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EDITORIAL



Friends,

The CBDT has expanded the ambit of Tax Collected at Source (TCS) under the Income Tax Act, 1961, to cover a wider range of luxury goods. Effective from April 22, 2025, sellers will be required to collect TCS on the sale of a specified range of luxury goods valued at over ten lakh rupees. This move, brought in through the Notification No. 36/2025 dated 22.4.2025, is seen as a measure to widen the tax base, track high-value transactions, and ensure better compliance under the tax framework.

The specified luxury goods on which TCS will now be applicable include high-end wristwatches, art pieces such as antiques, paintings, and sculptures, collectibles such as rare coins and stamps, and luxury modes of transport like yachts, rowing boats, canoes, and helicopters. Other goods covered include high-value pairs of sunglasses, handbags and purses, shoes, sportswear and sports equipment like golf kits and ski-wear, home theatre systems, and horses used in horse racing or polo. The coverage is quite comprehensive and aims at capturing significant discretionary spending.

TCS will be applicable on the sale of a single item of the notified goods if the value exceeds ten lakh rupees. This means that even if a single wristwatch or a single art piece crosses the threshold limit, TCS provisions will kick in, and the seller will be required to collect tax at the prescribed rate from the buyer at the time of sale. There is no aggregation of value required across multiple items; the threshold is determined item-wise.

The possible reason behind the amendment is to track high-value purchases and enhance transparency in transactions involving luxury goods. Such purchases often indicate a high-income profile, and bringing them under the tax net will help tax authorities in analyzing financial activities and matching them with income declarations. Furthermore, it will serve as a deterrent against undisclosed income being used for luxury spending.

The seller is required to collect tax at source from the buyer at the time of receipt of the amount, or at the time of debiting the amount payable, whichever is earlier. The buyer will get credit for the TCS collected while filing their income tax returns, similar to how TDS (Tax Deducted at Source) credits are claimed.

It is important to note that TCS is not a tax on the goods themselves but a mechanism for advance collection of tax from persons engaged in certain specified transactions. The buyer can adjust the TCS amount against their total tax liability at the time of filing their income tax return. However, failure by sellers to comply with TCS provisions may attract penalties, interest, and prosecution under the Income Tax Act.

The Sellers engaged in trading or dealing in the specified luxury goods need to gear up for compliance immediately. They must ensure their billing systems are updated to reflect the TCS levy, maintain proper records, and timely deposit the tax collected to the government account. They will also need to file periodic TCS returns in Form 27EQ, disclosing the details of tax collection and remittance.

For buyers, particularly individuals purchasing high-value luxury goods, it is essential to keep in mind that the TCS collected will be reflected in their Form 26AS or the Annual Information Statement (AIS) maintained by the tax department. They must ensure that these amounts are correctly considered at the time of filing their income tax returns. While TCS increases the upfront cost at the time of purchase, it does not lead to any additional tax burden if the buyer is a regular taxpayer, as the amount can be adjusted against the final tax liability.

The introduction of TCS on luxury goods represents another significant step toward greater fiscal transparency and plugging revenue leakages. It is part of the larger trend where the government is increasingly using transaction-based compliance to strengthen the tax reporting system. Already, high-value cash deposits, property purchases, and foreign remittances are under the purview of TCS or TDS regulations. Now, luxury spending too will be closely monitored.

The broadening of the TCS provisions under Section 206C(1F) marks a shift toward closer monitoring of luxury consumption. It will have implications not only for luxury goods dealers but also for buyers who must factor in TCS while planning their big-ticket purchases. As the tax landscape continues to evolve, adapting to such regulatory changes will be essential for businesses and individuals alike.

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
28 th April	GSTR-11	MARCH'2025	Statement of inward supplies by persons having a Unique Identification Number (UIN) for claiming a GST refund.
30 th April	Form 24G	MARCH'2025	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of March, 2025 has been paid without the production of a challan.
30 th April	Challan-Cum-Statement	MARCH'2025	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of March, 2025.
30 th April	Deposit of TDS	MARCH'2025	Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2025.
30 th April	Form 61	OCTOBER-MARCH'2025	Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2024 to March 31, 2025.
30 th April	Form No. 15G/15H	JANUARY-MARCH'2025	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2025.
30 th April	Deposit of TDS	JANUARY-MARCH'2025	Due date for deposit of TDS for the period January 2024 to March 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.
30 th April	Pension Fund	JANUARY-MARCH'2025	Intimation by a pension fund in respect of investment made in India for quarter ending March 31, 2025.
30 th April	Sovereign Wealth Fund	JANUARY-MARCH'2025	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending March 31, 2025.

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 - 'MYSORE PALACE BOARD'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 39/2025 dated 24.04.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Mysore Palace Board' (PAN: AAAGM0484M), a Board established under the Mysore Palace (Acquisition and Transfer) Act, 1998 in respect of the following specified income arising to the said Board, namely:

- (a) Income from Palace or proceeds of any property vested in the Board;
- (b) All fees and charges levied by the Board under the Mysore Palace (Acquisition and Transfer) Act, 1998 and forming part of the Board fund;
- (c) Rent received from the shops/stalls let out to Government Agencies; and
- (d) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that Mysore Palace Board—

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2024-25 to 2025-26 relevant for the financial years 2023-24 to 2024-25 and shall be applicable for assessment years 2026-27 to 2028-29 relevant for the financial years 2025-26 to 2027-28.

[For further details please refer the Notification]

NOTIFICATION

NO DEDUCTION SHALL BE ALLOWED FOR ANY EXPENDITURE INCURRED IN SETTLING PROCEEDINGS INITIATED IN CONNECTION WITH ANY CONTRAVENTION OR DEFAULT

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 38/2025 dated 23.04.2025 notified that in exercise of the powers conferred by clause (iv) of Explanation 3 of sub-section (1) of section 37 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that any expenditure incurred to settle proceedings initiated in relation to contravention or defaults under the following laws shall not be deemed to have been incurred for the purpose of business or profession and no deduction or allowance shall be made in respect of such expenditure, namely:—

- (a) the Securities and Exchange Board of India Act, 1992 (15 of 1992);
- (b) the Securities Contracts (Regulation) Act, 1956 (42 of 1956);
- (c) the Depositories Act, 1996 (22 of 1996);
- (d) the Competition Act, 2002 (12 of 2003).

