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EDITORIAL



Friends,

We are delighted to share a momentous milestone with our readers — the completion of **500 editions of our Tax Connect Bulletin!** This journey has been one of continuous learning, timely updates, and unwavering commitment to keeping our readers informed on the ever-evolving landscape of tax laws and compliance. Over the years, your trust and engagement have been the driving force behind our efforts to deliver concise, relevant, and actionable insights. As we celebrate this landmark edition, we extend our heartfelt gratitude to our contributors, reviewers, and above all, our readers, who have made this achievement possible. Here's to many more editions of informed reading and collective growth!

Further, in a significant procedural development, the Central Board of Direct Taxes (CBDT) has issued Notification No. 30/2025 dated 7th April 2025, thereby introducing a new return form — ITR-B — under Rule 12AE of the Income-Tax Rules, 1962. It marks the Income-tax (Tenth Amendment) Rules, 2025, and will have a retrospective operational effect from 1st September 2024. This move is pivotal in the realm of search and seizure assessments, where income is assessed for a block period following a search initiated under section 132 or requisition made under section 132A of the Income-Tax Act, 1961.

The essence of the new rule is the formal introduction of Form ITR-B, which is now the prescribed form for filing returns under section 158BC(1)(a) in respect of search or requisition actions initiated on or after 1st September 2024.

Rule 12AE, inserted through this amendment, lays out a structured mechanism for furnishing the return of income in the event of a search or requisition. Sub-rule (1) clearly mandates that any person subject to a search initiated under section 132 or a requisition made under section 132A must furnish their return in Form ITR-B. This form is to be verified in the manner indicated therein, suggesting that it would include fields specific to block assessments and disclosures pertaining to undisclosed income discovered during search proceedings.

Sub-rule (4) clarifies that any such claim, other than self-assessment tax payments, shall be subject to verification and satisfaction of the Assessing Officer. Hence it can be interpreted that Form ITR-B allows the assessee to claim TDS (tax deducted at source) and TCS (tax collected at source) credit against undisclosed income. This ensures that only legitimate and verifiable tax payments are credited against the assessed undisclosed income, preventing misuse or inflation of tax credits. It reinforces the principle that the burden of proof for such claims lies on the assessee and ensures scrutiny of the genuineness of the credits claimed.

This new form is to be used exclusively for filing returns under section 158BC for cases involving search or requisition initiated on or after the cut-off date. The retrospective applicability of this rule from 1st September 2024 is of particular importance. It means that any search or requisition action initiated on or after this date, even if concluded prior to the notification date, would fall under the ambit of this amended rule. Practically, this places a compliance obligation on assessees and their representatives to familiarize themselves with the format and requirements of Form ITR-B, even for ongoing proceedings post-search initiated in the interim period between September 2024 and April 2025.

Overall, Notification No. 30/2025 is a well-timed and methodical intervention in the Income-tax framework. It recognizes the special procedural needs of search and seizure cases and fills a critical procedural gap by introducing a designated return form. It also promotes digital compliance while maintaining the necessary safeguards and scrutiny mechanisms, thereby balancing the goals of taxpayer convenience with the imperatives of tax administration.

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
13 th April	GSTR-1 (IFF)	MARCH'2025	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13 th April	GSTR-6	MARCH'2025	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 th April	GSTR-5	MARCH'2025	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
18 th April	CMP-08	JANUARY-MARCH'2025	Form GST CMP-08 is used to declare the details or summary of self-assessed tax which is payable for a given quarter by taxpayers who are registered as composition taxable person or taxpayer who have opted for composition levy.
14 th April	Issue of TDS Certificate	FEBRUARY'2025	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of February, 2025
15 th April	Form 15CC	JANUARY-MARCH'2025	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2025
15 th April	Form3BB	MARCH'2025	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of March, 2025.

INCOME TAX

NOTIFICATION

CENTRAL GOVERNMENT NOTIFIES THE LAST DATE OF THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024, IN RESPECT OF TAX ARREAR SHALL BE FILED BY THE DECLARANT TO THE DESIGNATED AUTHORITY.

