(B) How to apply for registration under Rule 14B:

Eligible taxpayers may apply for registration under Rule 14B through the GST Portal by following the steps below:

1. Navigate to Services → Registration → New Registration.
2. Select the taxpayer category and proceed to Part B of FORM GST REG-01.
3. Under the 'Business Details' tab, select 'Yes' against 'Option for Registration under Rule 14B'.
4. Accept the mandatory declaration confirming compliance with the conditions and restrictions prescribed under Rule 14B.
5. Enter the Home State GSTIN in the field 'Enter GSTIN where you have physical presence in other state'. The GSTIN must

be regular, active and registered under the same PAN as that of the applicant.

6. Under the 'Reason to Obtain Registration' field, the option 'Selling through e-Commerce portal' will be selected automatically.

7. Under the PPoB and APoB tab, the taxpayer is required to enter the 'E-Commerce Operator GSTIN'. The Address Access Request will be triggered to the ECO. Upon approval of the request by the ECO, access will be granted to the applicant to view and select the places of business linked to that ECO. The GSTIN entered for the e-Commerce Operator must be regular and active and must belong to the same State in which the applicant is seeking registration. Moreover, the said GSTIN must have at least one active TCS registration under the same PAN and in the same State/UT in which registration is being sought.

8. The status of the address access request will be displayed as follows:

   a) Pending for Approval: "Address Access Approval Pending from Primary Authorised Signatory of [GSTIN]."

   b) Upon Approval: "Address Access Request Approved."

   c) Upon Rejection: "Address Access Request Rejected."

9. Once access is approved, select the relevant approved warehouse address(es) to be declared as the PPoB and/or APoB.

10. Under 'Nature of Possession of Premises', the option 'E-Commerce Operator's Warehouse under Rule 14B' will be selected automatically.

11. Complete the remaining details and submit the application

(C) Consent from e-Commerce Operators:

1. Upon successful PAN validation and other prescribed system validations, the application will be forwarded to the concerned e-Commerce Operator(s) for their consent in respect of the selected warehouse address(es).

2. The concerned e-Commerce Operator(s) are required to provide consent within 7 working days of receiving the request.

3. The application will proceed to the next stage only after the requisite consent has been provided by the concerned e-Commerce Operator(s).

4. While providing consent, the e-Commerce Operator is also required to furnish the details of its Authorised Representative appointed in the concerned State/UT.

5. If the requisite consent for the PPoB is not received, the ARN will not be generated. Upon receipt of the requisite consent, the application will proceed to the next stage for Biometric-based Aadhaar Authentication and Document Verification, wherever applicable.

6. The e-Commerce Operator is advised not to file any application for amendment after providing consent for the PPoB and/or APoB and until the registration is approved. After the registration is granted to the supplier, the e-Commerce Operator may file an application for amendment. However, before filing such an application, the e-Commerce Operator shall withdraw the consent linked to all the concerned addresses.

(D) Biometric-based Aadhaar Authentication and Document Verification:

1. Upon receipt of consent from the concerned e-Commerce Operator(s), the system will check whether the prescribed Biometric-based Aadhaar Authentication and Document Verification requirements have already been completed for the Home State GSTIN. If the requisite verification has been completed earlier, the ARN will be generated.

2. If the prescribed verification has not been completed earlier, the Promoter/Partner (PP) and Primary Authorised Signatory (PAS) of the Home State GSTIN will be required to complete the prescribed Biometric-based Aadhaar Authentication and Document Verification process at the designated GST Seva Kendra (GSK)/facilitation centre, wherever applicable.

3. The PAS of the Home State GSTIN is required to select the person(s) who will undergo Aadhaar Authentication for the Rule 14B application. This selection can be made by logging into the Home State GSTIN through: Services → Registration → Selection of Persons for Aadhaar Authentication under Rule 14B.

4. The subsequent Biometric-based Aadhaar Authentication and Document Verification process will follow the existing workflow. Taxpayers can book appointments through the GSK Appointment Booking System.

5. The ARN will be generated upon successful completion of the requisite verifications within 15 days from the date of submission of Part B of FORM GST REG-01. If the prescribed verifications are not completed within the stipulated period, the ARN will not be generated.

(E) Physical Verification and Processing of the Application:

1. Upon generation of the ARN, the application will be assigned for a Field Visit if a Field Visit has not already been successfully conducted for the Home State GSTIN.
2. Upon successful completion of the Field Visit or expiry of 30 days from the date of ARN generation, whichever is earlier, the application will be deemed approved.

3. Upon approval, the Registration Certificate will be generated electronically.

4. In case of rejection, an intimation in FORM GST REG-05A will be issued electronically.

5. Where applications under Rule 14B are under process in multiple States or Union territories and a Field Visit associated with the GSTIN of the selected Home State, in connection with any such application, results in negative remarks, all such applications pending under Rule 14B shall be auto-rejected in FORM GST REG-05A.

The registration granted under Rule 14B is subject to electronic cancellation in terms of clause (a) of sub-rule (24) of Rule 14B.
[For further details please refer the Advisory]

ADVISORY

ADVISORY ON IMPORTANT CHANGES IN FORM GST REG-01 FOR GST REGISTRATION

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 01.11.2026 that taxpayers intending to obtain registration under GST are hereby informed that FORM GST REG-01 has been revised on GST portal to incorporate certain changes in the registration application process. The revised form introduces additional information requirements and standardises the documentary requirements relating to constitution of business, principal and additional places of business and other registration particulars.

The important changes are highlighted below for the information and guidance of taxpayers:

1. Constitution of Business: One Person Company (OPC) has been introduced as a separate category under the constitution of business. Further, applicants are required to upload the relevant supporting documents as specified against the selected constitution of business, such as Certificate of Incorporation, Partnership Deed, Registration Certificate or other proof substantiating constitution, as applicable.