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

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 – NATIONAL MISSION FOR CLEAN GANGA

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 37/2025 dated 22.04.2025 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 "National Mission for Clean Ganga" (PAN:AABAN3769K) (hereinafter referred to as "the assessee"), an authority constituted under the Environment (Protection) Act, 1986 (No.29 of 1986), 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 Environment (Protection) Act, 1986 (No.29 of 1986), with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

INCOME TAX

[For further details please refer the Notification]

NOTIFICATION

CENTRAL GOVERNMENT NOTIFIES THE GOODS OF THE VALUE EXCEEDING TEN LAKH RUPEES FOR COLLECTION OF TAX AT SOURCE (TCS) - LIABILITY OF SELLER TO COLLECT TCS AT TIME OF RECEIPT AGAINST SALE

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 36/2025 dated 22.04.2025 notified that in exercise of the powers conferred by clause (ii) of sub-section (1F) of section 206C of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following goods of the value exceeding ten lakh rupees for collection of tax at source as specified therein –

Sl. No.	Nature of goods
(1)	(2)
1.	any wrist watch
2.	any art piece such as antiques, painting, sculpture
3.	any collectibles such as coin, stamp
4.	any yacht, rowing boat, canoe, helicopter
5.	any pair of sunglasses
6.	any bag such as handbag, purse
7.	any pair of shoes
8.	any sportswear and equipment such as golf kit, ski-wear
9.	any home theatre system
10.	any horse for horse racing in race clubs and horse for polo

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

**INCOME-TAX (ELEVENTH AMENDMENT) RULES, 2025 - 27EQ
QUARTERLY STATEMENT OF TAX COLLECTION AT SOURCE
UNDER SECTION 206C**

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 35/2025 dated 22.04.2025 notified that in exercise of the powers conferred by section 295 read with section 206C 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 (Eleventh 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, in Form No. 27EQ, in the Annexure, in the Notes thereto, in Note 11, in the table, after the row relating to “Collection at source on sale of motor vehicle”, the following shall be inserted, namely:—

“206C	Collection at source on sale of wrist watch	6C	MA
206C	Collection at source on sale of art piece such as antiques, painting, sculpture	6C	MB
206C	Collection at source on sale of collectibles such as coin, stamp	6C	MC
206C	Collection at source on sale of yacht, rowing boat, canoe, helicopter	6C	MD
206C	Collection at source on sale of pair of sunglasses	6C	ME
206C	Collection at source on sale of bag such as handbag, purse	6C	MF
206C	Collection at source on sale of pair of shoes	6C	MG
206C	Collection at source on sale of sportswear and equipment such as golf kit, ski-wear	6C	MH
206C	Collection at source on sale of home theatre system	6C	MI
206C	Collection at source on sale of horse for horse racing in race clubs and horse for polo	6C	MJ

[For further details please refer the Notification]

GST

NOTIFICATION

GOODS AND SERVICES TAX APPELLATE TRIBUNAL (PROCEDURE) RULES, 2025

OUR COMMENTS: The Central Board of Indirect Taxes vide Notification No. G.S.R 256 (E) dated 24.04.2025 notified that in exercise of the powers conferred by section 111 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Goods and Services Tax Appellate Tribunal hereby makes the following rules for regulating the procedure and functioning of the Goods and Services Tax Appellate Tribunal.

[For further details please refer the Notification]

CASE LAW

M/S ARENA SUPERSTRUCTURES PRIVATE LIMITED VERSUS UNION OF INDIA AND 4 OTHERS: ALLAHABAD HIGH COURT

OUR COMMENTS: In the instant case initiation or continuation of proceedings to create new tax demands against a corporate debtor after the approval of a Resolution Plan by the National Company Law Tribunal (NCLT) under the Insolvency and Bankruptcy Code (IBC) - HELD THAT:- The additional demands made by the first respondent in respect of the assessment years 2012-13 and 2013-14 will operate as roadblocks in implementing the approved Resolution Plan, and appellants will not be able to restart the operations of the CD on a clean slate - the demands raised by the first respondent against the CD in respect of assessment years 2012-13 and 2013-14 are invalid and cannot be enforced.

The principle is crystal clear that once Resolution Plan has been approved by the NCLT, all other creditors are barred from raising their claims subsequently, as the same would disrupt the entire resolution process - there are no reason to keep this matter pending and accordingly the impugned Assessment Order passed under Section 74(9) of CGST/UPGST Act, 2017 by the Deputy Commissioner [Respondent No. 5] as well as the Impugned Demand Notice issued in pursuance to the Impugned Order dated 04.02.2025 passed under Section 74 of the CGST/UPGST Act, 2017 against the Petitioner relating to financial year 2017-2018, are quashed.

Conclusion - Once the Resolution Plan has been approved by the NCLT, all other creditors are barred from raising their

claims subsequently, as the same would disrupt the entire resolution process.

Petition allowed.

FEMA

CIRCULAR

AMENDMENTS TO DIRECTIONS - COMPOUNDING OF CONTRAVENTIONS UNDER FEMA, 1999

OUR COMMENTS: The Reserve Bank of India vide circular No. 04/2025-26 dated 24.04.2025 clarified that attention of Authorised Dealer (AD) Category - I banks is invited to

i. Directions for compounding of contraventions under FEMA, 1999, issued vide A.P. (DIR Series) Circular No. 17/2024-25 dated October 1, 2024 and

ii. Master Directions on compounding of contraventions under FEMA, 1999, dated April 22, 2025

2. On a review, it is decided that the following clause shall be inserted as Para 5.4.II.vi in aforementioned Master Directions.

“Vi. Subject to satisfaction of the compounding authority, based on the nature of contravention, exceptional circumstances/ facts involved in case, and in wider public interest, the maximum compounding amount imposed may be capped at INR 2,00,000/- for contravention of each regulation/ rule (applied in a compounding application) with respect to contraventions under row 5 of the above computation matrix.”

3. The aforesaid Master Directions shall accordingly be updated to reflect the above change.

4. All AD Category-I banks and Authorised banks may bring the guidelines contained in this circular to the notice of their constituents.

5. The Directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and/or without prejudice to permissions/approval, if any, required under any other law.

[For further details please refer the Circular]

CIRCULAR

EXPORTS THROUGH WAREHOUSES IN 'BHARAT MART' IN UAE – RELAXATIONS

OUR COMMENTS: The Reserve Bank of India vide circular No. 03/2025-26 dated 23.04.2025 clarified that attention of Authorised Dealer Category – I banks (AD banks) is invited

to Clause (a) of Sub regulation 1 of Regulation 9 of Foreign Exchange Management (Export of Goods & Services) Regulations, 2015 {Notification No. FEMA 23(R)/2015-RB} and Para C.6 and C.13 of Master Direction – Export of Goods & Services.

2. To facilitate export through warehouses in 'Bharat Mart', a multimodal logistics network-based marketplace in United Arab Emirates (UAE) that will provide Indian traders, exporters, and manufacturers access to the markets in UAE as well as worldwide, it has been decided to provide the following relaxations:

a) AD banks may allow exporters to realise and repatriate full export value of goods exported to 'Bharat Mart' within nine months from the date of sale of the goods from the warehouse.

b) AD banks may allow the following without any pre-conditions, after verifying the reasonableness of the same:

(i) Opening/hiring of a warehouse in 'Bharat Mart' by an Indian exporter with a valid Importer Exporter Code.

(ii) Remittances by the Indian exporter for initial as well as recurring expenses for setup and continuing business operations of its offices.

3. The above instructions shall come into force with immediate effect. AD Category-I banks may bring the contents of this circular to the notice of their constituents concerned.

4. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

[For further details please refer the Circular]

CIRCULAR

AMENDMENTS TO DIRECTIONS - COMPOUNDING OF CONTRAVENTIONS UNDER FEMA, 1999

OUR COMMENTS: The Reserve Bank of India vide circular No. 02/2025-26 dated 22.04.2025 clarified that attention of Authorised Dealer (AD) Category - I banks is invited to the Guidelines for compounding of contraventions under FEMA,

FEMA

1999, issued vide A.P. (DIR Series) Circular No. 17/2024-25 dated October 1, 2024. **[For further details please refer the Circular]**

2. The provision contained at Paragraph 5.4.II.v of the aforesaid Circular, to link the Sum for which contravention is compounded ('compounding amount') payable to earlier compounding order, has been reviewed. In such cases, the applicant shall be deemed to have made a fresh application, and the compounding amount payable shall not be linked to the earlier compounding order. Accordingly, Paragraph 5.4.II.v of the A.P. (DIR Series) Circular No. 17/2024-25 dated October 1, 2024, stands deleted.

3. Further, as per the instructions laid down in Part B of Annexure I to the aforesaid Circular, when making payment through electronic mode, applicants are required to send an email communication to the concerned office of the Reserve Bank to reconcile the application fee/compounding amount received against the compounding applications submitted.

4. However, it has been observed that in some cases applicants do not make payment to the correct office of the Reserve Bank, and/or there is a delay in submitting the compounding application after making the application fee payment. These issues create difficulties in reconciling the received amounts and lead to delays in processing compounding applications. To address these challenges and improve turnaround time for processing compounding applications, it has been decided to include the following additional details in Part B of Annexure I of the above-referred circular:

Mobile number of the applicant/ authorised representative.

Office of the Reserve Bank (i.e., Central Office, Regional Office or FED CO Cell) to which the payment was made.

Mode of submission of application (through PRAVAAH/ Physical).

5. The 'Directions on Compounding of Contraventions under FEMA, 1999' issued vide A.P. (DIR Series) Circular No. 17/2024-25 dated October 1, 2024, shall accordingly be updated to reflect the above changes.

6. All AD Category-I banks and Authorised banks may bring the guidelines contained in this circular to the notice of their constituents.

CUSTOMS

NOTIFICATION

GOODS IMPORTED (CONDITIONS OF TRANSSHIPMENT) REGULATIONS, 2025

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 30/2025-Customs (N.T.) dated 24.04.2025 notified that in exercise of the powers conferred by section 157, read with sub-section (3) of section 54 and section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, further to amend the Goods Imported (Conditions of Transshipment) Regulations, 1995, namely:-

1. Short title and commencement –

(1) These regulations may be called the Goods Imported (Conditions of Transshipment) Regulations, 2025.

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

2. In the Goods Imported (Conditions of Transshipment) Regulations, 1995, for regulation 5, the following regulation shall be substituted namely –

“5. Payment of fees – No fees shall be charged in respect of applications for transshipment of the goods imported for all customs stations.”

[For further details please refer the Notification]

NOTIFICATION

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

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 29/2025-Customs (N.T.) dated 24.04.2025 notified 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 (CBIC), hereby appoints the officers, as mentioned in column (3) of the Table below, to exercise the powers and discharge the duties conferred upon or imposed on the Commissioner of Customs, Nhava Sheva-V, Mumbai Customs Zone-II, for the purpose of adjudication of the notices listed in Annexures I to VII of the Schedule to this notification, as specified in column (2) of the said Table, namely:-

TABLE

Sr. No.	Annexure [Number of Show Cause Notices (SCNs)] of the Schedule	Name of the adjudicating authority
(1)	(2)	(3)
1.	I (9 SCNs)	Principal Commissioner or Commissioner of Customs-II, Airport Special Cargo Admn., Mumbai Customs Zone-III, 5th Floor, Awas Corporate Point, Makwana Lane, Behind S.M. Centre, Andheri(East), Mumbai-400 059
2.	II (10 SCNs)	Principal Commissioner or Commissioner of Customs-V,(General), Mumbai Customs Zone-III Air Cargo Complex, Sahar, Andheri(East), Mumbai-400 099
3.	III (10 SCNs)	Principal Commissioner or Commissioner of Customs-VI, (Preventive), Mumbai Customs Zone-III,2nd Floor, New Custom House, Ballard Estate, Mumbai-400 001
4.	IV(14 SCNs)	Principal Commissioner or Commissioner of Customs (General), Mumbai Customs Zone - I, New Custom House, Ballard Estate, Mumbai-400 001
5.	V (14 SCNs)	Principal Commissioner or Commissioner of Customs (Export), Mumbai Customs Zone -I, New Custom House, Ballard Estate, Mumbai-400 001
6.	VI(6 SCNs)	Principal Commissioner or Commissioner of Customs (Import-I), Mumbai Customs Zone - I, New Custom House, Ballard Estate, Mumbai400 001
7.	VII(14 SCNs)	Principal Commissioner or Commissioner of Customs (Import-II), Mumbai Customs Zone - I, New Custom House, Ballard Estate, Mumbai400 001

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

CUSTOMS

SCHEDULE Annexure-I

Sr. No.	Name of the Main Noticee (M/s.)	Show Cause Notice No. and Date
(1)	(2)	(3)
1.	Samsung India Electronics Private Limited	1435/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 28-09-2023
2.	Nancy Impex Pvt. Ltd.	843/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 20-07-2023
3.	Harman International India Private Limited	1359/2023-24/Commr/Gr.VA/NS-V/CAC/JNCH, Dated 22-09-2023
4.	Stelmec Ltd.	869/2023-24/COMMR/NS-V/CAC/JNCH, Dated 18-07-2023
5.	Maxim Peripherals Pvt. Ltd.	2814/2023-24/Commr/Gr-V/NS-V/CAC/JNCH, Dated 15-03-2024
6.	Shri Raju Puruswani	DRI/MZU/NS/INV-48/2017, Dated 14-09-2017,
7.	Rajguru Electronics (I) Private Limited	1425/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 27-09-2023
8.	MG Motor India Pvt. Ltd.	1189/2023-24/COMMR/NS-V/CAC/JNCH, Dated 29-08-2023
9.	Yashasvi Technology Private Limited	2085/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 14-12-2023

Annexure-II

Sr. No.	Name of the Main Noticee (M/s.)	Show Cause Notice No. and Date
(1)	(2)	(3)
1.	Svaryu Energy Ltd.	2789/2023-24/Commr/Gr.VI/CAC/JNCH, Dated 13-03-2024
2.	Carrier Airconditioning & Refrigeration Ltd.	972/2023-24/(NS-V)/GRV/JNCH, Dated 01-08-2023
3.	Sanvaru Technology	2476/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 19-01-2024
4.	Intex Technologies India Limited	2559/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 29-01-2024

5.	Intex Technologies India Limited	1362/2023-24/Commr/Gr.VA/NS-V/CAC/JNCH, Dated 22-09-2023
6.	Monotech Systems Ltd	S/26-Misc-1290/2015-16/Gr.V/NS-I, Dated 11-01-2016
7.	Fujifilm India Pvt. Ltd.	881/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 20-07-2023
8.	Fresenius Kabi India Private Limited	909/2023-24/Commr/NS-V/CAC/JNCH, Dated 24-07-2023
9.	Best IT World India Pvt. Ltd.	865/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 14-07-2023
10.	KMC ELECTRONICS PRIVATE LIMITED	2277/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 04-01-2024

