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EDITORIAL



Friends,

In a significant and far-reaching judgment, the Hon'ble Kerala High Court has ruled that services rendered by members' associations to their own members are not exigible to GST. The Hon'ble High Court held that services rendered by members' associations to their own members are not liable to GST, striking down the 2021 amendments to key provisions of the Central and State GST laws. The Court declared that the attempt to override the doctrine of mutuality by deeming such internal services as "supply" is unconstitutional and void.

The case involved the Indian Medical Association (IMA), Kerala State Branch, a non-profit society of medical professionals. The IMA offers welfare schemes, educational services, and financial support programs for its members and their families. Members contribute fees such as admission charges, annual membership fees, and amounts under schemes like the "Fraternity Contribution Fund" (which assists families of deceased or disabled members). The GST department contended that such collections were consideration for services and thus taxable, relying on the following 2021 amendments:

- Section 2(17)(e): Included activities by an entity to its members as "business";
- Section 7(1)(aa): Deemed such activities to be a "supply of service";
- Explanation to Section 7(1): Stated that a person and its members shall be treated as distinct.

The GST department claimed that the principle of mutuality no longer applied due to these provisions and raised GST demands retrospectively for six years.

The IMA challenged the constitutional validity of the above provisions, arguing that:

- It does not provide services to any third party but operates on mutuality;
- A person cannot render a service to oneself — there is no two-party transaction;
- The legislative deeming fiction violates Article 265 (no tax without authority of law);
- Supply as a concept in the Constitution under Article 366(12A) and Article 246A cannot be expanded beyond its judicially recognized meaning.

The petition contended that the amendments attempt to override judicial decisions like the Calcutta Club judgment, which upheld mutuality under the service tax regime.

The Kerala High Court held the amendments to be unconstitutional and void, offering detailed and robust reasoning grounded in constitutional principles and precedent. The Court reaffirmed that the doctrine of mutuality still applies under the GST regime. It held that a club or association and its members are not distinct persons for the purposes of GST. A supply of services must involve two different parties, and one cannot transact with oneself. Relying on the Ranchi Club and Calcutta Club judgments, the Court reiterated that mutual arrangements within associations do not amount to a "supply".

The Court observed that a term used in the Constitution (such as "supply" or "service" under Article 366(12A)) has a settled meaning. Once interpreted by the judiciary, it cannot be statutorily expanded to include transactions not recognized under the Constitution as taxable events. Therefore, the Explanation added to Section 7(1) deeming a person and its members as separate persons was held to be ultra vires the Constitution. Finally, the Court categorically declared the provisions of:

- Section 2(17)(e) of CGST/KGST Act,
- Section 7(1)(aa) of CGST/KGST Act, and
- Explanation to Section 7(1) of CGST/KGST Act,

as unconstitutional and void for being ultra vires Articles 246A, 265, and 366(12A) of the Constitution.

For now, associations and clubs across India can take relief in this judgment, but they must still maintain appropriate documentation to show that:

- Their activities are truly governed by the principle of mutuality;
- The funds collected are from members and used solely for mutual benefit;
- There is no profit motive or third-party supply involved.

The Kerala High Court's verdict striking down the GST amendments taxing services to members of an association is a strong reaffirmation of constitutional principles governing taxation. It prevents an undue expansion of tax base through legislative fiction and upholds the doctrine of mutuality as sacrosanct under the GST law.

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
20 th April	GSTR-3B	MARCH'2025	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.
20 th April	GSTR-5A	MARCH'2025	Summary of monthly outward taxable supplies and tax payable by a person supplying OIDAR services.
22 nd April	GSTR-3B	JANUARY-MARCH'2025	Summary return for taxpayers who have opted for the QRMP scheme.
25 th April	ITC-04	OCTOBER-MARCH'2025	Half-yearly/yearly summary of goods sent to or received from a job-worker for those with a turnover of more than and up to Rs.5 crore in the given FY, respectively.