2. SEZ Registration: A new field for entering the SEZ Entity ID has been introduced for applicants seeking registration as an SEZ Unit or SEZ Developer.

3. E-commerce Operator under Section 9(5): A separate section has been introduced for applicants seeking registration as an e-commerce operator liable to pay tax under Section 9(5) of the CGST Act, 2017. Applicants will be required to furnish details regarding their physical presence in the State/UT and, where applicable, details of their authorised representative.

4. Existing Registrations: The particulars of existing registrations required to be furnished in the application have been revised. The revised form specifically provides for disclosure of GSTIN, Professional Tax Registration Number and Professional Tax Enrolment Registration Number, along with other applicable registration particulars.

5. Principal Place of Business (PPoB) and Additional Place of Business (APoB): The classification of possession of business premises has been revised and standardised. Separate categories have been provided for owned premises, premises in the name of a deceased ancestor, rented/leased premises, consent-based premises, co-working spaces and SEZ premises. The supporting documents required for each category have also been specified. Taxpayers are advised to select the appropriate category and furnish the prescribed documentary evidence while applying for registration.

6. Nature of Business Activities: The list of business activities has been expanded to include additional categories and disclosures, such as factory registration particulars, Authorised Economic Operator (AEO) details, co-working space, health and fitness clubs, renting/leasing of immovable property, renting/hiring of motor vehicles, vessels or aircraft, etc.

7. Bank Account Details: Taxpayers are required to furnish details of their bank accounts, wherever available, at the time of filing FORM GST REG-01. Details of up to 10 bank accounts may be reported. Where bank account details are not available at the time of application, the same are required to be furnished within 30 days from the date of issuance of the registration certificate in FORM GST REG-06.

8. DIN of Designated Partners: In case of a Limited Liability Partnership (LLP), the Director Identification Number (DIN) of the designated partners is required to be furnished in the registration application.

9. Online Validation of Identification Numbers: The Corporate Identification Number (CIN), Foreign Company Registration Number (FCRN), Limited Liability Partnership Identification Number (LLPIN) and Foreign Limited Liability Partnership Identification Number (FLLPIN), wherever applicable, shall be validated online by the system. The ARN will be generated only after successful validation of the required filled up information.

Taxpayers are advised to carefully review the revised FORM GST REG-01 and keep the relevant information and supporting documents ready before initiating an application for registration, so as to ensure accurate and complete filing and avoid delays in processing.

For further details, taxpayers may refer to Notification No. 05/2026-Central Tax dated 26.10.2026 (pages 16 to 42) and Circular No. 257/03/2026-GST dated 26.10.2026.

[For further details please refer the Advisory]

FEMA

NOTIFICATION

FOREIGN EXCHANGE MANAGEMENT (EXPORT AND IMPORT OF GOODS AND SERVICES) (SECOND AMENDMENT) REGULATIONS, 2026

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Notification No. 23(R)/(2)/2026-RB.28/2026-27 dated 02.11.2026 notified that in exercise of the powers conferred by Section 7, Section 8, sub-section (6) of Section 10 and sub-section (2) of Section 47 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Reserve Bank of India makes the following amendments to the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 [Notification No. FEMA 23(R)/2026-RB dated January 13, 2026] (hereinafter referred to as 'the principal regulations'), namely:

1. Short title and commencement: -

(1) These regulations may be called the Foreign Exchange Management (Export and Import of Goods and Services) (Second Amendment) Regulations, 2026.

(2) These regulations shall come into force from October 01, 2026.

2. In the principal regulations, in regulation 2, sub-regulation (1), after clause (d), the following shall be inserted, namely: -

"(da) "resident individual" means a person resident in India who is a natural person."

3.1 In the principal regulations, in regulation 3, in sub-regulation (2), the following shall be inserted as provisos (a) and (b), namely: -

"(a) the exporter of services shall be deemed to have submitted the EDF when such exporter, being a resident individual, provides information required in relation to the receipt of payment for such services to the Authorised Dealer for crediting the account of the exporter.

(b) the exporter of services shall be deemed to have submitted the EDF when such exporter, being a person other than a resident individual, provides information required in relation to the receipt of payment for such services to the Authorised Dealer for crediting the account of the exporter if the value of the inward remittance for such service is not more than ₹10 Lakh (or its equivalent in foreign currency)."

3.2 In the principal regulations, in regulation 3, in sub-regulation (2), the proviso numbers (a), (b) and (c), shall be renumbered as (c), (d) and (e).

4. Amendment to regulation 18 :-

In the principal regulations, in regulation 18, in sub-regulation (1), in clause (d), for the words "shall enter details of import of service, in IDPMS, as declared and submitted by the importer, within five working days of receipt of documents", the following shall be substituted, namely: - "shall enter details of import of service in IDPMS, as furnished by the importer who is a person other than a resident individual and where the invoice or the contract value is more than ₹10 Lakh (or its equivalent in foreign currency), within five working days of receipt of details".

