

# TAX CONNECT

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## EDITORIAL



**Friends,**

The compulsory implementation of the ISD mechanism was facilitated through an amendment in the CGST Act under the Finance Act (Number 1) of 2024. With effect from 01.04.2025, Input Service Distributor (ISD) provisions have been mandated where any office of the supplier of goods or services or both receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under reverse charge.

Previously, businesses had the option to utilize either the ISD mechanism or the cross-charge method for allocating common ITC to their other GST registrations. However, as of April 1, 2025, all businesses will be required to use the ISD mechanism exclusively for the distribution of common ITC.

Section 20(1) has been made effective from 01.04.2025 and thus it is a mandatory requirement to take registration under ISD for the entity at the location of the office where services are procured for Head office and branches of the entity under the same PAN. Accordingly, it can also be understood that ISD registration shall be taken in the state of existing office where common services are received.

In order to understand whether any service is common or not, one should check the services which are billed at one location and benefits to other or multiple offices of the entity under the same PAN. Few of the example are: – Software services. Advertising services. Information Technology (IT) services. Auditor Fee, Common Bank Charges etc.

**The implementation of ISD system involved the following process:**

- List down all the expenses and identify which expense to be considered as common for ISD.
- Identifying the states which receive the common services, even in more than one state which needs to be distributed to other branch(s).

- Identifying vendors providing common services and communicating them to issue invoices using the ISD registration going forward.
- Identifying common expenses where GST is payable under RCM and to route the same to the registered office in the same state where ISD registration is taken. Then to transfer the ITC to ISD by such office and getting the same distributed to other branch(s).
- Separate accounting & distribution in Accounting System.
- Reconcile ISD credits with GSTR-6A,
- Distribute credit to the branches
- Issue ISD Invoices to branches
- Filing of ISD returns.

**Failure to adhere to the ISD mechanism could result in various repercussions:**

- Disputes over the eligibility of common ITC distributed through cross charge route, leading to the denial of ITC for the recipient location.
- Incorrect distribution of ITC may result in recovery by tax authorities from recipient locations, along with interest.
- Penalties may be imposed for irregular distribution of ITC.

Hence considering the above, we have a view that taxpayers having multiple GSTIN under same PAN need to revisit the applicability of ISD mechanism for their organisation and ensure the compliance in accordance with the applicable laws.

**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
30 <sup>th</sup> March 2025	challan-cum-statement	February'2025	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M, 194-S in the month of January, 2025.
31 <sup>st</sup> March 2025	Payment for Tax for Waiver Scheme	2017-18, 2018-19 and 2019-20	Payment of Tax in case taxpayer wants to avail the benefit of waiver scheme u/s 128A of the CGST Act 2017.
31 <sup>st</sup> March 2025	FORM 3CEAD	2023-24	Country-By-Country Report in Form No. 3CEAD for the previous year 2023-24 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group.
31 <sup>st</sup> March 2025	FORM 67	2023-24	Uploading of statement [Form 67], of foreign income offered to tax and tax deducted or paid on such income in previous year 2023-24, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]

# INCOME TAX

## NOTIFICATION

### INCOME-TAX (SEVENTH AMENDMENT) RULES, 2025- REGARDING TDS RETURN (STATEMENT)

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 22/2025 dated 27.03.2025 notified that in exercise of the powers conferred by section 295 read with section 194T of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Seventh Amendment) Rules, 2025.

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

2. In the Income-tax Rules, 1962, in Appendix II,-

(A) in Form No. 26Q, —

(i) in the heading, after the figures and letter “194S”, the figures and letter “194T” shall be inserted;

(ii) in the Annexure, in the Note no. 16, in the Table at the end, the following shall be inserted, namely: —

“194T”	Payment of salary, remuneration, commission, bonus or interest to a partner of firm	94T”;
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(B) in Form No. 27Q,—

(i) in the heading, after the figures and letter “194N”, the figures and letter “194T” shall be inserted;

(ii) in the Annexure, in the Note no. 13, in the table, for the row, —

“195”	Other sums payable to a non-resident	195”
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the following rows shall be substituted, namely: —

“194T”	Payment of salary, remuneration, commission, bonus or interest to a partner of firm	94T
195	Other sums payable to a non-resident	195”

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

## NOTIFICATION

### INCOME-TAX (SIXTH AMENDMENT) RULES, 2025 - SAFE HARBOUR RULES FOR INTERNATIONAL TRANSACTIONS - MEANING OF "CORE AUTO COMPONENTS" U/R 10TA, LIMIT OF ELIGIBLE INTERNATIONAL TRANSACTION U/R 10TD EXTENDED FROM 2 CRORE OR 3 THREE CRORES, AND U/S 10E REGARDING PROCEDURE; AMENDED

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 21/2025 dated 25.03.2025 notified that in exercise of the powers conferred by section 295 read with sub-section (2) of section 92CB of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Sixth Amendment) Rules, 2025.

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

2. In the Income-tax Rules, 1962,—

(a) in rule 10TA, in clause (b), —

I. in sub-clause (iii), at the end, the word “or” shall be inserted;

II. after sub-clause (iii), the following sub-clause shall be inserted, namely: —

“(iv) lithium-ion batteries for use in electric or hybrid electric vehicles.”;

(b) in rule 10TD,—

I. in sub-rule (2A), in the Table, -

(A) in Sl.No. 1, in column number (3), in clause (ii), for the word “two”, the word “three” shall be substituted;

(B) in Sl.No. 2, in column number (3), in clause (ii), for the word “two”, the word “three” shall be substituted;

(C) in Sl.No. 3, in column number (3), in the opening portion, for the word “two”, the word “three” shall be substituted;

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(D) in Sl.No. 7, in column number (3), for the word “two”, the word “three” shall be substituted;

(E) in Sl.No. 8, in column number (3), for the word “two”, the word “three” shall be substituted;

II. in sub-rule (3B), for the words and figures “assessment years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25”, the words and figures “assessment years 2020-21, 2021-22, 2022-23, 2023-24, 2024-25, 2025-26 and 2026-27” shall be substituted;

(c) in rule 10TE, in sub-rule (2), in the fourth proviso, after the word, figures and letters “rule 10TD”, the words “for one assessment year” shall be inserted.

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

## CIRCULAR

### ORDER UNDER SECTION 119 OF THE INCOME-TAX ACT, 1961 FOR WAIVER ON LEVY OF INTEREST UNDER SECTION 201(1A) (II)/206C (7) OF THE ACT, AS THE CASE MAYBE, IN SPECIFIC CASES

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 05/2025 dated 28.03.2025 clarified that section 201(1A) of the Income-tax Act (hereinafter "the Act") provides for levy of interest on account of failure to deduct or pay the deducted tax to the credit of the Central Government by the deductor. Further, section 206C(7) of the Act provides for levy of interest on account of failure to collect or pay the collected tax to the credit of the Central Government by the collector.

2. Representations have been received by the Central Board of Direct Taxes (hereinafter "the Board") that while making payments of taxes deducted at source (TDS) and taxes collected at source (TCS) to the credit of the Central Government as per section 200 and 206C of the Act, the taxpayers have encountered technical glitches. On account of such glitches, while the payment is initiated by the taxpayers/ deductors/ collectors and the amounts are debited from their bank accounts on or before the due date, the actual credit to the Central Government is done after the due date. In such cases, notices have been received by such taxpayers for levy of interest under section 201(1A)(ii)/ 206C(7) of the Act, as the case maybe.

3. In exercise of the powers under section 119 of the Act, the Board, hereby directs that the Chief Commissioner of Income-tax (CCIT) or Director General of Income-tax (DGIT) [or in case there is no CCIT and DGIT, then Principal Chief Commissioner of Income-tax (PrCCIT)] may reduce or waive interest charged under section 201(1A)(ii) / 206C(7) of the Act in the class of cases where-

the payment is initiated by the taxpayers/ deductors/ collectors and the amounts are debited from their bank accounts on or before the due date, and

the tax could not be credited to the Central Government, before due date because of technical problems, beyond the control of the taxpayer/ deductor/collector.