INCOME TAX

NOTIFICATION

ZERO COUPON BOND - SPECIFIED BOND NOTIFIED U/S 2(48) OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 34/2025 dated 17.04.2025 notified that in exercise of the powers conferred by clause (48) of section 2 of the Income-tax Act, 1961 (43 of 1961), read with clause (ii), clause (iii) and clause (v) of sub-rule (3) and sub-rule (6) of rule 8B of the Income-tax Rules, 1962, the Central Government hereby specifies the bond with the following particulars as zero coupon bond for the purposes of the said clause (48) of section 2 of the said Act, namely :-

(a) name of the bond	-	Ten-Year Zero-Coupon Bond of Housing and Urban Development Corporation Ltd.
(b) period of life of the bond	-	Ten years one month
(c) the time schedule of the issue	-	To be issued on or before the 31st day of of the bond March 2027
(d) the amount to be paid on maturity or redemption of the bond	-	Rs. 5,000 crores
(e) the discount	-	Rs. 2,351.49 crores
(f) the number of bonds to be issued	-	Five lakhs

2. Housing and Urban Development Corporation Ltd. 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 APPROVES 'KIMS FOUNDATION AND RESEARCH CENTRE' HYDERABAD, UNDER THE CATEGORY OF 'UNIVERSITY, COLLEGE OR OTHER INSTITUTION' FOR THE PURPOSES OF CLAUSE (II) OF SUB-SECTION (1) OF SECTION 35 OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 33/2025 dated 17.04.2025 notified that in exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves 'KIMS Foundation and Research Centre' Hyderabad (PAN: AABTK7589F) as 'Other Institution' under the category of 'University, College or Other Institution' for 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2025-26) and accordingly shall be applicable for Assessment Years 2026-27 to 2030-31.

[For further details please refer the Notification]

GST

INSTRUCTION

INSTRUCTIONS FOR PROCESSING OF APPLICATIONS FOR GST REGISTRATION

OUR COMMENTS: The Central Board of Indirect Taxes vide Instruction No. 03/2025-GST dated 17.04.2025 notified that references have been received in the Board regarding difficulties being faced by the applicants in getting a GST registration, mainly on account of nature of clarifications being sought by the officers with respect to information submitted in the application FORM GST REG-01 and seeking of additional documents which are not prescribed in the List of Documents appended to FORM GST REG-01. While on one hand, there is a need to prevent registration of fraudulent firms created for passing on input tax credit (ITC) without any underlying supply, on the other hand, there is a need to ensure that genuine applicants seeking registration are not unduly harassed.

2. It is noted that varied practices are being followed by the officers in respect of verification of documents and details provided in FORM GST REG-01. It has also been observed that while processing the application, avoidable clarifications are being sought by the officers leading to delay in getting registration as well as rejection of applications.

3. An analysis of the information/clarifications/documents sought in FORM GST REG -03 reveals that these were mainly on account of proof of principal place of business, constitution of business, identity details of authorized signatory, owner etc.

4. Guidelines for processing of application for registration were earlier issued vide instruction No. 03/2023-GST dated 14th June, 2023. However, as there have been a number of changes in the back office and due to increasing number of registration related complaints, a comprehensive instruction is being issued to take care of the latest developments and to provide clarity to the officers for processing of registration application. Accordingly, in supersession of the aforesaid instruction, the following instructions are being issued.

5. An indicative list of documents has been prescribed in FORM GST REG-01, for submission along with the registration application. The officers handling registration

applications should go through the documents list referred to above and should strictly adhere to the following instructions in respect of processing of registration application:

6. Documents to be sought from applicant while processing applications:

A. Documents in respect of Principal Place of Business (PPOB): An indicative list of documents is prescribed in FORM GST REG-01 for proof of Principal Place of Business.

(i) In case of **owned premises**, the applicant has to upload the document as listed in the above-mentioned list. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill of the owner. In this regard, it is to be noted that **any one of the documents** mentioned in the said list or any similar document such as water bill or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises submitted by the applicant should suffice. Any one document uploaded on the portal will be sufficient and no additional document should be requested from the applicant for proof of ownership of the premises of the applicant. While processing registration application, query should not be raised by the officer seeking original physical copy of these documents.

