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EDITORIAL



Friends,

Income from renting of property can either be treated as "Income from House Property" or under "Profits and Gains of Business or Profession" (PGBP) depending on certain conditions and the primary purpose behind renting. Both categories offer distinct deductions and tax treatment, which taxpayers need to understand to claim appropriate benefits. We have explored below the differences in deductions, recent legislative changes, and the key judgments shaping this distinction.

1. Income from House Property (HP): When rental income from property is classified under "Income from House Property," specific deductions are permitted under the Income Tax Act, 1961. This treatment is generally for passive rental income, where the primary activity of the taxpayer is not business or trade. The Income Tax Act provides the deductions when rental income is treated as "Income from House Property" such as Standard Deduction, Interest on Borrowed Capital, and Municipal Taxes Paid etc. Even if a property is not let out but still expected to generate rental income, it is considered as deemed income and taxed accordingly.

2. Income from Profits and Gains of Business or Profession (PGBP): Rental income can be classified as business income if the renting of property is the primary business activity of the taxpayer. Under this head, the treatment of rental income changes, allowing broader deductions that can include depreciation and maintenance expenses. The deductions for Rental Income under PGBP are allowed such as Maintenance and Operating Expenses, Depreciation etc. Further, Deemed Income not-taxable in case property is vacant.

3. Recent Amendment: Finance Act, 2024 and Section 28: The Finance Act, 2024 introduced a third explanation to Section 28, effective from April 1, 2025. This new provision clarifies the treatment of rental income from residential properties, mandating that such income will always be treated as "Income from House Property" regardless of the taxpayer's business activity. This amendment is significant because it eliminates the option to treat income from residential properties under PGBP, aligning the treatment with the primary intent of rental income from such properties.

4. Judicial Precedents Shaping the Classification: Several judgments have influenced the classification of rental income, especially when there is ambiguity about whether it should be treated under "House Property" or "PGBP."

A. Primary business activity to be seen: National Leasing Limited vs. ACIT [2024-VIL-192-BOM-DT]: In this recent Bombay High Court case, the court addressed the treatment of rental income, considering factors like the taxpayer's business activities and the nature of income. Relied on Supreme Court's judgment in M/s. Chennai Properties & Investments Ltd.

B. Principle of Consistency: M/s. Radhasoami Satsang Case: The Supreme Court established the principle of consistency in the M/s. Radhasoami Satsang case, which has been frequently cited in income tax cases. According to this principle, if a taxpayer has consistently classified rental income under a particular head, such as PGBP, then, unless there is a material change in facts, the same classification should be followed.

With the Finance Act, 2024 clarifying the treatment of residential rental income as "House Property" income from April 1, 2025, the distinction between rental income under "House Property" and PGBP is set to become clearer. Taxpayers engaged in property leasing should stay aware of these updates and ensure compliance with the correct classification and deductions.

Judicial precedents continue to provide flexibility in cases where the renting of commercial properties is the taxpayer's primary business activity. In such cases, PGBP treatment may still be justified based on Supreme Court rulings and the principle of consistency. As the tax landscape evolves, it remains essential for taxpayers to adapt and make informed decisions regarding the classification of rental income to optimize tax benefits and maintain compliance.

Just to reiterate that we remain available over telecom or e-mail.

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TAX CALENDAR

| Date | Form/Return/Challan | Reporting Period | Description |
|--------------|-----------------------------------|------------------|--|
| 7th November | Deposit of Tax deducted/collected | October 2024 | Due date for deposit of Tax deducted/collected for the month of October, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan. |

INCOME TAX

NOTIFICATION

SPECIFYING FORMS PRESCRIBED IN APPENDIX-II OF THE INCOME TAX RULES 1962, TO BE FURNISHED ELECTRONICALLY UNDER SUB-RULE (1) AND SUB-RULE (2) OF RULE 131 OF THE INCOME-TAX RULES, 1962

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 05/2024 dated 30.10.2024 notified In exercise of the powers conferred under sub-rule (1) and sub-rule (2) of Rule 131 of the Income-tax Rules, 1962 ('the Rules'), the Director General of Income Tax (Systems), Bengaluru with the approval of the Board, hereby specifies that the following Forms shall be furnished electronically and shall be verified in the manner prescribed under sub-rule (1) of Rule 131:

| Form | Description |
|------------|--|
| Form 3CEDA | Application for rollback of an Advance Pricing Agreement |
| Form 3CO | Application form for approval under sub-section (1) of section 35CCC of the Income-tax Act, 1961 |

2. This Notification shall come into effect from 31st October 2024.

[For further details please refer the Notification]

CIRCULAR

CONDONATION OF DELAY UNDER CLAUSE (B) OF SUB-SECTION (2) OF SECTION 119 OF THE INCOME-TAX ACT, 1961 FOR RETURNS OF INCOME CLAIMING DEDUCTION U/S 80P OF THE ACT FOR ASSESSMENT YEAR 2023-24

OUR COMMENTS: The Central Board of Direct Taxes vide circular No. 14/2024 dated 30.10.2024 clarified that Applications have been received in the Central Board of Direct Taxes (hereafter referred to as 'the Board') from co-operative societies claiming

deduction u/s 80P of the Act for assessment year 2023-24, regarding condonation of delay in furnishing return of income and to treat such returns as 'returns furnished on or before the due date under sub-section (1) of section 139 of the Act' stating that delay in furnishing return of income was caused due to delay in getting the accounts audited under the respective State Laws.

