

# TAX CONNECT

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## EDITORIAL



**Friends,**

At the start of the financial year, many salaried individuals make a choice between the old and new tax regimes while informing their employer for the purpose of TDS (tax deducted at source) calculation. However, with the new tax regime being the default option from Financial Year 2024-25, many taxpayers are now re-evaluating their decision. If you initially selected one regime but now wish to change it at the time of filing your Income Tax Return (ITR), you're not alone. But is it allowed? And what are the implications?

A salaried taxpayer can indeed change the selected tax regime while filing their ITR, even if a different option was declared to the employer earlier in the financial year. The initial declaration to the employer is only for monthly TDS computation purposes and does not legally bind the employee to that regime at the time of return filing. This flexibility is designed to allow taxpayers to assess their actual annual income, deductions, and exemptions before making a final decision on which regime offers a lower tax liability.

If a taxpayer opts to change regimes at the time of filing, there are no penalties for doing so. However, there may be financial consequences. If more tax was deducted than necessary under the regime chosen for TDS, the taxpayer can claim a refund. Conversely, if less tax was deducted, the individual will be liable to pay the shortfall, possibly along with applicable interest under the provisions of the Income Tax Act.

A possible mismatch. The Form 16 issued by the employer may not align with the final ITR, which could trigger a verification notice from the tax department. While this flexibility offers financial advantage, it may sometimes lead to discrepancies between Form 16 issued by the employer and the final ITR filed. In such cases, the Income Tax Department may issue a verification notice to reconcile the mismatch, so it's important to retain all supporting documentation, including salary slips, tax

computation worksheets, and correspondence with the employer.

For salaried individuals, this flexibility is available every year. That is, they can switch between the old and new tax regimes each financial year depending on which regime is more beneficial. However, this ease is not extended to non-salaried taxpayers. For non-salaried taxpayers like freelancers or business owners, the choice is more rigid, they can opt out of the default new regime only once. After switching back to the new regime, they cannot opt for the old regime again, unless they no longer have business income.

As the deadline for ITR filing approaches, taxpayers are advised to carefully compute their total income under both regimes and evaluate which option results in lower tax outgo. The income tax e-filing portal enables taxpayers to do this comparison and automatically adjusts any excess TDS paid or additional tax due. The final choice of regime effectively gets locked in on the date of ITR filing.

In conclusion, if you told your employer one tax regime at the beginning of the year but now want to switch, the law allows you to do so without penalty. Just be prepared to settle any tax dues or claim a refund, and ensure that your documentation is in order to address any queries from the tax authorities in case of mismatch. Finally, your ITR filing date is the final opportunity to confirm your preferred tax regime for the financial year.

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

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# TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
20 <sup>th</sup> June	GSTR-3B	MAY'2025	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.
20 <sup>th</sup> June	GSTR-5A	MAY'2025	Summary of monthly outward taxable supplies and tax payable by a person supplying OIDAR services.
15 <sup>th</sup> June	FORM 24G	MAY'2025	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2024 has been paid without the production of a challan.
15 <sup>th</sup> June	Quarterly TDS certificates	JANUARY-MARCH'2025	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2025.
15 <sup>th</sup> June	TDS Certificates	FY 2024-25	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2024-25.
15 <sup>th</sup> June	FORM 3BB	MAY'2025	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2025.
15 <sup>th</sup> June	FORM 64D	FY 2024-25	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2024-25.
15 <sup>th</sup> June	FORM 64E	FY 2024-25	The statement of income distributed by the Securitisation Trust to the investors shall be furnished to the Income-tax Dept. in Form 64E on or before 15th June of the financial year following the previous year during which the income is distributed.
15 <sup>th</sup> June	Advance tax	AY 2026-27	First instalment of advance tax for the assessment year 2026-27.

