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EDITORIAL



Friends,

The introduction of Invoice Management System (IMS) represents a significant step toward improving accuracy and transparency in GST compliance. However, its successful implementation depends on the diligence and responsiveness of taxpayers. Regular reconciliation, prompt error identification, and collaborative corrections are essential practices in the new compliance ecosystem. The GSTN has recently issued an advisory on the GST portal on 19th June 2025 reg. Handling of Inadvertently Rejected records on IMS.

A common concern is how a recipient can claim ITC on a genuine invoice or debit note that was wrongly rejected in IMS, even though the recipient has already filed the corresponding GSTR-3B for the same tax period. In such cases, the recipient must coordinate with the supplier to rectify the issue. The supplier needs to re-report the same record without any alteration either in GSTR-1A for the same tax period or in the amendment table of a subsequent GSTR-1 or Invoice Furnishing Facility (IFF). Once the supplier furnishes the record again, the recipient must accept the amended record on IMS and then recompute GSTR-2B using the IMS interface. Upon doing so, the full ITC for the re-reported document becomes available to the recipient. Since the original entry was rejected, the system treats the amended entry as new and allows the recipient to claim ITC for the full value. It is important to note that the ITC can be availed only in the GSTR-2B of the tax period in which the amended record appears.

Another concern is whether the supplier faces any increased tax liability if they re-furnish a record that was rejected by the recipient. When a supplier correctly reports a transaction in GSTR-1 or IFF and that record is inadvertently rejected by the recipient in IMS, the supplier may become aware of the rejection either through their IMS dashboard or communication from the recipient. In such situations, the supplier may re-report the exact same record in GSTR-1A of the same period or through the amendment table of GSTR-1/IFF in a subsequent tax period, provided this is done within the permissible time frame. Since the amendment table captures only the differential (delta) values and there is no actual change in the data being submitted, the supplier's tax liability does not increase. The system recognizes that the values have not changed and accordingly ensures that there is no additional financial impact on the supplier for making this correction.

A similar process applies to the handling of credit notes. If a recipient has already filed GSTR-3B and inadvertently rejected a credit note on IMS, the necessary ITC reversal does not occur in IMS. This leads to inconsistency in the taxpayer's records. To address this, the recipient should ask the supplier to re-furnish the same credit note, without any changes, in the GSTR-1A of the same tax period or through the amendment table in a subsequent GSTR-1 or IFF return, again within the specified timeline. Once the supplier complies, the recipient must accept the re-reported credit note in IMS and then recompute GSTR-2B. The system will then automatically reduce the ITC by the value of the amended credit note, effectively rectifying the earlier error. This ensures that the ITC ledger reflects the correct reduced value based on the credit note.

The impact on the supplier's liability in such a case also needs to be understood. When a credit note is originally issued by the supplier but is rejected by the recipient in IMS, the supplier's tax liability temporarily increases because the system does not account for the credit adjustment. Once the supplier becomes aware of this rejection and re-furnishes the same credit note through GSTR-1A or the amendment table of GSTR-1/IFF in a later period, the system processes the amendment and reduces the supplier's liability again by the same value. As a result, the supplier's overall liability is correctly adjusted and reflects the net effect of the credit note only once, avoiding duplication or overpayment.

These processes highlight the importance of timely monitoring and reconciliation using IMS. Recipients must regularly check the status of invoices, debit notes, and credit notes on the IMS dashboard to identify any inadvertent rejections or discrepancies. Prompt communication with suppliers and quick corrective action can help avoid loss of ITC or wrongful reporting of liabilities. Suppliers, on their part, should remain vigilant about the feedback loop provided by IMS and respond appropriately when notified of rejections.

Taxpayers are encouraged to maintain communication with their vendors, use IMS proactively, and consult with experts for complex cases. This approach ensures that inadvertent mistakes do not lead to permanent financial or legal setbacks and helps preserve the integrity of the ITC chain under GST.

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
25 th June	PMT-06	MAY'2025	GST payment by a registered person opting for return filing under QRMP Scheme.

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 - 'FORUM OF REGULATORS'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 66/2025 dated 19.06.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Forum of Regulators' (PAN: AAJF0126G), an authority constituted by Govt. of India, Ministry of Power, in exercise of the powers conferred by sub-section (2) of section 166 of the Electricity Act, 2003 (No. 36 of 2003) in respect of the following specified income arising to that authority, namely :-

- (a) Grants received from the Government;
- (b) Membership fees received from Central and State Electricity Regulatory Commissions and
- (c) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that the Forum of Regulators: -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the financial years 2011-2012 to 2015-2016 relevant to assessment years 2012-2013 to 2016-2017.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 - 'KERALA TODDY WORKERS WELFARE FUND BOARD'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 65/2025 dated 19.06.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Kerala Toddy Workers ' Welfare Fund Board' (PAN: AACFK9819K), a Board established under the Kerala Toddy Workers' Welfare Fund Act,

1969 (Kerala Act No. 22 of 1969), in respect of the following specified income arising to the said Board, namely:

- (a) all sums received under Kerala Toddy Workers' Welfare Fund Act, 1969 (Kerala Act No. 22 of 1969);
- (b) contribution from the members as defined in clause (b) of section 2 of the Kerala Toddy Workers' Welfare Fund Act, 1969 (Kerala Act No. 22 of 1969);
- (c) interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that 'Kerala Toddy Workers' Welfare Fund Board'—

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2022-2023 to 2025-2026 relevant for the financial years 2021-2022 to 2024-2025 and shall be applicable for assessment year 2026-2027 relevant for the financial year 2025-2026.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - 'YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT AUTHORITY'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 63/2025 dated 18.06.2025 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 "Yamuna Expressway Industrial Development Authority" (PAN: AAALT0341D) (hereinafter referred to as "the assessee"), an authority constituted under the Uttar Pradesh Industrial Area Development Act, (No. 6 of 1976) for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-2025, subject to the condition that the assessee continues to be an authority constituted under the Uttar Pradesh Industrial

INCOME TAX

Area Development 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]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - 'DENTAL COUNCIL OF INDIA'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 62/2025 dated 18.06.2025 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 "Dental Council of India" (PAN: AAAJD0821E) (hereinafter referred to as "the assessee"), a body constituted under 'The Dentists Act, 1948' (No. 16 of 1948), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-2025, subject to the condition that the assessee continues to be a body constituted under 'The Dentists Act, 1948' (No.16 of 1948) 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]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - 'PUDUCHERRY PLANNING AUTHORITY'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 61/2025 dated 17.06.2025 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 "Puducherry Planning Authority" (PAN: AAAAP3523E) (hereinafter referred to as "the assessee"), an authority constituted under the Pondicherry Town and Country Planning Act, 1969 (Act No.13 of 1970) 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 Pondicherry Town and Country Planning Act, 1969 (Act No.13 of 1970) 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]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - KARNATAKA ELECTRICITY REGULATORY COMMISSION', BENGALURU

