

# TAX CONNECT

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**FEMA. FDI. INCOME TAX. GST. LAND. LABOUR**

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## EDITORIAL



**Friends,**

In a significant move aimed at providing relief to taxpayers and tax professionals, the Central Board of Direct Taxes (CBDT) has extended the due date for filing Income Tax Returns (ITRs) for the Assessment Year (AY) 2025–26 from July 31 to September 15, 2025. This decision comes in light of substantial structural changes in the ITR forms, delays in system utility development, and late reflection of Tax Deducted at Source (TDS) credits—factors that have collectively curtailed the effective time available for compliant return filing.

According to a statement shared by the CBDT on social media platform 'X', "There have been many significant revisions in ITR forms, system development needs, and TDS credit reflections. This ensures a smoother and more accurate filing experience for everyone. Formal notification will follow." The CBDT acknowledged that the supporting systems and utilities necessary for effective e-filing are still under development. Moreover, the credit for TDS based on returns due by May 31, 2025, only begins reflecting in Form 26AS and the Annual Information Statement (AIS) in early June, thus limiting the effective filing window to just about six weeks in the absence of an extension.

To assist taxpayers in initiating the return preparation process, the Income Tax Department has released Excel-based offline utilities for ITR-1, also known as Sahaj, and ITR-4, also called Sugam. These are two of the most commonly used forms for individuals and small businesses with income up to ₹50 lakh. These utilities allow users to enter income and deduction details offline, validate their data, and generate a JSON file for upload on the e-filing portal. However, the critical online submission functionality on the Income Tax e-filing portal is still not operational for several forms beyond ITR-1 and ITR-4. As a result, taxpayers who prefer or rely on online filing tools are unable to proceed, creating further uncertainty and inconvenience.

Moreover, vital documents such as Form 16 from employers and Form 26AS or the AIS, which reconcile TDS/TCS and advance tax credits, are expected to become fully available only by mid-June. This further emphasizes the importance of extending the due date. Despite the challenges in system readiness, the introduction of Excel utilities for ITR-1 and ITR-4 does mark some progress in simplifying return preparation.

The timeline of 31st July of filing ITRs for taxpayers are a big hardship every year. Every year there are changes in ITRs structure which means utilities take time to be published. Every year TDS/TCS credits are reflected by 15th June, which means effectively only 1.5 months are available for filing such ITRs. It is a welcome move of extending the due date to 15th September this year. However, it is a long-standing demand of taxpayers that permanently the due date of filing ITRs for such taxpayers be extended to 31st August at least. It is also proposed by taxpayers that in the New Income Tax Bill 2025 which will see light of day from 1st April 2026, this new date be inserted ab-initio itself.

The decision to extend the due date has been formalized via Circular No. 6 of 2025 dated May 27, 2025. As per the circular, the revised due date for furnishing returns under Section 139(1) of the Income-tax Act, 1961, is now September 15, 2025, for taxpayers who were otherwise required to file by July 31, 2025. The CBDT clarified that this is a one-time relief intended to address the specific challenges faced in AY 2025–26 and emphasized that further updates, including the rollout of e-filing utilities, will be communicated via its official channels.

While the rollout of Excel utilities and the extension of the filing deadline are commendable steps, taxpayers remain in a holding pattern due to the incomplete availability of key online systems and supporting documents. Nevertheless, the extension to September 15, 2025, provides welcome relief and ensures that compliance can be met without compromising on accuracy.

Taxpayers are advised to closely monitor updates from the Income Tax Department, download relevant offline utilities, and begin collecting essential documents such as Form 16 and Form 26AS. Timely preparation and vigilance will be crucial to leveraging the additional time effectively and avoiding last-minute rushes or errors in filing.

The Income Tax Department's responsiveness to stakeholder concerns this year is a positive signal—one that could pave the way for more pragmatic and taxpayer-friendly reforms in the future.

**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
7 <sup>th</sup> June	Deposit of Tax deducted/collected	MAY'2025	Due date for deposit of Tax deducted/collected for the month of May, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
7 <sup>th</sup> June	Form 27C	MAY'2025	Uploading of declarations received in Form 27C from the buyer in the month of May, 2025.

# INCOME TAX

## CIRCULAR

### EXTENSION OF THE DUE DATE FOR FILING OF INCOME TAX RETURNS FOR NON-AUDITED CASES FOR THE ASSESSMENT YEAR 2025-26

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 06/2025 dated 27.05.2025 circulated that the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 ('the Act'), extends the due date of furnishing of Return of Income under sub-section (1) of section 139 of the Act for the Assessment Year 2025-26 in the case of assessee referred in clause (c) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 31st July, 2025 to **15th September, 2025**.

