

TAX CONNECT

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TAX CONNECT:

- Mumbai** : Unit No. 312, Omega Business Park, Near-Kaamgar Hospital, Road No. 33, Wagle Industrial Estate Thane (West), Maharashtra – 400604
- Bengaluru** : 951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
- Delhi (NCR)** : B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001
- Room No. 119, 1st Floor, “Diamond Arcade” 1/72, Cal Jessore Road, Kolkata – 700055
- Tobacco House, 1, Old Court House St, Radha Bazar, Corner, Kolkata, West Bengal 700001
- Dubai** : Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : www.taxconnect.co.in
- Email** : info@taxconnect.co.in

EDITORIAL



Friends,

In a move to further streamline the Goods and Services Tax (GST) compliance framework and bring greater transparency in Tax Deducted at Source (TDS) reporting under GST, the CBIC, vide Notification No. 09/2025 – Central Tax dated 22nd February 2025, has amended Form GSTR-7 to incorporate invoice-wise reporting functionality. This amendment is effective from 01st January 2025 and was expected to be implemented to return periods from April 2025 onwards.

It is to be noted that Form GSTR-7 is the return to be filed by GST TDS deductors, such as government departments, buyer of metal scraps or other notified entities mandated to deduct tax at source under Section 51 of the CGST Act, 2017. With the proposed enhancements, taxpayers will now be required to report invoice-wise details of transactions on which TDS is deducted, thereby ensuring greater granularity and clarity in reporting.

Under the current structure, GSTR-7 captures consolidated data such as the GSTIN of the deductee, total amount paid to the deductee, amount of TDS deducted under CGST, SGST/UTGST, and IGST, as well as liability and payment details. However, this structure lacks invoice-level granularity, making it difficult for the deductee (supplier) to trace TDS entries to specific invoices. This limitation has often resulted in mismatches, reconciliation issues, and delays in reflecting the TDS amount in the deductee's electronic cash ledger.

There has been a growing demand among stakeholders for more transparent and traceable TDS reporting under GST. The introduction of invoice-wise reporting in GSTR-7 will allow deductees to identify TDS entries corresponding to specific invoices, making it easier for them to reconcile these with their own records. This level of detail also minimizes the possibility of reporting errors by the deductor, supports efficient audit trails, and ensures quicker reflection of TDS in the deductee's ledger, ultimately improving overall tax compliance.

As of now, the Goods and Services Tax Network (GSTN), is actively working on the development and testing of this updated functionality. The deployment of invoice-wise reporting in GSTR-7 on the GST portal is expected shortly, as per the update shared by on the GSTN portal. Once the changes are made live, stakeholders will be informed through official communications, portal updates, and user guidance materials. Until that deployment takes place, taxpayers are advised to continue filing GSTR-7 in the existing format while also preparing for the transition.

The tax deductors must ensure that internal compliance processes have been reviewed for the updated TDS reporting mechanisms. This includes revising checklists, return filing templates, and ensuring that accounting systems are ready to handle the revised format. Given the changes are to be implemented for the April 2025 return period onwards, taxpayers are strongly advised to take proactive preparatory steps. Internal systems should be reviewed and updated to ensure they can capture and export invoice-wise TDS data. Teams involved in GST return preparation should undergo training to understand the new fields and reporting format.

In conclusion, the introduction of invoice-wise reporting in Form GSTR-7 is a forward-looking step aimed at improving the transparency, accuracy, and efficiency of TDS compliance under GST. The move will enable better reconciliation for suppliers, reduce mismatches, and support more robust audit and monitoring mechanisms. While the amendment is already effective from January 2025, the functional implementation on the portal is expected soon. TDS deductors and other stakeholders must begin preparing now to ensure a smooth transition and avoid last-minute compliance challenges. Once operational, this enhancement will be a valuable addition to the digital ecosystem under India's GST framework and will reinforce the objective of a transparent, accountable, and efficient tax administration system.

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

Editor:

Vivek Jalan

Partner - Tax Connect Advisory Services LLP

Co-Editor:

Rohit Sharma

Joint Partner – Tax Connect Advisory Services LLP

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TAX CALENDAR

| Date | Form/Return/Challan | Reporting Period | Description |
|----------------------|---------------------------------------|------------------|--|
| 11 th May | GSTR-1 | APRIL'2025 | Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services. |
| 11 th May | GSTR-1 (IFF) | APRIL'2025 | Details of B2B Supply of a registered person with turnover up to INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP. |
| 13 th May | GSTR-5 | APRIL'2025 | Summary of outward taxable supplies and tax payable by a non-resident taxable person. |
| 13 th May | GSTR-6 | APRIL'2025 | Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD). |
| 15 th May | Issue of TDS Certificate | MARCH'2025 | Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194M, 194S in the month of March, 2025. |
| 15 th May | FORM 24G | APRIL'25 | Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April, 2025 has been paid without the production of a challan. |
| 15 th May | TCS Deposit Statement | MARCH'2025 | Quarterly statement of TCS deposited for the quarter ending March 31, 2025. |
| 15 th May | FORM 3BB | APRIL'2025 | Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of April, 2025. |
| 15 th May | Statement by a Recognised Association | APRIL'2025 | Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of April, 2025. |

INCOME TAX

NOTIFICATION

CBDT HAS NOTIFIED THE ITR-V & ITR-ACKNOWLEDGEMENT FORM FOR ASSESSMENT YEAR 2025-26 UNDER THE INCOME-TAX (SEVENTEENTH AMENDMENT) RULES, 2025

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 45/2025 dated 07.05.2025 notified that in exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

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

(2) They shall be deemed to have come into force on the 1st day of April, 2025.