4. The CCIT or DGIT or PrCCIT, as the case maybe, examining an application for waiver of interest under this order shall pass a speaking order after providing adequate opportunity of being heard to the applicant and after verification of technical glitches from the bank/Directorate of Systems.

5. Even if the interest under section 201(1A)(ii)/ 206C(7) of the Act has already been paid by the taxpayer, the same can be considered for waiver and a refund maybe given to the deductor, if waiver is ordered.

6. No waiver application shall be entertained beyond one year from the end of the financial year for which the interest under section 201(1A)(ii)/ 206C(7) of the Act is charged.

7. An application received for waiver of interest under section 201(1A)(ii)/ 206C(7) of the Act shall be disposed of within a period of six months from the end of the month in which such application is received.

8. The order issued by the CCIT or DGIT or PrCCIT, as the case maybe, shall be final and no petition against that order shall be entertained by the Board.

9. The above will come into effect from the date of issue of this Circular.

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



# GST

## NOTIFICATION

### CENTRAL GOODS AND SERVICES TAX (SECOND AMENDMENT) RULES, 2025

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance vide Notification No. 11/2025 – dated 27.03.2025 notified that in exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2025.

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

2. In the Central Goods and Services Tax Rules, 2017,–

(a) in rule 164, –

(i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted.

(ii) after sub-rule (4), the following Explanation shall be inserted, namely: -

**“Explanation, -** No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Central Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.

(b) in rule 164, in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section(1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than

that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

**Explanation, –** For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

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

## CIRCULAR

### VARIOUS ISSUES RELATED TO AVAILMENT OF BENEFIT OF SECTION 128A OF THE CGST ACT, 2017

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance vide Circular No. 248/05/2025 –GST dated 27.03.2025 clarified that based on the recommendations of the GST Council made in its 53rd and 54th meetings, a new section 128A was inserted in the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act, 2017) and Rule 164 has been inserted in the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules, 2017) w.e.f. 1st November 2024 to provide for waiver of interest or penalty or both relating to demands raised under Section 73 for the period from 1st July 2017 to 31st March 2020. In this regard, circular No. 238/32/2024-GST dated 15th October 2024 has also been issued clarifying various issues related to implementation of the said provisions.

2. Representations have been received from trade and industry highlighting certain issues being faced in availing the benefit provided under section 128A of the CGST Act, 2017 such as eligibility of cases for benefit under section 128A, where payment has been made through GSTR-3B instead of DRC-03 and treatment of withdrawal of appeals filed by the taxpayer against consolidated adjudication order covering periods beyond the one specified under section

## GST

128A of the CGST Act, 2017 for the purpose of availing the said benefit.

3. Accordingly, in view of the difficulties being faced by the trade and industry and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, 2017, hereby clarifies the issues detailed hereunder.

4. Unless otherwise specified, all the sections mentioned in this circular refer to sections of the CGST Act, 2017 and all the rules mentioned herein refer to the rules of CGST Rules, 2017.

**4.1 Issue 1: Whether the cases where tax has been paid through return in FORM GSTR-3B instead of through FORM GST DRC-03, prior to the notification of section 128A i.e. 1st November 2024, would be eligible for the benefit under section 128A of the CGST Act?**

4.1.1 Representations have been received seeking clarification as to whether cases where payment has been made through FORM GSTR 3B, before coming into force of section 128A into force, i.e. 1st November 2024, are eligible for benefit provided under said section.

4.1.2 The matter has been examined. Vide circular No. 238/32/2024-GST dated 15th October, 2024, it was clarified that any amount paid towards the said demand prior to the date notified under sub-section (1) of section 128A i.e. 1st November 2024, shall be considered as payment made towards the amount payable under sub-section (1) of Section 128A, as long as the said amount has been paid prior to 1st November 2024 and was intended to be paid towards the said demand.

4.1.3 Further, rule 164 (1) provides that in order to avail the benefit under section 128A, payments are to be made in FORM GST DRC-03 towards the tax demanded in respect of a notice or a statement mentioned in section 128A (1) (a) and rule 164(2) provides that tax payment shall mandatorily be made only by crediting the amount in the electronic liability register against the debit entry created in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A. The said sub-rule also provides the

procedure to be followed for cases where payment has already been made through FORM GST DRC-03.

4.1.4 From the examination of the above provisions, it is clarified that a taxpayer who has made the payment through FORM GSTR-3B before the date of coming into force of section 128A i.e. 01st November 2024, shall also be eligible to avail the benefit under the said section. However, any taxpayer who intends to avail the benefit of the said provision on or after the said section comes into force, i.e. 1st November 2024 shall be required to make payments necessarily through the modes as prescribed under rule 164 of the CGST Rules.

4.1.5 Therefore, it is clarified that the cases where the payment of tax has been made through FORM GSTR 3B prior to the issuance of demand notice and/or adjudication order before the date 1st November 2024, shall also be eligible for benefit under section 128A of the CGST Act, subject to verification by the proper officer.

**4.2 Issue 2: Whether (i) the entire amount of tax demanded is required to be discharged and (ii) the appeal is required to be withdrawn for the entire period, where notices/statements/orders issued to taxpayers, pertains to period covered partially under Section 128A and partially by those outside it.**

4.2.1 In cases where the notice/statement or order etc. pertains to the period partially covered under Section 128A and partially beyond the said period, Rule 164 (4) and proviso to Rule 164(7) have been amended to allow the taxpayer to file an application under FORM SPL-01 or FORM SPL-02 as the case may be after making payment of his tax liability for the periods covered under section 128A. The taxpayer after filing FORM SPL-01 or FORM SPL-02 as the case may, shall intimate the appellate authority or Tribunal his intent to avail the benefit of Section 128A and that he does not intend to pursue the appeal for the period covered under the said Section i.e. FY 2017-18 to 2019-20. The Appellate Authority or Appellate Tribunal as the case may, shall after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as it thinks just and proper.



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4.2.2. Clarification issued vide point 6 of the Table at para 4 of circular No. 238/32/2024-GST dated 15th October 2024 is accordingly withdrawn.

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board.

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

## ADVISORY

### ISSUE IN FILING APPLICATIONS (SPL 01/SPL 02) UNDER WAIVER SCHEME

**OUR COMMENTS:** GSTN vide advisory dated 21.03.2025 has advised that grievances are raised by taxpayers regarding difficulties faced while filing the waiver applications. Following grievances faced by taxpayers have come to the notice of GSTN and team is working to resolve the issues at the earliest.

i. Order number is not available in dropdown for selection in SPL 02.

ii. Order details are not getting auto populated after selection of a particular order in SPL 02.

iii. Payment details are not getting auto populated in Table 4 of SPL 02.

iv. After filing the SPL 02 for a demand order, the taxpayer is not able to make payment using "Payment towards Demand" for that order. Also, taxpayer is not able to adjust the amount paid through DRC 03, against the same demand order, using DRC 03A.

v. Not able to withdraw the Appeal applications (APL 01) filed before First Appellate authority against a particular order.

2. It is learned that there is a misconception among the trade that the last date to file waiver application is 31.03.2025. In this regard, it may be noted that the last date to file waiver applications is not 31.03.2025. As per Rule 164(6) of CGST Rules, 2017, the taxpayers have to file waiver applications within a period of three months from the notified

date. Therefore, the taxpayers can file waiver applications in SPL 01/02 till 30.06.2025.

3. However, as per Notification 21/2024-CT dated 8.10.2024, the due date for payment of tax payable for availing wavier scheme is 31.03.2025. Therefore, the taxpayers are advised to pay the requisite amount within due date using "Payment Towards Demand" functionality in GST portal.

4. In case any difficulty is faced in using the said functionality, then the taxpayers are advised to make a Voluntary Payment using Form DRC-03 under category 'Others'. After completing the payment, they can submit the Form DRC-03A to link the payment made in DRC-03 with the relevant demand order.