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 60/2025 dated 16.06.2025 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 'Karnataka Electricity Regulatory Commission', Bengaluru (PAN: AAAGK0112L) (hereinafter referred to as "the assessee"), a commission constituted under 'The Electricity Act, 2003' (No. 36 of 2003), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2025-26, subject to the condition that the assessee continues to be a commission constituted under 'The Electricity Act, 2003' (No.36 of 2003) 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]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - 'HIMACHAL PRADESH BOARD OF SCHOOL EDUCATION'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 59/2025 dated 16.06.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Himachal Pradesh Board of School Education', Dharamshala (PAN: AAAJH0373H), a Board established under Himachal Pradesh Board of School Education Act, 1968, in respect of the following specified income arising to that Board, namely:

- a) Grants/advances/receipts received from State Government of Himachal Pradesh.
- b) Fees/charges (by whatever name called) levied/received as per Himachal Pradesh Board of School Education Act, 1968
- c) Receipt/income from sale of books and other educational material
- d) Interest on bank deposits.

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2. This notification shall be effective subject to the conditions that 'Himachal Pradesh Board of School Education', Dharamshala

and 2019-2020 relevant for the Financial Years 2014-2015, 2015-2016, 2016-2017, 2017-2018 & 2018-2019.

[For further details please refer the Notification]

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial year; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2020-2021 to 2023-2024 relevant for the financial years 2019-2020 to 2022-2023 respectively.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - 'TREASURER CHARITABLE ENDOWMENTS, HARYANA'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 58/2025 dated 16.06.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Treasurer Charitable Endowments, Haryana' (PAN: AAALT1027E), an authority constituted by the Government of Haryana, in respect of the following specified income arising to that body, namely: -

(a) Grants received from Central Government or State Government of Haryana for National Workers Relief Fund only.

(b) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that 'Treasurer Charitable Endowments, Haryana'-

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the assessment year 2015-2016, 2016-2017, 2017-2018, 2018-2019

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - 'HARYANA REAL ESTATE REGULATORY AUTHORITY, GURUGRAM'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 57/2025 dated 16.06.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Haryana Real Estate Regulatory Authority, Gurugram' (PAN: AAAGH0586F), an Authority constituted under sub-section (1) of Section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) by the State Government of Haryana, in respect of the following specified income arising to that Authority, namely:-

(a) Amount received as Grant-in-aid or loan/advance from Government;

(b) Fee/penalty received from builders/developers, agents or any other stakeholders as per the provisions of the Real Estate (Regulation and Development) Act, 2016; and

(c) Interest earned on (a) and (b) above.

2. This notification shall be effective subject to the conditions that the Haryana Real Estate Regulatory Authority, Gurugram -

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the financial years 2018-19 to 2022-23 relevant to assessment years 2019-20 to 2023-24.

[For further details please refer the Notification]

GST

ADVISORY

HANDLING OF INADVERTENTLY REJECTED RECORDS ON IMS

OUR COMMENTS: : GSTN vide advisory dated 19.06.2025 has advised that this is inform taxpayers following questions & answers:

Question 1: How can a recipient avail ITC of wrongly rejected Invoices/ Debit notes/ECO-Documents in IMS as corresponding GSTR-3B of same tax period was also filed by recipient?

Answer: In such cases recipient can request to the corresponding supplier to report the same record (without any change) in same return period's GSTR-1A or respective amendment table of subsequent GSTR-1/IFF. Thus, recipient can avail the ITC basis on amended record by accepting such record on IMS and recomputing GSTR-2B on IMS. Here the recipient will get ITC of complete amended value as original record was rejected by the recipient.

However, recipient will be able to take ITC for the again furnished document by the supplier, as stated above, only in the GSTR-2B of the concerned tax-period.

Question 2: If any original record is rejected by the recipient and supplier furnishes the same record in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of subsequent period, till the specified time limit, then what impact it will have on supplier's liability?

Answer: In case supplier had furnished an original record in GSTR-1/IFF but the same record was rejected wrongly by the recipient in IMS. In such cases supplier on noticing the same in the supplier's view of IMS dashboard or on request of recipient, may furnish the same record again (without any change) in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF in any subsequent period, till the specified time limit, then the liability of supplier will not increase. As amendment table take delta value only. Thus, in present case of same values, differential liability increase will be zero.

Question 3: As a recipient taxpayer, how to reverse ITC of wrongly rejected Credit note in IMS as the corresponding GSTR-3B has already been filed?

Answer: In such cases recipient can request the concerned supplier to furnish the same Credit note (CN) without any change in the same return period's GSTR-1A or in amendment table of subsequent period's GSTR-1/IFF. Now recipient can

reverse the availed ITC based on the amended CN by accepting the CN on IMS. Hence, the recipient's ITC will get reduced with complete amended value, as soon as the recipient recomputes GSTR-2B on IMS. The reduced value is same as that of the value of original CN as in this case the complete original CN was rejected by the recipient.

Question 4: If any original Credit note was rejected by the recipient and supplier furnishes the same credit note in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of any future tax-period, till the specified time limit, then what impact it will have on supplier's liability?

Answer: At first instant the supplier's liability will be added back in the open GSTR-3B return, because of original credit note rejection by the recipient. However, as the supplier furnishes the same credit note in GSTR-1A of same tax period or in amendment table of GSTR-1/IFF in any subsequent period, supplier's liability for this amendment will get reduced again corresponding to the value of amended CN (which in this case is same as original). Thus, net effect on liability of supplier will be only once.

[For further details please refer the detailed advisory]

ADVISORY

FILE PENDING RETURNS BEFORE EXPIRY OF THREE YEARS

OUR COMMENTS: : GSTN vide advisory dated 18.06.2025 has advised that as per the Finance Act, 2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31th July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSTR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from July 2025 Tax period. Which means any return for which due date was three years back or more and hasn't been filed till July Tax period will be barred from Filing. In this regard an advisory was already issued by GSTN on October 29th, 2024

GST

Illustration : For ease of reference and better clarity, the latest GST returns that will be barred from filing w.e.f 1st August 2025 are detailed in the table below:

GST Forms	Barred Period (w.e.f. 1st August 2025)
GSTR-1/IFF	June-2022
GSTR-1Q	April-June 2022
GSTR-3B/M	June-2022
GSTR-3BQ	April-June 2022
GSTR-4	FY 2021-22
GSTR-5	June-2022
GSTR-6	June-2022
GSTR-7	June-2022
GSTR-8	June-2022
GSTR-9/9C	FY 2020-21

Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.