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

(a) for FORM ITR-V, the following FORM shall be substituted

[For further details please refer the Notification]

NOTIFICATION

CBDT HAS NOTIFIED THE ITR-6 FORM FOR ASSESSMENT YEAR 2025-26 UNDER THE INCOME-TAX (SIXTEENTH AMENDMENT) RULES, 2025

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 44/2025 dated 06.05.2025 notified that in exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

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

(2) They shall come into force with effect from the 1st day of April, 2025.

2. In the Income-tax Rules, 1962, in Appendix II, for FORM ITR-6, the following FORM shall be substituted

[For further details please refer the Notification]

NOTIFICATION

CBDT HAS NOTIFIED THE ITR-2 FORM FOR ASSESSMENT YEAR 2025-26 UNDER THE INCOME-TAX (FIFTEENTH AMENDMENT) RULES, 2025

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 43/2025 dated 03.05.2025 notified that in exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

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

(2) They shall come into force with effect from the 1st day of April, 2025.

2. In the Income-tax Rules, 1962, in Appendix-II, for FORM ITR-2, the following FORM shall be substituted

[For further details please refer the Notification]

GST

ADVISORY

UPDATES IN REFUND FILING PROCESS FOR RECIPIENTS OF DEEMED EXPORT

OUR COMMENTS: GSTN vide advisory dated 08.05.2025 has advised that GSTN has made the following changes in the refund filing process under the category "On account of Refund by Recipient of deemed export":

1. Refund applications under this category is no longer need to be filed in chronological order of Tax Period which means Taxpayers are not required to select "From Period" and "To Period" while filing refund application.

2. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.

3. Under the afore said category, the table "Amount Eligible for Refund" has been modified. The columns of the revised table are explained hereunder:

a. Col. 1 'Balance in ECL at the time of filing of refund application'. This column will reflect the balance available under various Head in Electronic Credit Ledger at the time of filing of application. It will be auto populated.

b. Col. 2 'Net Input Tax Credit (ITC) of Deemed Exports (as per uploaded invoices)', in this column the amount of claimed ITC, under respective major Heads will be auto populated based on invoices furnished in Statement 5B.

c. Col. 3 'Refund amount as per the uploaded invoices' reflects the sum of the amount of ITC claimed under all major Heads (IGST/CGST/SGST/UT) as per the invoices uploaded by the taxpayer in Statement 5B and shall be downward editable.

d. Col. 4 'Eligible Refund Amount'. In this column, maximum amount of ITC which is available for refund claim will be auto populated. It will be auto-calculated based on the order of debit specified in Circular No. 125/44/2019-GST dated 18.11.2019.

e. Col. 5 "Refund amount not eligible as insufficient balance in the ECL (5)". This column reflects the difference between the total amount of claimed ITC and the total amount of ITC available in electronic credit Ledger under various major Heads.

4. Functionality has been improved to maximize the amount of refund a taxpayer can claim in terms of uploaded invoices, irrespective of the fact that sufficient balance is available in the respective Head of electronic credit ledger or not. Here, the total amount of claim under various Heads (IGST, CGST,SGST) will be compared with total amount of ITC available under various Heads in electronic credit ledger.

5. The taxpayers are advised to note these changes and if any problem is faced while filing of refund application, grievance may be raised in GST portal. <https://selfservice.gstsystem.in/ReportIssue.aspx>

[For further details please refer the detailed advisory]

ADVISORY

UPDATES IN REFUND FILING PROCESS FOR VARIOUS REFUND CATEGORIES-REG

OUR COMMENTS: GSTN vide advisory dated 08.05.2025 has advised that GSTN has been made important changes in the refund filing process under the following categories:

(a) Export of Services with payment of tax

(b) Supplies made to SEZ Unit/SEZ Developer with payment of tax

(c) On account of Refund by Supplier of Deemed export

2. For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been removed. The taxpayers can now directly proceed with selecting the refund category as above and clicking on "Create Refund Application."

3. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.

4. The said refund categories are changed from 'Tax Period based filing' to 'Invoice based filing'. The taxpayers can upload eligible invoices and claim refund in the following statements:

(a) Export of Services with payment of Tax (Statement 2)

(b) SEZ Supplies with payment of Tax (Statement 4)

(c) In case of Deemed Exports, the application by Supplier (Statement 5B)

The invoices once uploaded with a refund application will be locked for any further amendment and will not be available for any subsequent refund claims. The said invoices will be unlocked only if the refund application is withdrawn or a deficiency memo is issued.

[For further details please refer the detailed advisory]

ADVISORY

INVOICE-WISE REPORTING FUNCTIONALITY IN FORM GSTR-7 ON PORTAL-REG

OUR COMMENTS: GSTN vide advisory dated 06.05.2025 has advised that Vide Notification No. 09/2025 – Central Tax dated 11.02.2025, Form GSTR-7 has been amended to capture invoice-wise reporting with effect from 01.04.2025 i.e. the return period for April 2025 onwards.

GST

In this regard it is to inform that development and testing of the same is underway, the implementation of invoice-wise reporting in Form GSTR-7 in GST portal will be deployed on portal soon. Thus, the enhanced functionality shall be deployed shortly, and users will be duly informed once the changes are made live on the portal.