# INCOME TAX

## NOTIFICATION

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

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 56/2025 dated 12.06.2025 notified that in exercise of the powers conferred by clause (48) of section 2 of the Income-tax Act, 1961 (43 of 1961), read with clause (ii), clause (iii) and clause (v) of sub-rule (3) and sub-rule (6) of rule 8B of the Income-tax Rules, 1962, the Central Government hereby specifies the bond with the following particulars as zero coupon bond for the purposes of the said clause (48) of section 2 of the said Act, namely :-

(a)	name of the bond	-	Zero Coupon Bond of The National Bank for Agriculture and Rural Development (NABARD)
(b)	period of life of the bond	-	Ten years eleven months thirteen days
(c)	the time schedule of the issue	-	To be issued on or before the 31st day of March 2027 of the bond
(d)	the amount to be paid on maturity or redemption of the bond	-	Rs.19,500 crores
(e)	the discount	-	Rs. 10,349.625 crores
(f)	the number of bonds to be issued	-	19.50 lakhs

[For further details please refer the Notification]

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - GREATER NOIDA INDUSTRIAL DEVELOPMENT AUTHORITY

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 55/2025 dated 10.06.2025 notified that in exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies the "Greater Noida Industrial Development Authority" (PAN: AAALG0129L) (hereinafter referred to as "the assessee"), an authority constituted under

the U.P. Industrial Area Development Act, 1976 (U.P. Act No.6 of 1976), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be an authority constituted under the U.P. Industrial Area Development Act, 1976 (U.P. Act No.6 of 1976) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[For further details please refer the Notification]

# GST

## ADVISORY

### FILING OF SPL-01/ SPL-02 WHERE PAYMENT MADE THROUGH GSTR 3B AND OTHER CASES

**OUR COMMENTS:** : GSTN vide advisory dated 12.06.2025 has advised that this is inform taxpayers following points:

1. While filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act, 2017, some taxpayers are facing technical issues related to auto population of payment details in Table 4 of the forms.

2. In particular, it has been observed that in certain instances, the payments details may not be accurately auto-populated in the applications filed by the taxpayers:

- (a) Amount paid through "payment towards demand order" functionality

- (b) Pre-deposit amount details

- (c) Payment made through GSTR 3B

3. In the above cases, taxpayers are advised to proceed with filing of waiver application as GST portal doesn't stop the taxpayers from filing the application in case wherever the payment details and demand amount are not matching.

4. In all such cases, it is advised to upload the relevant payment information as attachments along with the online application for the verification by the jurisdictional officer

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

## ADVISORY

### FILING OF AMNESTY APPLICATIONS UNDER SECTION 128A OF THE CGST ACT

**OUR COMMENTS:** : GSTN vide advisory dated 11.06.2025 has advised that this is to inform taxpayers following points:

1. As on 08.06.2025, a total of 3,02,658 waiver applications have been filed through SPL-01/02. However, it has come to notice that certain taxpayers are facing difficulties in filing amnesty applications under Section 128A on the GST portal. In view of the approaching last date for submission, various trade bodies have submitted representations requesting an alternate mechanism to facilitate filing.

2. In view of the above, taxpayers who are facing technical issue which is restricting them to file waiver application are advised to adopt the steps outlined in the below link:

[https://tutorial.gst.gov.in/downloads/news/link\\_data.pdf](https://tutorial.gst.gov.in/downloads/news/link_data.pdf)

3. Difficult if any, faced by the taxpayers in filing applications through this route may immediately be brought into the

notice of GSTN by raising a complaint on GST Self-service portal : (<https://selfservice.gstsystem.in>)

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

## ADVISORY

### SYSTEM VALIDATION FOR FILING OF REFUND APPLICATIONS ON GST PORTAL FOR QRMP TAXPAYERS

**OUR COMMENTS:** : GSTN vide advisory dated 10.06.2025 has advised that this is to inform taxpayers following points:

1. In the month of May 2025, a system-level validation was deployed on the GST Portal to ensure adherence to the provisions outlined in Para 6 of Circular No. 125/44/2019-GST dated 18.11.2019. As per the said circular:

"Any refund claim for a tax period may be filed only after furnishing all the returns in FORM GSTR-1 and FORM GSTR-3B which were due to be furnished on or before the date on which the refund application is being filed. However, in case of a claim for refund filed by a composition taxpayer, a non-resident taxable person, or an Input Service Distributor (ISD), furnishing of returns in FORM GSTR-1 and FORM GSTR-3B is not required. Instead, the applicant should have furnished returns in FORM GSTR-4 (along with FORM GST CMP-08), FORM GSTR-5 or FORM GSTR-6, as the case may be, which were due to be furnished on or before the date on which the refund application is being filed."