[For further details please refer the Circular]

## NOTIFICATION

### CBDT ADDED "SIKKIM" IN SCHEDULE OF DEDUCTIONS UNDER SECTION 80-IE IN ITR-5.

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 51/2025-CORRIGENDUM dated 29.05.2025 notified that in the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 286(E), dated 01st May, 2025: -

(i) at page number 114, in Schedule 80IE, after row item "ag", a new row item "ah" shall be inserted and accordingly, for the Schedule 80IE, the following schedule shall be substituted, namely: -

Schedule 80-IE	Deductions under section 80-IE			
DEDUCTIONS UNDER SECTION 80-IE	Deduction in respect of undertaking located in North-East			
	aa	Assam	aa 1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
			aa 2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
	ab	Arunachal Pradesh	ab 1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)

			ab 2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)	
ac	Manipur	ac1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)		
		ac2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)		
ad	Mizoram	ad 1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)		
		ad 2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)		
ae	Meghalaya	ae 1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)		
		ae 2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)		
af	Nagaland	af1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)		
		af2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)		
ag	Tripura	ag1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)		
		ag2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)		
ah	Sikkim	ah 1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)		
		ah 2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)		
ai	Total deduction for undertakings located in North-east (total of aa1 to ah2)				ai
b	Total deduction under section 80-IE: (ai)				b

[For further details please refer the Notification]

# INCOME TAX

## NOTIFICATION

### CBDT ADDED "SIKKIM" IN SCHEDULE OF DEDUCTIONS UNDER SECTION 80-IE IN ITR-3.

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 50/2025-CORRIGENDUM dated 29.05.2025 notified that in the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 279(E), dated 30th April, 2025: -

(i) at page number 125, in Schedule 80IE, after row item "ag", a new row item "ah" shall be inserted and accordingly, for the Schedule 80IE, the following schedule shall be substituted, namely: -

Schedule 80-IE		Deductions under section 80-IE			
DEDUCTION U/S 80-IE	a	Deduction in respect of undertaking located in North-East			
		aa	Assam	aa1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
				aa2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
	a	b	Arunachal Pradesh	ab1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
				ab2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
	ac	Manipur		ac1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
				ac2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
	ad	Mizoram		ad1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
				ad2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)

ae	Meghalaya a	ae1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ae2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
af	Nagaland	af1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		af2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ag	Tripura	ag1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ag2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ah	Sikkim	ah1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ah2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ai	Total deduction for undertakings located in North-east (total of aa1 to ah2)			
bi	Total deduction under section 80-IE: (ai)			

[For further details please refer the Notification]



# GST

## CASE LAW

### DELAY IN FILING APPEAL CAN BE CONDONED IF PETITIONER DEMONSTRATE REASONABLE CAUSE FOR THE DELAY : MADRAS HIGH COURT

**OUR COMMENTS:** This writ petition has been filed challenging the impugned order of demand passed by the first respondent dated 20.05.2024 and the order of the second respondent dated 08.04.2025, rejecting the appeal filed by the petitioner against the order of demand.

The petitioner is a manufacturer of wooden products and due to lack of GST knowledge and portal access, the petitioner had fully relied on a part-time accountant, who also failed to inform the petitioner about the assessment proceedings. Therefore, the petitioner was unable to attend the personal hearing, leading to the issuance of an ex-parte assessment order dated 20.05.2024. When the recovery wing of the first respondent approached the petitioner, the petitioner became aware of the assessment proceedings. The petitioner immediately filed an appeal before the second respondent, which was rejected due to limitation.

The petitioner's main grievance is that, due to ill-health of the Proprietor of the petitioner's concern, the petitioner was compelled to file the appeal with a delay of 192 days. The appeal was rejected on account of the said delay. Aggrieved by this, the petitioner has filed the present writ petition.

Per contra, the learned Government Advocate appearing for the respondents would fairly submit that if the Court finds sufficient and reasonable cause for the delay, appropriate orders may be passed.

It has been held that "Considering the arguments made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, as well as the fact

that the delay has occurred only due to ill-health of the Proprietor of the petitioner's concern, this Court is of the view that the petitioner has demonstrated reasonable cause for the delay. Therefore, the Court is inclined to condone the delay of 192 days in filing the appeal."

Accordingly, the writ petition is allowed. The delay of 192 days in filing the appeal before the second respondent is condoned and the order of the appellate authority/second respondent is hereby set aside. There shall be a direction to the second respondent to take up the appeal without reference to the period of limitation and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

The delay of 192 days in filing the appeal before the second respondent is condoned and the order of the appellate authority/second respondent is hereby set aside –

Petition allowed.

# FEMA

## NOTIFICATION

### FOREIGN CONTRIBUTION (REGULATION) AMENDMENT RULES, 2025

**OUR COMMENTS:** The Reserve Bank of India, vide Notification No. G.S.R. 342 (E) dated 26.05.2025 notified that in exercise of the powers conferred by section 48 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), the Central Government hereby makes the following rules further to amend the Foreign Contribution (Regulation) Rules, 2011, namely:-

1. (1) These rules may be called the Foreign Contribution (Regulation) Amendment Rules, 2025.

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

2. In the Foreign Contribution (Regulation) Rules, 2011 (hereinafter referred to as the said rules), in Form FC-3A,-

(a) in serial number 5,-

(i) the words “relevant pages of” shall be omitted;

(ii) the words “showing aims and objects of person/association” shall be omitted;

(b) after the “Declaration and Undertaking”, for the Note, the following Note shall be substituted, namely:-

**“Note:** Applicant seeking registration shall enclose the following documents, namely:-

(a) financial statements and audit reports of the last three financial years, including the statement of assets and liabilities, receipts and payments account, and income and expenditure account;

(b) if the audit reports and financial statements do not contain activity-wise expenditure for the last three financial years, a chartered accountant’s certificate in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in> specifying the activity-wise amount spent by the association, duly reconciled with the income and expenditure account and the receipt and payment account;

(c) year-wise activity reports of last three years;

(d) affidavit in proforma “AA” for each person mentioned in serial number 6 above;