[For further details please refer the detailed advisory]

INSTRUCTION

TIMELY PRODUCTION OF RECORDS/INFORMATION FOR AUDIT

OUR COMMENTS: The Central Board of Indirect Taxes vide Instruction No. 05/2025-GST dated 02.05.2025 instructed that kind attention is invited to the Comptroller and Auditor General of India, Audit Report 7 of 2024, Department of Revenue (Indirect Taxes Goods and Services Tax), wherein the C&AG has pointed out the non-production/ partial production of records to the C&AG Audit teams for carrying out their statutory duties. The issue of non-production of records/information by the field formations to C&AG Audit teams has been raised by the office of C&AG in various Exit Conference meetings held with the Ministry on GST related matters.

2. Attention is also drawn to Article 149 of the Constitution of India, which empowers the C&AG to conduct audit of government accounts, public sector undertakings, and other entities funded or controlled by the Central or State governments. Therefore, it becomes sine qua non for the field formations to provide the records/ information available with them and/ or required to be maintained by the field formations.

3. In view of the above, you are requested to ensure that the officers under your jurisdiction are suitably sensitized/ instructed to expeditiously provide the records/ information available with them/ required to be maintained by them, to the C&AG audit team, as and when required.

4. The jurisdictional officers may also be directed that in cases where the documents sought by the audit team are available with the taxpayer, a letter may be sent to the concerned taxpayer requesting that they provide the documents expeditiously. Necessary follow ups may also be done, as and when required, so that the data requested by the C&AG Audit team is provided as soon as possible.

5. This issues with the approval of the Chairman, CBIC.

[For further details please refer the detailed instruction]

INSTRUCTION

GRIEVANCE REDRESSAL MECHANISM FOR PROCESSING OF APPLICATION FOR GST REGISTRATION

OUR COMMENTS: The Central Board of Indirect Taxes vide Instruction No. 04/2025-GST dated 02.05.2025 instructed that reference is invited to instruction No. 03/2025 dated 17.04.2025 issued by Central Board of Indirect Taxes and Customs ("Board") for processing of GST registration application. Any applicant whose Application Reference Number (ARN) has been assigned to Central jurisdiction and who has a grievance in respect of any query raised in contravention of the said instructions, regarding grounds of rejection of application etc. may approach the jurisdictional Zonal Principal Chief Commissioner/Chief Commissioner.

2. In order to provide a quick and effective grievance redressal mechanism to applicants, the following instructions are being issued:

i. Principal Chief Commissioner/Chief Commissioner of CGST Zones may publicize an email address on which the applicants can raise their grievances. Wide publicity may be given to this email id.

ii. The applicants may send grievances containing ARN details, jurisdiction details (Centre/State) and issue in brief on that email address.

iii. In case where grievance received pertains to State Jurisdiction, the office of Principal Chief Commissioner/Chief Commissioner shall forward the same to the concerned State jurisdiction and a copy endorsed to the GST Council Secretariat.

iv. Principal Chief Commissioner/Chief Commissioner may ensure timely resolution of grievances received by them and intimate the applicants regarding the same. In case where queries raised by the officer are found to be proper, the applicants may be suitably advised.

v. Principal Chief Commissioner/Chief Commissioner may submit a monthly report on the status of grievance redressal to DGGST who would compile the same and put up for perusal of the Board.

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

[For further details please refer the detailed instruction]

FEMA

CASE LAW

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

OUR COMMENTS: In the instant case Initiating proceedings against the petitioner on the basis of provision- validity of Order passed u/s 17 of FEMA - specific ground raised by the petitioners is that the petitioners were not given opportunity of hearing after receipt of the letter from the respective banks

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

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

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

equivalent to Rs. 46,77,54,277.44/- and failed to realise the export proceeds and thereby contravened Section 7(1)(a) of FEMA r/w Regulations 9(1) and 13 of Regulation, 2000. After filing of complaint, the petitioners were issued show cause notice dated 14.10.2015, and on receipt of the same, the petitioners had sent their reply dated 16.12.2015.

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

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

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

CUSTOMS

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON IMPORTS OF "TEXTURED TEMPERED COATED AND UNCOATED GLASS" FALLING UNDER TARIFF HEADINGS 7003, 7005, 7007, 7016, 7020 AND 8541 ORIGINATING IN OR EXPORTED FROM CHINA PR OR VIETNAM FOR A PERIOD OF 5 YEARS

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 11/2025-Customs (ADD) dated 08.05.2025 notified that whereas, in the matter of "Textured Tempered Coated and Uncoated Glass" (hereinafter referred to as the subject goods), falling under tariff headings 7003, 7005, 7007, 7016, 7020 and 8541 the first Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR and Vietnam (hereinafter referred to as the subject countries) and imported into India, the designated authority in its preliminary findings vide Notification No. 6/29/2023-DGTR, dated the 5th November, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 5th November, 2024, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating and exported from the subject countries;

And, whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods with effect from the 4th December, 2024 vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2024-Customs (ADD), dated the 4th December, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S. R. 749(E), dated the 4th December, 2024;

And, whereas, the designated authority in its final findings vide notification F. No. 6/29/2023-DGTR, dated the 10th February, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated 10th February, 2025, while confirming the preliminary findings, dated the 5th November, 2024, has come to the conclusion that-