(iia) In cases **where premises is rented**, the applicant is required to upload the valid Rent/Lease agreement alongwith **any one of the documents**, mentioned in the indicative list of documents in FORM GST REG-01 to establish the ownership of the premise by the lessor. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. However, it has been observed that additional documents of the lessor are being sought by the field formations such as his PAN card, Aadhar Card, photograph of the lessor in front of/or inside the property, etc. It is hereby advised that **any one of the documents** mentioned in the said list or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the lessor should be sufficient proof of the principal place of business.

(iib) It is further advised that in case where Rent/Lease Agreement is not registered, then agreement alongwith any

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one of the documents mentioned in the above list and a copy of the identity proof of the lessor should be sufficient. In case where Rent/Lease Agreement is registered, agreement alongwith any one of the documents mentioned in the above list should suffice and no identity proof of the lessor should be sought. However, in case the electricity or water connection is in the name of the applicant tenant, the document evidencing the same alongwith the rent agreement should be accepted as a valid proof and no additional documents pertaining to the lessor should be sought.

(iii) **For premises not covered under (i) and (ii) above**, such as where the ownership of premises is with spouse, relative etc., a consent letter in plain paper by the concerned owner of the premises alongwith a copy of the identity proof of the person granting consent alongwith **any one of the documents** as mentioned in list of documents appended to FORM GST REG-01 in support of ownership of the premises of the consenter should suffice. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. Any one of these documents or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the consenter should suffice and no additional documents from the applicant should be sought.

(iva) In respect of **shared premises**, where Rent/Lease agreement is available, the applicant may upload copy of the agreement alongwith any one of the documents in the said list relating to the ownership of the premises which includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. In cases where Rent/Lease Agreement is not registered, then agreement alongwith any one of the documents mentioned in the above list and a copy of the identity proof of the lessor should be sufficient. In case where Rent/Lease Agreement is registered, agreement alongwith any one of the documents mentioned in the above list should suffice and no identity proof of the lessor should be sought.

(ivb) In cases where Rent/Lease agreement is not available, the applicant may upload a consent letter in plain paper from the consenter alongwith his identity proof of the consenter and any of the said documents in support of ownership of the premises of the consenter. In such cases, **any one of the documents** mentioned in the said list or similar document

prescribed under the State or the local laws which clearly establishes the ownership of the premises by the consenter should suffice and no additional document should be sought from the applicant for proof of ownership of the premises by the consenter.

(v) In case of **rented/leased premises, where rent or lease agreement is not available**, an affidavit to that effect along with **any document** prescribed in the FORM GST REG-01 in support of the possession of the premises of the applicant such as copy of Electricity Bill in the name of the applicant should suffice. It may be noted that in such cases, the said affidavit is to be executed on non-judicial stamp paper of minimum value in the presence of First-Class Judicial Magistrate or Executive Magistrate or Notary Public.

(vi) If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer, necessary documents/certificates issued by the Government of India are required to be uploaded.

B. Issues in respect of Constitution of Business:

(i) In respect of constitution of business, where the applicant is one of the partners, Partnership Deed for the proof of constitution of business is required to be uploaded by the applicant. **No additional** document like Udhya certificate, MSME certificate, shop establishment certificate, trade license etc. should be sought from the applicant.

(ii) In cases, where the applicant is Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc., Registration Certificate/Proof of Constitution is required to be uploaded by the applicant.

7. It has been observed that various unwarranted documents are being sought by raising presumptive queries. Some of the common queries raised are that residential address of the applicant/Managing Director/Authorized Signatory is not in the same city or the State where the registration has been sought; HSN code of goods mentioned by the applicant in Registration application is banned or prohibited for sale in the State where the applicant wishes to conduct business; the kind of activities mentioned in the registration application cannot be conducted from the particular premises etc.

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Officers handling registration applications should not ask any presumptive query which is not related to the documents or information submitted by the applicant.