5. If Payment details are not auto populated in Table 4 of SPL 02, it is advised to verify the same in electronic liability ledger on GST portal. Then the taxpayer can proceed for filing waiver application. The navigation path to access the electronic liability ledger is Login>> Services>> Ledgers>> Electronic Liability Register

Taxpayers are advised to make the payment on or before 31.03.2025 and file the waiver application on or before 30.06.2025. For any other issues faced, the taxpayers are advised to raise grievance ticket immediately so that issue can be resolved.

**[For further details please refer the detailed advisory]**

# FEMA

## CASE LAW

### **V.K. CHAWLA VERSUS SPECIAL DIRECTOR OF ENFORCEMENT, ENFORCEMENT DIRECTORATE: DELHI HIGH COURT**

**OUR COMMENTS:** The instant case is regarding under-invoicing of the imports - Contravention of Sections 8 (3) read with 8 (4) of the Foreign Exchange Regulations Act.

The common facts related to both the appeals are that between 10th and 12th December 1996, the Directorate of Revenue Intelligence (DRI) conducted searches at the residential/business factory premises of M/s. Connectronics and Cables (P) Ltd. (M/s. CCPL), M/s Wings Electronics of Mr. Aneesh Chawla, Mr. V.K. Chawla and the premises of M/s. Vinay Electronic Corporation (M/s. VEC) at Delhi and Noida and seized certain documents. Following up on the seizures, the statement of Mr. Kanwal Mohan Puri, an employee of M/s. Pearl Industrial Company Hong Kong (Pearl) was recorded under Section 108 of the Customs Act 1962 (CA) on 9th November 1997. The statements of Mr. N.R. Handa, a partner of (M/s. VEC) on 20th October 2001 and of Mr. V.K. Chawla on 26th February 2001 and 18th January 2002 were recorded under Section 40 FERA.

Two Memorandums/Show Cause Notices (SCNs) dated 9th May 2002 were issued. In the first SCN, the allegation was that from the documents seized, it had appeared that M/s. Wings Electronics had, during 1993-96 and January 1997, made remittances totalling Hong Kong Dollar (HKD) 19,23,178 to M/s. Pearl against 36 import consignments and remittances of US Dollar (USD) 86,689.46 to M/s. Pearl and M/s. Kiule Enterprises, Hong Kong. It further appeared from the documents seized that amounts of HKD 19,23,178 and USD 86,689.94 declared in the import invoices and remitted through bank did not represent the actual value of imported material. It was accordingly alleged that the aforementioned foreign exchange had been failed to be utilised by M/s. Wings Electronics for the purposes for which the sum was acquired and, therefore, there was violation of Sections 8 (3) and 8(4) FERA.

In the second SCN, it was stated that from the documents, it was revealed that one consignment of USD 3,198 (equivalent to HKD 24695) was imported by M/s. VEC from M/s. Pearl in 1996 and that the actual value of the 42 consignments declared before the Hong Kong Customs authorities was HKD 55,81,246 as against HKD 23,40,024, the value declared in the invoices and that the difference in value worked out to USD 4,18,222. It was further alleged that the Appellant had made payment of 2,79,000 to M/s. Pearl towards the differential value without any general or special permission of the Reserve Bank of India (?RBI?) and the remaining amount of USD 1,39,222 was acknowledged as a debt creating a right in favour of M/s. Pearl to receive the said payment, thereby contravening Sections 8 (1), 9 (1) (a) and 9 (1) (c) FERA.

In both the SCNs, the stand taken by the Appellant was that he did not, in his statement under Section 40 FERA, admit to any under-invoicing of the imports or violation of the provisions of FERA. He contended that there was no loss of foreign exchange involved. The invoice value did represent the foreign exchange acquired and the goods imported were also of the kind, quality and quantity specified at the time of acquiring foreign exchange from the bank. The foreign exchange acquired was utilised for importing the goods, as stipulated by the RBI.

As far as the first SCN is concerned, by the AO dated 30th January 2004, the SD held, from an analysis of the documents, that there was an under-invoicing of the imports and this was corroborated by the statement of Mr. Kanwal Mohan Puri made on 9th November 1997 under Section 108 of the CA. As regards the second SCN, the SD by another AO of the same date likewise held that the details found in the documents seized, as corroborated by the statement of Mr. Puri and the statement of Mr. Handa under Section 40 FERA proved under-invoicing of the imports. By the two separate AOs dated 30th January 2004, the

## FEMA

SD imposed penalties on the Appellants, as noticed hereinbefore.

The two appeals, i.e., Appeal Nos.344 and 346 of 2004 of the Appellants were dismissed by the impugned common order dated 9th June 2008 of the AT. It was specifically contended before the AT that the invoices of M/s. Lucent Technologies Singapore could not be used to determine the value of the goods imported from Hong Kong without proof of contemporaneous value of imports. It was further submitted that the ED itself did not conduct any independent investigation but simply used the documents received from the DRI. It was pointed out that the AOs were based on the photocopies of letters of the Consulate General and Hong Kong Customs which were not admissible in evidence.

The AT, in its impugned order, placed reliance on the statement of Mr. Puri and held that it proved that there had been under-invoicing of the imports. It was held that a presumption could be drawn against the Appellant under Section 114 of the Evidence Act, 1872 since no seller would part with goods without receiving the proper consideration. It was held that the burden was on the Appellant to discharge an adverse inference arising from such presumption.

It has been held that there is nothing incriminating in the statements made by the Appellant under Section 40 FERA, admitting to under-invoicing of the imports. As far as the statement of Mr. Puri is concerned, it is seen that it was made under Section 108 of the CA and not Section 40 FERA and could not, ipso facto, be used for the proceedings under FERA.

The AO passed by the SD as well as the impugned order of the AT failed to address the submission made on behalf of the Appellant that the documents seized were not proved in accordance with law. It appears that there was no independent

investigation undertaken by the ED. In order to prove under-invoicing, the value of contemporaneous import made from Hong Kong, and not from Singapore, had to be looked into. Moreover, these documents were not authenticated, as required by Section 72 FERA read with Foreign Exchange Regulations (Authentication of Documents).

This Court in M/s. Jain Engineering v. ED [2014 (3) TMI 678 - DELHI HIGH COURT] held that documents received from abroad cannot be relied upon without authentication. The failure of the ED to comply with the above legal requirements rendered the seized documents inadmissible in evidence. Without the ED discharging the initial burden of proving that the documents seized constitute credible evidence and were corroborated by other independent evidence, the question of drawing an adverse inference against the Appellant and shifting the burden to him to rebut the statutory presumption would not arise. - Decided in favour of assessee.

# CUSTOMS

## NOTIFICATION

**SEEKS TO LEVY ANTI-DUMPING DUTY ON IMPORTS OF 'ACRYLIC SOLID SURFACES' IMPORTED FROM CHINA PR FOR A PERIOD OF 5 YEARS, ON THE RECOMMENDATIONS OF DGTR**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 07/2025-Customs(ADD) dated 25.03.2025 notified that whereas, in the matter of “Acrylic Solid Surfaces” (hereinafter referred to as the subject goods), falling under tariff items 3506 99 99, 3920 51 11, 3920 51 19, 3920 51 99, 3920 63 90, 3921 9039 or 3926 90 69 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, vide notification F. No. 06/06/2023-DGTR, dated the 26th December, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 26th December, 2024, has come to the conclusion, inter alia that-

(i) the product under consideration has been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material injury;

(iii) the material injury has been caused by the dumped imports of the subject goods from the subject country,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per

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

**TABLE**

Sl. No.	Tariff item	Description	Country of Origin	Country of Export	Producer	Amount	Unit of measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	3506 99 99, 3920 51 11, 3920 51 99, 3920 63 90, 3921 9039, 3926 90 69	Acrylic Solid Surfaces *	China PR	Any including China PR	Shandong Kelesi New Material Technology Co., Ltd and Shanghai Sailisi Industry Development Co., Ltd. Shandong Branch	NIL	Kg	USD
2.	-do-	-do-	China PR	Any Country	Any other producer excluding	0.18	Kg	USD

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				including China PR	producer mentioned at Sl. No. 1 above.			
3.	-do-	-do-	Any country  other  than  China PR	China PR	Any	0.18	Kg	USD

Covers alternative descriptions such as 100% Acrylic solid surfaces, Pure Acrylic solid surfaces, Corian Sheets, Hi Macs Acrylic Sheets, Montelli Sheets made of PMMA, PMMA Sheets, Staron Solid Surface, Krion Methyl Methacrylic Resin Solid Surface Sheet, Methyl Methacrylic Resin Sheets. The below products are not covered in the scope of PUC for the purpose of the present investigation;

- a) Pure acrylic sheets;
- b) acrylic laminates and PET/PVC films for furniture decoration and vehicle wrapping;
- c) Polyester solid surface sheets;
- d) Modified Acrylic Solid Surfaces.