[For further details please refer the Notification]

CUSTOMS

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON ALLOY STEEL CHISEL/TOOL AND HYDRAULIC ROCK BREAKER IN FULLY ASSEMBLED CONDITION, ORIGINATING IN OR IMPORTED FROM CHINA PR AND KOREA RP

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 27/2026-Customs (ADD) dated 05.11.2026 notified that in the matter of import of Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition (hereinafter referred to as the subject goods), originating in or exported from China PR and Korea RP, the designated authority, vide its final findings notification F. No. 6/8/2022-DGTR, dated the 28th March, 2024, had recommended imposition of anti-dumping duty on imports of the subject goods;

And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed anti-dumping duty on the subject goods vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2024-Customs (ADD), dated the 27th June, 2024, published vide number G.S.R. 349(E) in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th June, 2024;

And whereas, the designated authority, vide initiation notification F. No. 07/20/2026-DGTR, dated the 28th September, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, has initiated an anti-circumvention investigation under section 9A(1A) of the Customs Tariff Act, 1975 (51 of 1975) read with rules 25 and 26 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), concerning alleged circumvention of the anti-dumping duty imposed on import of the subject goods by imports of the product under investigation exported from Malaysia;

And whereas, the designated authority has observed prima facie evidence of country-based circumvention through Malaysia and has recommended provisional assessment of imports of the product under investigation exported from Malaysia and obtaining an appropriate guarantee from the importers in accordance with sub-rule (4A) of rule 26 of the said rules;

Now, therefore, in exercise of the powers conferred by sub-section (1A) of section 9A of the Customs Tariff Act, 1975, read with sub-rule (4A) of rule 26 of the said rules, the Central Government, after considering the aforesaid recommendation of the designated authority, hereby orders that, pending the outcome of the said anti-circumvention investigation, imports into India of the product under investigation, namely Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition, including the seven assemblies/sub-assemblies/components of hydraulic rock breakers as listed in the Explanation below, exported from Malaysia, shall be subjected to provisional assessment till a decision under sub-rule (3) of rule 27 of the said rules is taken by the Central Government.

2. The provisional assessment shall be subject to furnishing such guarantee as the proper officer of customs deems fit, for payment of the anti-dumping duty, if any, that may become payable consequent upon the recommendations of the designated authority and the decision of the Central Government under sub-rule (3) of rule 27 of the said rules.

"*Explanation*. - For the purposes of this notification, the seven assemblies/sub-assemblies/components of hydraulic rock breakers referred to above are the following, namely: -

(a) Front head,

(b) Back head,

(c) Piston for hydraulic cylinder or rock breaker,

(d) Cylinder body or hydraulic unit (Hydraulic body consists of front head, back head, cylinder and piston),

(e) Bracket,

(f) Frame,

(g) Cylinder for hydraulic rock breaker,

as mentioned in Table D1 of notification No. 11/2024-Customs (ADD), dated the 27th June, 2024.''

[For further details please refer the Notification]

NOTIFICATION

SEA CARGO MANIFEST AND TRANSSHIPMENT (FOURTH AMENDMENT) REGULATIONS, 2026. - DATE TILL WHICH THE TRANSITIONAL PROVISIONS ARE APPLICABLE FOR SPECIFIED PORTS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued

CUSTOMS

Notification No. 90/2026-Customs (N.T) dated 01.11.2026 notified that in exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the Sea Cargo Manifest and Transshipment Regulations, 2018, namely:-

1. Short title and commencement. –

(1) These regulations may be called the Sea Cargo Manifest and Transshipment (Fourth Amendment) Regulations, 2026.

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

2. In the Sea Cargo Manifest and Transshipment Regulations, 2018**.-**

(1) In the TABLE after FORM-XII:

i. against Sr. No. 6, in column (3), for the entry, the entry "31.01.2027" shall be substituted.

[For further details please refer the Notification]

PUBLIC NOTICE

FILING OF ATA CARNET DOCUMENTS-SIMPLIFIED PROCEDURES FOR EASE OF DOING BUSINESS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 140/2026 dated 02.11.2026 notified that:

Attention is invited to Notifications No. 157/1990-Cus. dated 28.03.1990, 14/1990-Cus (N.T.) dated 06.04.1990, 58/2016-Cus dated 05.10.2016, and 04/2018-Cus. dated 18.01.2018 as well as the provisions of the Customs Convention on the Admission Temporaire/Temporary Admission Carnet (ATA Carnet) for Temporary Admission of Goods.

2. Attention is also invited to Public Notice No. 101/2010 dated 08.10.2010 issued vide F. No. S/22-GEN-194/2010 AM (IMP), Public Notice No. 78/2017 dated 21.06.2017 issued vide F. No. S/12-Gen-50/2016-17/AM (X) and Standing Order No. 59/2010 dated 08.10.2010 issued vide F.No. S/22-GEN-194/2010/AM(IMP).

3. Representations have been received from Trade for simplification of procedures for Import and Re-export of goods under ATA Carnet. These representations along with the current practices and procedures at Jawaharlal Nehru Customs House (JNCH) have been examined and the following revised procedures are prescribed for both Import and Re-export under ATA Carnet, in supersession of Public Notice 101/2010 and Standing Order 59/2010 and in partial modification of Public Notice 78/2017.

4. Main features:

(i) The goods imported temporarily under ATA Carnet for display, demonstration, or use in fairs, exhibitions, or similar events/ purposes are eligible for duty-free temporary admission, subject to compliance with the above said Notifications, the Convention related to ATA Carnet and the procedure stated at para 5 and para 6 below.

(ii) As per the ATA Carnet (Form of Bill of Entry and Shipping Bill) Regulations, 1990, issued vide Notification no. 14/1990-Cus. (N.T.), the "ATA Carnet" means ATA Carnet issued in accordance with the Customs Convention on ATA Carnets by any Issuing Authority affiliated to the International Bureau of Chamber of Commerce and guaranteed in India by the Federation of Indian Chamber of Commerce and Industry.

(iii) A Centralized Carnet Cell (CCC) is being created within the Assessment Group 5B, NS-V, JNCH, which shall process all ATA Carnet documents for Import and Re-export and shall maintain all records as prescribed in this P.N. for the purpose of monitoring the Import and Re-export under ATA Carnet. The Cell shall also be responsible for closure of the Carnet cases and raising demand for recovery of duty/interest/penalty etc. The Carnet Cell shall consist of one Appraiser and two Examiners and headed by AC/DC, Group 5B under supervision of JC/ADC, Group 5B.