8. Processing of registration application:

(i) As mentioned above, FORM GST REG-01 prescribes a list of documents to be uploaded by the applicant in respect of photograph, constitution of business, principal place of business, bank account, etc. The proper officer shall carefully scrutinize the said documents to ensure that the documents are legible, complete and relevant. Further, the details or information furnished by the applicant in the application should also be carefully examined by the proper officer to check completeness of the same, to correlate and cross-verify the same with the uploaded documents and to check the authenticity of the applicant. The details of the address of principal and additional places of business and the corresponding documents uploaded with the application as proof of address may be closely scrutinised to verify completeness and correctness of address of such places of business. Further, to the extent possible, the authenticity of the documents furnished as proof of address may be cross-verified from the publicly available sources, such as websites of the concerned authorities such as land registry, electricity distribution companies, municipalities, and local bodies, etc.

(ii) Where applications have not been flagged as risky on the common portal based on data analysis and risk parameters, and the same are found to be complete and without any deficiency, the officers should approve the application within 07 working days of submission of application.

(iii) Where applications fall under the following conditions, **the registration shall be granted within thirty days of submission of application after physical verification of the place of business:**

- The applicant has undergone authentication of Aadhaar number and is flagged as risky on the common portal based on the data analysis and risk parameters, or
- The applicant fails to undergo authentication of Aadhar number, or does not opt for Aadhar authentication, or

c. The officer deems it fit to carry out physical verification of place of business, with the approval of the officer not below the rank of Assistant Commissioner.

(iv) In cases mentioned above, where physical verification is to be carried out, the proper officer shall immediately initiate the process for physical verification of the place of business in accordance with provisions of rule 9 of CGST Rules read with rule 25 thereof. In this regard, the concerned officer must ensure that the physical verification report along with the other documents, including photographs, is uploaded on the system in FORM GST REG-30 at least 05 days prior to the expiry of the time period 30 days from the date of submission of application. The officer carrying out physical verification shall ensure the following:

a. Give a specific report regarding existence/non-existence of principal place of business declared by the applicant.

b. In case entity is found non-existing, efforts made in respect of locating the said premises, need to be recorded in the physical verification report.

c. Upload on the portal, GPS enabled site photograph and other documents, if any, during physical verification visit.

d. In case the ARN assigned for physical verification belongs to a different jurisdiction, the same should immediately be reassigned by the concerned officer to its correct jurisdiction through the portal.

(v) The proper officer may seek clarification or information or document(s) in FORM GST REG-03 in the following cases:

a. Where any document is incomplete or not legible, the proper officer may seek complete or legible copy of the same.

b. Where the address of place of business does not match with the document uploaded by the applicant, or where such uploaded document does not appear to be a valid proof of the address of the said place of business, the proper officer may seek additional documents as mentioned in para 6 above to confirm the address details.

c. Where the address of place of business is incomplete or vague, the proper officer may seek complete and

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unambiguous details of the address along with the corresponding documentary proof.

d. Where any GSTIN linked to the PAN of the applicant is found cancelled or suspended, the proper officer may seek clarification or reasons for the same from the applicant, if required.

(vi) The proper officer shall issue a notice to the applicant electronically in FORM GST REG-03 only on the basis of above mentioned grounds, within 07 working days from the date of submission of application in cases where the applications have not been flagged as risky as mentioned in para 8(ii) above or within 30 days from the date of submission of application in cases where the applications have been flagged as risky as mentioned in para 8(v) above. However, while processing the applications for registration, **if any document apart from the listed documents is required to be sought, the officer shall seek the same only after the approval of the concerned Deputy/Assistant Commissioner.** It must be ensured that no application for grant of registration is approved on deemed basis for want of timely action on the part of tax officers. The officer shall also ensure that no documents in addition to those as mentioned above and no clarification/information/documents on the basis of presumptive grounds shall be sought from the applicant. Further, the officer shall also ensure that queries are not raised for minor deficiencies which are not relevant for establishing Proof of Place of Business or Constitution of Business etc.