2. In order to mitigate the genuine hardship to the assessee, the Board, in exercise of its powers conferred under section 119 of the Act, hereby extends the applicability of Circular No.13/2023 dated 26.07.2023 to the AY 2023-24, subject to the conditions stipulated therein.

[For further details please refer the Circular]

CIRCULAR

EXTENSION OF DUE DATE FOR FURNISHING RETURN OF INCOME FOR THE ASSESSMENT YEAR 2024-25 TILL 15th NOVEMBER, 2024.

OUR COMMENTS: The Central Board of Direct Taxes vide Circular No. 13/2024 dated 26.10.2024 clarified that The Central Board of Direct Taxes (CBDT), in exercise of its powers under section 119 of the Income-tax Act, 1961 ('the Act'). extends the due date of furnishing of Return of Income under sub-section (1) of section 139 of the Act for the Assessment Year 2024-25 in the case of assessee referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 31st October, 2024 to **15th November, 2024.**

[For further details please refer the Circular]

GST

ADVISORY

ADVISORY FOR BIOMETRIC - BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF LADAKH

OUR COMMENTS: GSTN vide advisory dated 30.10.2024 advised that this is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Ladakh on 30th October 2024.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Ladakh.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8. At the time of the visit of GSK, the applicant is required to carry the following details/documents

(a) a copy (hard/soft) of the appointment confirmation e-mail

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Card and PAN Card (Original Copies)

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

11. The operation days and hours of GSKs will be as per the guidelines provided by the administration of Union Territory of Ladakh.

[For further details please refer the detailed advisory]

ADVISORY

BARRING OF GST RETURN ON EXPIRY OF THREE YEARS

OUR COMMENTS: GSTN vide advisory dated 29.10.2024 has advised that as per the Finance Act, 2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f. 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31st July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR9. The said changes are going to be implemented in the GST portal from early next year (2025). Hence, the taxpayers are advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.

[For further details please refer the detailed advisory]

FEMA

CASE LAW

M/S. MIDAS COMMUNICATION TECHNOLOGIES PVT LTD., REP. BY ITS AUTHORISED SIGNATORY SHIRISH PUROHIT, SHIRISH PUROHIT VERSUS THE SPECIAL DIRECTOR, DIRECTORATE OF ENFORCEMENT (ADJUDICATION), CHENNAI: MADRAS HIGH COURT

OUR COMMENTS: Validity of Order passed u/s 17 of FEMA - specific ground raised by the petitioners is that the petitioners were not given opportunity of hearing after receipt of the letter from the respective banks

Whether the writ petition is maintainable or not when the statutory alternative remedy is available? it has been held that As against the order passed by the adjudicating authority i.e. the respondent, there is statutory appeal for any person aggrieved by the order passed by the adjudicating authority u/s 17 of the FEMA, 1999. But the existence of the alternative remedy is not an absolute bar to the maintainability of this writ petition under Article 226 of the Constitution of India. It can be entertained where there is a breach of fundamental rights, where there is violation of the principles of natural justice, where there is an excess of jurisdiction or where challenge to the vires of the statute or delegated legislation.

No materials gathered behind one's back can be relied on without giving opportunity to the said person to challenge the correctness and accuracy of the said information. That not having been done in the present case and as such, it is clear violation of principles of natural justice. Further, there is huge delay for imposing of penalty for contravention of Section 7(1)(a) of FEMA, 1999 r/w Regulations 9(1) and 13 of Regulations, 2000. Therefore, the writ petition is very much maintainable without exhausting the alternative remedy as provided u/s 17 of FEMA, 1999.

Failure to realize export proceeds from Brazil during 2004-2005 - The first petitioner is the indigenous manufacturer of various telecommunication and networking product. On complaint, the respondent alleged that the petitioners had realised export proceeds made by it to Brazil during the period between the years 2004 to 2005 valued at 10 million US dollars. Therefore, investigation was initiated against the first petitioner. During the investigation, letters were sent to the petitioners' bankers i.e. Axis Bank, Mylapore, Chennai, Canara Bank, Chennai and City Bank, Chennai. The Manager of the first petitioner was served with notice and statement was recorded under Section 37 of FEMA, 1999 on 09.01.2008 and 19.07.2013. During the period March 2003 to June 2008 by raising 39 bills had exported telecommunication and other allied products to various overseas importer to an extent of 10792473 US dollars equivalent to Rs. 46,77,54,277.44/- and failed to realise the export proceeds and thereby contravened Section 7(1)(a) of

FEMA r/w Regulations 9(1) and 13 of Regulation, 2000. After filing of complaint, the petitioners were issued show cause notice dated 14.10.2015, and on receipt of the same, the petitioners had sent their reply dated 16.12.2015.