(iv) The Carnet holder shall ensure that all the Counterfoils and Vouchers in ATA Carnet are duly and correctly filled in, verified and signed and stamped with date by the Customs Authorities at all the related customs points. Carnet holder shall also ensure that all related Vouchers are detached and retained by the Customs Authorities and Counterfoils are taken/retained by the ATA Carnet holder or their authorised agents.

5. Procedure for Import under ATA Carnet:

(i) Upon receipt of the Import declaration and documents (ATA Carnet, General List, FICCI Letter, Customs Broker authorisation, Event/participation letter, Bill of Lading copy, Request letter etc.) from the Carnet holder/Customs Broker or authorized agent, the Appraiser of the Centralised Carnet Cell (CCC) shall enter the details (up to column 13) in the prescribed

register for ATA Carnet and process the documents. The AO (CCC) shall put the running serial number (with Financial Year) of the register and the E-office file computer number created for processing the said Carnet, on the ATA Carnet which shall be used for monitoring and co-relating the Import & Re-export of goods under ATA Carnet. These details shall be entered at Box H, sr. no. (c), of the White Voucher for Importation. The copy of the ATA Carnet processed by the AO (CCC) shall be put up to the AC/DC (CCC) for approval in E- office, with all documents scanned and uploaded in E-office file.

(ii) It is noted that no separate Bill of Entry is required to be filed for temporary import under ATA Carnet. In order to ensure closure of line item in the Sea Arrival Manifest (SAM), the AO (CCC) shall enter necessary particulars of the cargo in the System through the MBE Role and the Job number so generated shall be approved by AC/DC (CCC) in ACL Role. Completion of this process should also be mentioned in the E-office file.

(iii) The AC/DC (CCC) shall carefully go through the records presented, mark his approval in E-file where found in order, and forward the E-file to the Superintendent/AO of the concerned Docks for examination of the goods.

(iv) The Superintendent/AO (Docks) shall mark the E-file to the Examiner for examination. The Examining officer shall conduct physical examination of the goods vis-a-vis the details available in ATA Carnet and shall endorse his remark- "Examined" in the White Voucher for Importation of the ATA Carnet with his name, designation, signature and date. The Examiner shall also enter the running serial no. (with Financial Year) of the register and e-office file computer no. at sr. no. 3 of the Counterfoil of Carnet against the entry "Registered under reference no." The Examiner shall record his detailed examination report in the E-office file and forward it along with the ATA document to the Superintendent/ AO (Docks) for verification and final clearance. While giving final clearance, the Superintendent/AO (Docks) must check all records and put his remark- "verified and cleared" along with his name, designation, signature and date in the White Voucher for Importation of ATA document. Thereupon, the Supt/AO (Docks) shall attach scanned copy of the White Voucher for Importation on e-file and return the E-office file to the AC/DC (CCC), Group 5B with his note.

(v) The Customs Broker/Authorized agent of the Carnet holder shall deposit the hard copy of the aforesaid White Voucher with AO (CCC) for future use.

(vi) The AC/DC (CCC) shall send the file to AO (CCC) who shall update the details in the Carnet register (column 14) and keep the file under his custody for further action w.r.t re-export and demand/recovery if any.

(vii) Upon final clearance of the cargo and successful matching of MBE details, with the Sea Arrival Manifest (SAM) filed by the Authorised Sea Carrier or Authorised Sea Agent, SAM will be closed in SCMTR module as per the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018.

6. Procedure for Re-export under ATA Carnet:

(i) For re-export, the Customs Broker or the authorised person of Carnet holder shall present the relevant documents, before the prescribed timeline for re-export, to AO (CCC), who shall verify the details from the ATA Carnet register and concerned e-file, and enter the serial no. (with FY) of register alongwith e-file computer no. at Box H, sr. no. (d) of the White Voucher for Re-exportation. Thereupon, AO (CCC) shall forward e-file to the concerned Supt/AO (Export Docks).

(ii) No separate Shipping Bill is required to be filed for re-export under ATA Carnet. In order to ensure closure of line item in the Sea Departure Manifest (SDM), the Superintendent/AO (Export Docks) shall enter necessary particulars of the cargo in the System through the EMANDTR Role to obtain Job No. The Job number shall be used by AC/DC (Export Docks) to generate 6-digit Thoka number in Exp-Asstt Commissioner (Exam) Role (sr. no. 19 of the register). Completion of this process shall be clearly stated in E-file by the Superintendent/ AO (Export Docks).

(iii) The Superintendent/AO (Export Docks) shall forward the E-file to the Shed Examiner, who shall conduct physical examination of the goods to establish identity vis-à-vis the goods imported under the ATA Carnet. The Shed Examiner shall enter his remark- "examined and verified" in White Voucher for Re-exportation of the Carnet along with his name, designation, signature and date. Thereafter, the Superintendent/AO (Export Docks) shall peruse the examination report/remark and if satisfied, shall give re-export clearance.

(iv) The Superintendent/AO (Export Docks), after granting re-export clearance, shall scan the White Voucher for Re-exportation and Counterfoil and upload the same in E-file and forward the E-file to AC/DC (CCC) for further necessary action. Meanwhile, it shall be the responsibility of the Customs Broker/Authorized agent of Carnet holder to obtain the Final copy of Master/House Bill of Lading and submit the same to CCC to record that goods have been re-exported. The AC/DC, Carnet Cell after receiving the records/documents, shall get all the details entered and reconciled in the Carnet Register (sr.

no. 16-21) maintained in the Carnet Cell and if everything is found satisfactory, shall approve closure of the file.