(vii) The applicant is required to furnish reply in FORM GST REG-04 within 07 working days from the date of receipt of notice issued in FORM GST REG-03. The proper officer shall carefully examine the clarification, information or documents furnished by the applicant in FORM GST REG-04. Where the proper officer is satisfied with the reply furnished by the applicant in FORM GST REG-04, he shall approve the application for registration within 07 working days from the date of receipt of such reply. However, where the proper officer is not satisfied with the clarification, information or documents furnished by the applicant, he may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05 within 07 working days from the date of receipt of reply.

(viii) In cases where no reply to the notice is furnished by the applicant within 07 working days from the date of issuance of notice in FORM GST REG-03, the officer may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05 within 07 working days from the date of expiry of time limit of filing reply.

9. Principal Chief Commissioners/ Chief Commissioners are hereby advised to:

i. Closely supervise the status of processing of the applications of registration, including physical verifications, nature of queries being raised, deemed registrations etc. through periodic review within their Zones;

ii. Strict action may be taken against the officer deviating from these instructions;

iii. Post sufficient staff for handling registration applications to ensure timely disposal of registration applications;

iv. Issue trade notices to address unique local systems to provide for acceptable documentary evidence to be submitted with the application.

10. Difficulties, if any, in implementation of these instructions may be informed to the Board on the email id gst-cbec@gov.in.

[For further details please refer the Instruction]

FEMA

CASE LAW

M/S. LORD CHLORO ALKALI VERSUS SPECIAL DIRECTOR ENFORCEMENT DIRECTORATE: DELHI HIGH COURT

impugned order dated 04.04.2016 is quashed and set aside. The appeal is allowed.

OUR COMMENTS: In the instant case Offence under Foreign Exchange Management Act, 1999 - penalty imposed - reason to believe for default - Held that:- From the perusal of the SCN, it is clear that the, details furnished by the respondent department in the SCN, were vague and sketchy at best, for the appellant to trace back the contentious transaction of DM16000, which happened eight years back with respect to the time when the first letter was sent to the appellant Company by the respondent Department.

As during the course of adjudication proceedings, it was observed that out of the seven contentious remittances, two were repetition. Strong inference can be drawn from there, to show that there was a lot of laxity on part of the respondent department to even ascertain, prima facie, the authenticity of the contentious remittances, in relation to which they started the adjudication proceedings. Considerable doubt is thus, cast upon the claims of the respondent with respect to the remittance in question (DM16000) also, as there can be a likelihood situation that the appellant company never made such a remittance as has been claimed by their learned counsel since the time the appellant company established their first communication with the respondent department, in relation to the allegations against them with respect to the then seven contentious remittances. The contention of the respondent that since the appellant company has been able to justify six remittances, then they should have been able to justify the one in question also, is superfluous and without merit.

Thus, it is evident that the respondent department has failed to establish the violation beyond reasonable doubt, on the account of the appellant. For the reasons abovementioned, the

CUSTOMS

NOTIFICATION

AMENDMENT IN NOTIFICATION NO. 77/2023 – CUSTOMS (N.T.), DATED THE 20TH OCTOBER, 2023

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 26/2025-Customs (N.T.) dated 17.04.2025 notified that In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 77/2023 – Customs (N.T.), dated the 20th October, 2023, published vide number G.S.R. 792 (E), dated the 20th October, 2023, namely:-

In the said notification, in the Schedule, in Chapter -71, -

(i) against tariff item 711301, in the entry in column (4), for the figures “335.50”, the figures “405.40” shall be substituted;

(ii) against tariff item 711302, in the entry in column (4), for the figures “4468.10”, the figures “4950.03” shall be substituted;

(iii) against tariff item 711401, in the entry in column (4), for the figures “4468.10”, the figures “4950.03” shall be substituted.