The issue is non recovery of portion of the exports done to multiple customers with whom the petitioners had ongoing export businesses then and permission sought for from the dealers for writing off a portion of the bills which were non commodity engineering technical exports in the interest of further export business. Their request for write off was neither rejected nor acceded to and after more than 12 years, the petitioners were served notices for such transactions. Therefore, the long delay of more than 10 years with regard to the transactions is unfair and deprived of the petitioners a reasonable opportunity to defend themselves in respect of the alleged contraventions. Further, the entire information received from the dealers / banks had been behind the petitioners' back and without an opportunity to the petitioners, it was adjudicated. Therefore, the petitioners are not guilty of any non-declaration in terms of Section 7(1)(a) of FEMA r/w Regulation 9(1) and 13 of Foreign Exchange Management (Export of Goods and Services) Regulations, 2000.

First petitioner is no longer in operation for more than a decade. The second petitioner is employed in other company. The first petitioner has no operation, no revenues and no staff or employees and it is facing liquidation proceedings. There is absolutely no explanation for the delay in issuance of notice, that too after period of 10 years. Therefore, the impugned order cannot be sustained and the same is liable to be quashed.

Accordingly, the impugned order and the demand notice are quashed and this writ petition is allowed.

CUSTOMS

NOTIFICATION

SEA CARGO MANIFEST AND TRANSSHIPMENT (FOURTH AMENDMENT) REGULATIONS, 2024

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 74/2024-Customs (N.T.) dated 30.10.2024 notified that In exercise of the powers conferred by section157,

read with sections30, 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, 2024.

(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. 4, in column (3), for the entry, the entry “15.11.2024” shall be substituted;

ii. against Sr. No. 5, in column (3), for the entry, the entry “30.11.2024” shall be substituted;

iii. against Sr. No. 6, in column (3), for the entry, the entry “15.01.2025” shall be substituted

[For further details please refer the notification]

NOTIFICATION

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

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 73/2024-Customs (N.T.) dated 30.10.2024 notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of

Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

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

“TABLE-1

| Sl. No. | Chapter/ heading/ subheading/tariff item | Description of goods | Tariff value (US \$Per Metric Tonne) |
|---------|--|--------------------------|--------------------------------------|
| (1) | (2) | (3) | (4) |
| 1 | 1511 10 00 | Crude Palm Oil | 1046 |
| 2 | 1511 90 10 | RBD Palm Oil | 1058 |
| 3 | 1511 90 90 | Others – Palm Oil | 1052 |
| 4 | 1511 10 00 | Crude Palmolein | 1063 |
| 5 | 1511 90 20 | RBD Palmolein | 1066 |
| 6 | 1511 90 90 | Others – Palmolein | 1065 |
| 7 | 1507 10 00 | Crude Soya bean Oil | 1057 |
| 8 | 7404 00 22 | Brass Scrap (all grades) | 5463 |

TABLE-2

| Sl. No. | Chapter/ heading/ subheading/tariff item | Description of goods | Tariff value (US \$) |
|---------|--|--|----------------------|
| (1) | (2) | (3) | (4) |
| 1. | 71 or 98 | Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed | 891 per 10 grams |
| 2. | 71 or 98 | Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed | 1109 per kilogram |
| 3. | 71 | (i) Silver, in any form, other than medallions and | 1109 per kilogram |

CUSTOMS

silvercoins having silver content not below 99.9% or semimanufactured forms of silver falling under sub-heading 7106 92;

(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.

Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.

| | | | |
|----|----|---|------------------|
| 4. | 71 | <p>(i) Gold bars, other than tola bars, bearing manufacturers or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.</p> | 891 per 10 grams |
|----|----|---|------------------|

TABLE -3

| Sl. No. | Chapter/ heading/ subheading/tariff item | Description of goods | Tariff value (US \$ Per Metric Ton) |
|---------|--|----------------------|-------------------------------------|
| (1) | (2) | (3) | (4) |

| | | | |
|---|--------|------------|-------------------------|
| 1 | 080280 | Areca nuts | 6552 (i.e., no change)" |
|---|--------|------------|-------------------------|

2. This notification shall come into force with effect from the 31st day of October, 2024.

[For further details please refer the notification]

NOTIFICATION CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, APPOINTS THE COMMISSIONER OF CUSTOMS (ADJUDICATION), MUMBAI