(e) in case the association is engaged in publication-related activities or if publication activities are among its aims and objectives as stated in the Memorandum of Association or trust deed, an undertaking from the Chief Functionary regarding compliance with section 3(1)(g) of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in>;

(f) if the publication of the association is registered with the Registrar of Newspaper for India, a “Not a Newspaper” certificate from the Registrar of the Newspaper for India shall be submitted in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in>;

(g) if the association was previously registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), an affidavit regarding receipt and utilisation of foreign contribution after expiry or cancellation of registration certificate shall be submitted in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in> and a copy of the FCRA designated and utilisation bank account statements from the date of expiry or cancellation till date, duly certified by an officer of the bank;

(h) if the expenditure on aims and objects is less than 15 lakhs in last three financial years, an affidavit regarding the inclusion of capital investments under rule 9(1)(f)(ii) in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in>.”.

3. In the said rules, in Form FC-3B,-

(a) in serial number 4,-

(i) the words “relevant pages of” shall be omitted;

(ii) the words “showing aims and objects of person/association” shall be omitted;

(b) after the heading “Declaration and Undertaking” and entries relating thereto, the following Note shall be inserted, namely:-

**“Note:** Applicant seeking prior permission shall enclose the following documents, namely:-

(a) commitment letter from the donor, with the amount committed in the letter matching the donation amount mentioned in this Form;

(b) project report including a detailed breakup of proposed expenses to be incurred from the foreign contribution to be



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received, along with a declaration that administrative expenses shall not exceed 20% of the foreign contribution;

(c) letter from Chief Functionary, in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in>, providing point wise details in respect of each item of guidelines for prior permission issued by the Ministry of Home Affairs.

(d) undertaking to adhere to the Good Practice Guidelines of the Financial Action Task Force (FATF), in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in>."

4. In the said rules, in Form FC-3C,-

(a) in serial number 4,-

(i) the words "relevant pages of" shall be omitted;

(ii) the words "showing aims and objects of person/association" shall be omitted;

(b) after the heading "Declaration and Undertaking" and entries relating thereto, the following Note shall be inserted, namely:-

**"Note:** Applicant seeking renewal shall enclose the following documents, namely:-

(a) affidavit in Proforma "AA" for each person mentioned in serial number 5 above;

(b) if the registration under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) has ceased, an affidavit regarding receipt and utilisation of foreign contribution after expiry of registration certificate shall be submitted in the format available on the website of Ministry of Home Affairs at <https://fcraonline.nic.in> and a copy of the FCRA designated and utilisation bank account statements from the date of expiry till date, duly certified by an officer of the bank."

5. In the said rules, in Form FC-4,-

(a) in serial number 3,-

(i) for clause (b) and entries relating thereto, the following shall be substituted, namely:-

"(b) Details of purchase of fresh assets included in para 3(a) above:

Sl.	Name of	Details of	Address/location	Objective of	Cost of
-----	---------	------------	------------------	--------------	---------

No.	project/activity	fresh assets		acquiring fresh assets	fresh assets (In Rs.)";
				<b>Total</b>	

(ii) for clause (ba) and entries relating thereto, the following shall be substituted, namely:-

"(ba) Details of movable assets created out of Foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Description of the assets	Address/Location where the asset is kept	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed of during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)";

(iii) for clause (bb) and entries relating thereto, the following clause shall be substituted, namely:-

"(bb) Details of immovable properties acquired out of Foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Details of immovable asset (Land /Buildings etc.)	Size	Address /Location	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed of during the Financial Year (in Rs.)	Value as per the balance sheet (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)";

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(b) under the heading “certificate to be given by Chartered Accountant”, after clause (vii), the following shall be inserted, namely:-

“I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:-

Sl. No.	Name of project/activity	Address/location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)”;

6. In the said rules, at the end of Form FC-6A, the following Note shall be inserted, namely:-

“**Note:** Applicant intimating change of name and/or address shall also enclose the following documents, namely:-

(a) copy of approval of relevant authority for amendment, duly signed by chief functionary;

(b) copy of Resolution of the Governing body passed before effecting the change.”.

7. In the said rules, at the end of Form FC-6B, the following Note shall be inserted, namely:-

“**Note:** Applicant intimating change of nature, aims and objects and registration with local/relevant authorities in respect of the person/association granted registration/prior permission shall also enclose the following documents, namely:-

(a) copy of approval of relevant authority for amendment, duly signed by chief functionary;

(b) copy of resolution of the Governing body passed before effecting the change.”.

8. In the said rules, at the end of Form FC-6C, the following Note shall be inserted, namely:-

“**Note:** Applicant intimating designated “FCRA Account” in the State Bank of India, New Delhi Main Branch, 11, Sansad Marg, New Delhi and Change of another “FCRA Account” shall also enclose the following documents, namely:-

(a) copies of letter from existing Bank and the new Bank regarding the changes;

(b) copy of resolution of the Governing body passed before effecting the change.”.

9. In the said rules, at the end of Form FC-6D, the following Note shall be inserted, namely:-

“**Note:** Applicant intimating Opening of additional FC-utilisation Bank Account for the purpose of utilisation of foreign contribution shall also enclose the following documents, namely:-

(a) copy of letter from the bank regarding opening of additional FC Utilisation bank account;

(b) copy of resolution of the Governing body passed before effecting the change.”.