[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. 25/2025-Customs (N.T.) dated 15.04.2025 notified 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 6 relating to the State of Gujarat, in column (3), after the entry

at (e) and corresponding entry in column (4), the following item and entries shall be inserted, namely: -

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

[For further details please refer the Notification]

NOTIFICATION

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

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 24/2025-Customs (N.T.) dated 15.04.2025 notified 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	1153
2	1511 90 10	RBD Palm Oil	1162
3	1511 90 90	Others – Palm Oil	1158
4	1511 10 00	Crude Palmolein	1173
5	1511 90 20	RBD Palmolein	1176
6	1511 90 90	Others – Palmolein	1175
7	1507 10 00	Crude Soya bean Oil	1098
8	7404 00 22	Brass Scrap (all grades)	5469

TABLE-2

CUSTOMS

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	1032 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	1045 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>	1045 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</p>	1032 per 10 grams

		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.	
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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	6970"

2. This notification shall come into force with effect from the 16th day of April, 2025.

[For further details please refer the Notification]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION NO. 07 (I) OF CHAPTER - 27 OF SCHEDULE-I (IMPORT POLICY) OF ITC (HS), 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 04/2025-26 dated 15.04.2025 notified that in exercise of powers conferred by Section 3 and Section 9 of the Foreign Trade (Development and Regulation) Act, 1992 read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023 (as amended from time to time), the Central Government hereby amends the Import Policy Condition No. 07 (i) of Chapter - 27 of Schedule-I (Import Policy) of ITC (HS), 2022 notified vide Notification No. 34/2023 dated 04.10.2023, with immediate effect, as under:

Existing Policy Condition	Revised Policy Condition
The Coal Import Monitoring System (CIMS) shall require importers to submit advance information in an online system for import of items and obtain an Automatic Registration Number by paying registration fee of Rs. 1 per thousand, subject to minimum of Rs. 500/- and maximum of Rs. 1 Lakh, on CIF value.	The Coal Import Monitoring System (CIMS) shall require importers to submit advance information in an online system for import of items and obtain an Automatic Registration Number by paying registration fee as per Appendix 2K

Effect of the Notification:

The Registration Fee for obtaining Automatic Registration Number under Coal Import Monitoring System (CIMS) will be subject to the scale of fee mentioned in Appendix 2K.

This issues with the approval of Minister of Commerce & Industry.

[For further details please refer the Notification]

PUBLIC NOTICE

AMENDMENT IN APPENDIX 2K (SCALE OF USER CHARGES AND PROCESS FOR DEPOSIT/ REFUND OF APPLICATION FEE/PENALTY, ETC) OF FTP 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 02/2025-26 dated 15.04.2025 notified that In exercise of powers conferred under paragraph 1.03 read with 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the Director General of Foreign Trade hereby amends **Appendix 2K** (Scale of User Charges and Process for Deposit/ Refund of Application Fee/Penalty, etc) of Appendices and Aayat Niryat Forms(ANF) as Annexed herewith (**changes made are in bold letters**).

2. Effect of this Public Notice:

Appendix 2K of FTP, 2023 has been revised to provide the provision of ' Registration Fee' for various Import Monitoring Systems (SIMS/CIMS/NFMIMS/PIMS etc.) under Implementation, with immediate effect.

[For further details please refer the Public Notice]