Annexure-III

Sr. No.	Name of the Main Noticee (M/s.)	Show Cause Notice No. and Date
(1)	(2)	(3)
1.	Shri Zakir Khan and others	1267/2023-24/Commr/Gr.VA/NS-V/CAC/JNCH, Dated 11-09-2023
2.	Dhanvarsha Impex	1260/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 11-09-2023
3.	Brandworks Technologies Pvt Ltd	2556/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 29-01-2024
4.	Denso Ten Minda India Private Limited	723/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 03-07-2023
5.	Yasser AH Dahlan, First Secretary, Palestine	997/2022-23/Commr./Gr.VB/CAC/JNCH, Dated 22-09-2022
6.	Forme Communications Technology India Private Limited	2086/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 14-12-2023
7.	Arigato & Obligado Merchandise Private Limited	2089/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 14-12-2023
8.	Jai Polymers	1333/2023-24/Commr/Gr.VA/NS-V/CAC/JNCH, Dated 13-09-2023

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9	Rehman Iqbal Ahmed Shaikh and others	1815/2023-24/Commr/NS-V/Gr.V/JNCH, Dated 01-11-2023
10.	Rehman Iqbal Ahmed Shaikh and others	1816/2023-24/Commr/NS-V/Gr.V/JNCH, Dated 01-11-2023

Annexure-IV

Sr. No.	Name of the Main Noticee (M/s.)	Show Cause Notice No. and Date
(1)	(2)	(3)
1.	Siemens Gmesha Renewable Power Pvt. Ltd.	870/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 18-07-2023
2.	M K International	911/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 25-07-2023
3.	Ayush Toys Marketing Pvt Ltd	SCN No. 857/SIIB (I)/ 16-17 SG/MISC-178/COMMR/NSIII/CAC/JNCH, Dated 20-03-2017
4.	Cosmic Byte	1886/2023-24/NS-V/Gr.V/JNCH, Dated 16-11-2023
5.	JBm Auto Ltd	2395/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 18-01-2024
6.	Opticom Infoway Private Limited	2294/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 05-01-2024
7.	MCM Telecom Equipment Private Limited	2416/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 08-01-2024
8.	Best IT World India Private Limited	1360/2023-24/Commr/Gr.VA/NS-V/CAC/JNCH, Dated 22-09-2023
9.	JSP ELECTRONICS INDIA LLP	2240/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 02-01-2024
10.	Agrawal Renewable Energy Private Limited	2090/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 23-02-2024
11.	JMD Impex	SCN No. 883/SIIB(I)/16-17, Dated 29-03-2017
12.	Skyview Barter Pvt Ltd	2415/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 08-01-2024

13.	Vijai Marine Services	1855/2023-24/NS-V/Gr.V/JNCH, Dated 08-11-2023
14.	Jayaswal Neco Industries Ltd.	S/26-MISC-1604/2004VA JNCH, Dated 01-03-2006

Annexure V

Sr. No.	Name of the Main Noticee (M/s.)	Show Cause Notice No. and Date
(1)	(2)	(3)
1.	Suzlon Energy Ltd.	977/2023-24/COMMR./GR.VA/NS-V/CAC/JNCH, Dated 02-08-2023
2.	ZyduS Lifesciences Limited	1095/2023-24/Commr/NS-V/CAC/JNCH, Dated 17-08-2023
3.	Reliance Retail Ltd.	912/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 25-07-2023
4.	Electronic Stock Exchange	2944/2023-24/Gr.VA/JNCH, Dated 29-03-2024
5.	Hindustan Equipments Private Limited	1760/2023-24/NS-V/Gr.V/JNCH, Dated 31-10-2023
6.	Luxury Personified LLP	1409/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 27-09-2023
7.	Bajaj Auto Limited	2393/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 18-01-2024
8.	KLK Ventures Private Limited	2914/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 27-03-2024
9.	Omjay EV limited	1673/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 20-10-2023
10.	Schneider Electric IT Business India Pvt. Ltd.	910/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 25-07-2023
11.	Siemens Healthcare Private Limited	1190/2023-24/COMMR/NS-V/CAC/JNCH, Dated 29-08-2023
12.	Supreme Electricals	F. No. DRI/HQ-CI/50D/ENQ-38 (INT-15)/2014/2210, Dated 28-03-2018
13.	Elentec India Private Limited	2418/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 05-01-2024
14.	Ana-Digi Controls	DRI/HZU/26-D/ENQ-18(INT-VRU-01)/2015, Dated 16-08-2016

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Annexure VI

Sr. No.	Name of the Main Noticee (M/s.)	Show Cause Notice No. and Date
(1)	(2)	(3)
1.	Pacific Cyber Technology Pvt. Ltd.	858/2023-24/COMMR./GR.VA/CAC/JNCH, Dated 13-07-2023
2.	Integrated Mobi Tech Pvt. Ltd.	857/2023-24/COMMR./GR.VA/CAC/JNCH, Dated 13-07-2023
3.	Senvion Wind Technology Pvt. Ltd.	2138/2023-24/Commr/NS-V/CAC/JNCH, Dated 21-12-2023
4.	Meenakshi Trading Corporation	DRI/MZU/NS/INV-02/2011-12, Dated 19-03-2014
5.	K K Enterprises	F. No. VIII/26/38/2008-HRU, Dated 05-06-2009
6.	Autotech International	SD/INT/MISC/08/2001/NSPU//S-14-4-55/P-INT/2001, Dated 01-05-2016

Annexure VII

Sr. No.	Name of the Main Noticee (M/s.)	Show Cause Notice No. and Date
(1)	(2)	(3)
1.	Universal Marketing	1878/2023-24/Commr/GR-V/CAC/JNCH, Dated 10-11-2023
2.	Jatrana Mercantile Private Limited	1143/2023-24/COMMR/NS-V/CAC/JNCH, Dated 25-08-2023
3.	Mahalaxmi Overseas & 13 others	989/23-24/GR.VI/CAC/JNCH, Dated 04-08-2023
4.	Jai International & 13 others	988/23-24/GR.VI/CAC/JNCH, Dated 04-08-2023
5.	DBG Technology (India) Pvt. Ltd.	844/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 13-07-2023
6.	Sun Aid Solar Energy LLP	925/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 26-07-2023
7.	Mahalaxmi Overseas & 13 others	990/23-24/GR.VI/CAC/JNCH, Dated 03-08-2023

8.	Riddhi Siddhi Collection	SCN No. DRI/MZU/D/INV-3/2013-14, Dated 24-12-2013
9.	Electraa Solar System & 5 others	2524/23-24/Commr/Gr.V/NS-V/CAC/JNCH, Dated 25-01-2024
10.	Portronics Digital Pvt. Ltd.	945/2023-24/COMMR/GR.VA/CAC/JNCH, Dated 26-07-2023
11.	Shree Sant Kripa Appliances Pvt. Ltd.	2392/2023-24/Commr/Gr.VA/CAC/JNCH, Dated 18-01-2024
12.	Kunhar Peripherals Private Limited	1361/2023-24/Commr/Gr.VA/NS-V/CAC/JNCH, Dated 22-09-2023
13.	Nitin Overseas	SCN No. 884/SIIB(I)/16-17, Dated 29-03-2017
14.	Toyzone Impex (P) Ltd	SCN No. 856/SIIB (I)/ 16-17, Dated 20-03-2017