- (i) there is substantial increase in the volume of dumped imports of subject goods from the subject countries over the injury period in absolute and relative terms;
- (ii) the product under consideration that has been exported to India from the subject countries are at dumped prices;
- (iii) the domestic industry has suffered material injury;
- (iv) material injury has been caused by the dumped imports of the subject goods from the subject countries,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, on the basis of the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the heading/sub-heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, a reference form of anti-dumping duty at the rate equal to the difference between the landed value of subject goods and the reference amount specified in the corresponding entry in column (7), provided the landed value is less than the value indicated in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely:-

TABLE

| Sl.N o. | Head ing | Descript ion | Count ry of Origin | Countr y of Export | Producer | Amou nt | Un it | Curre ncy |
|------------|--|--|--------------------------|--------------------------|---|------------|----------|--------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1. | 7003, 7005, 7007, 7016, 7020 and 8541* | Texture d Toughe ned (Temper ed) Coated and Uncoate d Glass ** | China PR | China PR | Shaanxi Topray Solar Co., Ltd | 664 | M T | USD |
| 2. | -do- | -do- | China PR | China PR | Anhui Flat Solar Glass Co., Ltd. | 664 | M T | USD |

CUSTOMS

| | | | | | | | | |
|----|------|------|----------|----------|---|-----|-----|-----|
| | | | | | & Flat Glass Group Co., Ltd. | | | |
| 3. | -do- | -do- | China PR | China PR | Anhui CSG New Energy Material Technology Co., Ltd | 664 | M T | USD |
| 4. | -do- | -do- | China PR | China PR | Dongguan CSG Solar Glass Co., Ltd | 658 | M T | USD |
| 5. | -do- | -do- | China PR | China PR | Wujiang CSG Glass Co., Ltd | 664 | M T | USD |
| 6. | -do- | -do- | China PR | China PR | Guangxi Xinyi Photovoltaic Industry Co., Ltd / Xinyi PV Products (Anhui) Holdings Ltd./ Xinyi Solar (Suzhou) Ltd. | 658 | M T | USD |
| 7. | -do- | -do- | China PR | China PR | Zhangzhou Kibing Photovoltaic New Energy Technology Co., Ltd / Hunan Kibing Solar Technology Co., Ltd. / Ningbo | 659 | M T | USD |

| | | | | | | | | |
|-----|------|------|---|-----------------------------------|---|-----|-----|-----|
| | | | | | Kibing Photovoltaic Technology Co., Ltd. | | | |
| 8. | -do- | -do- | China PR | All countries, including China PR | Any Producer other than those mentioned in S.No. 1 to 7 | 664 | M T | USD |
| 9. | -do- | -do- | All countries other than China PR and Vietnam | China PR | Any | 664 | M T | USD |
| 10. | -do- | -do- | Vietnam | Vietnam | Flat (Vietnam) Co., Ltd | 570 | M T | USD |
| 11. | -do- | -do- | Vietnam | All countries including Vietnam | Any Producer other than those mentioned in S.No.10 | 664 | M T | USD |
| 12. | -do- | -do- | All countries other than Vietnam and China PR | Vietnam | Any | 664 | M T | USD |

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

** Textured Toughened (Tempered) Glass with a minimum of 90.5% transmission of thickness not exceeding 4.2 mm

CUSTOMS

(including tolerance of 0.2 mm) and where at least one dimension exceeds 1500 mm, whether coated or uncoated.

The product is also known by various other names such as solar glass, solar glass low iron, solar PV glass, high transmission photovoltaic glass, tempered low iron patterned solar glass and heat strengthened glass.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years from the date of imposition of the provisional anti-dumping duty, that is, the 4th December, 2024, unless revoked, amended or superseded earlier, and shall be payable in Indian currency.

Explanation 1.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of the anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

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

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON IMPORT OF SODIUM CITRATE ORIGINATING IN OR EXPORTED FROM CHINA RP FOR A PERIOD OF FURTHER 5 YEARS

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 10/2025-Customs (ADD) dated 08.05.2025 notified that whereas, the designated authority, vide notification No. 7/08/2024-DGTR, dated the 30th September, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated 30th September, 2024, had initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), and read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "Sodium Citrate" (hereinafter referred to as the subject good) falling

under tariff item 2918 15 20 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country), imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue), No. 8/2020-Customs (ADD), dated the 19th May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 302 (E), dated the 19th May, 2020;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published vide notification No. 7/08/2024-DGTR, dated the 12th February, 2025, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 12th February 2025, has come to the conclusion that⁴

(i) there is continued dumping of the subject goods from the subject countries and the imports are likely to enter the Indian market at dumped prices in the event of cessation of duty;

(ii) dumped imports from subject countries are causing injury to the domestic industry;

(iii) the information on record shows likelihood of continuation of dumping and injury in case the anti-dumping duty in force is allowed to cease at this stage;

(iv) there is sufficient evidence to indicate that the revocation of the anti-dumping duty at this stage will lead to continuation of dumping and injury to the domestic industry,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 8/2020-Customs (ADD), dated the 19th May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 302 (E), dated the 19th May, 2020, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the following Table, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the

CUSTOMS

corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (7) of the said Table, namely :-

TABLE

| Sl.No. | Tariff Item | Description of goods | Country of origin | Country of export | Producer | Duty (\$ per MT) |
|--------|-------------|----------------------|---------------------------------|--------------------------------|---|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1. | 2918 15 20# | Sodium Citrate* | China PR | Any country including China PR | M/s Shandong Ensign Industry Co., Ltd. | 96.05 |
| 2. | -do- | -do- | China PR | Any country including China PR | M/s Jiangsu Guoxin Union Energy Co., Ltd. | 96.05 |
| 3. | -do- | -do- | China PR | Any country including China PR | Any other producer other than at Sl. No. 1 and 2. | 152.78 |
| 4. | -do- | -do- | Any country other than China PR | China PR | Any | 152.78 |

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

* - The description of the goods in the Duty Table above includes the following alternate names namely: -

- (a) Tri Sodium Citrate;
- (b) Tri Sodium Citrate dihydrate;
- (c) Sodium Citrate dihydrate;
- (d) Tribasic Sodium Citrate;

- (e) Sodium Citrate Tribasic Dihydrate;
- (f) Sodium Citrate Dibasic Sesquihydrate;
- (g) Sodium Citrate Monobasic Bioextra.