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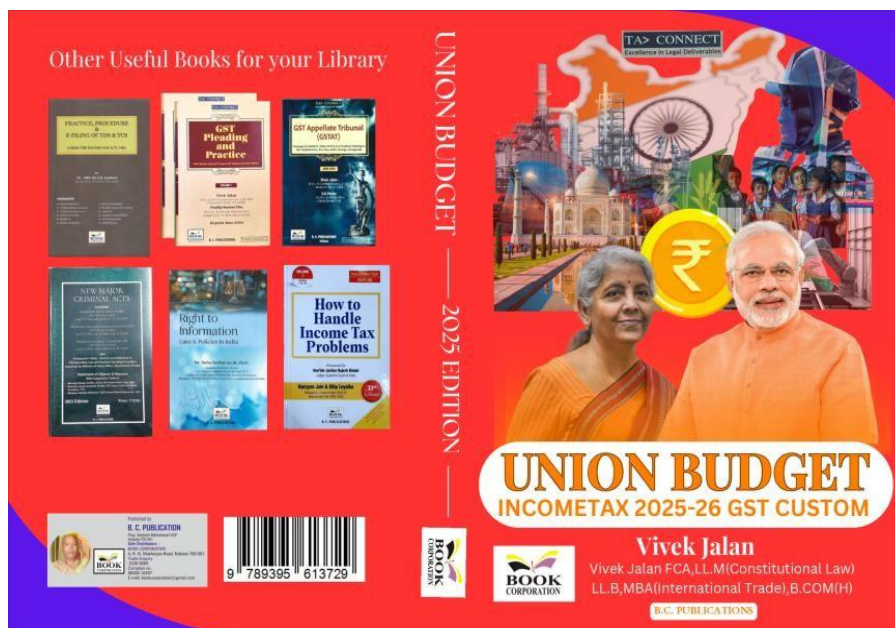
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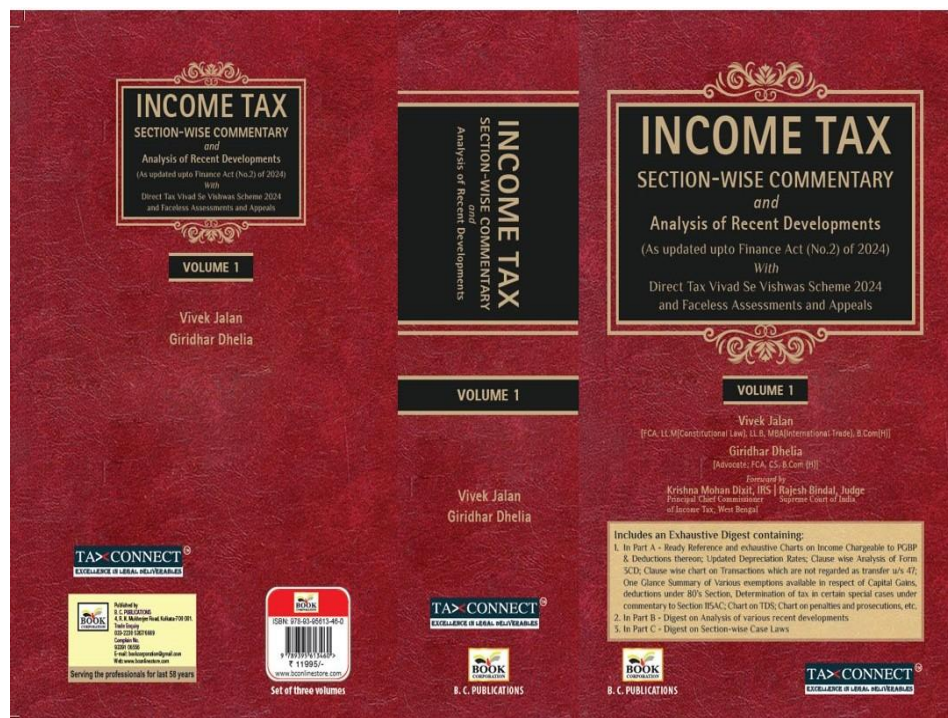
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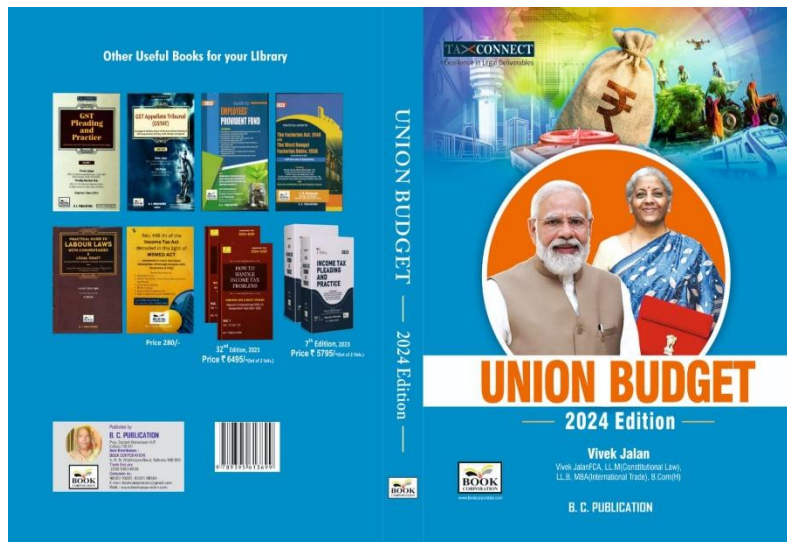