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

**Explanation.-** For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

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

## NOTIFICATION

### SEEKS TO IMPOSE PROVISIONAL ADD ON ROLLER CHAINS FROM CHINA PR

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 06/2025-Customs (ADD) dated 24.03.2025 notified that whereas in the matter of 'Roller Chains' (hereinafter referred to as the subject goods) falling under tariff item 7315 11 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, vide notification No. 06/26/2023-DGTR, dated the 26th December, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 26th December, 2024, has inter-alia come to the conclusion that—

(i) the subject goods have been exported to India from the subject country at a price below the normal value, resulting in dumping;

(ii) the domestic industry has suffered material injury on account of subject imports from subject country;

(iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty calculated at the rate as specified in the corresponding entry in column (7) of the said Table, namely:-



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**TABLE**

S. No.	Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Duty as % of CIF value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	7315 11 00	Roller Chains	China PR	Any country including China PR	Zhejiang Bakord Machinery Co. Ltd	NIL
2.	-do-	-do-	China PR	Any country including China PR	Jiangxi Hengjiu Chain Transmission Co. Ltd. Anhui Huangshan Hengjiu Transmission Co. Ltd. Zhejiang Hengjiu Transmission Technology Inc. Ltd.	NIL
3.	-do-	-do-	China PR	Any country including China PR	Others	6.34 %

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

**Explanation.** – For the purposes of this notification,

(a) rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

(b) "CIF value" means assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

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

## NOTIFICATION

**SEEKS TO IMPOSE ANTI-DUMPING DUTY ON IMPORT OF 'POLY VINYL CHLORIDE PASTE RESIN' FROM CHINA PR, KOREA RP, MALAYSIA, NORWAY, TAIWAN AND THAILAND FOR A PERIOD OF FIVE YEARS**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 05/2025-Customs (ADD) dated 21.03.2025 notified that whereas, in the matter of 'Poly Vinyl Chloride Paste Resin' (hereinafter referred to as the 'subject goods') falling under tariff items 3904 10 10, 3904 10 20, 3904 10 90, 3904 21 00, 3904 22 00, 3904 30 10, 3904 30 90, 3904 40 00, 3904 90 00 and 3904 90 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the 'Customs Tariff Act'), originating in or exported from China PR, Korea RP, Malaysia, Norway, Taiwan and Thailand (hereinafter referred to as the 'subject countries') and imported into India, the designated authority vide its preliminary findings No. 6/17/2023-DGTR, published in the Gazette of India, Extraordinary, Part I, Section 1, dated 26th April, 2024, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating and exported from the subject countries;

And, whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods with effect from 13th June, 2024, vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 09/2024-Customs (ADD), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S. R. 323(E), dated 13th June, 2024;

And, whereas, the designated authority in its final findings vide notification No. 6/17/2023-DGTR, published in the Gazette of India, Extraordinary, Part I, Section 1, dated 24th December, 2024, while confirming the preliminary findings, dated 26th April, 2024, has come to the conclusion that-

(i) the product under consideration that has been exported to India from the subject countries are at dumped prices;

(ii) the domestic industry has suffered material injury;

(iii) the injury has been caused to the domestic industry by the dumped imports of subject goods originating in, or exported from, the subject countries;

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And, whereas, Kaneka Paste Polymer SDH BHD, Malaysia, have furnished the price undertaking under rule 15 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), so as not to export subject goods below such price and the designated authority has accepted the price undertaking for the subject goods as per the terms and conditions set out in the said undertaking;

And, whereas, the designated authority has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the said Rules, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the Tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at a rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the following Table, namely:-

**TABLE**

S. No.	Tariff item	Description of goods	Country of origin	Country of exports	Producer	Duty amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	39041010,  39041020,	'Poly Vinyl Chloride Paste	China PR	Any country including	Formosa Industries (Ningbo) Co., Ltd.	595	M T	USD

	39041090,  39042100,  39042200,  39043010,  39043090,  39049000,  39044000 or  39049090##	Resin', also known as Emulsion PVC Resin#		China PR				
2	-do-	-do-	China PR	Any country including China PR	Shenyang Chemical Co., Ltd.	248	M T	USD
3	-do-	-do-	China PR	Any country including China PR	Any producer other than S. No. 1 and 2 mentioned above	707	M T	USD
4	-do-	-do-	Any country other than China PR Korea, Malaysia,	China PR	Any producer	707	M T	USD

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			Taiwan, Thailand and Norway					
5	-do-	-do-	Korea RP	Any country including Korea RP	Hanwha Solutions Corporation	NIL	MT	USD
6	-do-	-do-	Korea RP	Any country including Korea RP	Any producer other than S. No. 5 mentioned above	89	MT	USD
7	-do-	-do-	Any country other than China PR Korea, Malaysia, Taiwan, Thailand and Norway	Korea RP	Any producer	89	MT	USD
8	-do-	-do-	Malaysia	Any country including Malaysia	Any producer	516	MT	USD

9	-do-	-do-	Any country other than China PR Korea, Malaysia, Taiwan, Thailand and Norway	Malaysia	Any producer	516	MT	USD
10	-do-	-do-	Taiwan	Any country including Taiwan	Formosa Plastics Corporation	247	MT	USD
11	-do-	-do-	Taiwan	Any country including Taiwan	Any producer other than S. No. 10 mentioned above	373	MT	USD
12	-do-	-do-	Any country other than China PR Korea, Malaysia, Taiwan, Thailand and	Taiwan	Any producer	373	MT	USD

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			Norway					
13	-do-	-do-	Thailand	Any country including Thailand	TPC Paste Resin Co., Ltd.	343	M T	USD
14	-do-	-do-	Thailand	Any country including Thailand	Any producer other than S. No. 13 mentioned above	421	M T	USD
15	-do-	-do-	Any country other than China PR Korea, Malaysia, Taiwan, Thailand and Norway	Thailand	Any producer	421	M T	USD
16	-do-	-do-	Norway	Any country including Norway	Any producer	495	M T	USD
17	-do-	-do-	Any country other than China	Norway	Any producer	495	M T	USD

			PR Korea, Malaysia, Taiwan, Thailand and Norway					
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# The following products are excluded from the scope of the product under consideration (PUC):

- a) PUC with a K-value below 60K
- b) PVC Blending Resin
- c) Co-polymers of PVC Paste Resin
- d) Battery separator resins
- e) Biovyn™ produced from renewable/bio feedstock and accompanied by an acceptable proof of sustainability.

## The customs classification is indicative only and not binding on the scope of the product under consideration.

Provided that no anti-dumping duty shall be imposed on the subject goods produced and exported by Kaneka Paste Polymer SDH BHD, Malaysia, when imported into India.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years from the date of imposition of the provisional anti-dumping duty, that is, the 13th June, 2024, unless revoked, amended or superseded earlier, and shall be payable in Indian currency:

Provided that the said anti-dumping duty shall not be levied for the period commencing from the date of the lapse of the provisional anti-dumping duty, that is, the 12th December, 2024, up to the preceding day of the publication of this notification in the Official Gazette.