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 32/2025 dated 08.04.2025 notified that in exercise of the powers conferred by clause (l) of sub-section (1) of section 89 of the Finance (No. 2) Act, 2024 (15 of 2024), the Central Government hereby notifies under the Direct Tax Vivad se Vishwas Scheme, 2024, the 30th day of April, 2025 as the last date, on or before which a declaration in respect of tax arrears shall be filed by the declarant to the designated authority, in accordance with the provisions of section 90 of the said Act.

[For further details please refer the Notification]

NOTIFICATION

CENTRAL GOVERNMENT NOTIFIES REDEEMABLE BONDS ISSUED BY THE HOUSING AND URBAN DEVELOPMENT CORPORATION LIMITED (HUDCO), IN RESPECT OF "LONG-TERM SPECIFIED ASSETS" UNDER SECTION 54EC.

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 31/2025 dated 07.04.2025 notified that in exercise of the powers conferred by clause (ba) of Explanation to section 54EC of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that bonds redeemable after five years and issued on or after 01st day of April, 2025, by the Housing and Urban Development Corporation Limited (HUDCO) (a public financial institution notified by the Central Government under section 2(72) of the Companies Act, 2013), as 'long-term specified asset' for the purposes of the said section.

2. HUDCO shall utilise the proceeds from such bonds only for those infrastructure projects which can service the debt out of the project revenues without being dependent on the State Governments for the service of debts.

Explanation: For the purpose of this notification,

(a) 'Infrastructure' includes all infrastructure sub-sectors as defined vide notification no. 262 of the Department of Economic Affairs, Ministry of Finance issued by F.No.13/1/2017-INF dated October 11, 2022 (Updated Harmonised Master List of Infrastructure sub-sectors) and shall include any amendments or additions made thereof;

(b) 'Infrastructure project' means any project in Infrastructure sector.

[For further details please refer the Notification]

NOTIFICATION

CENTRAL GOVERNMENT NOTIFIES FORM ITR-B FOR TAXPAYERS ON WHOM SEARCH, OR REQUISITION OPERATION HAS BEEN INITIATED.

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 30/2025 dated 07.04.2025 notified that in exercise of the powers conferred by section 158BC read with section 295 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 (Tenth Amendment) Rules, 2025.

(2) They shall be deemed to have come into force on the 1st day of September, 2024.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), after rule 12AD, the following rule shall be inserted, namely: —

"12AE. Return of income under section 158BC. – (1) The return of income required to be furnished by any person under clause (a) of sub-section (1) of section 158BC, relating to any search initiated under section 132 or requisition made under section 132A on or after the 1st day of September, 2024 shall be in the Form ITR-B and be verified in the manner indicated therein.

(2) The return of income referred to in sub-rule (1) shall be furnished by a person, mentioned in column (2) of the Table below in the manner specified in column (3) thereof: —

TABLE

Sl. No.	Person	Manner of furnishing return of income
(1)	(2)	(3)
1.	(a) person whose accounts are required to be audited under section 44AB of the Act; (b) Company; (c) Political party.	Electronically under digital signature.

INCOME TAX

2.	Any person other than a person mentioned in column (2) of Sl. No. (1) above.	(A) Electronically under digital signature; (B) Transmitting the data electronically in the return under electronic verification code.
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with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 – GREATER MOHALI AREA DEVELOPMENT AUTHORITY

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 28/2025 dated 07.04.2025 notified that in exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies the Greater Mohali Area Development Authority (PAN: AAALG0872G) (hereinafter referred to as "the assessee"), an authority constituted under The Punjab Regional and Town Planning and Development Act, 1995 (Punjab Act No. 11 of 1995), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be an authority constituted under The Punjab Regional and Town Planning and Development Act, 1995 (Punjab Act No. 11 of 1995) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 – PRAYAGRAJ MELA PRADHIKARAN, PRAYAGRAJ

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 29/2025 dated 07.04.2025 notified that in exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies the Prayagraj Mela Pradhikaran, Prayagraj (PAN: AAAGP1340M) (hereinafter referred to as "the assessee"), an authority constituted under the Uttar Pradesh Prayagraj Mela Authority, Allahabad Act, 2017 (U.P. Act, N.o.5 of 2018), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be an authority constituted under the Uttar Pradesh Prayagraj Mela Authority, Allahabad Act, 2017 (U.P. Act, N.o.5 of 2018)

GST

ADVISORY

REPORTING VALUES IN TABLE 3.2 OF GSTR-3B

OUR COMMENTS: GSTN vide advisory dated 11.04.2025 has advised that 1. Table 3.2 of Form GSTR-3B captures the inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders out of the supplies declared in Table 3.1 & 3.1.1 of GSTR-3B. The values in Table 3.2 of GSTR-3B auto-populates from corresponding inter-state supplies declared in GSTR-1, GSTR-1A, and IFF in requisite tables.