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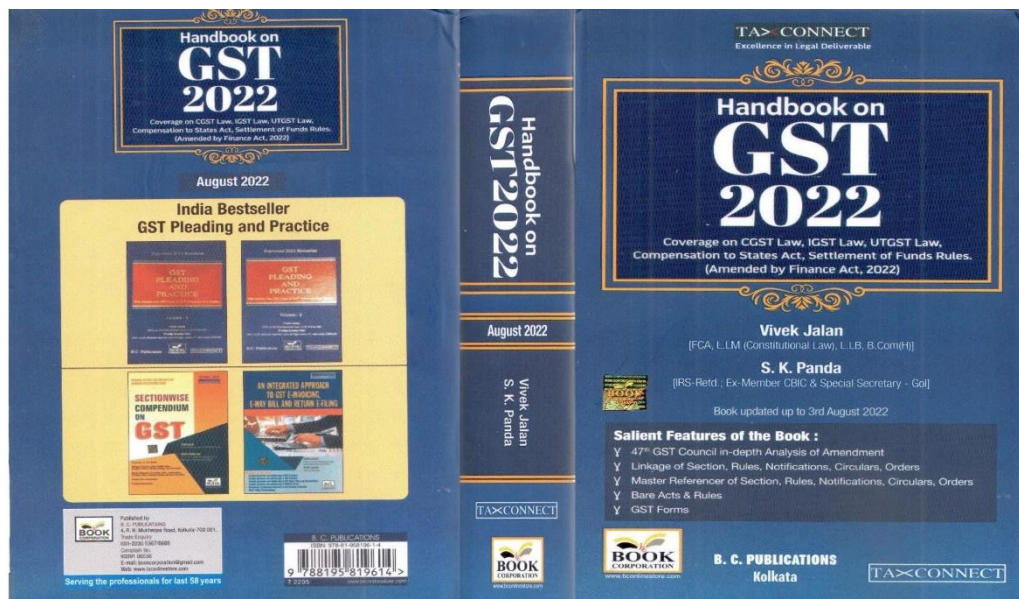
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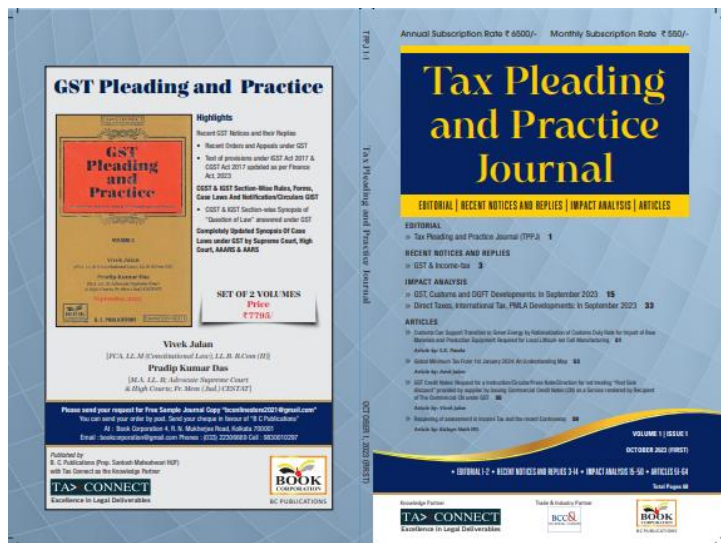
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