(iv) Upon final clearance of the cargo and successful matching of Shipping details, with the Sea Departure Manifest (SDM) filed by the Authorised Sea Carrier or Authorised Sea Agent, SDM will be closed in SCMTR module as per SCMTR, 2018.

(v) Where re-export of goods under an ATA Carnet takes place through a Customs Port other than JNCH, the Customs authority at the Port of Export shall forward the re-export documents, including the Shipping Bill/ Bill of Export and ATA Carnet, to the Carnet Cell, JNCH. The Customs Broker/Importer or their authorised representative shall ensure submission of proof of re-export along with the ATA Carnet and all requisite documents to the AO (CCC) within one month of re-export for closure of the Carnet. Upon verification, the AO, Carnet Cell, shall place the case before the AC/DC, Carnet Cell, for approval of closure. Once closure is approved, all relevant entries (sr. no. 16-21) shall be updated in the Carnet Register.

(vi) In all such cases where the goods have been sold or disposed off in India, as allowed under relevant customs notification, and duty with interest paid off, the Customs Broker/ Carnet holder or its authorised Agent, within one month of such sale shall provide such details to AO (CCC). The AO (CCC) shall make entry at Column 21 of the Carnet Register and proceed to close the Carnet to the extent goods have been sold off.

(vii) In case the goods are not re-exported within the stipulated time limit, including any time extension as prescribed in the customs notification, the Centralized Carnet Cell shall take necessary steps to recover the duty involved, along with applicable interest, in terms of the said notification read with provisions of the Customs Act and the ATA Convention.

7. ATA Carnet Register to be maintained in the Centralised Carnet Cell

(i) For effective monitoring of Import and Re-export, for each Financial Year a Carnet Register in Hard copy shall be maintained in the Centralised Carnet Cell with following details.

(ii) Column Nos 1 to 13 in the Register shall be entered at the time of initial processing of the ATA Carnet, Column No. 14 shall be entered after examination and clearance of Import, Column Nos 16 to 21 shall be entered after completion of re-export process and Column 23 and 24 shall be entered if re-export does not take place within the permissible time limit.

Financial Year: _____

Sr. No.	Name, address & contact details of the Carnet holder	Name, address & contact details of the CB/ Authorized Agent	ATA Carnet No. & Date	Declared description of the goods	Passport No. & other details of the Carnet Holder
1	2	3	4	5	6

E-office File no.	Supplier/ Country of Origin & Port of Export	Declared Value of the goods	Port of Import	Name of the Organizing Agency & Place of Exhibition	MBE No.	Name, designation & signature of officer entering the detail in column 1 to 12
7	8	9	10	11	12	13

Date of Examination and import Clearance	Name, designation & signature of officer entering the detail in column 14	Date of presentation of goods for Re-export	Date of Re-Export examination	Port of re-export	Thoka No.	Master/ House Bill of Lading no. (final copy) and date
14	15	16	17	18	19	20

Payment of duty, if any (in case of domestic sale)	Name, designation & Signature of the officer entering the detail	Details of the Demands issued, if not re-exported/ sold/ Violatio	Details of Recovery, if any	Name, designation & Signature of the officer entering the detail	Remarks

	in column 16 to 21	n of carnet		in column 23 to 24	
21	22	23	24	25	26

(iii) The above register shall be put up to the DC/AC in charge of the Carnet Cell once in a month and to the ADC/JC in charge of the Carnet Cell once in a quarter for inspection. AC/DC (CCC) shall ensure that the proper entries are made in the register and timely recovery action is taken place in case of no re-export.

(iv) All records maintained in all Groups of JNCH or CFS's for ATA Carnet till the issuance of this Public Notice shall be handed over within a week of issuance of this P.N. to the Centralised Carnet Cell and the AO, CCC shall reconcile the data in those records and initiate action for demand/recovery of dues, if any.

8. Any difficulty noticed in implementing this Public Notice may be brought to the notice of the Additional Commissioner, in charge of Group 5B, NS-V, JNCH.

[For further details please refer the Public Notice]

PUBLIC NOTICE

STANDARD OPERATING PROCEDURE (SOP) FOR MOVEMENT OF INTERNATIONAL TRANSSHIPMENT-FCL CONTAINERS BETWEEN PORT TERMINAL AND DESIGNATED CFS AT KANDLA

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 09/2026 dated 02.11.2026 notified that:

1. Attention of all Importers, Exporters, Customs Brokers, Port Terminal Operators, Shipping Lines/Shipping Agents, CFS Custodians, Freight Forwarders and other members of the trade is invited to Circular No. 15/2026-Customs dated 27.03.2026 subsequently extended vide Circular No. 36/2026-Customs dated 20.08.2026 and relevant circulars/instructions issued by the Central Board of Indirect Taxes and Customs regarding international transhipment of cargo in view of disruption in maritime routes and Public Notice No. 08/2026 issued by Kandla.

II. Consequent upon the issuance of above Public Notices, to facilitate trade the following Standard Operating Procedure (SOP) for handling International Transshipment-FCL (ITP-FCL) containers is hereby prescribed.

A. Procedure for movement of International Transshipment-FCL Containers from Port Terminal to designated CFS: -

1. The Shipping lines must file the Import General Manifest (IGM) using the Transshipment Cargo (TC) code and notify the terminal operator regarding the transfer of such containers to the designated CFS.

2. The Shipping Line or its authorised agent shall approach the Superintendent of Docks Preventive, Kandla with a consolidated list of the International Transshipment-FCL Containers intended for movement from the Port Terminal to the designated CFS.