2. It is to inform you that from April-2025 tax period, inter-state supplies auto-populated in Table 3.2 of GSTR-3B will be made non-editable. The GSTR-3B shall be filed with the auto-populated values as generated by the system only.

3. Therefore, in case any modification/amendment is required in auto-populated values of Table 3.2 of GSTR-3B, same can be done only by amending the corresponding values in respective tables of GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

4. To ensure that GSTR-3B is filed accurately with the correct values of inter-state supplies, it is advised to report the correct values in GSTR-1, GSTR-1A, or IFF. This will ensure the auto-populated values in Table 3.2 of GSTR-3B are accurate and compliant with GST regulations.

FAQ's

1. What are the changes related to reporting supplies in Table 3.2?

Starting from the April 2025 tax period, the auto-populated values in Table 3.2 of GSTR-3B for inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders will be non-editable, and taxpayers will need to file GSTR-3B with the auto-populated values generated by the system only.

2. How can I rectify values in Table 3.2 of GSTR-3B if incorrect values have been auto-populated after April 2025 period onwards due to incorrect reporting of the same through GSTR-1?

If incorrect values are auto-populated in Table 3.2 after April 2025, taxpayers need to correct the values by making amendments through Form GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

3. What should I do to ensure accurate reporting in Table 3.2 of GSTR-3B?

Taxpayers should ensure that the inter-state supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.

4. Till what time/date I can amend values furnished in GSTR-1 through Form GSTR-1A?

As there is no cut-off date for filing Form GSTR-1A before GSTR-3B which means Form GSTR-1A can be filed after filing Form GSTR-1 and till the time of filing Form GSTR-3B. Hence, any amendment required in auto-populated values of table 3.2, same can be carried out through Form GSTR-1A till the moment of filing GSTR-3B.

[For further details please refer the detailed advisory]

ADVISORY

TABLE-12 OF GSTR-1 OR GSTR-1A

OUR COMMENTS: GSTN vide advisory dated 11.04.2025 has advised that it to inform that GSTN has implemented phase wise changes in Table-12 of GSTR-1 or GSTR-1A. For the same various advisories have been issued time to time, which are available on GST Portal. GSTN is going to implement Phase-III of Table 12 of GSTR 1 & 1A from April, 2025 tax period onwards. Which implies:

(1). Table-12 has been bifurcated into two tables namely B2B and B2C, to report these summary of these supplies HSN wise separately in corresponding table.

(2). Manual entry of HSN will not be allowed. Taxpayer will be able to choose correct HSN from given Drop down.

[For further details please refer the detailed advisory]

FEMA

CASE LAW

RAJ SOLVEX PVT. LTD. AND OTHERS VERSUS SPECIAL DIRECTOR, ENFORCMENT DIRECTORATE: DELHI HIGH COURT

OUR COMMENTS: In the instant case Failure to furnish Exchange Control Copy of the Bill of Entry in the bank - Contravention of provisions of FERA - Penalty u/s 50 - Tribunal dismissed appeal for bar of limitation - Whether the appeals before this Court are barred by limitation prescribed in Section 35 of FEMA or not -It has been held that the aforesaid Section prescribes a period of 60 days from the communication of the decision of the Appellate Tribunal for filing an appeal to this Court, but this Court can condone the delay in filing an appeal for a further period not exceeding 60 days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the prescribed period - if an appeal preferred by the appellants before the Tribunal, it was required to be dealt with under Section 19 of the FEMA and, therefore, the Appellate Tribunal could entertain the appeals, even after the expiry of 45 days from the receipt of the order of the adjudicating authority if it was satisfied that there was sufficient cause for not filing the appeal within the aforesaid 45 days' period. There is no upper cap on the delay which could be condoned by the Appellate Tribunal, in the event of its being satisfied that there was sufficient cause for not filing the appeal within the prescribed period.