[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. 28/2025-Customs (N.T.) dated 23.04.2025 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	1153 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1162 (i.e., no change)

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3	1511 90 90	Others – Palm Oil	1158 (i.e., no change)
4	1511 10 00	Crude Palmolein	1173 (i.e., no change)
5	1511 90 20	RBD Palmolein	1176 (i.e., no change)
6	1511 90 90	Others – Palmolein	1175 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1098 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	5469 (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	1106 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 (i.e., no change)
3.	71	(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; (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	1045 per kilogram (i.e., no change)

		through post, courier or baggage. Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	
4.	71	(i) Gold bars, other than tola bars, bearing manufacturers or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods 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.	1106 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ subheading/ tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6970(i.e., no change)"

2. This notification shall come into force with effect from the 24th day of April, 2025.

[For further details please refer the Notification]

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NOTIFICATION

AMENDMENT IN NOTIFICATION NO. 64/1994-CUSTOMS (N.T.) DATED THE 21ST NOVEMBER, 1994 - COASTAL PORTS FOR CARRYING OF TRADE IN COASTAL GOODS WITH ALL PORTS IN INDIA

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 27/2025-Customs (N.T.) dated 22.04.2025 notified that in exercise of the powers conferred by clause (d) of sub-section (1) of the section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the Notification No. 64/1994-Customs (N.T.) dated the 21st November, 1994 of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 831 (E), dated the 21st November, 1994, namely:-

In the said notification in the Table, against serial number 9 relating to the State of Maharashtra, in column (3), after entry (51) in column (3), the following entries shall be inserted, namely: -

“(52) Rohini Yard Jetty, Rohini Village, Raigad”

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO IMPOSE SAFEGUARD DUTY ON “NON-ALLOY AND ALLOY STEEL FLAT PRODUCTS”

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 01/2025-Customs (SG) dated 21.04.2025 notified that whereas, in the matter of import of “Non-Alloy and Alloy Steel Flat Products”, namely (a) Hot Rolled coils, sheets and plates, (b) Hot Rolled Plate Mill Plates, (c) Cold Rolled coils and sheets, (d) Metallic Coated Steel coils and sheets, whether or not profiled, including Galvanneal, Coated with Zinc or Aluminium-Zinc or Zinc-Aluminium-Magnesium, and (e) Colour Coated coils and sheets, whether or not profiled (hereinafter referred to as the subject goods), falling under tariff headings 7208, 7209, 7210, 7211, 7212, 7225 and 7226 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), the Director General (Trade Remedies) in his preliminary findings vide notification No. 22/01/2024-DGTR, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 18th March 2025, has provisionally concluded that :

i. there is a recent, sudden, sharp, and significant increase in imports of subject goods into India, causing and threaten to

cause serious injury to the domestic industry/producers of subject goods;

ii. there exist critical circumstances, where any delay in application of provisional safeguard measures would cause damage which would be difficult to repair;

iii. there is a necessity for immediate application of provisional safeguard measures,

and has accordingly recommended the imposition of provisional safeguard duty on imports of the subject goods into India;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8B of the Customs Tariff Act, read with rules 10 and 14 of the Customs Tariff (Identification and Assessment of Safeguard Measures) Rules, 1997, the Central Government after considering the said findings of the Director General (Trade Remedies), hereby imposes on subject goods falling under tariff headings 7208, 7209, 7210, 7211, 7212, 7225 and 7226 of the First Schedule to the Customs Tariff Act, when imported into India, a provisional safeguard duty at the rate of twelve per cent ad valorem.

2. The safeguard duty shall not be imposed on the product categories as specified in the corresponding entry in column (2) of the Table below, when imported into India, at or above the import price on CIF basis as mentioned in the corresponding entry in column (3), in the currency as specified in the corresponding entry in column (5) and as per unit of measurement as specified in the corresponding entry in column (4) of the said Table, namely :-

TABLE

Sl. No. (1)	Product Category (2)	Import price on CIF basis (3)	Unit (4)	Currency (5)
1.	Hot Rolled coils, sheets and plates	675	MT	USD
2.	Hot Rolled Plate Mill Plates	695	MT	USD
3.	Cold Rolled Coils and Sheets	824	MT	USD
4.	Metallic Coated Steel Coils and Sheets, whether or not profiled,	861	MT	USD

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	including Galvanneal, Coated with Zinc or Aluminium-Zinc or Zinc-AluminiumMagnesium			
5.	Colour Coated coils and sheets, whether or not profiled	964	MT	USD

3. Nothing contained in this notification shall apply to imports of subject goods from countries notified as developing countries under sub-section (2) of section 8B of the Customs Tariff Act, other than China PR and Viet Nam.

4. The safeguard duty imposed under this notification shall be effective for a period of two hundred days (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,

(i) The following products are excluded from the scope of subject goods:

- a) Cold Rolled Grain Oriented Electrical Steel (CRGO);
- b) Cold Rolled Non-Oriented Electrical Steel (CRNO) coils and sheets;
- c) Coated - Electro Galvanized Steel;
- d) Tinplate;
- e) Stainless steel;
- f) Nickel Coated / Nickel Plated Cold Rolled Steel;
- g) Rubber Coated Steel;
- h) Electro Galvanised (EG) – Zinc Nickel Coated Steel;
- i) Bi-Metal Steel / Bi-Metal Sandwich Steel;
- j) Brass Coated Steel Wire;
- k) CRUTONITE;
- l) INCONEL;
- m) Stainless Steel Items;

n) Aluminium Coated Steel;

o) Aluminium Silicon Coated / Hot Dipped Aluminised Silicon Coated Steel;

p) Hot Rolled Clad Steel Plate;

q) Nickel Plated Steel / Nickel Plated Strip;

r) Copper Plated Steel;

s) Laminated Electro Galvanized (EGI);

t) Cobalt Plated Steel;

u) Silver Plated Steel; and

v) Titanium Clad Plates;

(ii) the rate of exchange applicable for the purposes of calculation of the safeguard 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; and

(iii) "Import price on CIF basis" means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[For further details please refer the Notification]

CIRCULAR SIMPLIFICATION OF PROCEDURES RELATED TO AIR CARGO MOVEMENT & TRANSHIPMENT

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Circular No. 15/2025-Customs dated 25.04.2025 clarified that the Hon'ble Finance Minister during Budget Speech 2025-26 has emphasized upon facilitating upgradation of infrastructure and warehousing for air cargo including high value perishable horticulture produce and streamlining the cargo screening and customs protocols and making it further user-friendly. In this regard, the Central Board of Indirect Taxes and Customs (CBIC) has already taken various steps for ease of doing business and simplification of various procedures related to Customs, wherein, digitization of trade procedures, strengthening of Risk Management System (RMS), enhancement of AEO Programme, standardization of

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procedures across ports. These measures reflect in the National Time Release Study (NTRS) in terms of reduction in time for clearance of imports and exports.