3. The Shipping lines shall obtain movement permission and share the authorization with terminals and designated CFS.

4. The designated CFS shall arrange for the movement of such International Transshipment-FCL Containers from Port to the CFS under Custodian-Cum- Carrier Bond filed with Customs.

5. It shall be the responsibility of the CFS to verify seal integrity upon receipt of the container from the terminal. In case of seal mismatch, the CFS shall notify the shipping line, Port Terminal and Superintendent of Docks Preventive, Kandla and shall not proceed from the Terminal with such container without written permission from the Customs.

6. The Gate-Officer (Preventive Officer) at the Port Terminal shall verify the container number and seal integrity before passing out of the container from the Port Terminal.

7. The Gate-Officer (Preventive Officer) at the CFS shall verify the container number and seal integrity before allowing entry of the container inside the CFS.

8. The CFS shall store all International Transshipment-FCL Containers in the designated and demarcated area only.

B. Procedure for movement of International Transshipment-FCL Containers from designated CFS to Port Terminal: -

1. The Shipping Line or its authorised agent shall approach the Superintendent of Docks Preventive, Kandla with a consolidated list of the International Transshipment-FCL Containers intended for transfer back to the Port Terminal.

2. The Shipping lines shall obtain movement permission and communicate to the Port Terminal and designated CFS.

3. The CFS shall arrange for the movement of such International Transshipment-FCL Containers from CFS to the Port Terminal under the existing Custodian-Cum-Carrier Bond.

4. The Gate-Officer (Preventive Officer) at the CFS shall verify the container number and seal integrity and tally from the inward documents of the same container number before authorising 'pass out' for transit from the CFS to the Port Terminal.

5. The Custodian shall ensure the integrity of the seal till the container enters the Port Terminal.

6. The Gate-Officer (Preventive Officer) at the Gate Terminal shall verify the container number and seal integrity of the container before 'pass in' of the container inside the Port Terminal.

C. The designated CFS shall comply with the following conditions:

1. The containers shall be received only in their original sealed condition and shall be stored exclusively in the designated and physically demarcated area approved by Customs.

2. The original seals of the containers shall remain intact throughout their custody at the CFS. No opening, de-stuffing, re-stuffing, cross-stuffing, re-containerisation, examination or any other reworking shall be undertaken under this procedure.

3. The CFS shall maintain a proper container-wise register/electronic record of all ITP-FCL containers received and stored, indicating the date of receipt, container number, seal number, shipping line, vessel/voyage details, Customs permission reference, storage location and subsequent movement particulars.

4. The CFS shall be responsible for the safe custody, secure storage, proper handling and accounting of the containers during the entire period they remain under its charge.

5. Any loss, damage, seal tampering, substitution, unauthorised removal or other discrepancy/irregularity noticed in respect of any container shall immediately be reported to the Dock Preventive Officer.

6. The Shipping Line/authorised agent shall ensure that the containers are onward transhipped/re-exported within 30 days of entry inward of importing vessel, in terms of Section 48 of the Act. Where this is not feasible for reasons beyond the shipping line's control, extension may be sought from the proper officer before expiry of the prescribed period with stated reasons.

7. The Shipping Line/authorised agent and the CFS shall immediately report any discrepancy, damage, seal mismatch, unauthorised movement or other irregularity to the jurisdictional Customs officer.

III. Upon the containers' entry into the Port Terminal for export, the shipping line or its authorized representative shall approach Docks Preventive, Kandla to complete the international transshipment formalities. The Shipping Line or applicant must present all relevant documentation to the Docks Preventive, Kandla to facilitate the final onward movement to the destination port.

IV. The Shipping line shall file the SDM/Export General Manifest (EGM) as per their regular process.

V. No transshipment permit fee shall be charged. In terms of the Goods Imported (Conditions of Transshipment) Regulations, 2025, no fee is payable in respect of transhipment applications at any Customs station.

VI. Transhipment shall not be permitted in respect of: (a) goods the transshipment of which is prohibited under Section 11 of the Act; (b) arms, ammunition, explosives or cargo posing a threat to national security; or (c) goods not manifested for transshipment, unless otherwise specifically permitted by the proper officer.

VII. Permission is strictly limited to cargo affected by maritime disruptions. The shipping line and the Custodian (CFS) shall remain jointly and severally responsible for the safety and security of the cargo until its final transshipment. Any litigation resulting in "stay orders" that leads to cargo dumping remains the liability of the Shipping line involved.

VIII. Difficulties, if any, encountered in implementation of this Public Notice 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]

INSTRUCTION

PROVISIONAL ASSESSMENT AND FURNISHING OF GUARANTEE IN RESPECT OF IMPORTS OF "ALLOY STEEL CHISEL/TOOL AND HYDRAULIC ROCK BREAKER IN FULLY ASSEMBLED CONDITION" EXPORTED FROM MALAYSIA

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No. 22/2026-Customs dated 06.11.2026 notified that:

CUSTOMS

1. Reference is invited to notification No. 27/2026-Customs (ADD), dated the 05th November 2026, issued by the Central Government under section 9A(1A) of the Customs Tariff Act, 1975, read with sub-rule (4A) of rule 26 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).

2. Notification No. 11/2024-Customs (ADD), dated the 27th June, 2024, published vide number G.S.R. 349(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th June, 2024, imposed anti-dumping duty on imports of "Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition", originating in or exported from China PR and Korea RP. Subsequently, the Designated Authority, vide initiation notification F. No. 07/20/2026- DGTR, dated the 28th September, 2026, has initiated an anti-circumvention investigation concerning alleged country-based circumvention through Malaysia. The product under investigation is "Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition" and includes following seven assemblies/sub-assemblies/components of hydraulic rock breakers:

a) Front head;

b) Back head;

c) Piston for hydraulic cylinder or rock breaker;

d) Cylinder body or hydraulic unit (Hydraulic body consists of front head, back head, cylinder and piston);

e) Bracket;

f) Frame;

g) Cylinder for hydraulic rock breaker.