10. In the said rules, at the end of Form FC-6E, the following Note shall be inserted, namely:-

“**Note:** Applicant intimating change in key members in respect of the person/association granted registration/prior permission shall also enclose the following documents, namely:-

(a) copy of resolution of the Governing body passed before effecting the change;

(b) affidavit in Proforma “AA” for each person being added or modified.”.

11. In the said rules, in proforma ‘AA’, after first paragraph, the following paragraph shall be inserted, namely:-

“1A. I do hereby, solemnly affirm on oath that,-

(a) I am a citizen of India/I am a citizen of ..... and my Overseas Citizen of India (OCI) card number is ..... issued on .....;

(b) I have been/not been convicted under any law for the time being in force;

(c) prosecution is/is not pending against me for any offence under any law for the time being in force.”.

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

# CUSTOMS

## NOTIFICATION

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

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 38/2025-Customs (N.T.) dated 30.05.2025 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	965
2	1511 90 10	RBD Palm Oil	1018
3	1511 90 90	Others – Palm Oil	992
4	1511 10 00	Crude Palmolein	1023
5	1511 90 20	RBD Palmolein	1026
6	1511 90 90	Others – Palmolein	1025
7	1507 10 00	Crude Soya bean Oil	1092
8	7404 00 22	Brass Scrap (all grades)	5483

**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	1067 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	1080 per kilogram
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 through post, courier or baggage.  <b>Explanation.</b> - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	1080 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturers or refiner's engraved serial	1067 per 10 grams

# CUSTOMS

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.

**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 31st day of May, 2025.

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

## NOTIFICATION

**AMENDMENT IN NOTIFICATION NO. 12/97-CUSTOMS (N.T.) DATED THE 2ND APRIL, 1997 - INLAND CONTAINER DEPOTS FOR LOADING AND UNLOADING OF GOODS**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 37/2025-Customs (N.T.) dated 26.05.2025 notified that in exercise of the powers conferred by clause (aa) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the

Government of India in the Ministry of Finance (Department of Revenue) No. 12/97-Customs (N.T.) dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193 (E), dated the 2nd April, 1997, namely:-

In the said notification in the Table, against serial number 9 relating to the State of Maharashtra, in column (3) and (4), after item (xvii) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
		"(xviii) Jalna	Unloading of imported goods and the loading of export goods or any class of such goods."

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

## NOTIFICATION

**SEEKS TO EXTEND THE SPECIFIED CONDITION OF EXEMPTION TO IMPORTS OF YELLOW PEAS (HS 0713 10 10) TO BILL OF LADING ISSUED ON OR BEFORE 31.03.2026; AND REDUCE THE BASIC CUSTOM DUTY ON CRUDE SOYA BEAN OIL (HS CODE 15071000), CRUDE SUNFLOWER OIL (HS CODE 15121110), AND CRUDE PALM OIL (HS CODE 15111000) FROM 20% TO 10%**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 31/2025-Customs (Tariff) dated 30.05.2025 notified that In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

**TABLE**

S. No.	Notification No. and Date	Amendments
(1)	(2)	(3)

# CUSTOMS

1.	50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785 (E), dated the 30th June, 2017	In the said notification, in the TABLE, -  i. against S. No. 57, in column (4), for the entry, the entry "10%" shall be substituted;  ii. against S. No. 61, in column (4), for the entry, the entry "10%" shall be substituted;  iii. against S. No. 70, in column (4), for the entry, the entry "10%" shall be substituted;
2.	64/2023-Customs, dated the 07th December, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 884(E), dated the 07th December, 2023	In the said notification, in the TABLE, against Sl. No. 1, in Column (4), for the words and figures "31st day of May, 2025", the words and figures "31st day of March, 2026" shall be substituted.

2. This notification shall come into force with immediate effect.

[For further details please refer the Notification]

## INSTRUCTION

### DISPOSAL OF RED SANDERS SEIZED BY DRI AND CUSTOMS FIELD FORMATIONS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Instruction No. 12/2025-Customs dated 22.05.2025 instructed that the Disposal Manual 2019 lays down the responsibilities of the Custodian/Warehouse in-charge and the Disposal units in the Customs field formations regarding custody of the seized goods and further process of disposal of such goods. These seized goods include goods seized by DRI. The Manual also provides that on account of having notional custody, the custodian shall safeguard the interest of the Government in respect of confiscated goods left with the Port Trusts or other agencies.

2. It has been observed that in many cases, Red Sanders seized by DRI and field formations are pending disposal, resulting in grievances from the Port Trusts or other agencies including custodians of ICDs/CFs, where the seized goods are kept. A doubt also persists whether field formations are required to undertake the disposal of Red Sanders seized by DRI, due to disposal process taken up by DRI in the past.

3. In view to streamline and expedite the disposal process, it is to clarify that the disposal of Red Sanders seized by DRI should also be undertaken by the Disposal units of the jurisdictional Customs field formations, as is being done in case of all other seized goods.

4. For guidance of the field formations, procedure to be followed for disposal of Red Sanders has already been informed vide this office letter of even no. dated 17.04.2025 (copy enclosed as Annexure A). However, as there is separate allocation of quota by DGFT for disposal of Red Sanders by export for DRI and Customs formations, the Customs field formation, in respect of DRI seizures, should obtain authorization from DRI in the format as per Annexure-B (copy enclosed), for use at the time of filing of Shipping Bill for export.