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

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

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO LEVY ANTI-DUMPING DUTY ON IMPORTS OF 'GLUFOSINATE AND ITS SALT' IMPORTED FROM CHINA PR FOR A PERIOD OF 5 YEARS, ON THE RECOMMENDATIONS OF DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 09/2025-Customs (ADD) dated 09.05.2025 notified that whereas, in the matter of “Glufosinate and its salt” (hereinafter referred to as the subject goods), falling under tariff item 3808 91 93, 3808 91 99, 3808 93 91, 3808 93 99, 3808 99 12, 3808 99 91 and 3808 99 99 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings vide notification No. 6/19/2024-DGTR, dated the 10th February, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 10th February, 2025, has, inter alia, come to the conclusion that-

- (i) the subject goods have been exported to India at a price below normal value, thus resulting in dumping;
- (ii) the dumping of the subject goods has resulted in material injury to the domestic industry in India;

CUSTOMS

(iii) the landed price of imports is below the level of selling price of the domestic industry and is undercutting the prices of the domestic industry,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

TABLE

| Sr. No. | Tariff Item | Description of goods | Country of origin | Country of Export | Producer | Amount | Unit of measurement | Currency |
|---------|--|--------------------------|-------------------|--------------------------------|--------------|--------|---------------------|----------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1. | 38089 193, 38089 199, 38089 391, 38089 399, 38089 912, | Glufosinate and its salt | China PR | Any Country including China PR | Any Producer | 2998 | MT | USD |

| | | | | | | | | |
|----|-------------------------------|------|---------------------------------|----------|--------------|------|----|-----|
| | 38089 991 and 38089 999 | | | | | | | |
| 2. | -do- | -do- | Any Country other than China PR | China PR | Any Producer | 2998 | MT | USD |

Note: The customs classification is only indicative and is not binding on the scope of the present investigation.

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

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

[For further details please refer the Notification]

DGFT

PUBLIC NOTICE

AMENDMENTS IN STANDARD INPUT OUTPUT NORMS (SION) A-1294

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 06/2025-26 dated 07.05.2025 notified that in exercise of the powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy-2023 as amended from time to time, the Director General of Foreign Trade makes the following amendments in the description of import item at Sl. No. 2 in Standard Input Output Norms (SION) A-1294 :-

| Export Product | Qty. | Sl. No. | Existing import item | Amended Import item | Quantity allowed. |
|--------------------------|-------|---------|----------------------|-------------------------|-------------------|
| Di-Ethyl Phthalate (DEP) | 1 kg. | 1 | Phthalic Anhydride | Phthalic Anhydride | 0.700 kg. |
| | | 2 | Ethanol | Denatured Ethyl Alcohol | 0.435 kg. |

Effect of the Public Notice: The description of import item at Sl.No. 2 under Standard Input Output Norms (SION) A-1294 is being amended with immediate effect.

[For further details please refer the Public Notice]

PUBLIC NOTICE

REINSTATEMENT AND AMENDMENT OF STANDARD INPUT OUTPUT NORMS (SION C-888)

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 05/2025-26 dated 06.05.2025 notified that in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby reinstates and amends the Standard Input Output Norms (SION C-888) as under:

| ITEM OF EXPORT | QUANTITY | ITEM OF IMPORT | QUANTITY TO BE ALLOWED |
|---|----------|--|------------------------|
| Small and large-size circular Stainless-Steel | 1.0 Kg | Prime / Secondary Stainless-Steel sheets / Sheet cutting / Coils / | 1.60 Kg |

washers of different grades.

Strips / Plate of relevant grade and thickness.

Effect of the Public Notice: The SION (C-888) which was suspended vide PN No. 56 dated 14.01.2020, has been reinstated and amended.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENTS TO PARA 10.10 OF THE HANDBOOK OF PROCEDURES (HBP) 2023 - REVISED FRAMEWORK FOR STOCK & SALE AUTHORIZATION OF SCOMET ITEMS

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 04/2025-26 dated 06.05.2025 notified that In exercise of the powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the Director General of Foreign Trade hereby amends Paragraph 10.10 (Issue of export authorisation for "Stock and Sale" of SCOMET items) of the Handbook of Procedures (HBP) 2023 with immediate effect.

2. Para 10.10 of the HBP 2023 is amended as under:

Issue of export authorization for 'Stock and Sale' of SCOMET items

Application for grant of authorization for bulk export of SCOMET items (excluding Category 0, Category 3A401, Category 6 and transfer of technology under any category) from an Indian exporter to an entity abroad (hereinafter referred to as 'Stockist') for subsequent transfer to the ultimate end users shall be considered by IMWG, on the following conditions:

Applicability and scope of policy

a. 'Stockist' refers to an entity abroad to whom the SCOMET items are originally exported by Indian Exporter. The stockist entity should be a subsidiary/principal (parent) company abroad of the Indian exporter. **The stockist entity could also be an affiliate of the Indian Exporter, Indian or Foreign Original Equipment manufacturer(OEM)/ Electronic**

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Manufacturing Manufacturer(CM)2.