It can hardly be disputed that the Tribunal ought to have considered the application of the appellants for condonation of delay in filing the appeals on merits instead of dismissing them on the ground that the delay beyond 45 days from the prescribed period could not be condoned by it - impugned order dated 5.2.2007 passed by the Appellate Tribunal is hereby set aside and the matter is remanded back to the Tribunal for deciding the application for condonation of delay on merit and in case the delay in filing the appeals is condoned, the said

Tribunal shall also decide the appeals on merit - Decided in favour of assessee.

CUSTOMS

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. 23/2025-Customs (N.T.) dated 08.04.2025 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 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1160 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1159 (i.e., no change)
4	1511 10 00	Crude Palmolein	1174 (i.e., no change)
5	1511 90 20	RBD Palmolein	1177 (i.e., no change)
6	1511 90 90	Others – Palmolein	1176 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1064 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	5698 (i.e., no change)

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 (i.e., no change)
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	983 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>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.</p>	983 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</p>	984 per 10 grams (i.e., no change)

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through post, courier or baggage.

Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.

TABLE-3

Sl. No.	Chapter/ heading/ 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 09th day of April, 2025.

[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. 22/2025-Customs (N.T.) dated 07.04.2025 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 Notice mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column (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
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M/s Aardwolf Material Handling Pvt. Ltd.	Show Cause Notice No. 493/2024 dated 16.05.2024 followed by corrigendum no. 2374/2024 dated 27.07.2024	Deputy Commissioner, ICD Whitefield, Bengaluru	Deputy Commissioner, ICD Whitefield, Bengaluru
	Show Cause Notice no. 583/2024 dated 15.06.2024	Deputy Commissioner, ICD, Concor, Kanakpura, Jaipur	

[For further details please refer the Notification]

CIRCULAR

RESCINDING OF CIRCULAR NO. 29/2020-CUSTOMS DATED 29.06.2020 IN RESPECT OF TRANSHIPMENT OF EXPORT CARGO FROM BANGLADESH TO THIRD COUNTRIES THROUGH LAND CUSTOMS STATIONS (LCSS) TO PORT / AIRPORT, IN CONTAINERS OR CLOSED BODIED TRUCKS

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Circular No. 13/2025-Customs dated 08.04.2025 clarified that Attention is invited to Circular No. 29/2020-Customs dated 29.06.2020, as amended from time to time, issued by the Central Board of Indirect Taxes and Customs (CBIC), which provides for transshipment of export cargo from Bangladesh destined to third countries through Land Customs Stations (LCSS) to Ports and Airports.

2. It has been decided to rescind the aforesaid Circular No. 29/2020-Customs dated 29.06.2020, as amended with immediate effect. Cargo already entered into India may be allowed to exit the Indian territory as per procedure given in the Circular No. 29/2020-Customs.

3. 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]

CIRCULAR

CLARIFICATION ON THE CLASSIFICATION AND APPLICABLE BASIC CUSTOMS DUTY (BCD) FOR INTERACTIVE FLAT PANEL DISPLAYS (IFPDS) AND OTHER MONITORS

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Circular No. 12/2025-Customs dated 07.04.2025

CUSTOMS

clarified that Prior to 2025-26 Budget, all goods classified under tariff item 85285900 attracted basic customs duty (BCD) of 10%. In the 2025-26 Budget, BCD on Interactive Flat Panel Displays (IFPDs) classified under tariff item 85285900 was increased from 10% to 20% with effect from 2nd February, 2025 vide Section 103 (a) read with Second Schedule of the Finance Act, 2025 and declaration under the Provisional Collection of Taxes Act, 2023. However, all goods classified under tariff item 85285900 other than IFPD was continued at 10% BCD with IGCR condition vide entry at S. No. 515C of the Notification No. 50/2017-Customs dated 30.06.2017. This was to prevent circumvention of the higher duty on IFPDs. The intent was not to charge 20% on monitors other than IFPDs.