5. It is also reiterated that before undertaking disposal through export, it needs to be ensured that guidelines laid in MoEFCC OM F.No 3-1/2019 WL (Part-2) (Volume-1) dt. 12 .09.2022 on export of Red Sanders (Annexure-A, page-17) are scrupulously adhered to.

[For further details please refer the detailed instruction]

## INSTRUCTION

### PORT RESTRICTION ON IMPORT OF CERTAIN GOODS FROM BANGLADESH TO INDIA – INSERTION OF A NEW PARA 19 UNDER 'GENERAL NOTES REGARDING IMPORT POLICY' UNDER ITC (HS), 2022 SCHEDULE 1 (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Instruction No. 11/2025-Customs dated 17.05.2025 instructed that the Reference is invited to Notification no. 07/2025-26 dated 17.05.2025 issued by the DGFT under Section 3 read with Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 end 2.01 of the Foreign Trade Policy (FTP) 2023, as amended from time to time.

# CUSTOMS

2.1 Vide the aforesaid Notification dated 17.05.2025, a new Para 19 under 'General Notes Regarding Import Policy' under ITC (HS), 2022 Schedule 1 (Import Policy) has been inserted as follows with immediate effect:

"19. The import of following goods from Bangladesh to India shall be regulated as under:

## 1. Port Restriction on import of Goods from Bangladesh

Sl. No.	Item Description	Import Policy /Port restriction
(i)	All HS codes of Ready-Made Garments (RMG)	Import from Bangladesh <b>shall not be allowed</b> from any land port; however, it is allowed only through Nhava Sheva and Kolkata seaports.
(ii)	Fruit/Fruit flavoured and Carbonated Drinks	Imports from Bangladesh <b>shall not be allowed</b> through any
(iii)	Processed food items (Baked goods, Snacks, Chips and Confectionery)	LCSs/ICPs in Assam, Meghalaya, Tripura and Mizoram; and LCS Changrabandha and Fulbari, in
(iv)	Cotton and Cotton Yarn Waste	West Bengal.
(v)	Plastic and PVC finished goods, except pigments, dyes, plasticisers and granules that form input for own industries	
(vi)	Wooden Furniture	

2. The above restrictions at Para 1 shall not apply to Import of Fish, LPG, Edible Oil, and Crushed Stone to India from Bangladesh.

3. The above restrictions at Para 1 shall also not apply to Bangladesh exports to Nepal/Bhutan transiting through India."

2.2 Thus, a new Para 19 has been introduced in 'General Notes Regarding Import Policy' under ITC (HS), 2022 Schedule 1 (Import Policy), regulating import of certain goods from Bangladesh to India with immediate effects.

3. In view of the above, it is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter.

4. The difficulties, if any, may be brought to the notice of the Board.

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



## DGFT

### NOTIFICATION

#### REMOVAL OF PORT RESTRICTIONS AND TESTING REQUIREMENTS FOR EXPORT OF FINISHED LEATHER, WET BLUE LEATHER, EL TANNED LEATHER AND CRUST LEATHER

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 15/2025-26 dated 26.05.2025 notified that in exercise of the powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act 1992, read with Para 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby rescinds Public Notice 23(RE-2013)/2009-14 dated August 13, 2013, as amended, from time to time. Accordingly, the following export conditions are revoked with immediate effect -

i. Port restrictions on export of Finished Leather, Wet Blue Leather and El tanned leather.

ii. Requirement for Testing and certification by Central Leather Research Institute (CLRI) for Finished Leather, Wet Blue Leather, Crust Leather and El tanned leather.

**Effect of the Notification:** The notification removes, with immediate effect, port restrictions on the export of Finished Leather, Wet Blue Leather, and El Tanned Leather, and the requirement of drawl of samples for testing, testing and certification by the Central Leather Research Institute (CLRI) for export of Finished Leather, Wet Blue Leather, Crust Leather, and El Tanned Leather.

[For further details please refer the Notification]

### NOTIFICATION

#### AMENDMENT IN IMPORT POLICY CONDITION OF CABINET HINGES COVERED UNDER CHAPTER 83 OF ITC (HS), 2022, SCHEDULE-I (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 14/2025-26 dated 26.05.2025 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, the Central Government hereby amends the Policy Condition of items

covered under specific HS codes of Chapter 83 of ITC (HS), 2022, Schedule - I (Import Policy), as under:

ITC(HS) Code	Description	Import Policy	Existing Policy Condition	Revised Policy Condition
83021010	- Hinges --- Of steel	Free	-	However, import of Cabinet Hinges having a CIF value of less than ₹280 per kilogram is 'Restricted'.
83021090	-Hinges --- Other	Free	-	
83024200	- Other mountings, fittings and similar articles : -- Other, suitable for furniture	Free	-	
83024900	- Other mountings, fittings and similar articles : -- Other	Free	-	

**Effect of the Notification:**

Import of Cabinet Hinges under ITC (HS) Codes 83021010, 83021090, 83024200 and 83024900, having a CIF value of less than ₹280 per kilogram, is 'Restricted'.