2. Accordingly, the GST system was updated to allow refund applications only if the taxpayer had filed all relevant returns that were due up to the date of filing the refund application.

3. Post implementation of the above validation, it was observed that taxpayers registered under the Quarterly Return Monthly Payment (QRMP) scheme encountered issues while attempting to file refund applications. Specifically, the system was not recognizing invoices furnished using the Invoice Furnishing Facility (IFF) for the first two months of the quarter (M1 and M2), resulting in the inability to proceed with refund filing. Additionally, in cases where GSTR-1 for the previous quarter had already been filed, the system was erroneously prompting taxpayers to file returns for M1 and M2 of the current quarter too. Taxpayers were facing this issue when the refund application was being submitted during the period between the two quarters.

4. This is to inform the taxpayers that the aforementioned technical issue has now been resolved. Taxpayers under the QRMP scheme can now file refund applications for the invoices for which GSTR-3B has been already filed. Please note invoices furnished through IFF for which GSTR-3B is yet to be filed in coming return period should not be included in the refund application.



# GST

5. All taxpayers are advised to ensure that relevant returns are filed prior to filing a refund application, as per the legal provisions and existing system validations.

6. In case of any discrepancies or system-related queries, taxpayers may reach out to the GST Helpdesk (<https://selfservice.gstsystem.in>).

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

CIRCULAR
<b>GENERATION AND QUOTING OF DOCUMENT IDENTIFICATION NUMBER (DIN) ON ANY COMMUNICATION ISSUED BY THE OFFICERS OF THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC) TO TAXPAYERS AND OTHER CONCERNED PERSONS</b>

**OUR COMMENTS:** The Central Board of Indirect Taxes vide Circular No. 249/06/2025-GST dated 09.06.2025 circulated that attention is invited to Board's Circular No. 122/41/2019-GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019, which were issued for implementation of decision regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and other concerned persons by any office of CBIC. This was done with a view to leverage technology for greater accountability and transparency in communications with the trade/ taxpayers/ other concerned persons.

2. It has been brought to the notice of the Board that the documents and summary generated through the common portal of GST always bear a Reference No. (RFN), which is verifiable through the portal ([at https://services.gst.gov.in/services/verifyRfn](https://services.gst.gov.in/services/verifyRfn)). On verification, the portal provides details of the document such as Date of RFN generation, Date of issuing the Document, Module, Type of Communication and Name of the Office issuing the Document.

3. Reference, in this regard, is also invited to Section 169(1)(d) of the CGST Act, 2017, which provides that any decision, order, summons, notice or other communication shall be served by making it available on the common portal. Further vide Instruction No. 4/2023-GST dated 23.11.2023, CBIC emphasised on strict compliance of rule 142 of CGST Rules and directed to ensure that summary of Show Cause Notices in Form GST DRC-01 and summary of the Order-in-Original in Form GST DRC-07 should be served electronically on common portal / uploaded electronically on the common portal.

4. In light of the above, quoting DIN on such communications generated through the common portal of GST, which already bear RFN, results into two different electronically generated verifiable unique numbers namely RFN & DIN on the same communication, which renders quoting of DIN on such communication unnecessary.

5. It is therefore clarified that for communications via common portal (in compliance with Section 169 of the CGST Act, 2017) having verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication.

6. To the above extent, Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019 issued by the Board, stands modified.

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

# FEMA

## NOTIFICATION

### FOREIGN EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS) (AMENDMENT) RULES, 2025

**OUR COMMENTS:** The Reserve Bank of India, vide Notification No. S.O. 2549 (E) dated 11.06.2025 notified that In exercise of the powers conferred by clauses (aa) and (ab) of sub-section (2) of section 46 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Central Government hereby makes the following rules further to amend the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, namely:—

1. (1) These rules may be called the Foreign Exchange Management (Non-debt Instruments) (Amendment) Rules, 2025.