1 For the purpose of this policy, EMS is defined "as a business service provided by companies that specialize in the manufacturing, assembly, testing, return, repair and sometimes design of electronic products for OEMs. These providers are responsible for assembling electronic components and devices based on the customer's specifications, and the services are often provided at a cost-effective price compared to setting up internal manufacturing facilities."

2 This could be considered based on additional documents submitted by the Indian company, such as AEO certification, contract/agreement between the Indian company and its Original Equipment Manufacturer, etc.

b. Export shall be permitted from the Indian company (applicant exporter) to 'Stockist' on the basis of an End Use declaration from the Stockist, through the specified End User Certificate (EUC) for 'Stock & Sale' purposes;

Note: IMWG may relax the provisions of (a) and (b) above in certain cases, considering the description/end use/end user of the item.

Application for export to stockists abroad and transfer to end users in specific countries

c. The exporter shall submit application in prescribed proforma (ANF-10B) along with the following documents from the stockist:

i. Documentary proof regarding the corporate relationship between the Indian exporter and stockist;

ii. End-use/End-user Certificate from stockist entity abroad in Appendix-10j (iii);

iii. List of countries (in the EUC) to which the items imported from India would be exported by the stockist;

iv. Purchase Order(s)/Invoice(s) or a document in lieu thereof;

v. technical specifications of the product(s);

vi. Copy of Internal Compliance Program (if applicant exporter/ stockist entity has one)

vii. **Copy of AEO certificate (in case of OEM/CMS/CM).**

viii. **Undertaking on the letterhead of the firm duly signed and stamped by the authorized signatory stating that, "The applicant exporter declares that subsequent to the issuance of export authorization, if the licensee has been notified in writing by DGFT or if they know or has reason to believe that an item may be intended for military end use or has a potential risk of use in or diversion to weapons of mass destruction (WMD) or in delivery of their missile system, the exporter would not be eligible for Stock & Sale policy for export of that/those item(s) and would apply separately to DGFT for a fresh authorization in terms of regular policy". Action shall be taken against the exporter under the FT (D & R) Act, 1992, for any mis- declaration.**

ix. **Copy of corporate registration/business registration or certificate of incorporation of stockist entities in the destination countries.**

In-principle approval for export to the stockist, for sale by the stockist within the country of the stockist, and for re-export by the stockist to end users in other countries

d. The application would be assessed for the grant of authorization for export to the stockist and for the grant of in-principle approval for re-export to specified countries of ultimate end use approved by the IMWG;

e. No authorization would be required for transfer from the stockist to the ultimate end user(s) within the country of the stockist and for re-export to end users in such approved countries;

f. Re-export to such approved countries would be subject to the export control regulations of the country of the stockist;

g. Country would denote an independent sovereign entity, which is a distinct national entity in political geography. Hence, transfers within an economic union or a customs union would not qualify as "same country transfers";

DGFT

Post-reporting for same country transfer and re-export to pre-approved countries by the stockist

h. In case of sale/transfer by the stockist within the same country and for re-export/re-transfer to the end users in countries, for which, in-principle approval has been granted, the Indian exporter/licensee shall submit details of all such transfers to SCOMET Division of DGFT(HQ) in ANF-10B, including EUCs[Appendix-10J(i), 10J(ii) as applicable] from all ultimate end users and Bill of Entry into the ultimate destination countries(for export outside the country of stockist), within 3 months of every such transfer;

Application for re-export to other countries (other than pre-approved)

i. In respect of re-export/re-transfer of items from the stockist entity to the end users outside the country of the stockist, for which, in-principle approval has not been granted at the initial stage, the Indian exporter (stock and sale authorization holder) shall submit application for re-export/re-transfer to SCOMET Division in DGFT (HQ), in ANF 10B, through email (scomet-dgft@nic.in), after obtaining following documents from the stockist entity:

i. End-use/End-user Certificate from each link in the supply chain as per Appendix-10J(i) /10J(ii), as applicable;

ii. Purchase Order(s)/Invoice(s) or a document in lieu thereof ;

iii. Technical specifications of the product to be transferred (only if there is any value addition in the product by the stockist)

j. IMWG shall consider export authorizations for allowing such re-export/re-transfer based on end-use/end- user verification;

Repeat Order cases

k. Applications for export of same SCOMET items to same stockist entity, and re-export/re-transfer of same SCOMET items from the stockist entity to the end-users (within the country of stockist entity and only the countries of ultimate end use where in-principle approval has been granted), i.e.

repeat orders, shall be considered by Chairman IMWG, without any consultation with IMWG members;

Annual reporting on inventory of the stockist and transfers/re-exports

l. The Indian exporter (Stock & Sale Authorization holder) shall submit a statement of exports made from India to the stockist, transfers made by the stockist to the final end-users and inventory with the stockist, as on 31st December of each calendar year, by 31st January of the following year. A failure to do so may entail imposition of penalty and /or cancellation of authorization under the stock and sale policy;

m. The items exported to the stockist entity under the stock and sale authorization should be transferred to the final end-user(s) within the validity period of the authorization as in paragraph 10.17 of HBP;

n. The authorization may be revalidated as per the procedure mentioned in paragraph 10.20 of HBP;

Effect of this Public Notice: Paragraph 10.10 of the HBP has been amended to revise the provisions for the Stock & Sale Authorization of SCOMET Items, broadening the definition of 'Stockist' to include Indian or Foreign Original Equipment manufacturer(OEM)/Electronic Manufacturing Services (EMS)/Contract Manufacturer(CM).