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

[For further details please refer the Notification]

### NOTIFICATION

#### AMENDMENT IN IMPORT POLICY CONDITION OF ROLLER CHAIN AND PARTS THEREOF COVERED UNDER CHAPTER 73 OF ITC (HS), 2022, SCHEDULE-I (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 13/2025-26 dated 26.05.2025 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

## DGFT

Trade Policy (FTP) 2023, as amended from time to time, the Central Government hereby amends the Policy Condition of items covered under specific HS codes of Chapter 73 of ITC (HS), 2022, Schedule - I (Import Policy), with immediate effect, as under:

ITC(HS) Code	Description	Import Policy	Existing Policy Condition	Revised Policy Condition
73151100	Articulated link chain and parts thereof : -- Roller chain	Free	-	However, import of Roller chains and parts thereof having a CIF value of less than ₹ 235 per kilogram is 'Restricted'.
73151900	- Articulated link chain and parts thereof : -- Parts	Free	-	
73159000	- Other parts	Free	-	

### Effect of the Notification:

Import of Roller Chains and parts thereof under ITC(HS) codes 73151100, 73151900 and 73159000, having a CIF value of less than ₹ 235 per kilogram, is 'Restricted'.

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

[For further details please refer the Notification]

### NOTIFICATION AMENDMENTS TO PARA 4.41(5) OF FTP-2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 12/2025-26 dated 26.05.2025 notified that in exercise of powers conferred by Section 3 and Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with paragraph 1.02 of the Foreign Trade Policy, 2023 (as amended from time to time), the Central Government hereby amends the Para No. 4.41(5) of FTP-2023, with immediate effect, as under:

Para No.	Exiting Para	Revised Para

4.41 (5) of FTP-2023	International Gemmological Institute (India) Pvt. Ltd., Bandra Kurla Complex, Mumbai,	International Gemmological Institute (India) Limited, Bandra Kurla Complex, Mumbai.
----------------------	---	---

**Effect of the Notification:** The name of the agency is listed at S.No. (5) of Para 4.41 of FTP- 2023 has been amended.

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

[For further details please refer the Notification]

### NOTIFICATION RESTORATION OF RODTEP FOR ADVANCE AUTHORISATIONS (AAS) HOLDERS, SPECIAL ECONOMIC ZONES (SEZS) AND EXPORT-ORIENTED UNITS (EOUS) FROM 01.06.2025

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 11/2025-26 dated 26.05.2025 notified that in exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with Para 1.02 of the Foreign Trade Policy 2023, the Central Government hereby notifies the restoration of RODTEP for Advance Authorizations (AAs) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) from 01.06.2025.

2. The rates are available in Appendix 4RE including newly aligned HS codes as per the Finance Act, 2025. The details are available on the DGFT portal at [www.dgft.gov.in](http://www.dgft.gov.in), under the link 'Regulations > RODTEP'.

**Effect of this Notification:** The Support under the RoDTEP Scheme for exports of products manufactured from AAs, SEZs, and EOUs is restored with effect from 01.06.2025.

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

[For further details please refer the Notification]

# DGFT

## NOTIFICATION

### ALIGNMENT OF RODTEP SCHEDULE CONSEQUENT TO CHANGES IN THE FIRST SCHEDULE OF CUSTOMS TARIFF ACT W.E.F. 01.05.2025

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 10/2025-26 dated 26.05.2025 notified that in exercise of the powers conferred by Section 3 read with 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby makes amendments in Appendix 4R, i.e. the Schedules of rates and caps for the RoDTEP scheme w.e.f. 01.05.2025:

2. The details of HS Codes as in Para above along with RoDTEP rates/value caps are available at the DGFT portal- [www.dgft.gov.in](http://www.dgft.gov.in) under the link 'Regulations > RODTEP'.

**Effect of this Notification:** Consequent to the amendments made under the Customs Tariff Act, 1975 through Finance Act, 2025, certain changes in RoDTEP Schedule (Appendix 4R) have been made w.e.f. 01.05.2025 to align it with the Schedule of the Customs Tariff Act. The RoDTEP rates for these items w.e.f. 01.05.2025 onwards are indicated in the table at the link provided above.

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

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

## PUBLIC NOTICE

### ENLISTMENT UNDER APPENDIX 2E OF FTP, 2023 -AGENCY AUTHORIZED TO ISSUE CERTIFICATE OF ORIGIN (NON - PREFERENTIAL)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 08/2025-26 dated 30.05.2025 notified that In exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy (FTP) 2023, the Director General of Foreign Trade hereby authorizes the following Export Promotion Council to issue Certificate of Origin (Non-Preferential), with immediate effect:

**Ayush Export Promotion Council (AYUSHEXCIL)**

Address: FICCI Federation House, Tansen Marg, Mandi House, New Delhi-110001

Website: <https://ayushexcil.in/>

Email: [info@ayushexcil.in](mailto:info@ayushexcil.in)

Tele /Mob. +91 9811166097 (WhatsApp)



2. Accordingly, name of the above mentioned Export Promotion Council is added at **Serial No. 19 (Delhi) of Appendix 2E** [List of Agencies Authorized to issue Certificate of Origin (Non-Preferential)] to Appendices & Aayaat Niryat Forms of FTP 2023.

### Effect of this Public Notice:


Ayush Export Promotion Council (AYUSHEXCIL) is enlisted under Appendix 2E of FTP 2023 for issuing Certificate of Origin (Non-Preferential), with immediate effect.