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 72/2024-Customs (N.T.) dated 29.10.2024 notified that In exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints the Commissioner of Customs (Adjudication), Mumbai Customs Zone-I to exercise the powers and discharge duties conferred or imposed on the Commissioner of Customs, Nhava Sheva-V, Mumbai Customs Zone-II for the purposes of the adjudication of the notices mentioned in column (3) of the Table below, in respect of the main notice mentioned in column (2) therein, namely:-

TABLE

| Serial number | Name of the Main Noticee (M/s.) | Show Cause Notice Number and Date |
|---------------|---|---|
| (1) | (2) | (3) |
| 1. | Navitasys India Pvt. Ltd. | 2087/2023-24/Commr/NS-V/Gr.VA/JNCH dtd.14-12-2023 |
| 2. | Navitasys India Pvt. Ltd. | 2757/2023-24/Commr/NS-VA/CAC/JNCH dtd. 06-03-2024 |
| 3. | Reliance Jio infocomm Ltd. | 2059/2023-24/Commr/Gr.VA/CAC/JNCH dtd.20-12-2023 |
| 4. | LG Electronics Pvt. Ltd. | 2684/2023-24/Commr/Gr-VA/NS-V/CAC/JNCH dtd.28-02-2024 |
| 5. | Wardwizard Innovations & Mobility Limited | 2780/2023-24/Commr/NS-V/CAC/JNCH dtd.18-03-2024 |
| 6. | Hemant Trading Company | 2152/2023-24/Commr/Gr.VI/NS-V/CAC/JNCH dtd.26-12-2023 |
| 7. | Mirc Electronics Ltd. | 2311/2023-24/Commr/Gr.VA/CAC/JNCH dtd.12-01-2024 |

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| | | |
|-----|--|---|
| 8. | Vivo Mobile India Private Limited | 2419/2023-24/Commr/Gr.VA/CAC/JNCH dtd.08-01-2024 |
| 9. | TP-Link (India) Ltd. | 2732/2023-24/Commr/Gr.VA/CAC/JNCH dtd.06-03-2024 |
| 10. | Navitasys India Private Limited | 1937/2023-24/Commr/Gr.VA/NS-V/CAC/JNCH dtd.28-11-2023 |
| 11. | Veoneer India Pvt. Ltd. | 1970/2023-24/Commr/NS-V/CAC/JNCH dtd.04-12-2023 |
| 12. | K. Raj & Co | 2599/23-24/Commr/Gr.VI/NS-V/CAC/JNCH dtd.06-02-2024 |
| 13. | Liberty Motors | F. No. SD/INT/NSPU/05&06/2009 dtd.07-05-2013 |
| 14. | Sunwoda Electronic India Private Limited | 1634/2023-24/Commr/Gr.VA/CAC/JNCH dtd.16-10-2023 |
| 15. | Kubic India Solutions LLP | 2580/2023-24/Commr/NS-V/Gr.V/CAC/JNCH dtd.01-02-2024 |
| 16. | Team Agrotech Pvt. Ltd | 2648/2023-24/Commr/Gr-V/NS-V/CAC/JNCH dtd.19-02-2024 |
| 17. | Hardcastle Restaurants Pvt. Ltd. | 2865/2023-24/Commr/Gr-VI/NS-V/CAC/JNCH dtd.20-03-2024 |
| 18. | Perkins India Pvt. Ltd. | 2719/2023-24/Commr/GrV/NS-V/CAC/JNCH dtd.01-03-2024 |
| 19. | Doshi Brothers | DRI/MZU/C/INV-20/2009-10 dtd.30-08-2012 |
| 20. | JSP Electronics India LLP | 2557/2023-24/Commr/Gr.VA/CAC/JNCH dtd.29-01-2024 |
| 21. | Sun International | 2593/23-24/Commr/Gr.VI/NS-V/CAC/JNCH dtd.05-02-2024 |
| 22. | XOR Technologies LLP | 2554/2023-24/Commr/Gr.VA/CAC/JNCH dtd.29-01-2024 |
| 23. | Shivani Infotech | 567/2023-24/Commr./Gr.VA/CAC/JNCH dtd.09-06-2023 |
| 24. | Dana Anand India Private Limited | 1593/2023-24/Commr./NS-V/CAC/JNCH dtd.09-10-2023 |
| 25. | Mahanagar Telephone Nigam Limited | F. No. VIII/26/08/2010-HRU dtd.15-02-2014 |
| 26. | Ferrero India Pvt. Ltd | 2713/2023-24/Commr/Gr-VI/NS-V/CAC/JNCH dtd.29-02-2024 |