3. Pending the outcome of the said investigation, and in terms of notification No. 27/2026- Customs (ADD), dated the 05th November, 2026, imports of the product under investigation exported from Malaysia are to be subjected to provisional assessment till a decision under sub- rule (3) of rule 27 of the said rules is taken by the Central Government.

4. In this regard, the proper officer may, in respect of imports of the product under investigation exported from Malaysia, obtain sufficient guarantee at the rates specified below from the importers at the following rates, applied on the CIF value of the imports against provisional assessment:

Sl. No.	Product under investigation	Rate for guarantee
1.	Hydraulic Rock Breaker in fully assembled condition	162.50% of CIF value
2.	Alloy Steel Chisel/tool	29.21% of CIF value

5. The above rates are for quantifying the guarantee against anti-dumping duty, if any, that may become payable pursuant to the decision of the Central Government under sub-rule (3) of rule 27 of the said rules.

6. The existing anti-dumping duty under notification No. 11/2024-Customs (ADD), dated the 27th June, 2024, wherever applicable, shall continue to be levied and collected in accordance with the provisions of the said notification.

7. Field formations are requested to sensitise officers under their jurisdiction regarding the above and ensure strict compliance.

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

[For further details please refer the Instruction]

DGFT

PUBLIC NOTICE

INVITING TRQ APPLICATIONS UNDER INDIA-UNITED KINGDOM COMPREHENSIVE ECONOMIC AND TRADE AGREEMENT (CETA) FOR CALENDAR YEAR (CY) 2027

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 39/2026-27 dated 06.11.2026 notified that in exercise of the powers conferred under paragraphs 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2023, and in continuation of Public Notice No. 19/2026-27 dated 09.07.2026, the Director General of Foreign Trade (DGFT) hereby invites fresh applications for allocation of Tariff Rate Quota (TRQ) under the India-United Kingdom Comprehensive Economic and Trade Agreement (CETA) for Calendar Year (CY) 2027, in respect of the following products, during the period from 06.11.2026 to 21.11.2026:

Chapter or heading or sub-heading or tariff item		**Description**		**Tariff Rate Quota (TRQ) Quantity**
87032110, 87032199, 87032291, 87032310, 87032399, 87032491, 87033110, 87033199,	87032191, 87032210, 87032299, 87032391, 87032410, 87032499, 87033191, 87033210,	All goods, which have not been registered anywhere prior to importation, and imported as Completely Built Uni (CBU):	(i) with engine capacity not exceeding 1500 cc	6,000
			ii) with engine capacity exceeding 1500 cc but not exceeding 3000 cc for petrol-run vehicles or exceeding 1500 cc but not exceeding 2500 cc for diesel-run vehicles	6,000
			(iii) with engine capacity more than 3000 cc for petrol-run vehicles o more than 2500 cc for diesel-run vehicles	
87033291, 87033310, 87033399	87033299, 87033391,			
87041010, 87042100, 87042200, 87042300, 87043100, 87043200		Motor vehicles for the transpo of goods (other than electric o hydrogen fuel vehicles), imported as a Completely Built Unit (CBU)		2,750

2. The import procedure for the aforesaid items shall be governed by the arrangements/procedure prescribed under Annexure-VII of Appendix 2A of the FTP, 2023, as notified vide Public Notice No. 19/2026-27 dated 09.07.2026.

Effect of this Public Notice:

Fresh applications for allocation of TRQ under the India-United Kingdom Comprehensive Economic and Trade Agreement (CETA) for CY 2027 are invited for the specified products during the period from 06.11.2026 to 21.11.2026.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENT TO PARA 8.04(III) OF THE HANDBOOK OF PROCEDURES (HBP) 2023 - MECHANISM FOR RESOLVING QUALITY COMPLAINTS/TRADE DISPUTES

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 38/2026-27 dated 03.11.2026 notified that in exercise of the powers conferred under Paragraph 1.03 read with Paragraph 2.04 of the Foreign Trade Policy (FTP) 2023, as amended from time to time, the Director General of Foreign Trade hereby amends Para 8.04(iii) of Chapter 8 of the Handbook of Procedures (HBP) 2023, as set out below:

1. Existing Para 8.04(iii)

"The Indian Missions would take up the issue with authorities concerned for resolving the complaint and would update status online on regular basis."

DGFT

2. Amended Para 8.04(iii)

Para 8.04(iii) of the HBP 2023 shall be substituted by the following:

"The Indian Missions Abroad shall take up complaints with the authorities concerned for appropriate redressal, either on the basis of complaints filed by the applicants or complaints referred by the concerned Foreign Trade (FT) Divisions of the Department of Commerce. The Indian Missions Abroad and the concerned FT Divisions shall periodically update the action taken and the status of each complaint on the DGFT portal until its resolution or final disposal, as the case may be. All such updates shall be accessible to the complainant through the DGFT portal."

3. Effect of this Public Notice

The Indian Missions and the concerned FT Division shall follow and ensure timely updation of the status of complaints/trade disputes on the DGFT portal on a continuous basis, until the matter is resolved, closed, or otherwise disposed of, in accordance with the prescribed procedure.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENT TO CHAPTER 10 OF THE HANDBOOK OF PROCEDURES (HBP), 2023 – EXTENSION OF SCOMET AUTHORISATION-BASED FACILITATION TO ELIGIBLE 4-STAR AND 5-STAR STATUS HOLDERS AND EXTENSION OF VALIDITY OF GENERAL AUTHORISATION FOR EXPORT AFTER REPAIR IN INDIA (GAER)

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 37/2026-27 dated 03.11.2026 notified that in exercise of the powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments to Chapter 10 of the Handbook of Procedures (IIBP) 2023, with immediate effect.