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

2. In the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, rule 7 shall be renumbered as 7(1) thereof and after clause (h) of sub-rule (1) as so renumbered, the following sub-rule shall be inserted, namely:—

“(2) An Indian company, engaged in a sector or activity prohibited for foreign direct investment, may issue bonus shares to its pre-existing shareholders who are persons resident outside India, provided that the shareholding pattern of such shareholders is not changed pursuant to the issuance of bonus shares and any bonus shares issued to such shareholders prior to the date of commencement of this sub-rule shall be deemed to have been issued in accordance with the provisions of these rules or the Foreign Exchange Management (Transfer or issue of Security by a Person Resident outside India) Regulations, 2000 or the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2017, as the case may be.”

**[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. 42/2025-Customs (N.T.) dated 11.06.2025 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/ sub-heading/ tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	965 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1018(i.e., no change)
3	1511 90 90	Others – Palm Oil	992(i.e., no change)
4	1511 10 00	Crude Palmolein	1023(i.e., no change)
5	1511 90 20	RBD Palmolein	1026(i.e., no change)
6	1511 90 90	Others – Palmolein	1025(i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1092(i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	5483(i.e., no change)

**TABLE-2**

Sl. No.	Chapter/ heading/ sub-heading/ 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 (i.e., no change)
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	1189 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.	1189 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturers or refiner’s engraved serial number and weight expressed in metric units;  (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.  <b>Explanation.</b> - For the purposes of this entry, “gold findings” means a small	1067 per 10 grams (i.e., no change)

# CUSTOMS

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/ sub-heading/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 12th day of June, 2025.

[For further details please refer the Notification]

## NOTIFICATION

**APPOINTMENT OF COMMON ADJUDICATING AUTHORITY FOR THE PURPOSE OF FINALIZATION OF PROVISIONAL ASSESSMENT IN SVB CASE W.R.T. M/S BANDO(INDIA) PVT. LTD.**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 41/2025-Customs (N.T.) dated 11.06.2025 notified that In exercise of the powers conferred by sub-section (1) of section 4, read with section 3 and sub sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints officer mentioned in column (4) of the Table below to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table in respect of Noticee mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column (2) therein, namely:-

**TABLE**

Name of the Noticee(s) and Address (M/s.)	Show Cause Notice Number and date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
1	2	3	4
M/s Bando (India) Pvt. Ltd., Plot No.436,	511/2024 dated 21.05.2024	Deputy Commissioner of Customs, Import Assessment, ICD	Commissioner of Customs, Chennai II, Import,

Sector-8, IMT Manesar - 122050, Gurugram, Haryana		Whitefield, Bengaluru
	253/2021-22 dated 16.03.2022	Assistant Commissioner of Customs, Gr-I & II, ACC-Import, New Delhi
	07/2024 dated 01.02.2024	Deputy Commissioner, Gr-II, Chennai-II (Import)
	248/2024 dated 05.03.2024	Deputy Commissioner of Customs (PAG), AP& ACC, Bengaluru

[For further details please refer the Notification]

## INSTRUCTION

### APPLICABILITY OF SCOMET - CONSOLIDATED REPOSITORY

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Instruction No. 15/2025-Customs dated 12.06.2025 instructed that the Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry, vide various Office Memoranda issued time to time, clarifies the applicability of SCOMET on various items.

2. Based on the recent clarifications issued by the DGFT, a consolidated repository of such SCOMET clarifications has been prepared and is available on the CBIC website at the following link: <https://www.cbic.gov.in/entities/cbic-content-mst/MTcxMTI3>. The said repository will be updated periodically upon receipt of further clarifications from DGFT.

3. It is to be noted that the above-referred clarifications are only for ease of reference. Each item, based upon its specifications, end use etc., is required to be examined individually for coverage under SCOMET. Therefore, these clarifications may be construed accordingly.

4. In view of the above, it is requested that necessary action may be taken to sensitize officers under your jurisdiction for strict compliance of the aforesaid export policy conditions.