[For further details please refer the detailed advisory]

ADVISORY

INTRODUCTION OF ENHANCED INTER-OPERABLE SERVICES BETWEEN E-WAY BILL PORTALS

OUR COMMENTS: : GSTN vide advisory dated 16.06.2025 has advised that this is to inform that NIC shall be launching the new E-Way Bill 2.0 portal (<https://ewaybill2.gst.gov.in>) on 1st July 2025, featuring enhanced inter-operable E-Way Bill functionalities. The portal is being introduced to provide enhanced inter-operability between the existing E-Way Bill 1.0 Portal (<https://ewaybillgst.gov.in>) and the new portal.

1.Objective

The new E-Way Bill 2.0 portal has been developed in response to taxpayers' demands for continuity in services during exigencies. It enables cross-portal access to critical E-Way Bill functionalities, ensuring seamless operations for taxpayers and transporters.

2. New Inter-Operable Services

The following additional services will be available on the E-Way Bill 2.0 portal for E-Way Bills generated on either portal (E-Way Bill 1.0 or E-Way Bill 2.0):

- Generation of E-Way Bill based on Part-A details entered by the supplier
- Generation of Consolidated E-Way Bills
- Extension of validity of E-Way Bills
- Update of transporter details
- Retrieval of consolidated E-Way Bills

These services are in addition to the currently available cross-functional services:

- Generation of E-Way Bills
- Updating of vehicle details
- Printing of E-Way Bills

3. System Integration and Synchronisation

- Both portals will operate on a real-time synchronised architecture wherein E-Way Bill data will be mirrored across both systems within seconds
- In the event of a technical issue or downtime on the E-Way Bill 1.0 portal, taxpayers may perform all necessary operations (e.g., updating Part-B) on the E-Way Bill 2.0 portal and carry the E-Way Bill slip generated therefrom.
- This dual-system approach is designed to eliminate dependency on a single portal and ensure business continuity.

4.Availability via API

All the above services will also be made available to taxpayers and logistics operators through APIs, in addition to the web portal interface. These APIs are currently hosted on the sandbox environment for testing and integration purposes.

5. Key Benefits

Eventually, the data from both E-Way Bill1 and E-Way Bill2 portals shall be seamlessly merged and integrated, thereby eliminating dependency on the E-Way Bill1 system during exigencies. The E-Way Bill2 portal is designed to synchronise E-Way Bill details with the main portal within a few seconds.

GST

Criss-cross operations between the two portals are fully enabled — updates made to E-Way Bills generated on the E-Way Bill1 portal can be carried out on the E-Way Bill2 portal, and vice versa. In the event of non-availability of the main portal due to technical reasons, Part-B details of E-Way Bills generated on the E-Way Bill1 portal can be updated through the E-Way Bill2 portal, and both versions of the E-Way Bill slip may be carried accordingly.

Taxpayers and logistics operators are encouraged to familiarise themselves with the new functionalities and integrate API services where applicable.

For any assistance or further clarifications, users may contact the GST Helpdesk or refer to the user manuals provided on the respective portals.

[For further details please refer the detailed advisory]

NOTIFICATION

CORRIGENDUM - NOTIFICATION NO. G.S.R.256 (E) DATED 24TH APRIL 2025

OUR COMMENTS: The Central Board of Indirect Taxes vide Notification No. G.S.R. 389(E)-CORRIGENDUM dated 18.06.2025 notified that In the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extra Ordinary, Part II, Section 3, sub-section (i) vide G.S.R.256 (E) dated 24th April 2025,-

(i) In Chapter XIV, in rule 115, in sub rule 1, the words “Notwithstanding anything contained in the foregoing Chapters I to XIV, except as may be otherwise provided by order by the President, ” may be read as “Notwithstanding anything contained in the foregoing chapter I to Chapter XIV, except as may be otherwise provided by order by the President, the provisions of this rule shall apply.”

(ii) In schedule of fees for Interlocutory applications of notification, Rule “118(2)” may be read as “119(2)”.

(iii) In form GSTAT FORM-05, below the heading, the words “[See rule 6 and 81]” may be read as “[See rule 81]”.

(iv) In rule 2(b) the expression “section sub-section” may be read as “sub-section”.

(v) In rule 103(5), the sentence “Every order or judgement or notice shall bear the seal of the Appellate Tribunal” may be read as “Every order or judgement or notice shall bear the seal of the Appellate Tribunal, except if the order is passed online and digitally signed”.

[For further details please refer the Notification]

FEMA

CIRCULAR

IMPORT OF SHIPPING VESSEL - RELAXATION

OUR COMMENTS: The Reserve Bank of India, vide Circular No. 07/2025-26 dated 13.06.2025 circulated that attention of Authorised Dealer (AD) Category - I banks is invited to Para C.1 of Master Direction – Import of Goods and Services (MD-Imports) dated January 01, 2016.

2. With a view towards enhancing ease of doing business and keeping in view the sector-specific constraints, it has been decided to allow importers to make advance remittance for import of shipping vessel, without bank guarantee, or an unconditional, irrevocable standby Letter of Credit, up to USD 50 million, subject to the conditions mentioned in para-C.1.3.3 of MD-Imports, as applicable.

3. AD banks may bring the contents of this circular to the notice of their constituents concerned.

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

[For further details please refer the Circular]

CASE LAW

DIRECTORATE OF ENFORCEMENT VERSUS P.C. FINANCIAL SERVICES PRIVATE LIMITED AND 3 OTHERS: TELANGANA HIGH COURT

OUR COMMENTS: In the instant case legality and validity of the seizure orders was into consideration. It has been held that the facts of the case reveal that before the learned Single Judge, though a prayer for quashment of seizure orders dated 26.08.2021, 30.09.2021 and 15.12.2021 was made, an interlocutory application was preferred for release of ₹ 15,35,45,317/- and the learned Single Judge has allowed the application. The writ petition itself has been disposed of by the impugned order dated 11.02.2022.

In the considered opinion of this Court, once the seizure orders were not set aside and no statutory provision was brought to the notice of the learned Single Judge for release of such amount and the seizure orders have been affirmed by the competent authority under Section 37A(2) of the Act, no such

provisional release could have been ordered by disposing of the writ petition itself.

Learned counsel for the Union of India has also brought to the notice of this Court the press release issued by the Reserve Bank of India dated 24.02.2022 and the same reflects that even the banking licence of the respondent No.1/writ petitioner has been cancelled.

However, as this Court is not dealing with the cancellation of licence, no comment has been offered in respect of such cancellation. Learned counsel for the respondent No.1/writ petitioner has stated that he does not have a copy of the aforesaid order and he is not aware of the same.