| | | |
|-----|---|--|
| 27. | I G Petrochemicals Limited | 2349/2023-24/Commr/Gr.V/CAC/JNCH dtd.16-01-2024 |
| 28. | K K Enterprises | F. No. VIII/26/38/2008-HRU dtd.14-10-2010 |
| 29. | Avi Appliances Pvt. Ltd. | 1044/2024-25/Commr/NS-V/Gr.VA/JNCH dtd.05-09-2024 |
| 30. | Bright International | 2594/23-24/Commr/Gr.VI/NS-V/CAC/JNCH dtd.05-02-2024 |
| 31. | IMS Mercantiles Private Limited | 2623/2023-24/Commr/Gr.VA/CAC/JNCH dtd.13-02-2024 |
| 32. | KSPG Automotive India Pvt. Ltd. | 2706/2023-24//Commr/Gr-VA/NS-V/CAC/JNCH dtd.28-02-2024 |
| 33. | Classic marble Impex Pvt. Ltd. | DRI/MZU/F/11/2012 dtd 21.12.2012 F.No. S/26-183/2012-13 Adj(I) JNCH dtd.21-12-2012 |
| 34. | Kamla Exports | DRI/MZU/G/INV-17/05-06 dtd.09-02-2009 |
| 35. | Fujifilm India (P) Limited | F. No. DRI/CZU/VIII/26/24/2017 dtd.08-02-2018 |
| 36. | JSP Electronics India LLP | 2417/2023-24/Commr/Gr.VA/CAC/JNCH dtd.08-01-2024 |
| 37. | Avenue Supermarts Limited | 2595/2023-24/Commr/Gr.VI/CAC/JNCH dtd.05-02-2024 |
| 38. | Adarsh International | 2458/2023-24/Commr/NS-V/Gr.VI/CAC/JNCH dtd.19-01-2024 |
| 39. | Samsung India Electronics Private Limited | 2394/2023-24/Commr/Gr.VA/CAC/JNCH dtd.18-01-2024 |
| 40. | Skoda Auto Volkswagen India Pvt. Ltd. | 2179/2023-24/Commr/NS-V/CAC/JNCH dtd.22-12-2023 |
| 41. | Ambrane India Private Limited | 2558/2023-24/Commr/Gr.VA/CAC/JNCH dtd.29-01-2024 |
| 42. | Oscar International | F. No. SD/INT/NSPU/29/2014R&I MISC/NSPU/12/2014 R&I dated 13.07.2015 |
| 43. | Intex Technologies | F. No. SD/INT/NSPU/02/2011-12 R&I dtd.02-11-2012 |
| 44. | East Sun Electronics India LLP | 2780/2023-24/Commr/Gr-VA/NS-V/CAC/JNCH dtd.07-03-2024 |

CUSTOMS

| | | |
|-----|--|---|
| 45. | D-Link (India) Ltd. | 2709/2023-24/Commr/Gr.VA/CAC/JNCH dtd.29-02-2024 |
| 46. | Brainbees Solutions Private Limited | 2672/2023-24/Commr/Gr.VA/CAC/JNCH dtd.23-02-2024 |
| 47. | KMC Electronics Private Limited | 2088/2023-24/Commr/NS-V/Gr.VA/ JNCH dtd.14-12-2023 |
| 48. | Padget Electronics Private Limited | 1771/2023-24/Commr/Gr.VA/CAC/JNCH dtd.31-10-2023 |
| 49. | Emvee Impex | F. No. DRI/AZU/INV-22/2008/Part-I/1564 dtd.27-04-2010 |
| 50. | Padget Electronics Private Limited | 1770/2023-24/Commr/Gr.VA/CAC/JNCH dtd.31-10-2023 |
| 51. | Halonix Technologies Pvt. Ltd. | 946/2023-24/COMMR/GR.VA/CAC/JNCH dtd.26-07-2023 |
| 52. | Agilion Energy Pvt. Ltd. | 1619/2023-24/Commr/Gr.VA/CAC/JNCH dtd.11-10-2023 |
| 53. | Sterling Components (India) Private Limited | 1992/2023-24/Commr/Gr.VA/CAC/JNCH dtd.06-12-2023 |
| 54. | Bhutoria Refrigeration Private Limited | 2118/2023-24/NS-V/Gr.V/JNCH/Commr dtd.21-12-2023 |
| 55. | Inteva Products India Automotive PVT. LTD. | 2225/2023-24/Commr/Gr.V/NS-V/CAC/JNCH dtd.01-01-2024 |
| 56. | Megatech Industries | 2084/2023-24/Commr/Gr.VA/CAC/JNCH dtd.14-12-2023 |
| 57. | Abis Sampooran LLP | 1834/2023-24/NS-V/Gr.V/JNCH dtd.03-11-2023 |
| 58. | TDK India Private Limited | 2553/2023-24/Commr/Gr.VA/CAC/JNCH dtd.29-01-2024 |
| 59. | Knorr Bremse Systems For Commercial Vehicles (I) Pvt. Ltd. | 2617/2023-24/Commr/NS-V/CAC/JNCH dtd.12-02-2024 |
| 60. | Intex Technologies India Limited | 1700/2023-24/Commr/NS-V/Gr.VA/JNCH dtd.20-10-2023 |