2. To further simplify and harmonise the procedure at Air cargo and relating transshipment/movement, various suggestions received from trade on the above subject has been examined and Board has decided as follows:

(a) To expedite the process and as a compliance reduction measure, the Transshipment Permit fees of Rs. 20/- is being collected for every movement has been done away with, by amending the Goods Imported (Conditions of Transshipment) Regulations, 1995. (Notification No. 30/2025-Customs (N.T.) dated 24th April, 2025 refers).

(b) To cater to the growing need for movement of high-value or perishable nature of goods in import/export, Board has decided to harmonise the procedure for movement of Unit Load Devices (ULD) outside Customs Area, on the lines of procedure stipulated for marine containers Circular no. 31/2005-Customs dated 25.07.2005, for temporary import in terms of Notification No. 104/94-Customs by following the procedure as given below:

i. The ULDs/air containers without any tracking devices or those along with tracking devices already affixed on the container, be imported temporarily outside the customs area on execution of a "Continuity Bond" by the air carriers/air console agents.

ii. When the ULD is temporarily imported along with the tracking devices, the Tracking devices or data loggers should be identifiable with Unique Identity Numbers (UINs) and is to be recorded during import.

iii. Such tracking devices or data loggers may contain a battery and Bluetooth technology for communications. Therefore, compliance to Aircraft and Airport Physical Security Guidelines/Regulations of the Ministry of Civil Aviation (BCAS) shall be required to be complied with.

iv. The responsibility for providing the proof of export of such ULDs along with the tracking devices, if any within the time-period specified shall be of the carriers viz. air carriers/air console agents.

v. It is reiterated that the exemption under Notification No.104/94-Cus does not cover temporary import of tracking devices/data loggers not affixed to the containers.

vi. It is clarified that, procedure of temporary import will continue to be governed by the Board Circular No. 51/2020-Customs dated 20.11.2020, in cases where the importer other than air carrier/air console agent, is undertaking temporary import of durable container, either empty or laden, and taking it outside the customs area as temporary import;

3. It is also to note that, for ease of compliance, "All-India National Transshipment Bond" for imports was introduced in 2022. This was intended to avoid multiplicity of the bonds, that are submitted by airlines at multiple Customs stations for transshipment of cargo. Similarly, facility for transshipment requests at air cargo has also been enabled in ICEGATE, obviating the need for visiting Service Centres at the Air cargo. Airlines, Console Agents or other Air-transhippers are hereby encouraged to use the above facility.

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

[For further details please refer the Circular]

CIRCULAR
AMENDMENT TO GUIDELINES ISSUED VIDE CIRCULAR NO. 38/2020 DATED 21.08.2020

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Circular No. 14/2025-Customs dated 21.04.2025 clarified that attention is invited to Notification No. 14/2025-Customs (N.T.) dated 18.03.2025, which substitutes the term "Certificate of Origin" with "Proof of Origin" in the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020). This modification brings CAROTAR, 2020, in line with the amended Section 28DA of the Customs Act, 1962. This amendment reflects the global transition towards self-certification and self-declaration of origin, aimed at simplifying procedures, reducing administrative requirements, and facilitating trade.

2. Explanation to the amended Section 28DA of the Customs Act, 1962, provides the following definitions:

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“Proof of Origin” means a certificate or declaration issued in accordance with a trade agreement certifying or declaring, as the case may be, that the goods fulfil the country-of-origin criteria and other requirements specified in the said agreement.

“Issuing Authority” means an authority or person designated for the purposes of issuing proof of origin under a trade agreement.

3. Accordingly, CAROTAR, 2020, has been amended to replace the term 'Certificate of Origin' with 'Proof of Origin'. The term “Proof of Origin” now covers both Certificates of Origin issued by designated Issuing Authorities and self-declarations made by eligible exporters, producers, or other designated persons, as provided under relevant trade agreements. Circular No. 38/2020-Customs dated 21.08.2020, which provided guidelines for implementing CAROTAR, 2020, shall be read in conjunction with this amendment.

4. It is to be noted that the type of proof of origin is governed by the provisions of the respective trade agreement to establish the originating status of goods, including certificate of origin, self-certification, origin declaration or any other mode of origin confirmation as prescribed in the trade agreement.

5. Further, reference is invited to para 6.1, 6.2 and 7 of Circular No. 38/2020 dated 21.08.2020. In order to streamline the process, all verification requests for proof of origin under Trade Agreements should be addressed to Directorate of International Customs (DIC) as below:

Additional/Joint Commissioner,

FTA Cell, Directorate of International Customs,

Central Board of Indirect Taxes & Customs,

Department of Revenue, Ministry of Finance,

Room No. 19-A, 4th Floor, Jeevan Deep Building,

Sansad Marg, New Delhi-110001.

Tel No. 011-23364619

Email: ftaroo-chic@gov.in”

6. FTA Cell, DIC, will be responsible for the receipt and uploading of specimen signatures and seals of officials in partner countries authorized to issue Certificates of Origin in the ICES portal. Given the relevance of these records for investigations, a copy of the specimen seals and signatures shall also be mailed to DRI (Hqrs) by FTA Cell. They shall also ensure the circulation of copies of specimen signatures and seals to non-EDI locations by e-mail.

7. To strengthen oversight, FTA Cell, DIC, shall put in place a standard operation procedure to systematically track the receipt and uploading of specimen seals and signatures, ensuring timely updates and seamless verification. Further, DIC shall submit periodical reports to Board through International Customs Division. Further, the DRI shall ensure that all specimen seals and signatures received until 31.03.2025 are duly uploaded to facilitate a smooth transition and avoid any procedural inconsistencies.

8. The above modification w.r.t Circular 38/2020-Customs dated 21.08.2020 shall be implemented with immediate effect.

9. This issues with the approval of Member (Customs).

[For further details please refer the Circular]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION OF SYNTHETIC KNITTED FABRICS COVERED UNDER CHAPTER 60 OF THE ITC (HS), 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 05/2025-26 dated 23.04.2025 notified that in exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, had imposed MIP vide Notification No. 77/2023 dated 16.03.2024, No. 33/2024-25 dated 01.10.2024 and No. 49/2024-25 dated 04.01.2025. It has been decided by the Central Government to impose the condition of Minimum Import Price (MIP) on the following 04 ITC (HS) codes of Synthetic Knitted Fabrics till 31.03.2026 as under:

ITC(HS) Code	Item Description	Import Policy	Policy condition
60019200	- Other : -- Of man-made fibres	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053600	- Of synthetic fibres : -- Other, unbleached or bleached	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053790	---Other	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053900	- Of synthetic fibres : -- Other, printed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

2. MIP condition on above items shall not be applicable for imports by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ subject to the condition that the imported inputs are not sold into Domestic Tariff Area (DTA).

Effect of the Notification: Import of Synthetic Knitted Fabrics under ITC (HS) Codes 60019200, 60053600, 60053790 and 60053900, is "Restricted". However, import is "Free" if CIF value is 3.5 US Dollar and above per Kilogram. Further inputs imported by

Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ shall be exempted from MIP condition.