2. Accordingly, the following amendments are made to Chapter 10 of the HBP 2023:

Sl. No.	Reference to the provision	Existing provision	Amended provision
1.	Para 10.10(c)(vii) [Stock and Sale]	Copy of AEO certificate (in case of OEM/EMS/CM).	Copy of AEO certificate or valid 4- Star/5-Star Status Holder Certificate (in case of OEM/EMS/CM).
2.	Para 10.12(D)(A)(m) [GAER]	Authorized Economic Operator (AEO) Certification, along with ICP compliance, shall be mandatory [for re-export to vendors/OEMs].	Authorized Economic Operator (AEO) Certification or valid 4- Star/5-Star Status Holder Certificate, along with ICP compliance, shall be mandatory [for re-export to vendors/OEMs].
3.	Para 10.12(D)(B)(5) [GAER]	Authorized Economic Operator (AEO) Certification along with ICP compliance. [for re-export to vendors/OEMs]	Authorized Economic Operator (AEO) Certification or valid 4- Star/5-Star Status Holder Certificate along with ICP compliance. [for re-export to vendors/OEMs]
4.	Para 10.15(I)(1)(b)(vi) [GAET]	Authorized Economic Operator (AEO) T2 Certification of CBIC.	Authorized Economic Operator (ABO) T2 Certification of CBIC or valid 4-Star/5-Star Status Holder Certificate.
5.	Para 10.15(II)(1)(b)(vi) [GAEIS]	Authorized Economic Operator (AEO) T2 Certification of CBIC.	Authorized Economic Operator (AEO) T2 Certification of CBIC or valid 4-Star/5-Star Status Holder Certificate.

6.	Para 10.12(D)(A)(e) [GAER]	General Authorisation for Export after Repair in India (GAER) shall be valid for a period of one year from the date of issue of the General Authorisation, subject to the prescribed post-reporting(s) within 30 days from the date of such export;	General Authorisation for Export after Repair in India (GAER) shall be valid for a period of three years from the date of issue of the General Authorisation, subject to submission of post-shipment reports within 30 days from the end of each quarter.
7.	S.No.4 of the Table under Para 10.17	GAER issued for export of imported SCOMET items after repair shall be valid for a period of one year from the date of issue of GAER, subject to subsequent post reporting(s) within 30 days from the date of such export.	GAER issued for export of imported SCOMET items after repair shall be valid for a period of three years from the date of issue of GAER, subject to submission subsequent of subsequent post shipment reports within 30 days from the end of each quarter.

3. Effect of this Public Notice:

This Public Notice extends the existing SCOMET Authorisation-based facilitation under the Stock and Sale, General Authorisation for Export after Repair (GAER), General Authorisation for Export of Telecommunication (GAET) and General Authorisation for Export of Information Security Items (GAEIS) procedures to eligible exporters holding valid 4-Star or 5-Star Status Holder Certificates, subject to fulfilment of the other prescribed conditions.

It also extends the validity of GAER from one year to three years, subject to compliance with the prescribed post-reporting requirements and other applicable conditions, with a view to enhancing case of doing business and facilitating exports of SCOMET items after repair in India.

[For further details please refer the Public Notice]

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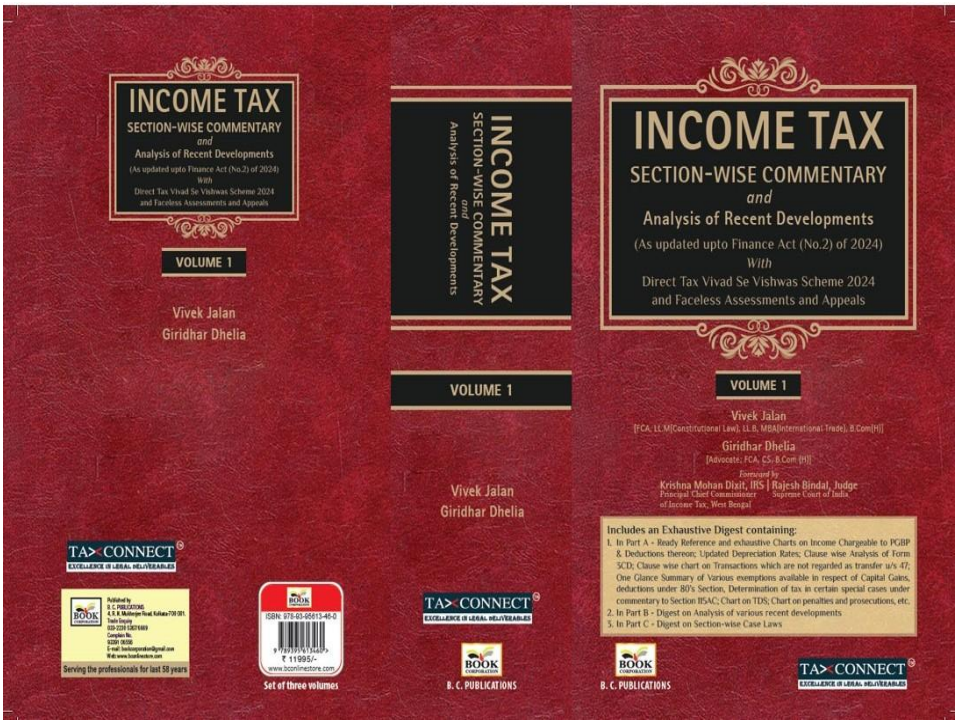
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