2. This notification shall come into force on the date of its publication in the Official Gazette.

[For further details please refer the notification]

| NOTIFICATION |
|---|
| LAND CUSTOMS STATIONS AND ROUTES FOR IMPORT AND EXPORT OF GOODS - NOTIFYING ULTAPANI LCS ROUTE ROAD FROM ULTAPANI VIA SARALPARA VIA NAHARANI (SSB CAMP) TO SARPANG DISTRICT (BHUTAN) BY AMENDMENT OF PRINCIPAL NOTIFICATION NO. 63/1994-CUSTOMS (N.T.) DATED 21ST NOVEMBER, 1994 |

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 71/2024-Customs (N.T.) dated 29.10.2024 notified that In exercise of the powers conferred by clauses (b) and (c) of sub-section (1) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 63/1994-Customs (N.T.), dated the 21st November, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 830 (E), dated the 21st November, 1994, namely: -

In the said notification, in the TABLE, against serial number 3 relating to land frontier of Bhutan, against item (3) in column 3 relating to Ultapani, for the corresponding entries in column 4, the following entries shall be substituted, namely:

| (1) | (2) | (3) | (4) |
|-----|-----|-----|---|
| | | | "Road from Ultapani via Saralpara via Naharani (SSB Camp) to Sarpang District (Bhutan).". |

[For further details please refer the notification]

| ORDER |
|---|
| DISPOSAL OF GOLD - REVISED MAPPING OF CUSTOMS JURISDICTIONS TO FOCAL CUSTOMS COMMISSIONERATE (FCC) AND INDIA GOVERNMENT (IG) MINTS |

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Order No. 26/2024-Customs dated 30.10.2024 ordered that The undersigned is directed to refer to Instruction No. 27/2021-Customs dated 03.12.2021 (read with its corrigendum dated 10.01.2022) and Instruction No. 22/2022-Customs dated 06.09.2022 which prescribe the procedure for disposal of seized/confiscated gold in any form of 24 carat purity i.e. including gold ornaments/jewellery/articles of 24 carat purity.

CUSTOMS

2. On account of operational requirements of Security Printing and Minting Corporation of India Limited (SPMCIL), henceforth the seized/confiscated gold meant for disposal from Customs Zones in Telangana and Andhra Pradesh would be lifted and processed by IG Mint, Mumbai (in place of IG Mint, Hyderabad). Accordingly, the updated table below Para 3.4 of the said Instruction 06.09.2022 is as follows –

| Name of the IG Mint | Name of Focal Customs Commissionerate (FCC) | Commissionerates mapped with FCC |
|---------------------|---|---|
| Kolkata | Customs (Preventive) Commissionerate, West Bengal | All Customs Commissionerates under – (a) Customs Zones of Kolkata and Patna (Prev.); (b) Customs & CGST Zones of Bhubaneshwar and Guwahati (NER). |
| Mumbai | Customs Commissionerate, Mumbai (General), NCH | All Customs Commissionerates under- (a) Customs Zones of Ahmedabad, Delhi, Delhi (Prev.), Mumbai-I, Mumbai-II, Mumbai-III, Bengaluru, Chennai, and Tiruchirappalli (Prev.); (b) Customs & CGST Zones of Thiruvananthapuram, Bhopal, Meerut, Nagpur, Pune, Hyderabad and Vishakhapatnam. |

3. All other aspects in the aforesaid instructions remain unchanged

[For further details please refer the Order]

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Circular No. 21/2024-Customs dated 30.10.2024 clarified that Reference is invited to the Circular No.55/2020-Customs dated 17.12.2020 wherein, importers were advised to voluntarily declare the complete description of imported goods and certain additional qualifiers for imported items such as scientific names, IUPAC names, brand name, etc. as applicable to reduce queries and improve the efficiency of assessment.

2. Among those imported/exported, it is noted that in case of synthetic or reconstructed diamonds, the information currently provided by the importers/exporters of these products is inadequate and does not provide the method used for producing these products, thus leading to insufficient inputs for devising policies, certifications from technical agencies for assessment, etc. with adversely impacting cargo clearance time.

3. On reviewing the matter, it is noted that the information in import/export declarations can be improved by providing the method used for producing these products, thereby offering effective avoidance of queries, enhancing efficiency in assessment and facilitation.

4. Accordingly, in terms of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 and Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019, it has been decided to enable the additional qualifiers/identifiers as mentioned in the Annexure mandatory to be declared at the time of filing of import/export declarations with effect from 01.12.2024. Declaration of additional qualifiers would improve quality of assessment and intervention and increase facilitation.