This is issued with the approval of Minister of Commerce & Industry.

[For further details please refer the Notification]

PUBLIC NOTICE

FIXATION OF ONE NEW STANDARD INPUT OUTPUT NORMS (SIONS) AT SION A-3685 UNDER 'CHEMICAL AND ALLIED PRODUCT' (PRODUCT CODE 'A')

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 03/2025-26 dated 24.04.2025 notified that in exercise of the powers conferred under paragraph 1.03 of the Foreign Trade Policy- 2023 as amended from time to time, the Director General of Foreign Trade hereby notifies the new SION with Serial Number A-3685. This new entry shall be as under:

Export Product	Qty.	Sl. No.	Import Items	Qty. allowed.
Doxycycline 100 mg. Dispersible Tablets (Eq. to Anhydrous Doxycycline 100 mg.)	1 Number Tablet	1	Doxycycline Monohydrate U.S.P/B.P	106.13 mg.

Effect of the Public Notice: SION for export product "Doxycycline 100 mg. Dispersible Tablets" under Chemical & Allied Product Group is being notified.

[For further details please refer the Public Notice]

TRADE NOTICE

INPUTS ON AMENDMENTS FOR EXPORT OF SCOMET ITEMS FOR 'TESTING AND EVALUATION' PURPOSES

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 03/2025-26 dated 23.04.2025 notified that reference is drawn to Para 10.08(vi) of Foreign Trade Policy 2023 which outlines the policy for Temporary export of SCOMET items for demo/display/exhibition/tenders/ RFP/RFQ/NIT abroad or for return abroad after demo/ display/ exhibition/ tenders/ RFP/ RFQ/ NIT etc. in India and related procedures under Para 10.13 of the Handbook of Procedures (HBP) 2023.

2. In line with Para 1.07A of FTP 2023, which provides for consultation with stakeholders during the formulation or amendment of Foreign Trade Policy, draft amendments

DGFT

to Para 10.08(vi) of FTP 2023 and subsequent changes in 10.13 of HBP 2023 have been formulated for enabling export of SCOMET items for **'Testing and Evaluation' purposes**, and are enclosed as an Annexure to this Trade Notice. This Directorate invites views, suggestions, comments, and feedback from relevant stakeholders, including exporters, industry associations, and experts on the proposed amendments.

3. Stakeholders are requested to submit proposals, recommendations, or inputs to this Directorate for examination within 10 days from the issuance of this Trade Notice. Submissions may be made via email to scomet-dgft@gov.in.

4. This Trade Notice is issued with the approval of the competent authority in accordance with the provisions of Para 1.07A of FTP 2023.

[For further details please refer the Trade Notice]

TRADE NOTICE

INTRODUCTION OF 'MODE OF EXPORT OF SERVICES' FIELD IN EBRC FORMAT FOR SERVICES EXPORTS WITH EFFECT FROM MAY 01, 2025

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 02/2025-26 dated 21.04.2025 notified that reference is invited to Trade Notice No. 12/2024-25 dated August 14, 2024 and Trade Notice No. 33/2023-24 dated November 10, 2023. This Directorate has enhanced the online self-certification process for Electronic Bank Realisation Certificates (eBRCs), enabling exporters to self-certify export realisations directly on the DGFT portal via API integration or bulk upload functionality.

2. In this regard, attention is drawn to Foreign Trade (Development & Regulation) [FTDR] Act, 1992, Chapter 1, Para 2, Sub-para (j) which states that, "services" means service of any description which is made available to potential users and includes all the tradable services specified under the General Agreement on Trade in Services entered into amongst India and other countries who are party to the said Agreement:

Provided that, this definition shall not apply to the domain of taxation;

2.1. The given service export classification nomenclature is also defined in the General Agreement on Trade in Services (GATS) of the World Trade Organization (WTO).

3. Accordingly, this Directorate is **introducing a new field titled 'Mode of Export of Services' in the eBRC format** for the Services Export category, applicable for eBRC generated on or after May 01, 2025. Exporters certifying eBRCs linked to IRMs will be required to indicate the relevant mode of export of service while completing the certification. The inclusion of this field is aimed at improving the granularity and accuracy of services export data. This reform also aligns India's data capture policy with international norms under WTO GATS.

4. This new field - 'Mode of Export of Services' - corresponds to the four modes of services trade which have been mentioned under GATS, namely:-

Mode	Definition	Example Services
Mode 1: Cross-Border Supply	Services supplied (from India) remotely across borders without movement of individuals.	IT services, remote consulting, telemedicine
Mode 2: Consumption Abroad	Consumer travels to the service provider's country (i.e. to India)	Tourism, medical treatment in India, foreign students
Mode 3: Commercial Presence	Service supplier (from India) establishes a commercial entity abroad.	Indian bank branches overseas, IT company subsidiaries
Mode 4: Presence of Natural Persons	Individual (from India) travels abroad temporarily to provide services.	Engineers, doctors, IT professionals on assignment

5. Help manual & Feedback:

User Manuals may be accessed on the DGFT website under the 'Learn' section (Application Help and FAQs -> eBRC). Stakeholders are also encouraged to provide their feedback via email to ebrc-dgft@gov.in

6. Support Channels:

For assistance, exporters may contact the DGFT Helpdesk through the toll-free number or raise a service ticket via the DGFT website under Services -> DGFT Helpdesk Service.

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

[For further details please refer the Trade Notice]