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

[For further details please refer the detailed instruction]

# DGFT

## PUBLIC NOTICE

### AMENDMENT UNDER APPENDIX 2T (LIST OF EXPORT PROMOTION COUNCILS/COMMODITY BOARDS/EXPORT DEVELOPMENT AUTHORITIES) OF APPENDICES AND ANFS OF FTP 2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 11/2025-26 dated 12.06.2025 notified that in exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP) 2023, the Director General of Foreign Trade hereby makes the following amendments in Appendix 2T (List of Export Promotion Councils/ Commodity Boards/Export Development Authorities) of Appendices and ANFs of the FTP 2023. :

S. No. in Appendix 2T	Existing details of the agency	Revised name, address and contact details of the agency
23.	The Sports Goods Export Promotion Council  1E/6, Swami Ram Tirth Nagar,  (2nd Floor, Jhandewalan Ext.  New Delhi-110055.  Tel: 3525695  Fax: 7532147  E-mail: sgepc@vsnl.net.in	<b>Sports Goods &amp; Toys Export Promotion Council</b>  <b>Registered Office:</b> 1-E/6, Swami Ram Tirth Nagar, New Delhi-110055  <b>Contact details :</b>  +91-11-35007748/49  E-mail: mail@sgepc.in  Website: www.sportsgoodsindia.org

## Effect of this Public Notice:

The name of 'The Sports Goods Export Promotion Council', enlisted under Appendix 2T of FTP 2023 for issuance of RCMC for specified items, has been amended as 'Sports Goods & Toys Export Promotion Council' and address/ contact details updated, with immediate effect.

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

## PUBLIC NOTICE

### AMENDMENT IN DETAILS OF AN AUTHORIZED AGENCY ENLISTED 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. 10/2025-26 dated 12.06.2025 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 makes an amendment in details of the following agency authorized to issue Certificate of Origin (Non Preferential) under Appendix 2E of the FTP 2023 :

S. No. in Appendix 2E (under Delhi State)	Existing details of the agency	Revised name, address and contact details of the agency

# DGFT

5.	The Sports Goods Export Promotion Council	<b>Sports Goods &amp; Toys Export Promotion Council</b>
	1E/6, Swami Ram Tirth Nagar, New Delhi-110055	<b>Registered Office:</b> 1-E/6, Swami Ram Tirth Nagar, New Delhi-110055
	(2nd Floor, Jhandewalan Ext. New Delhi-110055.	<b>Contact details :</b>
	Tel: 3525695	+91-11-35007748 / +91-11-35007749
	Fax: 7532147	E-mail: mail@sgepc.in
	E-mail: sgepc@vsnl.net.in	Website: www.sportsgoodsindia.org

1.03 of the Foreign Trade Policy- 2023 as amended from time to time, the Director General of Foreign Trade hereby notifies the new SION with Serial Number A-3686. This new entry shall be as under:

Export Product	Qty.	Sl. No.	Import Items	Qty. allowed.
Sodium Citrate	1 kg.	1	Citric Acid Monohydrate	0.740 kg.

**Effect of the Public Notice:** SION for export product "Sodium Citrate" under Chemical & Allied Product Group is being notified.

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

## Effect of this Public Notice:

The name of 'The Sports Goods Export Promotion Council', enlisted under Appendix 2E of FTP 2023 for issuance of Certificate of Origin (Non Preferential), has been amended as 'Sports Goods & Toys Export Promotion Council' and address/contact details updated, with immediate effect.

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

## PUBLIC NOTICE

### FIXATION OF ONE NEW STANDARD INPUT OUTPUT NORMS (SIONS) AT SION A-3686 UNDER 'CHEMICAL AND ALLIED PRODUCT' (PRODUCT CODE 'A')

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 09/2025-26 dated 10.06.2025 notified that in exercise of the powers conferred under paragraph