Section 37A of the Act provides for a remedy of appeal and therefore, as now an order dated 04.02.2022 is in existence, the respondent No.1/writ petitioner shall certainly be free to prefer an appeal or to avail the other remedies available under the law. Resultantly, the order passed by the learned Single Judge is set aside and the writ appeal stands allowed.

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. 43/2025-Customs (N.T.) dated 13.06.2025 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/ subheading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	991
2	1511 90 10	RBD Palm Oil	1026
3	1511 90 90	Others – Palm Oil	1009
4	1511 10 00	Crude Palmolein	1027
5	1511 90 20	RBD Palmolein	1030
6	1511 90 90	Others – Palmolein	1029
7	1507 10 00	Crude Soya bean Oil	1063
8	7404 00 22	Brass Scrap (all grades)	5550

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	1092 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	1171 per kilogram
3.	71	<p>(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;</p> <p>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.</p>	1171 per kilogram
4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, "gold</p>	1092 per 10 grams

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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

2. This notification shall come into force with effect from the 14th day of June, 2025.

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO LEVY ANTI-DUMPING DUTY ON IMPORTS OF 'PRETILACHLOR IN ANY OF ITS FORM & ITS INTERMEDIATE – 2, 6-DIETHYL-N-(2-PROPOXY ETHYL) ANILINE (ALSO KNOWN AS PEDDA)' 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. 17/2025-Customs (ADD) dated 19.06.2025 notified that Whereas, in the matter of “Pretilachlor in any of its form & its intermediate – 2, 6-Diethyl-n-(2-propoxy ethyl) Aniline (also known as PEDDA)” (hereinafter referred to as the subject goods) falling under tariff items 2921 42 50, 2921 42 90, 2922 19 11, 2922 19 12, 2922 19 19, 2922 19 90, 2922 2990, 3808 91 93, 3808 91 99, 3808 93 91, 3808 93 99, 3808 99 11, 3808 99 12, 3808 99 91, 3808 99 92 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. 6/31/2023-DGTR, dated the 21st March, 2025, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 21st March, 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;

(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

S. 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.	2921 42 50, 2921 42 90, 2922 19 11, 2922 19 12, 2922 19 19, 2922 19 90, 2922 2990, 3808 91 93, 3808 91 99, 3808 93 91, 3808 93 99, 3808 99 11, 3808 99 12, 3808 99 91, 3808 99 92 and 3808 99 99	Pretilachlor in any of its form and its intermediate “2,6-diethyl-n-	China PR	Any country including China PR	Anhui Futian Agrochemical Co., Ltd.	1,305.6	MT	USD

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19 11, 292 2 19 12, 292 2 19 19, 292 2 19 90, 292 2 299 0, 380 8 91 93, 380 8 91 99, 380 8 93 91, 380 8 93 99, 380 8 99 11, 380 8	(2- propoxy ethyl) aniline” (also known as PEDAs)						
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99 12, 380 8 99 91, 380 8 99 92, and 380 8 99 99*								
2.	- do-	-do-	Chin a PR	Any count ry includ ing China PR	Inner Mongolia Lange Biotechn ology Co., Ltd.	1,556 .9	MT	USD
3.	- do-	-do-	Chin a PR	Any count ry includ ing China PR	Lion Agrevo (Nantong) Co., Ltd.	1,246 .9	MT	USD
4.	- do-	-do-	Chin a PR	Any count ry includ ing China PR	Hangzho u Nutriche m Co., Ltd.	1,976 .2	MT	USD
5.	- do-	-do-	Chin a PR	Any count ry	Capital Industry	1,591 .2	MT	USD

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				including China PR	Construction Technology Co., Ltd., / Shandong Qiaochang Modern Agriculture Co., Ltd, / Shandong Qiaochang Modern International Co., Ltd / QCC ShangHai Co., Ltd.,			
6.	- do-	-do-	China PR	Any country including China PR	Any other producer other than SN 1, 2, 3, 4 and 5	2,017.9	MT	USD
7.	- do-	-do-	Any country other	China PR	Any	2017.9	MT	USD

			than China PR					
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***Note:-** Customs classification is only indicative, and the determination of anti-dumping duty shall be made as per the description of the product under consideration.

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]

NOTIFICATION
SEEKS TO LEVY ANTI-DUMPING DUTY ON IMPORTS OF 'ACETONITRILE' IMPORTED FROM CHINA PR, RUSSIA AND TAIWAN FOR A PERIOD OF 5 YEARS, ON THE RECOMMENDATIONS OF DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 16/2025-Customs (ADD) dated 19.06.2025 notified that whereas, in the matter of "Acetonitrile" (hereinafter referred to as the subject goods) falling under sub-heading 2926 90 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, Russia and Taiwan (hereinafter referred to as the subject countries) and imported into India, the designated authority in its final findings vide notification No. 06/04/2024-DGTR, dated the 21st March, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 21st March, 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;

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(ii) the dumping of the subject goods has resulted in material injury to the domestic industry in India;

(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 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 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

S. No.	Heading or sub-heading	Description of the goods	Country of origin	Country of export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	292690	Acetonitrile*	China PR	Any country including China PR	Nantong Liyang Chemical Co., Ltd.	202	MT	USD

2	-do-	-do-	China PR	Any country including China PR	Shandong Kunda Biotechnology Co., Ltd	292	MT	USD
3	-do-	-do-	China PR	Any country including China PR	Weifang Zhonghui Chemical Co., Ltd	260	MT	USD
4	-do-	-do-	China PR	Any country including China PR	Any producer other than mentioned in SN 1, 2 and 3.	481	MT	USD
5	-do-	-do-	Any country other than China PR, Taiwan and Russia	China PR	Any producer	481	MT	USD
6	-do-	-do-	Russia	Any country including Russia	Any producer	292	MT	USD
7	-do-	-do-	Any country other than China PR, Taiwan	Russia	Any producer	292	MT	USD

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NOTIFICATION

SEEKS TO IMPOSE ADD ON ALUMINIUM FOIL UPTO 80 MICRON, ORIGINATING IN OR EXPORTED FROM CHINA PR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 15/2025-Customs (ADD) dated 19.06.2025 notified that Whereas, in the matter of “Aluminium foil upto 80 micron” (hereinafter referred to as the subject goods) falling under tariff items 7607 11 10, 7607 11 90, 7607 19 10, 7607 19 91, 7607 19 92, 7607 19 93, 7607 19 94, 7607 19 95, 7607 19 99, 7607 20 10 or 7607 20 90 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 preliminary findings vide notification No. 06/35/2023-DGTR published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th August, 2024, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country;