**Explanation 1.-** For the purposes of this notification, rate of exchange applicable for the purposes of calculation of the anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs

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Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

**Explanation 2.-** The landed value of imports for the purpose of this notification shall be the assessable value as determined by the customs under the Customs Act and includes all duties of customs except duties under sections 3, 8B, 9 and 9A of the Customs Tariff Act.

[For further details please refer the Notification]

## NOTIFICATION

## APPOINTMENT OF COMMON ADJUDICATING AUTHORITY

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 19/2025-Customs (N.T.) dated 28.03.2025 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 officer mentioned in column (4) of the Table below, to exercise the powers and discharge duties conferred or imposed on the officers mentioned in column (3) of the said Table, for purpose of adjudication of the Show Cause Notices, mentioned in column (2) of the said Table, in respect of the Noticees mentioned in column (1) therein, namely:-

TABLE

Name of Noticee and Address	Show cause notice number and date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
(1)	(2)	(3)	(4)
Shri Vikas Vilas	F.No.DRI/MZU/B/INT/12 8/2023	Additional or Joint Commissioner of	Additional or Joint Commissioner of
Kadam S/o Vilas	/Mumbai, dated the 7th October,	Customs, R & I, Preventive	Customs (Preventive),
Kadam Marathi Shale	2024		

Javal, Atpadi, Taluka		Commissioner, Mumbai Customs	7th Floor, Apratyaksh
Atpadi, Sangli,		Zone-III, New Customs House,	Kar Bhawan, Vibhuti
Maharashtra-415301		Mumbai- 400 001	Khand, Gomti Nagar,
And 11 others			Lucknow, Uttar Pradesh - 226 010
Shri Vikas Vilas	F.No.DRI/MZU/B/INT/12 8/2023	Additional or Joint Commissioner of	
Kadam S/o Vilas	/Nagpur, dated the 7th October,	Customs, GST Bhavan, Telanghedeid	
Kadam Marathi Shale	2024	Road, Civil Lines, Nagpur-440 001	
Javal, Atpadi, Taluka			
Atpadi, Sangli,			
Maharashtra-415301			
and 6 others			
Shri Vikas Vilas	F.No.DRI/MZU/B/INT/12 8/2023/	Additional or Joint Commissioner of	
Kadam S/o Vilas	Varanasi, dated the 7th October,	Customs (Preventive), 7th Floor,	
Kadam Marathi Shale	2024	Apratyaksh Kar Bhawan, Vibhuti	
Javal, Atpadi, Taluka		Khand, Gomti Nagar,	



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Atpadi, Sangli,	Lucknow, Uttar
Maharash tra- 415301	Pradesh -226 010
and 8 others	

28.03.2025 notified that in exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

## 1. Short title and commencement. –

(1) These regulations may be called the Postal Imports Regulations, 2025.

(2) They shall come into force with effect from the date to be notified.

**2. Application.-** (1) These Regulations shall apply to assessment and clearance of goods imported through Foreign Post Offices notified under clause (e) of sub section (1) of section 7 of the Customs Act, 1962.

(2) These regulations shall not apply to: -

(a) the following imported goods requiring testing of samples thereof before their clearance, namely: -

(i) animals and parts thereof, plants and parts thereof;

(ii) perishables;

(iii) publications containing maps depicting incorrect boundaries of India;

(iv) precious and semi-precious stones, gold or silver in any form;

(b) import of goods under any export promotion scheme referred to in the Foreign Trade Policy 2009-14 or 2015-20 or 2023, as the case may be.

## 3. Definitions: –

(1) In these regulations, unless the context otherwise requires, -

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “Authorised agent” means a person authorised by an importer who has a valid license under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs broker who has been issued a photo identity card in Form G of the said regulations;

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

### SEA CARGO MANIFEST AND TRANSSHIPMENT (SECOND AMENDMENT) REGULATIONS, 2025

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 20/2025-Customs (N.T.) dated 28.03.2025 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 (Second Amendment) Regulations, 2025.

(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 "31.05.2025" shall be substituted.

[For further details please refer the Notification]

## NOTIFICATION

### POSTAL IMPORTS REGULATIONS, 2025

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 18/2025-Customs (N.T.) dated

# CUSTOMS

(c) “Electronic Advance Data” means the pre-arrival electronic information specified in Article 8 of the Universal Postal Convention related to postal goods which is made available by the Postal Authority to the Customs Automated System;

(d) “Foreign Post Office” means a Foreign Post Office notified under clause (e) of sub section (1) of section 7 of the Act for clearance of imported goods;

(e) “Postal Authority” means respective authorities responsible for managing postal services working under the Department of Posts, Ministry of Communications, Government of India;

(f) “Form CN 22”, “Form CN 23” and “Form CP 72” mean the Forms of Customs Declarations specified by the Universal Postal Union in the Convention Manual;

(g) “Non-Personal Imported goods” means goods imported through a Foreign Post Office other than Personal Imported goods;

(h) “Personal Imported goods” means goods imported through a Foreign Post Office which are meant for personal use or consumption, are not connected with trade, manufacture or agriculture and are not intended for furtherance of business;

(i) “Form” means the Forms annexed to these regulations;

(j) Any reference to the Commissioner of Customs in these regulations shall include a reference to the Principal Commissioner of Customs for the purpose of these regulations.

(2) The words used and not defined in these regulations but defined in the Act, shall have the same meanings respectively as assigned to them in the Act.

**4. Entry to be made, list of goods to be presented and Postal Bill of Import to be filed.** - (1) Form CN 22, Form CN 23 or Form CP 72, as the case may be, affixed to the parcels and containing, inter alia, the description of goods, quantity and value thereof, shall be deemed to be an entry for import at the Foreign Post Office from where the goods are to be cleared.

(2) The Postal Authority shall present the list of parcels, containing imported goods, which have arrived at the Foreign Post Office, along with the parcels on which Form CN 22, Form CN 23 or Form CP 72, as the case may be, is affixed, to the proper officer of Customs in Form-I annexed to these regulations, electronically on the Customs Automated System, on the day of arrival of the said parcels.

(3) A Postal Bill of Import in Form-II annexed to these regulations shall be filed by the importer or his authorised agent, electronically on the Customs Automated System, for Non-Personal Imported goods.

**5. Inspection, Assessment, Examination and Clearance of goods.** - (1) The proper officer of Customs shall subject the goods to scanning and inspection when such goods are presented to him by Postal Authority along with the list of goods referred to in sub-regulation (2) of regulation 4.

(2) The proper officer may select the goods for examination based on the results of scanning, inspection and the information present in Form CN 22, Form CN 23, Form CP 72 or the Postal Bill of Import, as the case may be.

Provided that such selection may also be based on risk evaluation through appropriate selection criteria.

(3) The proper officer of Customs may perform risk-based assessment of the goods, in respect of which the Electronic Advance Data has been made available by the Postal Authority to the Customs Automated System, before the arrival of the goods at the Foreign Post Office.

Provided that in respect of the goods for which the Electronic Advance Data has not been made available, the risk-based assessment may be performed after the goods are presented by the Postal Authority along with the list of goods referred in sub-regulation (2) of regulation 4.

(4) For the purpose of verification, the proper officer of Customs may require the importer, or his authorised agent, to produce any document or information as may be necessary.

(5) Where the proper officer is satisfied that the goods are not prohibited, he may make an order permitting clearance after completion of the customs procedure and such order shall be communicated, electronically, to the Postal Authority, importer or his authorised agent or as the case may be.

(6) No Parcel shall be delivered by Postal Authority except on payment of applicable duties.

Provided that in cases where Postal Bill of Import is also filled, the payments of duty shall be done on the Customs Automated System by the importer or his authorised agent.

**6. Disposal and Re-export of goods.** - (1) Postal Authority may request the Customs for re-export or return of the imported goods to the sender in case of undelivered parcels, provided that the goods are not prohibited.