2. Industry associations have sought clarification regarding compliance with IGCR condition under said entry at S. No. 515C of the Notification No. 50/2017-Customs since the imported monitors are not used in further manufacturing activity. After examining the issue, vide Notification No. 23/2025-Customs dated 04.04.2025, the entry at S. No. 515C of the Notification No. 50/2017-Customs dated 30.06.2017 has been amended to remove the IGCR condition. For distinguishing IFPDs from monitors other than IFPDs, based on the technical inputs from Ministry of Electronics and Information Technology (MeitY) received vide their OM dated 13.03.2025, the following may be used as a technical guide:

Feature	Monitors (other than IFPDs)	Interactive Flat Panel Displays (IFPDs)
Touch Capability	Non-touch	Touch-enabled (multi-touch support)
Screen Size	Typically, 15" to 43"	Typically, 55" to 110"
Resolution	HD to 4K	4K or higher
Interactivity	Limited to keyboard/mouse input	Touch, stylus input, and gesture control
Built-in Software	No built-in software	Includes interactive software tools
Built-in Speakers	External speakers needed	Includes high-quality built-in speakers
Wattage	Typically, 25W-50W	Typically, 198W-400W
Input Power	DC power (Adaptor)	AC power

3. References have also been received from field formations and Industry association seeking clarification regarding the appropriate classification of the IFPDs Vis-a vis monitors, other than IFPDs and parts of IFPDs. in light of inconsistency in classification practice of such goods. To ensure uniformity in

tariff classification of the IFPD and other monitors, it is hereby clarified that both IFPDs and monitor, other than IFPDs are classifiable under tariff item 85285900. It is further clarified that parts of IFPDs, such as Touch Glass Sheets and Touch Sensor PCBs, shall be classified under HS 8529 attracting BCD rate of 5% as per entry at Sr. No. 515D of the Notification No. 50/2017-Customs dated 30.06.2017.

4. Difficulties, if any, faced in the implementation of these instructions may be brought to the notice of the Board.

[For further details please refer the Circular]

DGFT

TRADE NOTICE

OPERATIONALISATION OF DGFT 'GLOBAL TARIFF AND TRADE' HELPDESK - DGFT

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce and Industry, Government of India, vide Trade Notice No. 01/2025-26 dated 11.04.2025 reg. Operationalisation of DGFT 'Global Tariff and Trade' Helpdesk.

The Department of Commerce and DGFT are actively tracking developments in global trade, particularly in relation to tariff changes, import surges, and export-related challenges. Given the evolving trade landscape and the introduction of various tariff and counter-tariff measures, there may be both new export opportunities and heightened import pressures from specific countries or product sectors. Exporters and importers experiencing such shifts are encouraged to share their inputs and suggest potential support measures. In this context, DGFT has operationalised a dedicated '**Global Tariff and Trade Helpdesk**' to assist stakeholders in navigating emerging trade issues.

2. The 'Global Tariff Challenges Helpdesk' would look into issues relating to Import and Export Challenges, Import Surges or Dumping, EXIM Clearance, Logistics or Supply Chain Challenges, Financial or Banking issues, Regulatory or Compliance Issues, and Other Issues or Suggestions. The Help desk would also collect and collate trade-related issues concerning other Ministries/Departments/Agencies of Central Government and State Governments and will co-ordinate to seek their support and provide possible resolution(s).

3. Export-Import community may submit information on the DGFT website and submit information relating to their issues on which support is required using the following steps --

i. Navigate to the DGFT Website (<https://dgft.gov.in>) → Services → DGFT Helpdesk Service

ii. 'Create New Request' and select the Category as '**Global Tariff and Trade Issues**'

iii Select the suitable sub-category(Import Challenges, Export Challenges, Import Surges or Dumping, EXIM Clearance, Logistics or Supply Chain Challenges, Regulatory &

compliance issues, and other issues and Suggestions), enter the other relevant details and submit.

Alternatively, you may send your issues to email id: dgftedi@nic.in with the subject header: 'Global Tariff and Trade Helpdesk', or call the Toll-Free No at 1800-111-550

4. The status of resolutions and feedback may be tracked using the status tracker under the DGFT Helpdesk Services. Email and SMS would also be sent as and when the status of these tickets are updated. Trade stakeholders are encouraged to make appropriate use of these support facilities.

This Trade Notice is issued with the approval of the competent authority.