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 vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2025-Customs (ADD), dated the 17th March, 2025 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S. R. 176(E), dated the 17th March, 2025;

And whereas, the designated authority in its final findings vide notification No. 06/35/2023-DGTR dated 20th March, 2025 published in the Gazette of India, Extraordinary, Part I, section 1, dated the 20th March, 2025 has come to the conclusion that-

(i) the subject goods have been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material injury;

(iii) the material injury suffered by the domestic industry has been caused by the dumped imports from the subject country,

and has recommended imposition of definitive 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,

			and Russ ia					
8	-do-	-do-	Taiw an	Any coun try inclu ding Taiw an	Any producer	233	MT	USD
9	-do-	-do-	Any coun try othe r than Chin a PR, Taiw an and Russ ia	Taiw an	Any producer	233	MT	USD

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

* Acetonitrile is also known as MeCN (Methyl Cyanide), Cyano methane, Ethane Nitrile, Ethyl Nitrile and Methane Carbonitrile. The product under consideration covers Acetonitrile known by any name and with any level of purity.

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]

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Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2025-Customs (ADD), dated the 17th March, 2025 published vide number G.S.R 176(E), dated the 17th March, 2025, except as respects things done or omitted to be done before such supersession, 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 items 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

S. No.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Amount	Unit of measurement (MT)	Currency (USD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	76071110, 76071190, 76071910, 7607	"Aluminium foil upto 80 microns "	China PR	Any Country including China PR	Henan Mingtai technology development Co. Ltd. Henan Mingsheng New Material	479	MT	USD
		**						
	7607	Excluding the						

1991,	following			Technology Co. Ltd.				
76071992,								
76071993,								
76071994,								
76071995,								
76071999,								
76072010								
or								
76072090*								
2.	do	do	China PR	Any Country including China PR	Sunho New Materials Technology Co. Ltd. Shanghai Sunho	642	MT	USD

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					Aluminum Foil Co. Ltd.			
3.	do	do	China PR	Any Country including China PR	Jiangsu Dingsheng New Materials Joint-Stock Co. Ltd. Inner Mongolia L ian Sheng Ne w Energy Ma terial Co., Ltd. Hangzhou Five Star Aluminium Co. Ltd.	550	MT	USD
4.	do	do	China PR	Any Country including China PR	***Non- Sampled Cooperative Producers	568	MT	USD
5.	do	do	China PR	Any Country including China PR	Any Producer other than S. No. 1,2, 3 & 4	721	MT	USD
6.	do	do	Any	China PR	Any	721	MT	USD

			Coun try other than Chin a PR					
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***Note**-Customs classification is only indicative, and the determination of anti-dumping duty shall be made as per the description of the PUC.

****** Excluding the following

a. Aluminium foil below 5.5-micron gauge for non-capacitor applications;

b. Aluminium foil for capacitors below 5 microns, upwards of 5 micron and up to 5.5 microns. It is however clarified that aluminium foil of 5-micron gauge of width below 500mm having 99.35% purity for capacitors and aluminium foil from 5.5 microns to 80 microns for capacitors is included in the scope of the PUC;

c. Ultra-Light Gauge converted foil meant for use in insulation, spices packing' thermal fluid lines covering and tea bags application - Ultra Light Gauge converted foil is an aluminium foil having thickness of 5.5 micron to 7 micron which is backed with kraft paper and scrim, or glass cloth, whether plain or printed for use in insulation, spices packing, thermal fluid lines covering and tea bags application;

d. Etched or formed aluminium foils meant for electrolytic capacitor - Etched or formed aluminium foils is aluminium foil meant to be used in the manufacture of Electrolytic Capacitor

e. Aluminium composite panel meant for facade cladding and signage applications – Aluminium composite panel is a non-aluminium core (often PE) bonded between two thin layers of aluminium, for use in façade cladding and signage.

f. Clad with compatible non clad aluminium foil - Clad with compatible non clad aluminium foil is a corrosion-resistant aluminium sheet formed from aluminium surface layers metallurgically bonded to high strength aluminium alloy core material for use in engine cooling and air conditioner systems in automotive industry and industrial applications; such as radiator, condenser, evaporator, intercooler, oil cooler and heater.

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[For further details please refer the Notification]

g. Aluminium foil for beer bottle - aluminium foil of 10.5 micron with rough surface and perforated whether printed or not; to be used in beer bottle.

h. Aluminium- manganese- silicon based and/ or clad aluminium- manganese silicon-based alloys, whether clad or unclad- with post brazing yield strength greater than 35 MPA, falling under tariff heading 7607 and 7606, for use in heat exchangers including radiators, charge air coolers, condensers, oil coolers, heater cores, evaporators, heat ventilation and air conditioning (HVAC) systems and parts thereof.

i. Adhesive tapes

j. Colour coated aluminium foil-either one side or both sides, irrespective of colour, shape or coating.

k. Polyurethane coated aluminium foil- either one side or both sides, irrespective of colour, shape, or coating.

*** List of Non-Sampled Cooperative Producers: -

1) Shandong Deli Aluminium Technology Co. Ltd

2) Jiangsu Zhongji Lamination Materials Co., Ltd.

3) Luoyang Longding Aluminium Industries Co. Ltd.

4) Xiamen Xiashun Aluminium Foil Co. Ltd.

5) Jiangsu Fengyuan Aluminum Mstar Technology Co., Ltd.

6) Luoyang Wanji Aluminium Processing Co. Ltd.

7) Kunshan Aluminium Co. Ltd.,

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, amended or superseded earlier) from the date of imposition of the provisional anti-dumping duty, that is, the 17th March, 2025 and shall be payable in Indian currency.

Explanation - For the purposes of this notification, rate of exchange applicable for the purpose 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), 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, 1962.

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY OF ITEMS COVERED UNDER CTH 2843 UNDER CHAPTER 28 OF ITC (HS) 2022, SCHEDULE -I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 19/2025-26 dated 17.06.2025 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 Foreign Trade Policy (FTP) 2023, as amended from time to time, the Central Government hereby makes the following amendments under Chapter 28 of ITC (HS) 2022, Schedule -I (Import Policy), with immediate effect.