## CUSTOMS

(2) Any imported goods which have not taken clearance or remain undelivered after the expiry of a period of thirty days of its arrival, shall be sold or disposed of by the Postal Authority, with the permission of the proper officer, after issuing a notice to the declared importer, if any. Any charges payable for storage and holding of such goods shall be payable by the Postal Authority.

### **7. Retention of records in case of Non-Personal Imported goods. -**

In case of Non-Personal Imported goods, the importer or his authorised agent shall retain, for a period of five years from the date of filing of the Postal Bill of Import in Form-II referred to in regulation 4:

- (i) a copy of the said Postal Bill of Import;
- (ii) all documents which were used or relied upon while filling the said Postal Bill of Import and, where required, shall produce them before the proper officer of Customs in connection with any action or proceedings under the Act or under any other law for the time being in force;

Provided that in cases where proceedings are ongoing, the importer shall retain such documents until such proceedings are concluded.

### **8. Role and responsibilities of authorised agent. -** (1) Any obligation required to be fulfilled by the importer can also be fulfilled by his authorised agent.

(2) The importer authorising such agent shall be fully responsible for all the operations and transactions performed by such agent on his behalf and shall be liable for payment of any dues owed to the government or penal provisions as applicable under these regulations or the Act or any other law for the time being in force.

(3) Notwithstanding anything contained in sub-regulation (2), the authorised agent shall be governed by the regulations made under sections 146, and 147 of the Act.

### **9. Obligation of Postal Authority. -** (1) On arrival at the Foreign Post Office from where the goods are to be cleared, the goods shall not be dealt with in any manner except as may be directed by the Commissioner of Customs.

(2) No person shall open, except with the permission of proper officer of Customs, any Receptacle or Bag or Package containing the goods meant to be cleared from that Foreign Post Office.

(3) The Postal Authority shall present all the postal imported parcels, along with the list of such parcels at the Foreign Post Office to the proper officer of Customs, in such manner as to the satisfaction of the said proper officer, for screening, inspection, examination and assessment thereof.

(4) The Postal Authority shall not deliver any goods to the recipient unless an order permitting clearance of the goods has been made by the proper officer of Customs under regulation 5.

(5) In respect of goods for which an order permitting clearance of the goods has been made by the proper officer of Customs under regulation 5, the Postal Authority shall provide information to the proper officer of Customs relating to the delivery of goods, collection of customs duties assessed thereon from the recipients and payment of the customs duties so collected.

(6) Such information shall be provided by the Postal Authority, electronically, by the seventh day of the month succeeding the month in which the orders permitting clearance of the goods were made by the proper officer of Customs.

(7) The Postal Authority shall provide for secure transfer or movement of goods wherever transshipment is required, in terms of existing legal framework.

**10. Penalty.-** Without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or any other law for the time being in force, any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to a penalty to an extent of the amount specified under clause (ii) of sub-section (2) of section 158 of the Act.

**11. Power to Relax. -** If the Commissioner of Customs is satisfied that in relation to the import of goods through a Foreign Post Office, the Postal Authority or consignee or importer or his authorised agent has, reasons beyond their control, failed to comply with any of the provisions of these regulations, he may, for reasons to be recorded in writing, exempt such person from the operation of these regulations.

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

#### NOTIFICATION

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

# CUSTOMS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 17/2025-Customs (N.T.) dated 28.03.2025 notified that in exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S.O. 748(E), dated the 3rd August, 2001, namely:-

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

**"TABLE-1**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1158
2	1511 90 10	RBD Palm Oil	1160
3	1511 90 90	Others – Palm Oil	1159
4	1511 10 00	Crude Palmolein	1174
5	1511 90 20	RBD Palmolein	1177
6	1511 90 90	Others – Palmolein	1176
7	1507 10 00	Crude Soya bean Oil	1064
8	7404 00 22	Brass Scrap (all grades)	5698

**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	984 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	1102 per kilogram
3.	71	<p>(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;</p> <p>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.</p> <p><b>Explanation.</b> - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.</p>	1102 per kilogram
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><b>Explanation.</b> - 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>	984 per 10 grams

# CUSTOMS

**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	8140 (i.e., no change)"

2. This notification shall come into force with effect from the 29th day of March, 2025.

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

## NOTIFICATION

**APPOINTMENT OF COMMON ADJUDICATING AUTHORITY FOR THE PURPOSE OF FINALIZATION OF PROVISIONAL ASSESSMENT IN SVB CASE W.R.T. M/S DELHI AIRPORT METRO EXPRESS PVT. LTD.**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 16/2025-Customs (N.T.) dated 26.03.2025 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 officer mentioned in column (4) of the Table below to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table in respect of noticee mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column No. (2) therein, namely:-

**TABLE**

Name of the Noticee(s) and Address (M/s.)	Show Cause Notice Number and Date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
(1)	(2)	(3)	(4)
M/s Delhi Airport Metro Express Private Ltd.	Show Cause Notice dated 15.06.2022 vide F. No.CUS/APR/PROJ/47/2022-GR-5-6-O/o Pr Commr-Cus-Mundra	Commissioner of Customs, MCH,	Commissioner of Customs, MCH, Mundra, Gujarat,

(IEC: 0508050910)		Mundra.	
	Show Cause Notice dated 05/07/2022 bearing C No.VIII/ICD/TKD/6AG/G r.VI/Delhi Airport/133/2022	Assistant Commissioner of Customs (Group-VI), ICD-import, TKD, New Delhi.	
	Show Cause Notice dated 14/07/2022 issued vide file No. S/26-MISC-160/2022-23/GR.VI/NS-V	Joint Commissioner of Customs, NS-V, JNCH, Maharashtra	
	Show Cause Notice dated 18/02/2022 issued vide file No. S/5-17/2009 CC	Assistant Commissioner of Customs, Contract Cell, NCH, Mumbai, Maharashtra	
	Show Cause Notice dated 21/04/2023 bearing C No. VIII/6/ICD/PPG	Assistant Commissioner of Customs, ICD Patparganj, Delhi.	
	Show Cause Notice dated 13/02/2024 issued vide file No. CUS/APR/SCN/1016/20	ADC, ACC-Import	



# CUSTOMS

23-GR-3/4/6-O/o Pr  
COMMR-CUS-ACC(I)-  
DELHI  
Commission  
erate, NCH,  
New Delhi.

[For further details please refer the Notification]

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 61/94-CUSTOMS (N.T.) DATED THE 21ST NOVEMBER, 1994 - CUSTOMS AIRPORTS — APPOINTMENT FOR SPECIFIED PURPOSES**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 15/2025-Customs (N.T.) dated 24.03.2025 notified that in exercise of the powers conferred by clause (a) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 61/94-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. 828 (E), dated the 21st November, 1994, namely :-

In the said notification, in the Table, against serial number 11 relating to the State of Maharashtra, in column (3), after the entry at (f) and corresponding entry in column (4), the following item and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
		“(g) Navi Mumbai	Unloading of imported goods and the loading of export goods or any class of such goods.”.

In the said notification, in the Table, against serial number 16 relating to the State of Uttar Pradesh, in column (3), after the entry at (g) and corresponding entry in column (4), the following item and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
		“(h) Noida International (Jewar)	Unloading of imported goods and the loading of export goods or any class of such goods.”.

[For further details please refer the Notification]

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 11/2018-CUSTOMS, DATED THE 2ND FEBRUARY, 2018 AND NOTIFICATION NO. 11/2021-CUSTOMS, DATED THE 1ST FEBRUARY, 2021**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 20/2025-Customs (Tariff) dated 27.03.2025 notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021) and section 110 of Finance Act, 2018 (13 of 2018), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby further amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

## TABLE

S. No.	Notification No. and Date	Amendments
(1)	(2)	(3)
1.	11/2018-Customs, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 114(E), dated the 2nd February, 2018	In the said notification, in the TABLE, against Sl. No. 1, in column (2), after the figures “0713 10,” the figures “0713 20 20,” shall be inserted;
2.	11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021	In the said notification, in the Table, against Sl. No. 3, in column (4), for the entry, the entry “Nil” shall be substituted.