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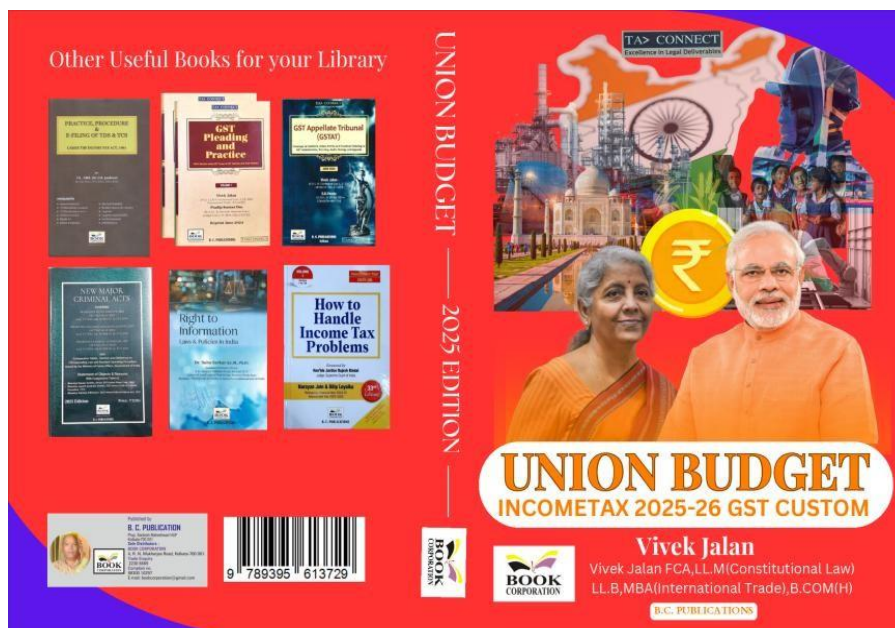
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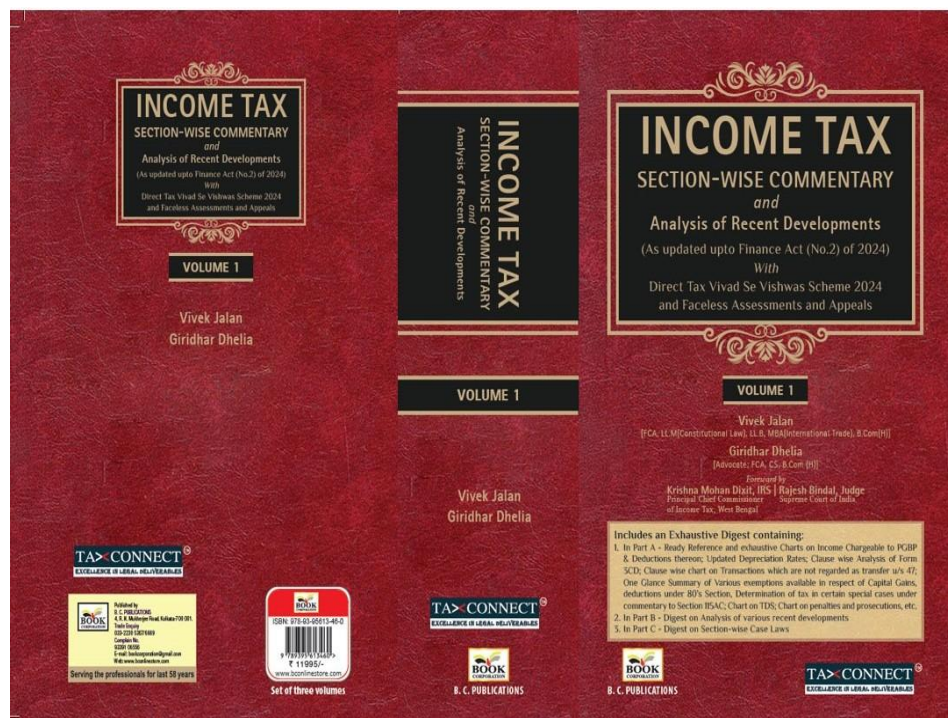
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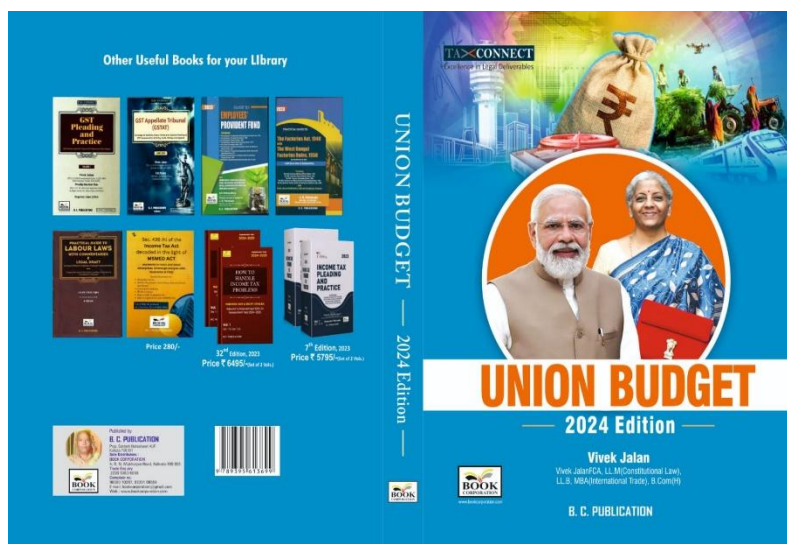
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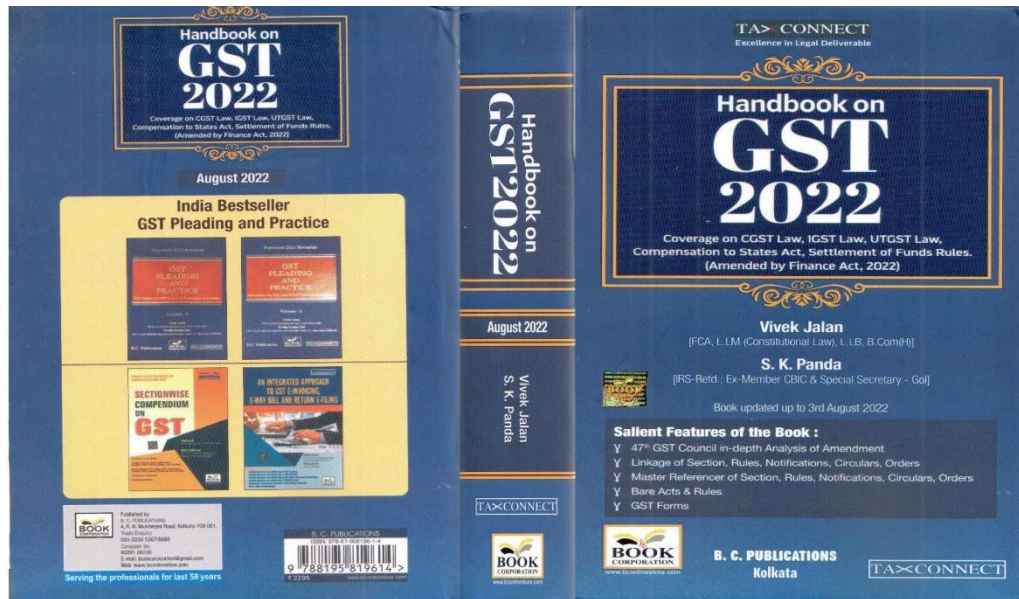
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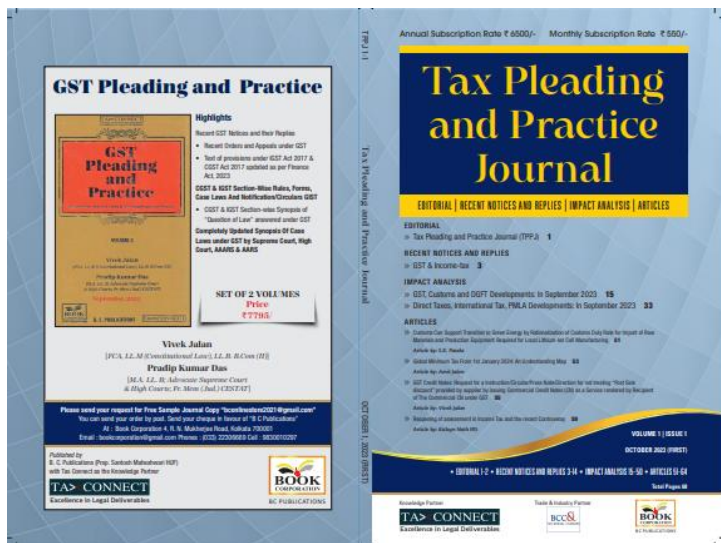
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