2. The Import Policy of the following ITC (HS) codes is amended as under:

ITC(HS) Code	Item Description	Existing Import Policy	Revised Import Policy
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
284310	- Colloidal precious metals		
28431010	--- Of gold	Free	Restricted
28431020	--- Of silver	Free	Restricted
28431090	--- Other	Free	Restricted
28432100	- Silver compounds : -- Silver nitrate	Free	Restricted
28432900	- Silver compounds : -- Other	Free	Restricted
28433000	- Gold compounds	Free	Restricted
284390	Other compounds; amalgams		
28439011	--- Other compounds: ---- Sodium aurous thiosulphate	Free	Restricted
28439012	--- Other compounds: ---- Noble metal solutions of platinum, kg. 10% - rhodium and palladium	Free	Restricted
28439019	---Other compounds: ---- Other	Free	Restricted
28439020	---Amalgams	Free	Restricted

Effect of the Notification:

The Import Policy of items covered under CTH 2843 is revised from "Free" to "Restricted", with immediate effect.

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

[For further details please refer the Public Notice]

NOTIFICATION

AMENDMENT IN IMPORT POLICY OF SPECIFIC ITEMS COVERED UNDER CHAPTER 71 OF ITC (HS) 2022 OF SCHEDULE -I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 18/2025-26 dated 17.06.2025 notified that in exercise of powers conferred by Section 3 read with 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 makes the following amendments under Chapter 71 of Schedule -I (Import Policy) of ITC (HS) 2022, with immediate effect.

2. The Import Policy of the following ITC(HS) codes is amended as under:

ITC(HS) Code	Item Description	Existing Import Policy	Existing Import Policy Condition	Revised Import Policy Condition
71102100	- Palladium : -- Unwrought or in powder form	Free	-	However, import of Palladium alloy consisting of gold more than 1 percent (1%) by weight is Restricted.
71102900	- Palladium : -- Other	Free	-	However, import of Palladium alloy consisting of gold more than 1 percent (1%) by weight is Restricted.
71103100	- Rhodium : -- Unwrought or in powder form	Free	-	However, import of Rhodium alloy consisting of gold more than 1 percent (1%) by weight is Restricted.

DGFT

71103900	- Rhodium : -- Other	Free	-	However, import of Rhodium alloy consisting of gold more than 1 percent (1%) by weight is Restricted.
71104100	- Iridium, osmium and ruthenium : -- Unwrought or in powder form	Free	-	However, import of Iridium alloy consisting of gold more than 1 percent (1%) by weight is Restricted.
71104900	- Iridium, osmium and ruthenium : -- Other	Free	-	However, import of Iridium alloy consisting of gold more than 1 percent (1%) by weight is Restricted.

Effect of the Notification:

The Import Policy of items covered under the ITC (HS) codes 71102100, 71102900, 71103100, 71103900, 71104100 and 71104900 is "Free". However, import of Palladium, Rhodium and Iridium alloy consisting of gold more than 1 percent (1%) by weight is "Restricted".

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

[For further details please refer the Notification]

NOTIFICATION AMENDMENT IN EXPORT POLICY FOR PHARMA GRADE SUGAR

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 17/2025-26 dated 17.06.2025 notified that 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 amends the following Export policy condition under Chapter 17 of Schedule-II (Export Policy), ITC (HS) 2022 with immediate effect:

ITC (HS) Code	Existing Export Policy Condition	Revised Export Policy Condition
17011490 --- Other 17019990 ---Other	1. Export of Sugar (Raw Sugar, White Sugar, Refined Sugar and Organic Sugar) is Restricted till further orders subject to the following conditions:- (i) export of sugar is allowed only with specific permission from Directorate of Sugar, Department of Food and Public Distribution (DFPD), Ministry of Consumer Affairs, Food and Public Distribution (ii) Detailed procedure for issue of necessary permissions for export of sugar will be notified separately by Department of Food and Public Distribution (DFPD) 2. However, Export of Sugar to EU under CXL Quota is free subject to the following condition: - The Certificate of Origin shall be issued by Additional DGFT, Mumbai. The exporters shall be required to furnish the details of actual exports (viz. quantity, value, destination, name & address of foreign buyer etc.) to the Additional DGFT, Mumbai as well as to APEDA, New Delhi. This will be subject to quantitative ceiling	1. Export of Sugar (Raw Sugar, White Sugar, Refined Sugar and Organic Sugar) is Restricted till further orders subject to the following conditions:- (i) export of sugar is allowed only with specific permission from Directorate of Sugar, Department of Food and Public Distribution (DFPD), Ministry of Consumer Affairs, Food and Public Distribution (ii) Detailed procedure for issue of necessary permissions for export of sugar will be notified separately by Department of Food and Public Distribution (DFPD) 2. However, Export of Sugar to EU under CXL Quota is free subject to the following condition: - The Certificate of Origin shall be issued by Additional DGFT, Mumbai. The exporters shall be required to furnish the details of actual exports (viz. quantity, value, destination, name & address of foreign buyer etc.) to the Additional DGFT, Mumbai as well as to APEDA, New Delhi. This will be subject to quantitative ceiling notified by DGFT from time to time.

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<p>notified by DGFT from time to time.</p> <p>3. However, Export of Sugar to USA under TRQ subject to following condition: -</p> <p>The quota will be operated by APEDA, New Delhi as per the modalities and operational guidelines to be notified by APEDA. The exporters shall be required to furnish the details of actual exports(viz. quantity, value, destination, name & address of foreign buyer etc.) to the APEDA, New Delhi. The Certificate of Origin, if required, shall be issued by Additional DGFT, Mumbai. This will be subject to quantitative ceiling notified by DGFT from time to time.</p> <p>4. However, Export of Sugar to UK under TRQ subject to following condition: -</p> <p>The quota will be operated by APEDA, New Delhi as the implementing agency for export of TRQ items to UK</p>	<p>3. However, Export of Sugar to USA under TRQ subject to following condition: -</p> <p>The quota will be operated by APEDA, New Delhi as per the modalities and operational guidelines to be notified by APEDA. The exporters shall be required to furnish the details of actual exports(viz. quantity, value, destination, name & address of foreign buyer etc.) to the APEDA, New Delhi. The Certificate of Origin, if required, shall be issued by Additional DGFT, Mumbai. This will be subject to quantitative ceiling notified by DGFT from time to time.</p> <p>4. However, Export of Sugar to UK under TRQ subject to following condition: -</p> <p>The quota will be operated by APEDA, New Delhi as the implementing agency for export of TRQ items to UK</p> <p>5. However, Export of Pharma Grade Sugar shall be permitted under a Restricted Export Authorization, subject to the following safeguards -</p> <p>i. Total Exports in a financial year shall not exceed 25,000 MTs</p>
--	---

<p>ii. Mandatory submission of a valid drug manufacturing license issued by the concerned State Licensing Authority; and</p> <p>iii. Submission of requisite test reports and certification from NABL accredited laboratories confirming compliance with Pharma Grade Sugar specifications at the time of actual exports.</p>

Effect of This Notification: Export of Pharma Grade Sugar, up to a total of 25,000 MTs per financial year, shall be permitted to Bonafide Pharma Exporters against a Restricted Export Authorisation.