2. This notification shall come into force from the 1st day of April, 2025.

[For further details please refer the Notification]

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 27/2011-CUSTOMS DATED 01.03.2011 TO WITHDRAW THE EXPORT DUTY OF 20% ON ONION (HS 0703 10) FROM 1 ST APRIL, 2025**

# CUSTOMS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 19/2025-Customs (Tariff) dated 22.03.2025 notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 27/2011-Customs, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 153(E), dated the 1st March, 2011, namely :-

In the said notification, in the TABLE, against S. No. 1, in column (4), for the entry, the entry “nil” shall be substituted.

2. This notification shall come into force from the 1st day of April, 2025.

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

## CIRCULAR

### CLARIFICATION ON THE SCOPE OF THE CAMERA MODULE OF CELLULAR MOBILE PHONES

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Circular No. 08/2025-Customs dated 22.03.2025 clarified that reference is invited to entry at S. No. 5A of notification No. 57/2017-Customs dated 30.06.2017 vide which a concessional basic custom duty (BCD) rate of 10% has been prescribed on the camera modules for use in manufacture of a cellular mobile phone and entry at S.No. 6B and 6BA of the said notification vide which inputs or parts including the camera lens or sub-parts of the parts used in the manufacture of the camera modules have been fully exempted from BCD.

2. DRI has sought issuance of clarification on the scope of camera module under entry at S.No. 5A of the notification No. 57/2017- Cus dated 30.06.2017 stating that the camera module and its contents have not been defined/specified till date. An investigation carried out by DRI has raised doubts on whether on two camera modules sealed in a metal chassis bracket can be treated as camera module considering that if the chassis was imported separately, the same would attract 15% for the period prior to 30.01.2024. As per the investigations, imports of camera modules consist of not only camera but other parts of mobile phones, such as flexible printed circuit having connectors, plastic cover, metal chassis with space/cavity for other components of mobile phone, cover plates, camera modules fitted in the metal chassis.

3. Based on the inputs of MeitY OM No. W-15/2/2024-IPHW dated 31.12.2024, this circular is being issued to clarify the

scope of the camera modules used in the manufacture of cellular mobile phones.

4. To ensure uniformity of practice on what constitutes essential character of the camera module of the mobile phones, it is hereby clarified as under:

i. The camera module is a combination of various parts and components such as lens, sensor, FPCB Assembly, bracket/holder, connectors, mechanical parts etc. based on the design of the model of the mobile phone. The camera module for use in manufacturing of cellular mobile phones has an essential character of the camera and should be classified as camera module in terms of Rule 3(b) of the General Rules of Interpretation (GRI) of the Harmonised System. In cellular mobile phone sector, technology gets outdated in a short span of time. Due to technological advancements, the components are amalgamated or removed or ameliorated, the parts, the sub parts, micro and macro sub parts are required to be modified periodically. Therefore, the “essential character” criteria should be followed for the classification of the camera module.

ii. The camera module (including singular or multiple cameras) designed with specific components such as lens, sensor, FPCB Assembly, bracket/holder, connectors, mechanical parts etc. for the purpose of integrating the camera module and merely add the strength, ensure the structural stability and protection in mobile phones shall be classified as camera modules of the mobile phones as long as its functionality remains limited to that of a camera.

iii. As was clarified in the context of display assembly, parts/components of camera module which do not have a function of their own and do not add any functionality to the principal function of the camera module of mobile phones and /or merely add strength, protection and structural stability should be considered as camera module when imported as a complete assembly.

iv. Accordingly, when a camera module is imported as an integrated assembly, it shall continue to attract the concessional basic customs duty rate as prescribed in entry at S. No. 5A of notification No. 57/2017-Customs dated 30.06.2017. However, where the components of a camera module are imported individually (not as a complete assembly), they shall attract the applicable BCD rate.

5. Difficulty faced, if any, in the implementation of the instructions, may be brought to the notice of the board.

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

## DGFT

### PUBLIC NOTICE

#### AMENDMENT IN ANF-4J FOR ISSUANCE OF DIAMOND IMPREST AUTHORISATION (DIA)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 53/2024-25 dated 28.03.2025 notified that in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby amends the declarations of ANF-4J meant for issuance of Diamond Imprest Authorisation (DIA) under the Handbook of Procedures 2023:

#### 1. Additional declarations are inserted in ANF-4J after declaration number '6':

7. I/We declare that I/we hold a valid Two Star or higher status.

8. I/We declare that I/we have filed all required Income Tax Returns (ITR) and Goods and Services Tax (GST) returns for the applicable periods.

9. I/We declare that I/we shall abide by Pre-Import Condition and Actual User Condition.

10. I/We declare that this is my/our first application submitted for the current financial year.

#### 2. The existing declaration number '7' has been renumbered as '11'.

**Effect of the Public Notice:** The additional declarations have been added in ANF-4J.

[For further details please refer the Public Notice]

### PUBLIC NOTICE

#### AMENDMENT IN APPENDIX-4J OF HANDBOOK OF PROCEDURES (HBP-2023) - EXPORT OBLIGATION PERIOD FOR SPECIFIED INPUTS WITH PRE-IMPORT CONDITION UNDER ADVANCE AUTHORIZATIONS

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 52/2024-25 dated 27.03.2025 notified that in the exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the Director General of Foreign Trade hereby amends the Appendix-4J of Handbook of Procedures 2023 as follows:

"The entry at Serial No. 13 (Walnut in any form) in Appendix-4J has been deleted."

**Effect of the Public Notice:** The item 'Walnut in any form' has been removed from Appendix-4J for ease of doing business.

[For further details please refer the Public Notice]

### TRADE NOTICE

#### SEEKING COMMENTS ON PROPOSAL TO MAKE GST E-INVOICES RECEIVED THROUGH GSTN TO DGFT BO PORTAL MANDATORY FOR CLAIMING DEEMED EXPORT BENEFITS UNDER FTP PURSUANT TO THE PROVISIONS OF PARA 1.07A AND B OF FTP 2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Trade Notice no. 35/2024 dated 25.03.2025 notified that it is hereby informed that an ongoing integration process is underway between the Directorate General of Foreign Trade (DGFT) and the Goods and Services Tax Network (GSTN) to facilitate seamless data exchange between the two organizations. As part of this initiative, discussions are in progress regarding the exchange of GST e- invoices and returns filed on GSTN, which will be utilized in various contexts, including the validation of electronic Bank Realization Certificates (eBRCs) and verification of deemed export transactions on the DGFT BO portal.

2. In this regard, it is being proposed to make GST e-invoices received from GSTN on DGFT BO portal mandatory for claiming deemed export benefits under the Foreign Trade Policy (FTP). This proposal aims to enhance transparency, streamline processes and ensure better compliance with the regulatory framework.

3. Exporters, Importers, Industry associations and all stakeholders are hereby requested to provide their comments/views on the above-mentioned proposal latest by **02.04.2025**. The comments/views may please be sent to **pc6-dgft@gov.in** for further consideration in terms of Para 1.07A and 1.07B of FTP, 2023.