[For further details please refer the Trade Notice]

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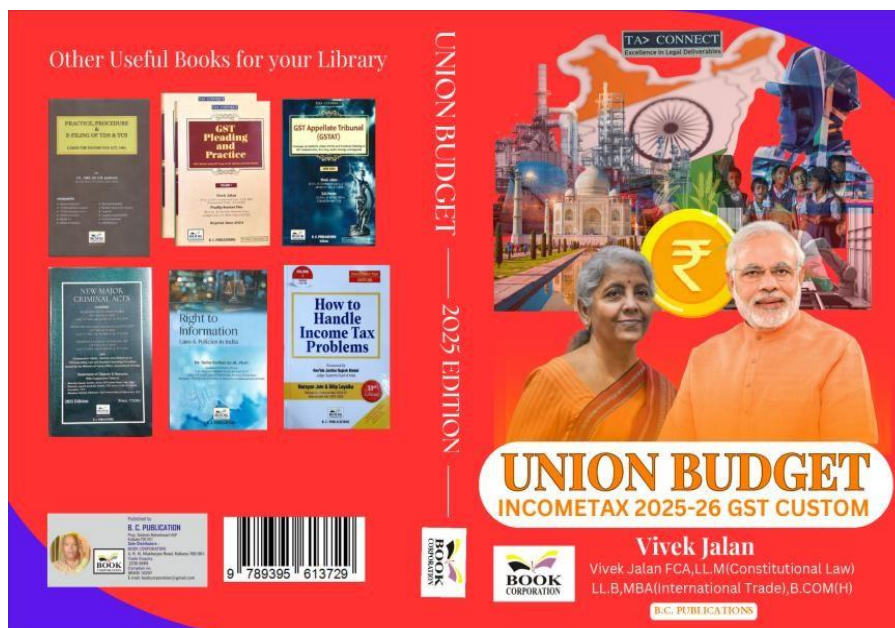
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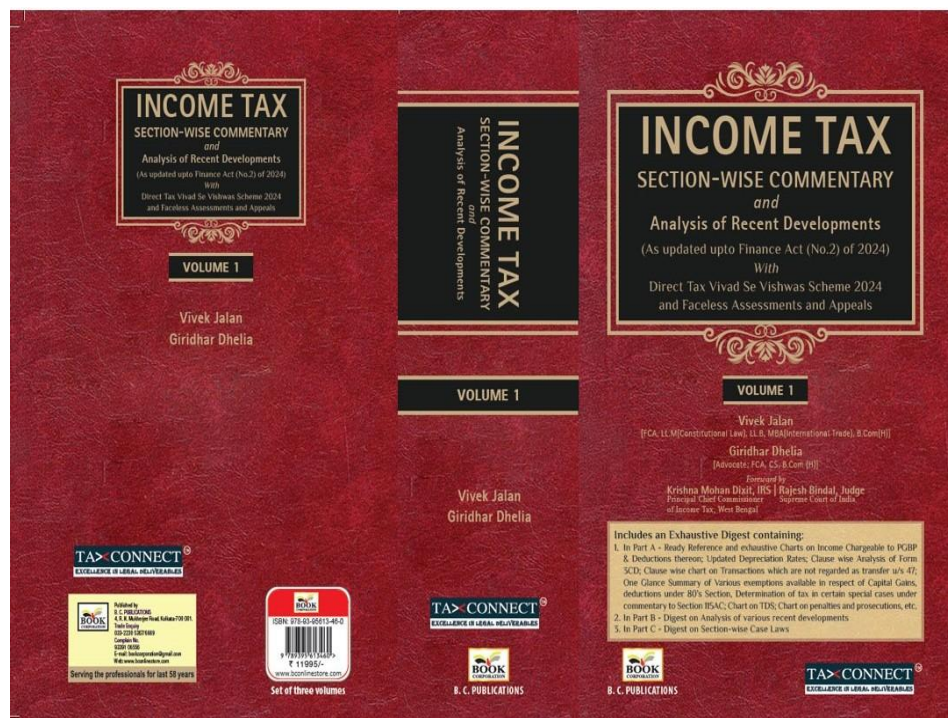
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