[For further details please refer the Notification]

TRADE NOTICE

SEEKING APPLICATION FOR ALLOCATION OF PHARMA GRADE SUGAR UNDER RESTRICTED CATEGORY

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 06/2025-26 dated 18.06.2025 notified that Government of India vide Notification No. 17 dated June 17, 2025 has permitted export of Pharma Grade Sugar under a Restricted Export Authorization **subject to the following safeguards -**

- Total Exports in a financial year shall not exceed 25,000 MTs,
- Mandatory submission of a valid drug manufacturing license issued by the concerned State Licensing Authority; and
- Submission of requisite test reports and certification from NABL accredited laboratories confirming compliance with Pharma Grade Sugar specifications at the time of actual exports

2 In this regard, it has been decided to allocate one time quota of 25,000 MT of Pharma Grade Sugar to Bonafide Pharma exporter under restricted category, for the current sugar season i.e. upto September 30, 2025. The procedure to apply for the export of authorization is outlined below :

DGFT

i. Online applications for export of Pharma Grade Sugar [under ITC (HS) code 17011490 and ITC (HS) code 17019990] filed from June 20, 2025 to July 20, 2025 will only be considered.

ii. Exporter can apply online through DGFT's ECOM system for Export Authorizations (Non-SCOMET Restricted Items). Please refer Trade Notice No. 03/2021-22 dated May 10, 2021. There is no need to send hard copy of the application via mail or post.

iii. Only one application per IEC will be considered for allocation of quota.

iv. All applicants seeking export authorization under quota may apply online by navigating to the DGFT website (<https://www.dgft.gov.in>) -> Services -> Export Management Systems -> License for Restricted Exports.

3. Quota Allocation: Quota shall be allocated to the applicants on pro-rata basis, based on production capacity of the applicants.

4. Validity of Authorisation: Export Authorizations shall remain for one year irrespective of the end of financial year.

5. Conditions for Actual Export: The Authorisation shall carry the condition that, at the time of export, the exporter must submit test reports and certification from NABL-accredited laboratories confirming compliance with the specifications for Pharma Grade Sugar.

6. Eligibility at Application Stage:

The applicant must submit a valid Drug Manufacturing License issued by the concerned State Licensing Authority at the time of applying for a Restricted Export Authorization.

The exporter/manufacturer shall be registered member of PHARMEXIL and shall possess a valid RCMC from PHARMEXIL.

7. Rejection of Proposals: Deficient applicants, applications received through emails or by post or received beyond the specified timeline will not be considered.

8. Right of Central Government: DGFT reserves the right to decide or alter the modalities of distribution and allocation as per applications received.

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

[For further details please refer the Trade Notice]

TRADE NOTICE

ROLLOUT OF 'SOURCE FROM INDIA' ON TRADE CONNECT EPLATFORM FOR ALL STATUS HOLDERS

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 05/2025-26 dated 13.06.2025 notified that reference is drawn to Trade Connect ePlatform (www.trade.gov.in) launched by the Hon'ble Minister of Commerce and Industry to serve as comprehensive hub of information and services on international trade with all related stakeholders including Indian Missions Abroad, Export Promotion Councils, EXIM Bank, Dept of Commerce, DGFT et al.

2. 'Source from India', a flagship feature on the Trade Connect ePlatform was introduced to be a one stop reference point for international buyers to discover accomplished Indian Exporters to source from.

3. The feature allows exporters to create their own micropages where they can provide their product details as well as the credentials of their entity. Micropages of the exporters are publicly made visible on 'Source from India' page of Trade Connect ePlatform (<https://www.trade.gov.in/pages/source-from-india>) once approved. To start with, Three-, Four- and Five-star Manufacturer exporters had been previously invited to create their 'Source from India' micropages on a pilot basis.

4. It is now informed that the Source from India micropage hosting service on Trade Connect ePlatform will be available to all Status Holder exporters (with valid IECs not in DEL). Further broad basing of availability of the service to other IEC holders will be done going forward and changes will be notified once implemented.

5. Indian Missions Abroad have also been duly sensitised to use Source from India as a reference point for addressing sourcing needs of foreign buyers approaching the missions for requests to help find Indian suppliers for various products.

6. Export Promotion Councils and Industry associations are requested to inform their members about the same and encourage participation of all eligible members. A guide on steps for registration is annexed for reference.

This is issued with the approval of the competent authority.

[For further details please refer the Trade Notice]