**[For further details please refer the Public Notice]**

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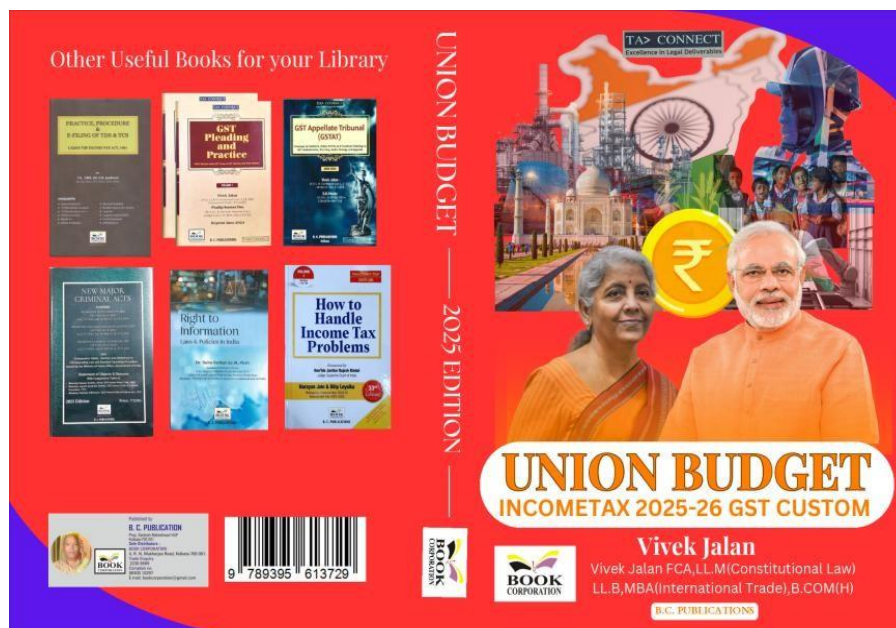
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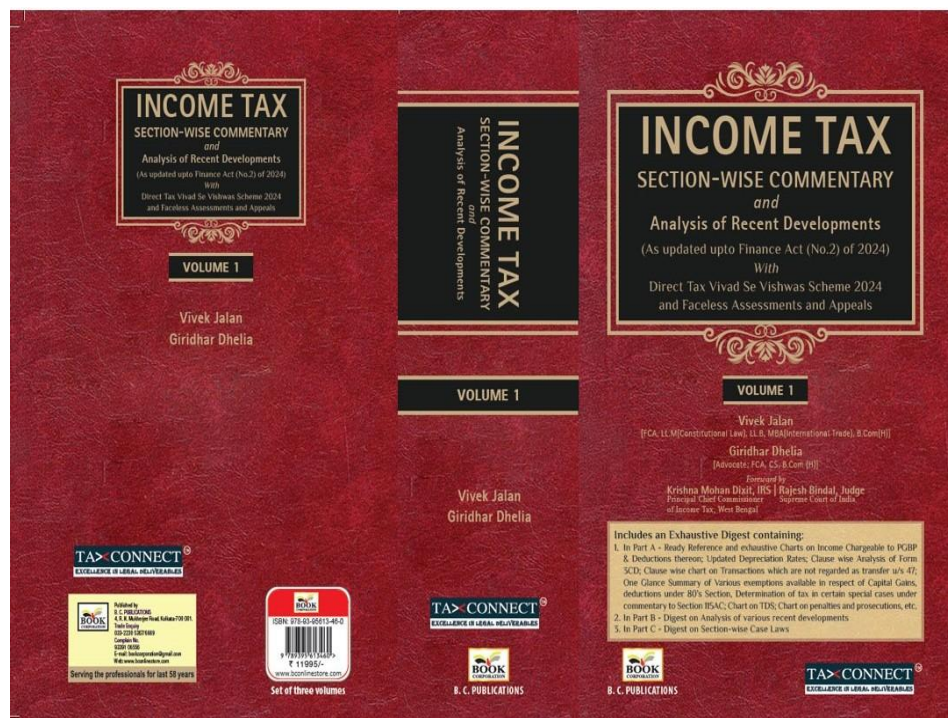
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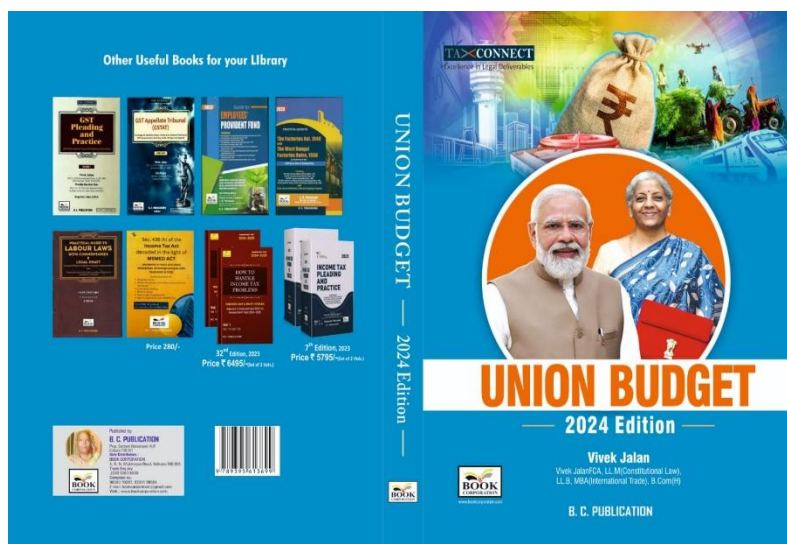