[For further details please refer the Public Notice]

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Vivek Jalan
FCA, LL.M (Constitutional Law)
LL.B, MBA (International Trade), B.COM(H)

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Author:

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Giridhar Dhelia

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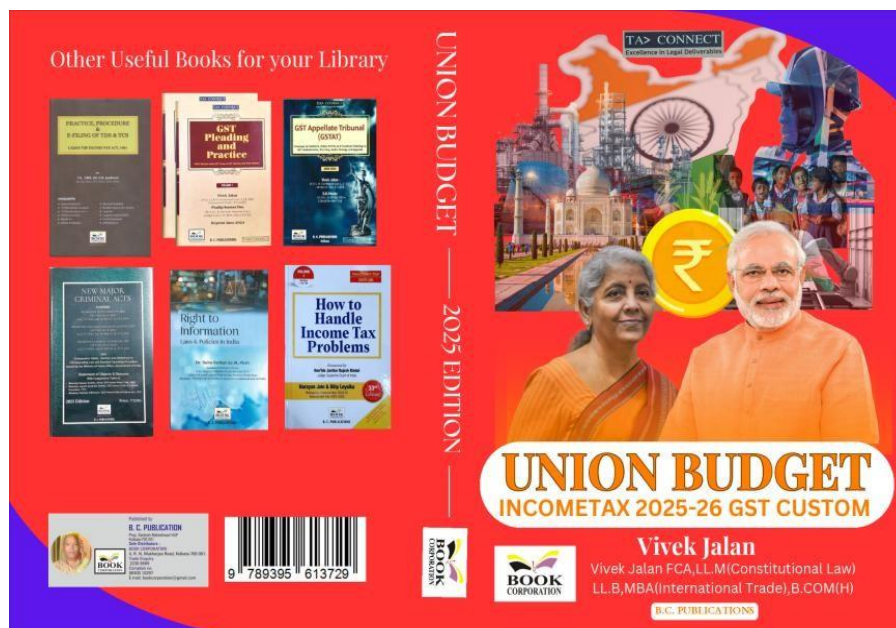
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Vivek Jalan

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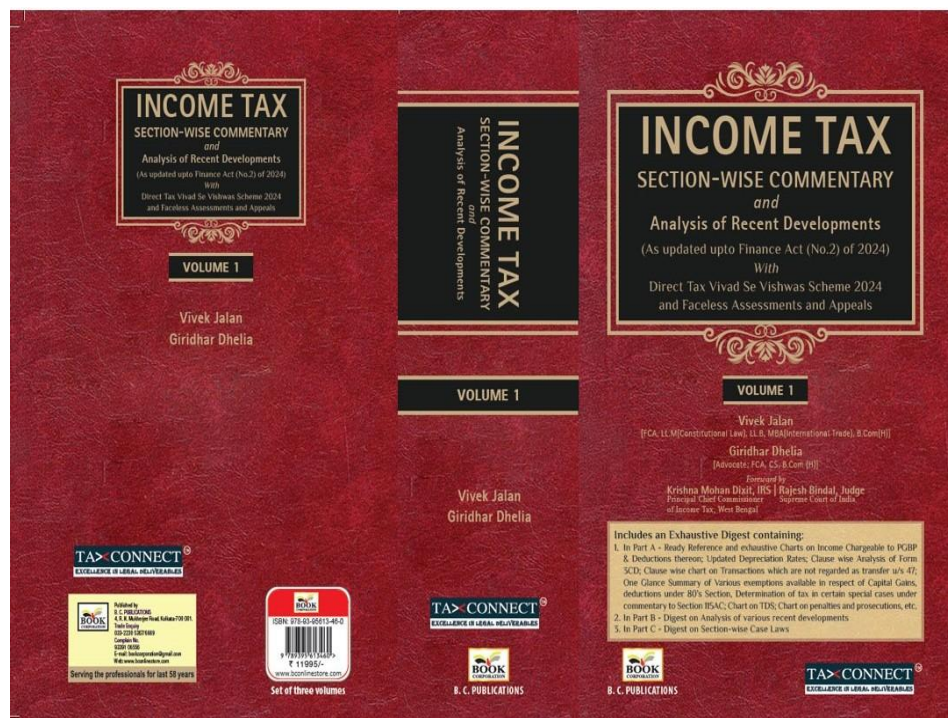
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Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