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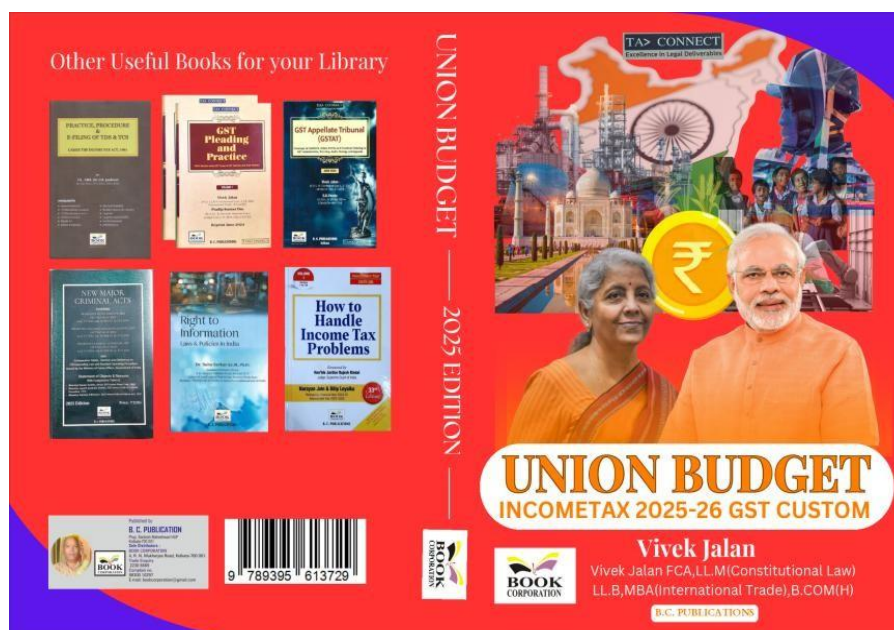
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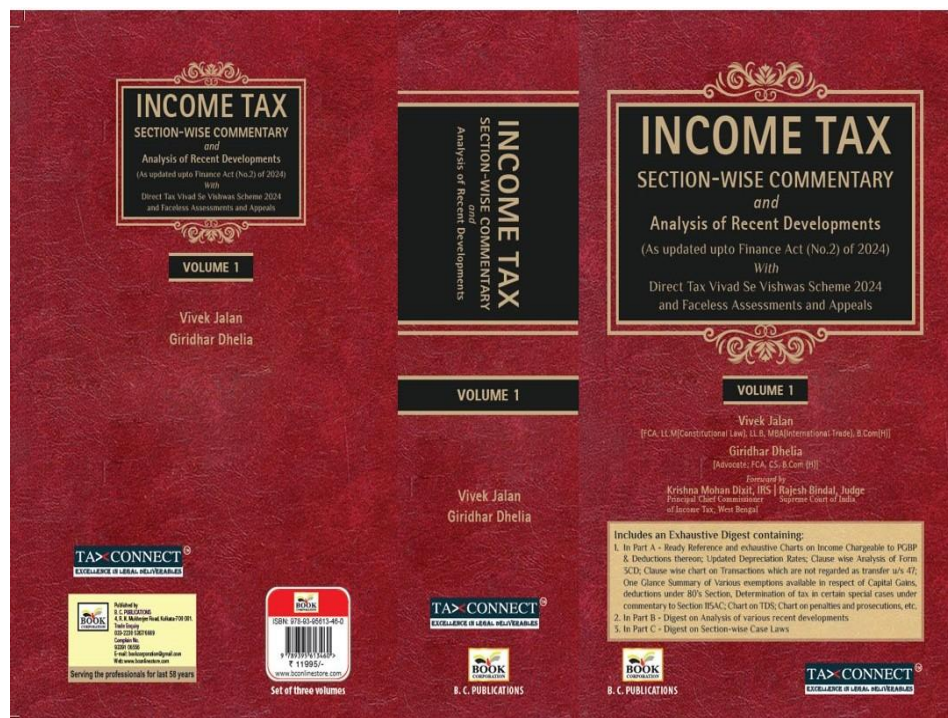
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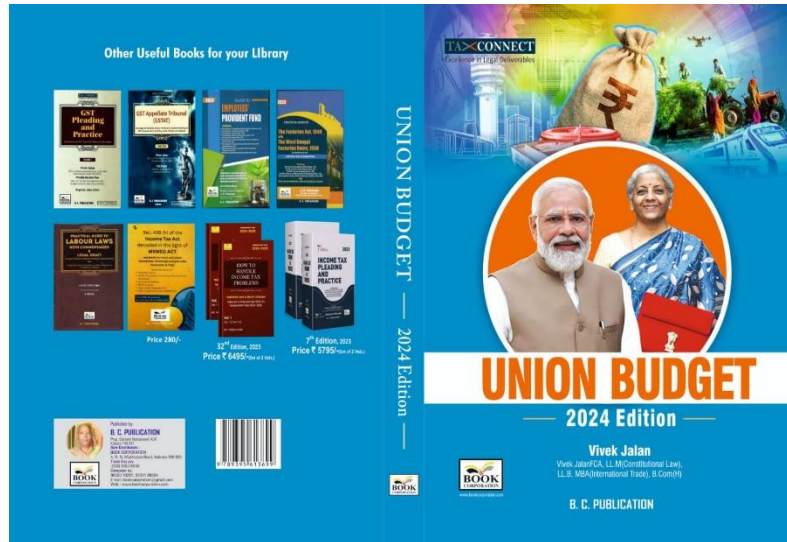
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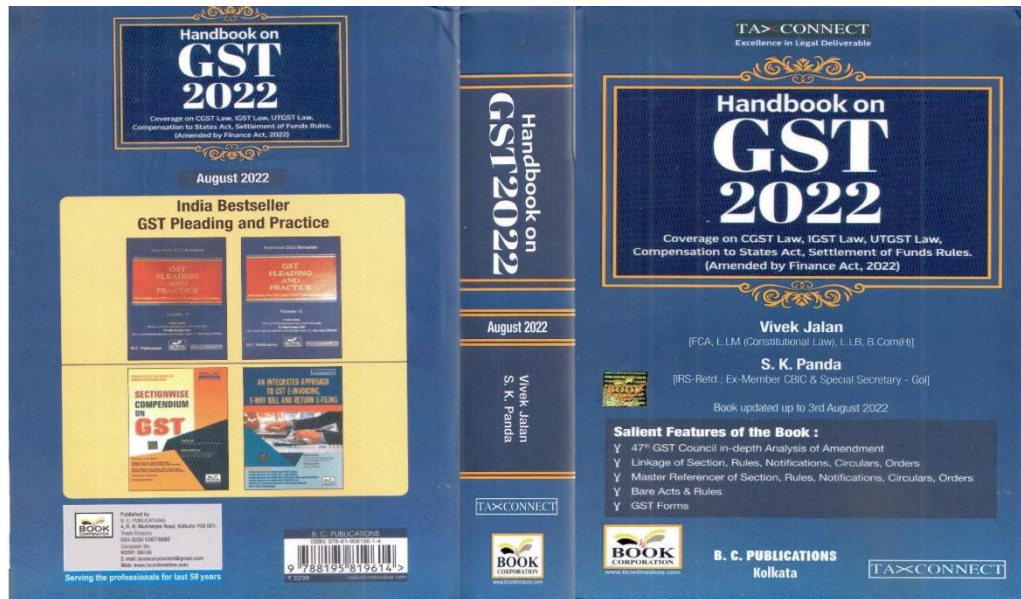
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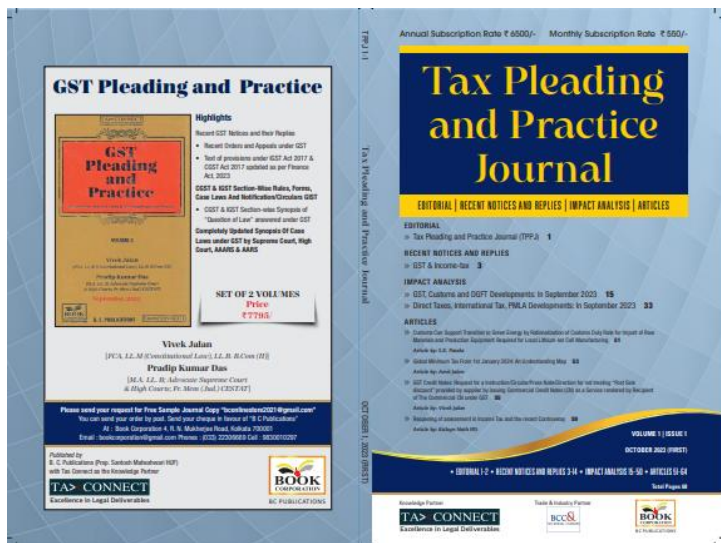
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