4. This issues with the approval of Competent Authority.

[For further details please refer the Trade Notice]

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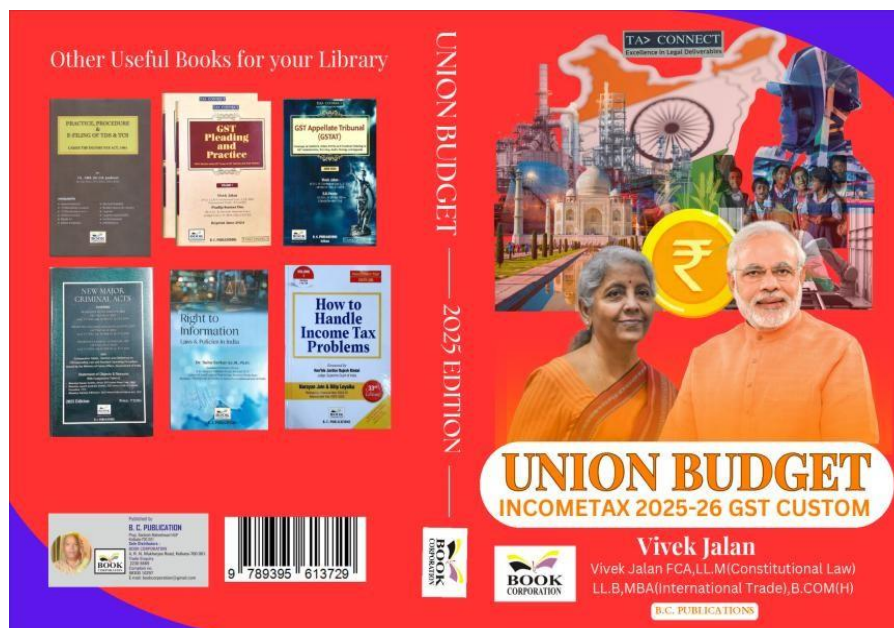
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- 6. Notes on Clauses**

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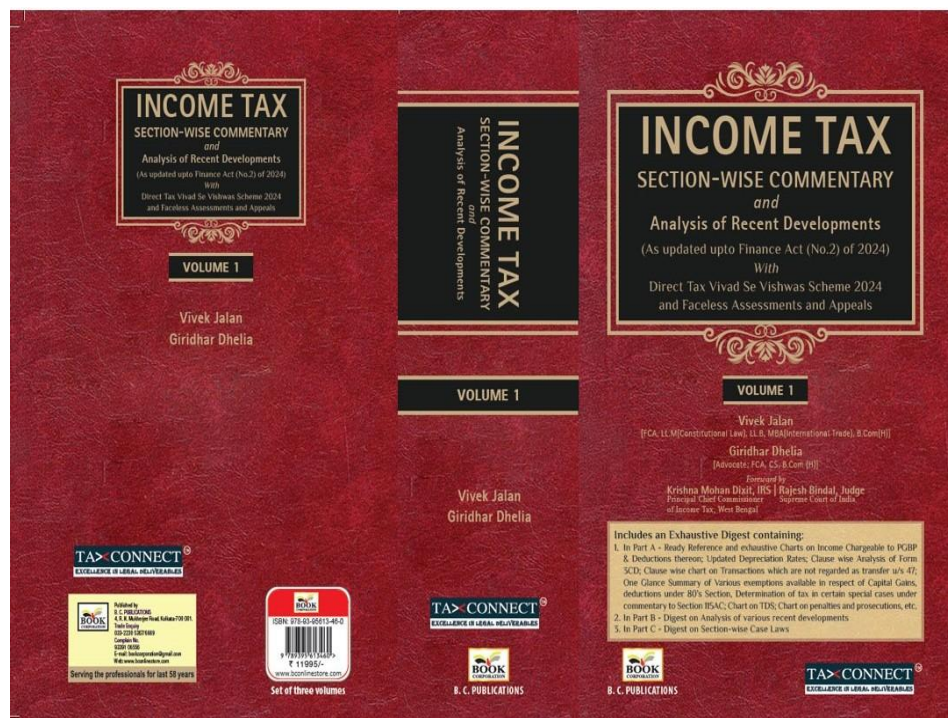
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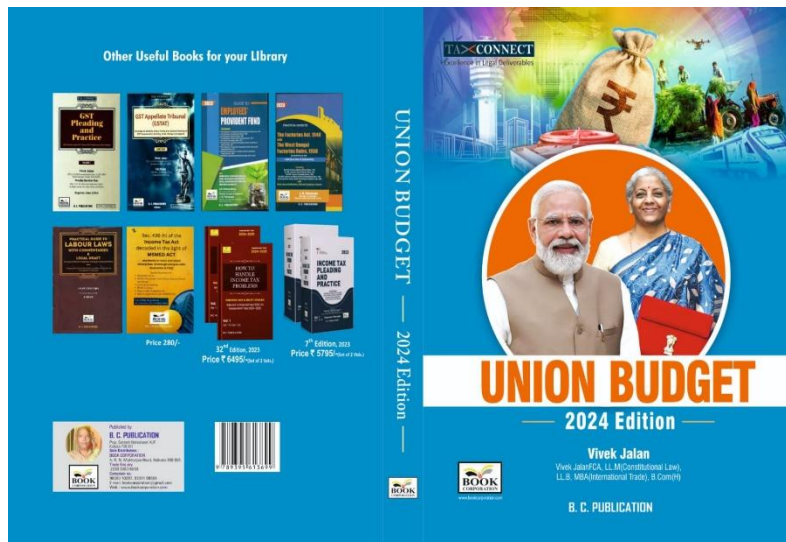
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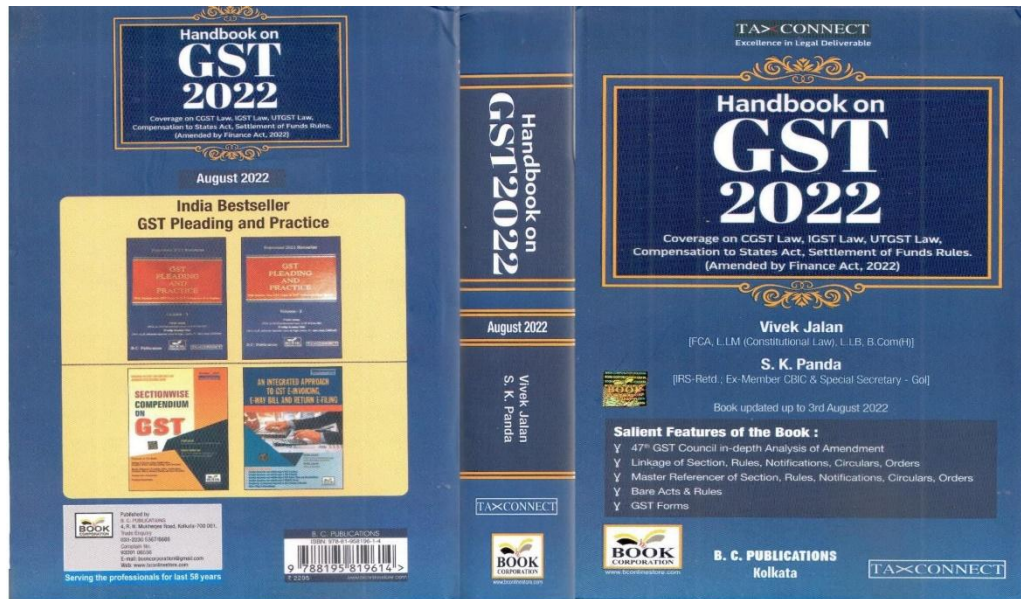
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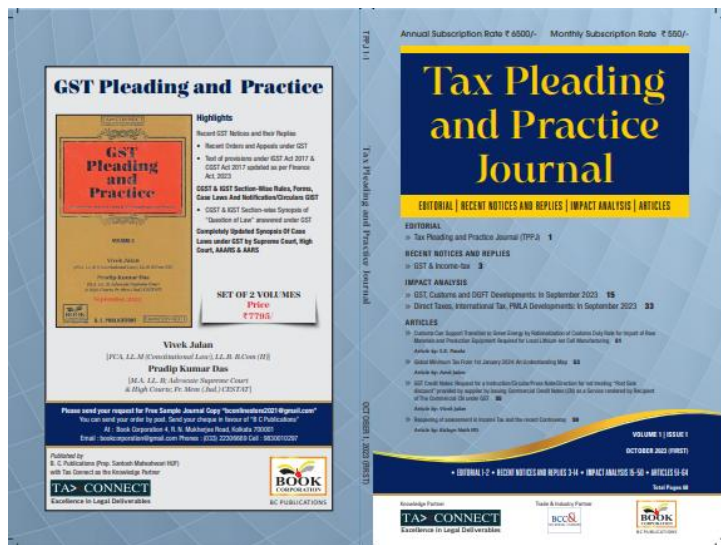
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