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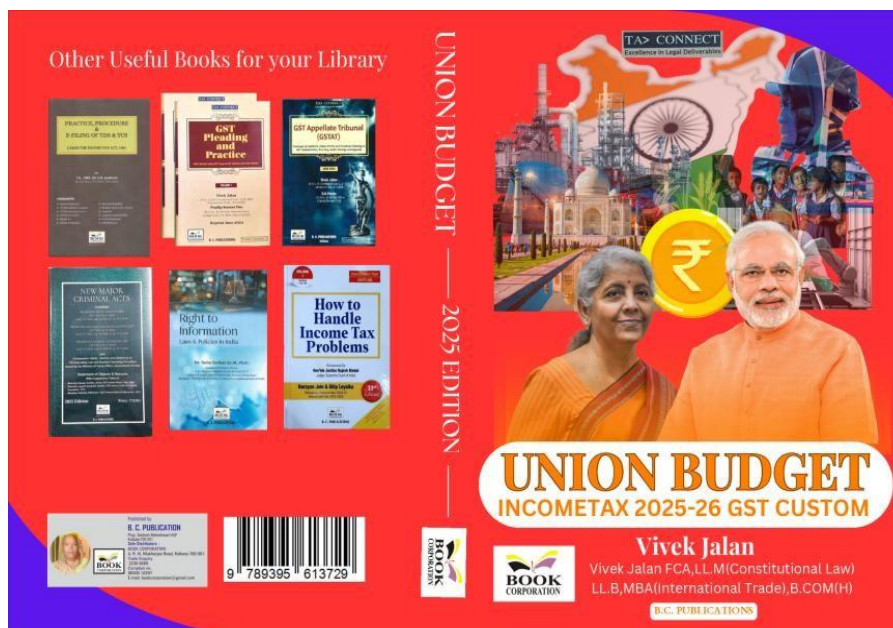
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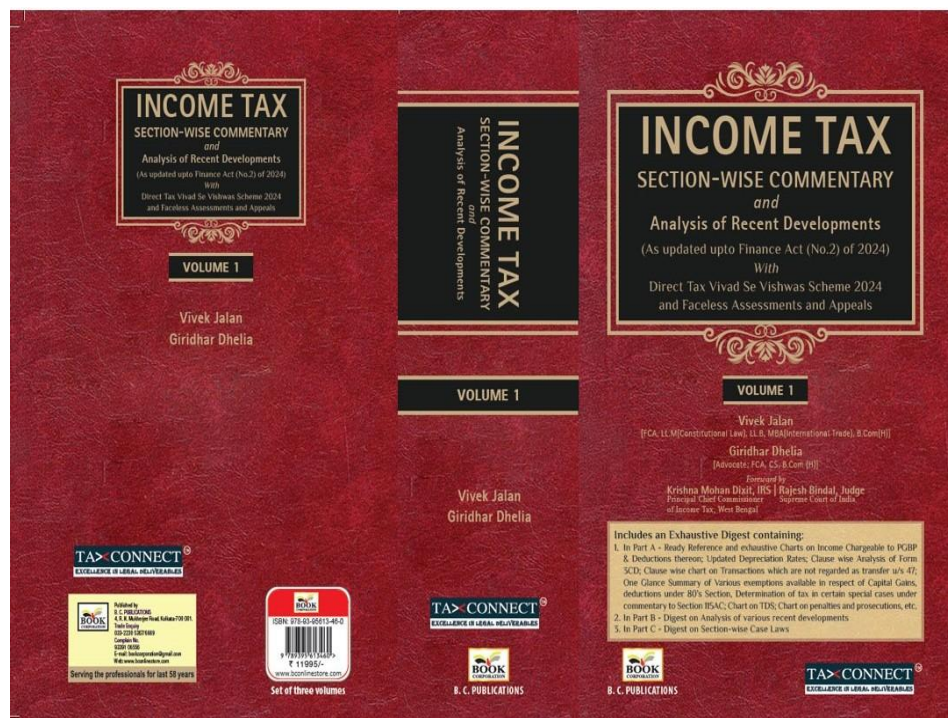
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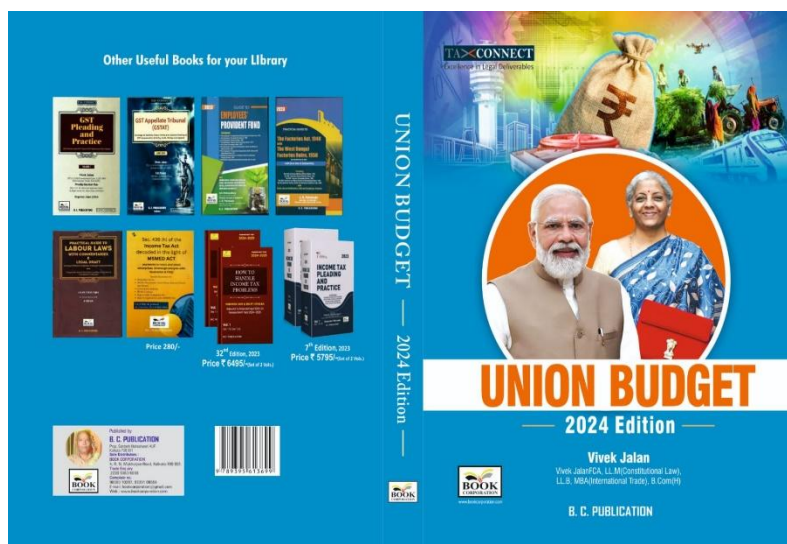