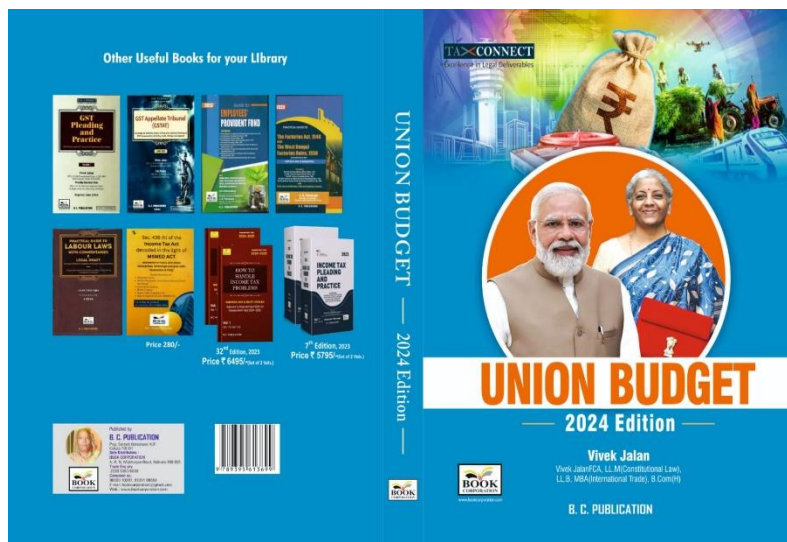
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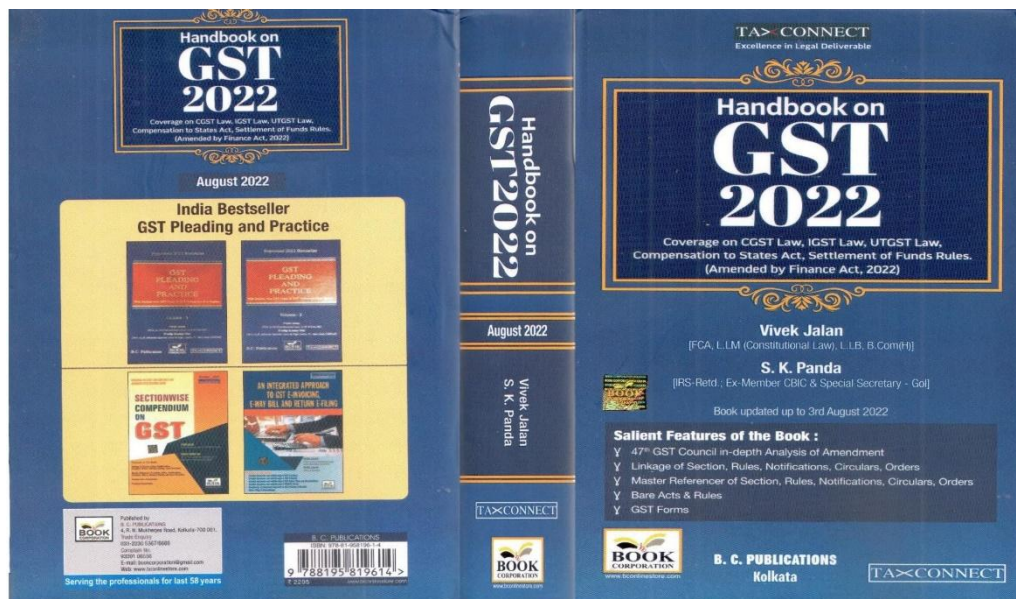
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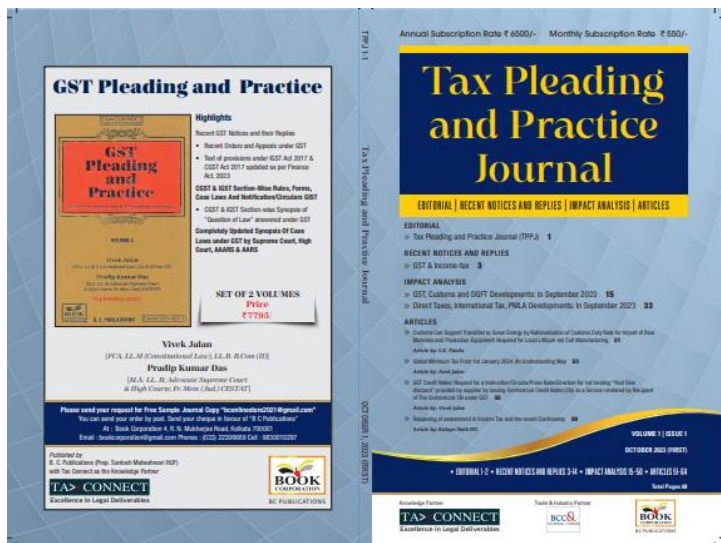
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