5. Suitable Public Notice may kindly be issued for guidance of the trade. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

[For further details please refer the Circular]

CIRCULAR

MANDATORY ADDITIONAL QUALIFIERS IN IMPORT/EXPORT DECLARATIONS IN RESPECT OF SYNTHETIC OR RECONSTRUCTED DIAMONDS W.E.F 01.12.2024

DGFT

NOTIFICATION

ALIGNMENT OF RODTEP SCHEDULE CONSEQUENT TO CHANGES IN THE FIRST SCHEDULE OF CUSTOMS TARIFF ACT W.E.F. 01.10.2024

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 39/2024-25 dated 28.10.2024 notified that In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby makes the following additions/amendments in Appendix 4R and Appendix 4RE w.e.f. 01.10.2024:

- i. 39 tariff lines at 8 Digit level are added in the RoDTEP Schedule.
- ii. 13 tariff lines at 8 Digit level are deleted from the RoDTEP Schedule.
- iii. 'Description' of 02 tariff lines at 8 Digit level have been changed.

2. The details of HS Codes as in Para above along with RoDTEP rates/value caps are available at the DGFT portal- www.dgft.gov.in under the link 'Regulations>RoDTEP'.

Effect of this Notification:

Consequent to the amendments made under the Customs tariff Act, 1975 through Finance Bill, 2024, certain changes in RoDTEP Schedule (Appendix 4R and Appendix 4RE) are being made w.e.f. 01.10.2024 to align it with First Schedule of the Customs Tariff Act. The RoDTEP rates for these items w.e.f 1.10.2024 to 09.10.2024, and 10.10.2024 onwards are indicated in the tables at the link provided above.

[For further details please refer the Notification]

PUBLIC NOTICE

FURTHER ABEYANCE OF PUBLIC NOTICE NO. 05/2024 DATED 27.05.2024 UNTIL 31.12.2024

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 29/2024-25 dated 01.11.2024 notified that Whereas Public Notice No. 05/2024 dated 27.05.2024 had been issued to modify the wastage

permissible and Standard Input Output Norms with reference to Gold/Platinum/Silver content in export item. However, keeping in view the representation of the Gem & Jewellery Export Promotion Council (GJEPC), Public Notice No. 05/2024 dated 27.05.2024 had been kept in abeyance till 31.07.2024 vide Public Notice No. 06/2024 dated 28.05.2024 and had been kept in abeyance till 31.08.2024 vide Public Notice No. 16/2024-2025 dated 29.07.2024 and had been kept in abeyance till 15.09.2024 vide Public Notice No. 20/2024-2025 dated 29.08.2024 and had been further kept in abeyance till 31.10.2024 vide Public Notice No. 23/2024-2025 dated 12.09.2024. The revision of new SIONs is under process.

2. Accordingly, DGFT in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2023 as amended from time to time hereby places the Public Notice No. 05/2024 dated 27.05.2024 in abeyance for a further period up to 31st December, 2024. For the interim period, wastage norms under Para 4.59 of Handbook of Procedures 2023 and SIONs M1 to M7 as existed prior to issuance of the said Public Notice No. 05/2024 dated 27.05.2024 stand restored.

Effect of the Public Notice: Public Notice No. 05/2024 dated 27.05.2024 is kept in abeyance till 31st of December, 2024.

[For further details please refer the Public Notice]

PUBLIC NOTICE

MODIFICATION OF SION E-125 FOR EXPORT OF SHEA STEARINE

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 28/2024-25 dated 28.10.2024 notified that In exercise of the powers conferred under Paragraph 1.03 of Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade makes the following amendment in SION E-125:

| SION No | Export Item | Quantity | S.No. | Amended Import Item | Amended Quantity |
|---------|---------------|----------|-------|----------------------------------|--------------------------|
| E-125 | Shea Stearine | 1 MT | 1 | Shea Nuts (Oil Content 45+/- 1%) | 5.02 MT** 2.21 MT |

DGFT

| | | | | | |
|--|--|--|---|---------------------------|----------|
| | | | | OR | |
| | | | | Shea Butter | |
| | | | 2 | Activated Bleaching Earth | 0.048 MT |
| | | | 3 | Acetone | 0.039 MT |

****For every one percent increase in the oil content beyond 46% in Shea Nut, the permitted quantity for its import may decrease by 150 kgs on pro-rata basis and for every one percent decrease in oil content below 44% in Shea Nut, the permitted quantity for its import may increase by 150 kgs on pro-rata basis.**

Note 1 - For import item Shea Nuts, Customs Authority to draw samples for every bill of entry and test the same for its oil content. The Customs Authority to endorse on the Bill of Entry the oil content of each consignment. Regional Authority to redeem authorizations based on the weighted average of oil content so endorsed by the Customs Authority. However, clearance of import consignments should not be held back till the results are obtained, but to be allowed upon customs examination & drawing of samples.