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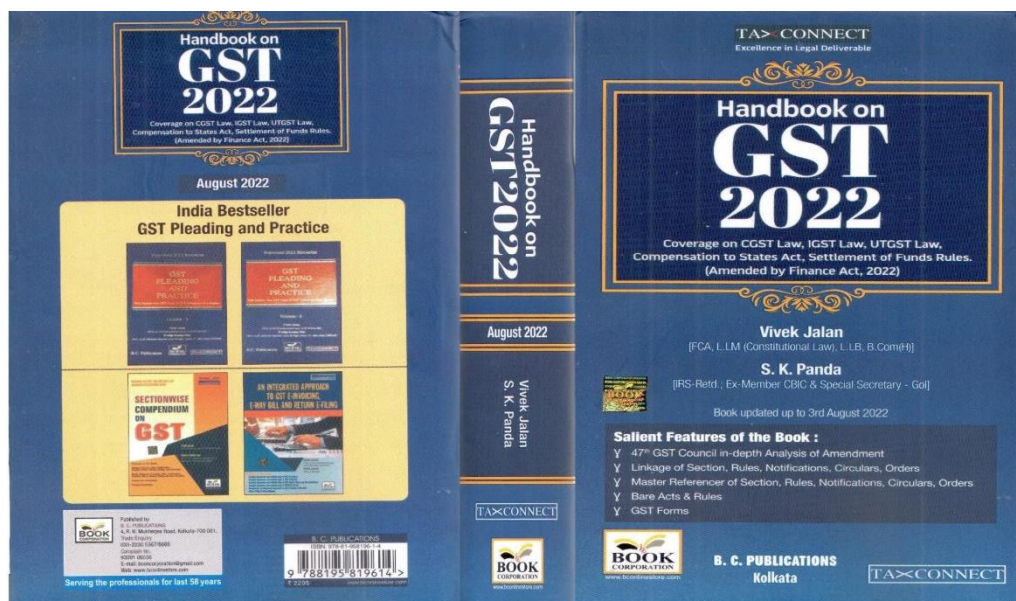
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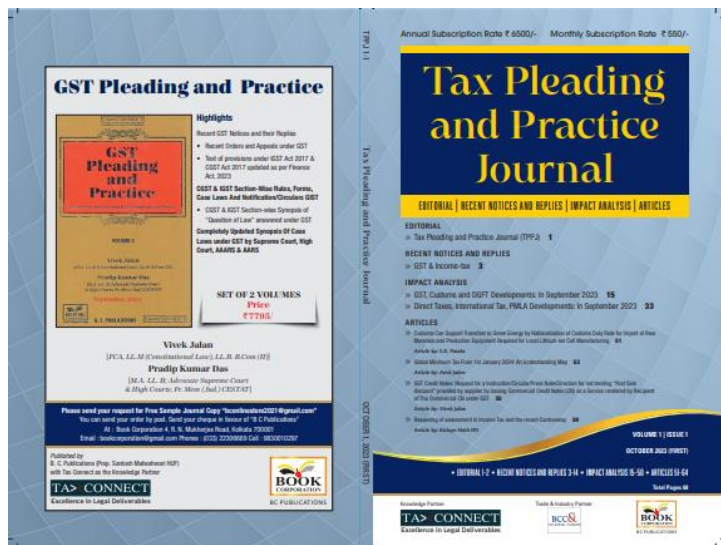
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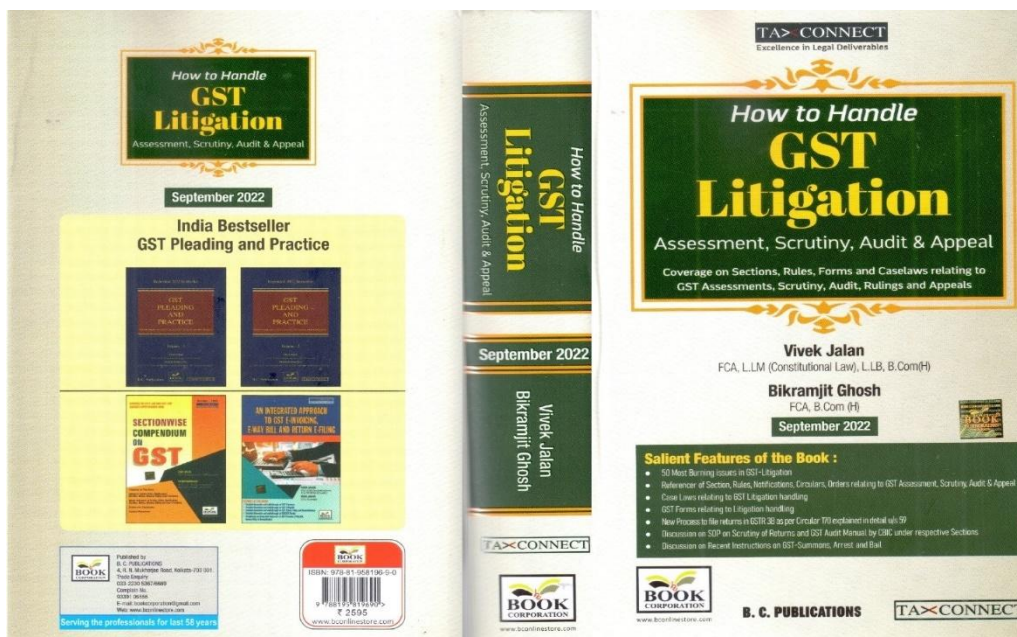
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## **:IN STANDS**

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