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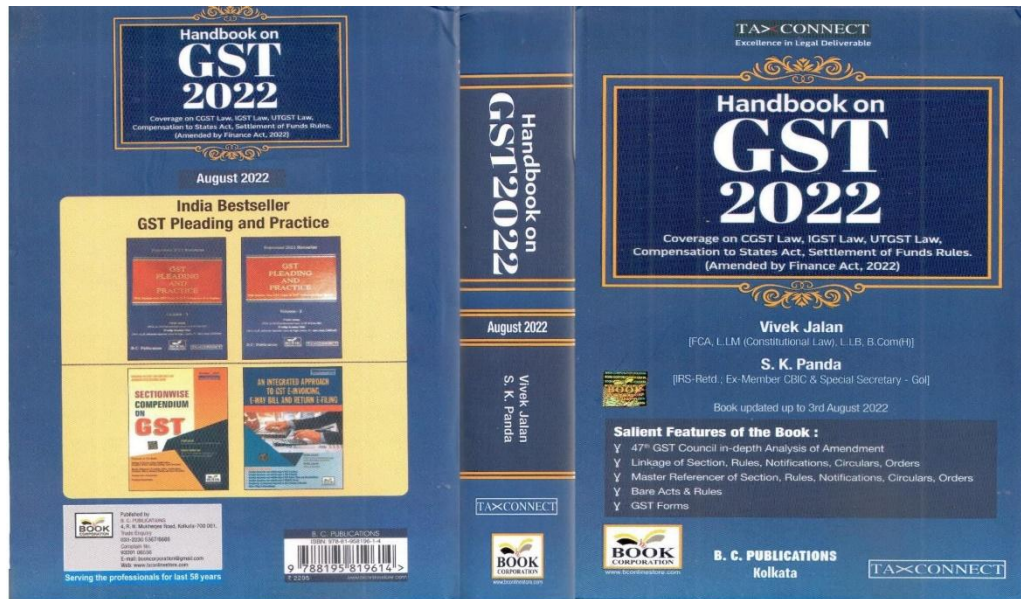
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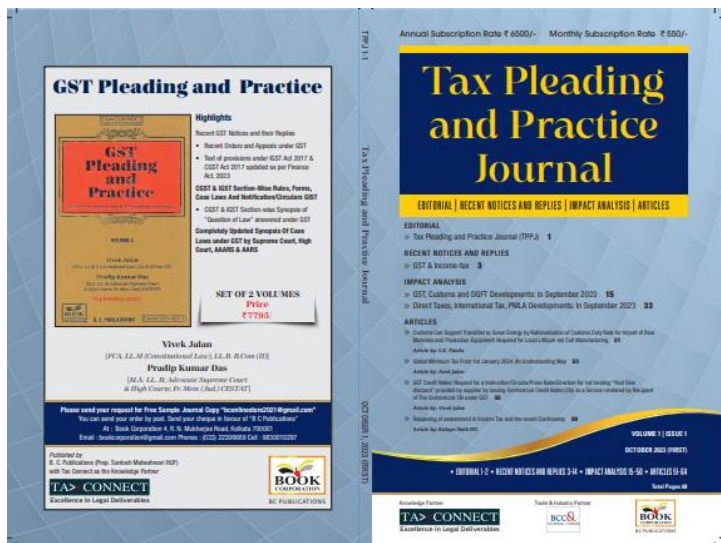
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