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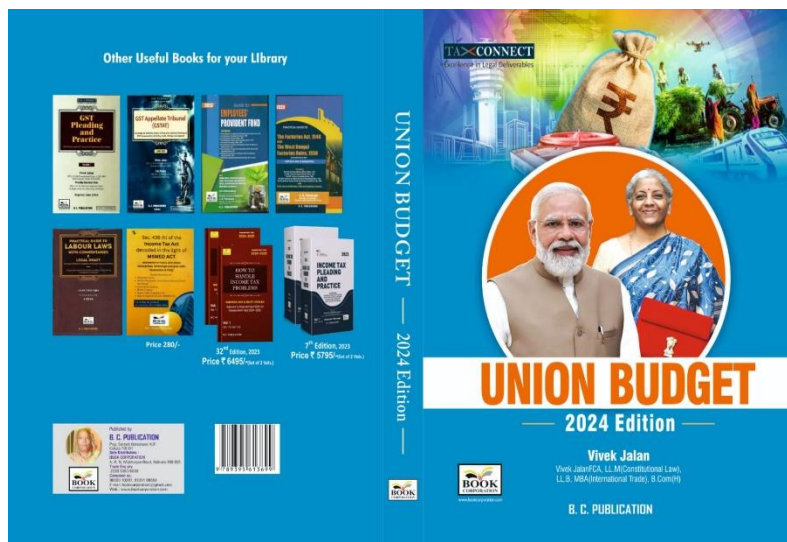
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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

S.K. Panda

[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

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Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

Pradip Kumar Das

[M.A. LL. B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

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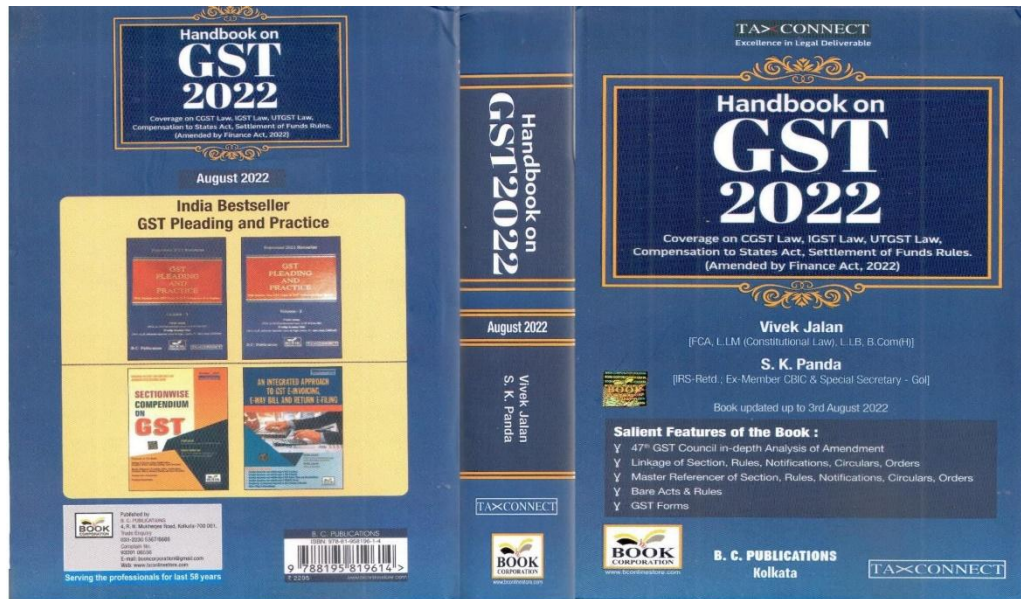
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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

S.K. Panda

[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

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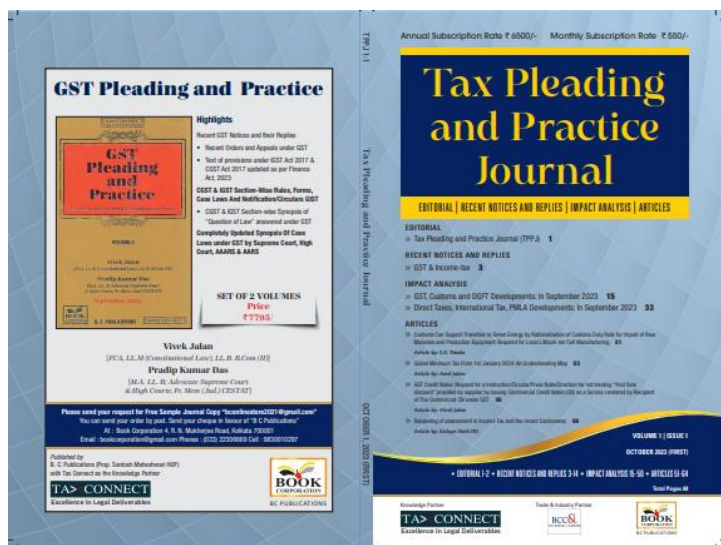
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Author:

Vivek Jalan
[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

S.K. Panda
[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

P.K. Das
[IRS-Retd.; Ex-Member CBDT & Special Secretary – GoI]

Published by:

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Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

Bikramjit Ghosh

[FCA, B. Com(H)]

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OUR OFFICES:

MUMBAI

Unit No. 312, Omega Business Park, Near Kaamgar Hospital, Road No. 33, Wagle Industrial Estate, Thane West, Maharashtra- 400604

Contact Person: Rohit Vishwakarma

Email: rohit.vishwakarma@taxconnectwest.co.in

BENGALURU

951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.

Contact Person: Anil Pal

Email: anil.pal@taxconnectdelhi.co.in

DELHI (NCR)

B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)

Contact Person: Poonam Khemka

Email: poonam.khemka@taxconnect.co.in

KOLKATA

6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata - 700001

Contact Person: Sandeep Mandal

Email: sandeep.mandal@taxconnect.co.in

KOLKATA

R No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road, Kolkata – 700055

Contact Person: Uttam Kumar Singh

Email: uttam.singh@taxconnect.co.in

DUBAI

Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact Person: Rohit Sharma

Email: rohit.sharma@taxconnect.co.in

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