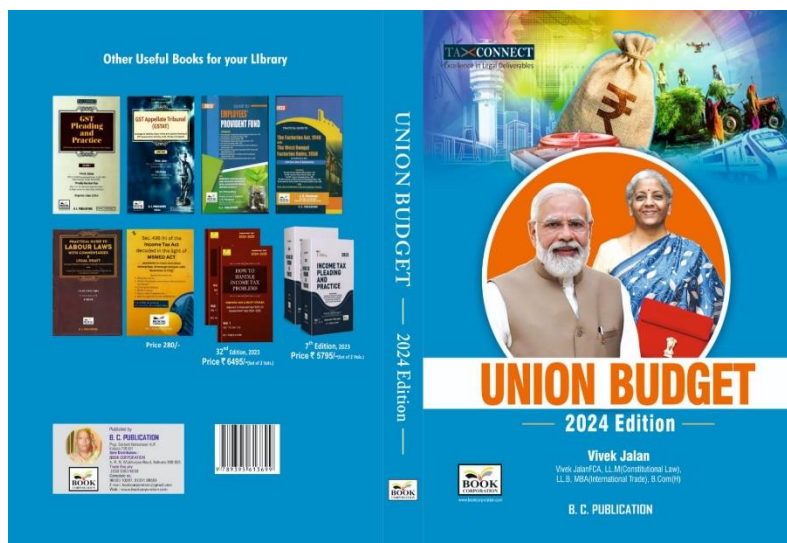
Note 2 - This SION will be valid till 31.03.2027 and will need to be re-assessed to reflect dynamic pricing structure of the industry.

Effect to this Public Notice: Standard Input Output Norm (SION) E-125 for the export of Shea Stearine has been amended with revised import entitlements.

[For further details please refer the Public Notice]

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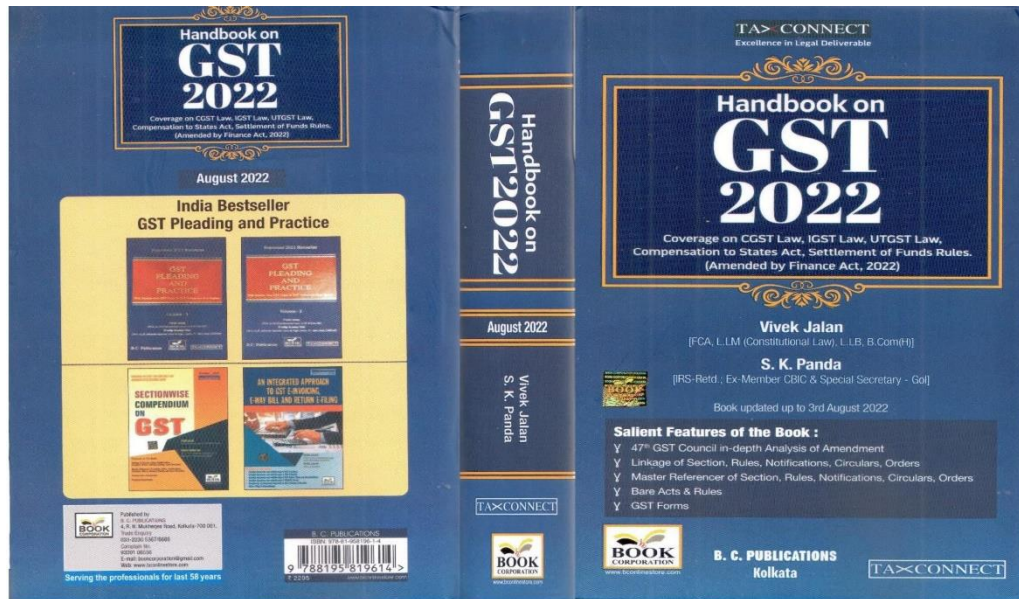
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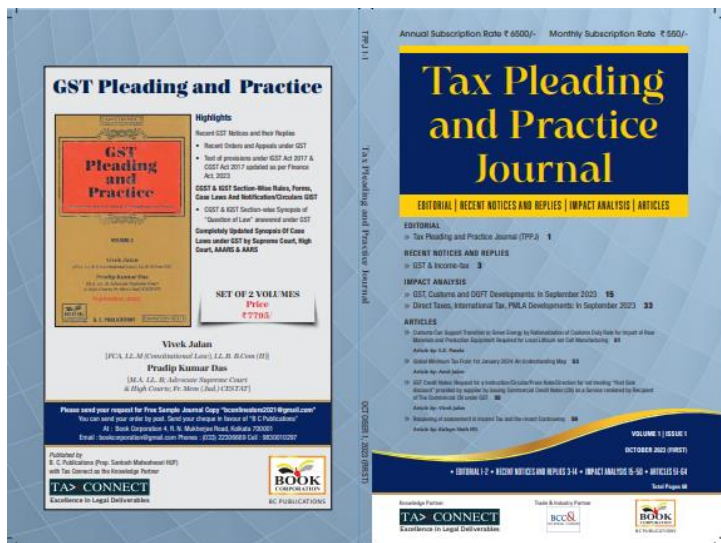
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