

# TAX CONNECT

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## EDITORIAL



**Friends,**

Missing the original July 31 deadline for filing Income Tax Returns (ITR) generally has no adverse consequences if the government has officially extended the due date to September 15. In such cases, the new date notified by the Central Board of Direct Taxes (CBDT) becomes the legally recognized deadline. Returns filed up to this extended date are treated as timely, with no loss of benefits such as carry-forward of losses, and no late filing fees or interest penalties, provided all due taxes are paid on time.

If the CBDT has extended the deadline to September 15, taxpayers filing between August 1 and September 15 will not incur late filing fees under Section 234F of the Income-tax Act or penal interest under Section 234A, as long as any self-assessment tax is paid within the due date. Penalties apply only if the return is filed after the extended deadline—not after the original July 31 date.

Such extensions are typically granted to ease compliance challenges faced by salaried individuals, small businesses, professionals, or taxpayers affected by natural disasters or technical issues on the e-filing portal. However, these extensions may not apply to all taxpayers, particularly those whose returns are subject to audit or transfer pricing provisions, which have separate deadlines.

For FY 2024-25 only, the interest provisions under Section 234A will be applicable if the ITR has been filed after 15th September 2025. This means that if a taxpayer files the ITR after 15th September 2025, interest under Section 234A will be applicable @ one per cent per month or part from Sep 25 until when ITR is filed. This means interest will be levied at one per cent per month or part of a month for the amount of tax outstanding. The interest that needs to be paid is simple.

An extension of the ITR filing deadline is a relief measure, not a reason for complacency. The extended date is as binding as the original date, and timely compliance within the extended period ensures that taxpayers can avoid penalties, interest, and procedural complications. As always, proactive planning and timely action are the best ways to ensure smooth compliance.

**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
29 <sup>th</sup> June	Form No. 3CEK	FY 2024-2025	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2024-25
30 <sup>th</sup> June	challan-cum-statement	MAY'2025	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M, 194-S in the month of May, 2025
30 <sup>th</sup> June	Securities Transaction Tax	FY 2024-2025	Return in respect of securities transaction tax for the financial year 2024-25
30 <sup>th</sup> June	Quarterly Return	JAN-MAR'2025	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2025
30 <sup>th</sup> June	Form No. 64C	FY 2024-2025	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2024-25
30 <sup>th</sup> June	Form No. 64B	FY 2024-2025	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2024-25. This statement is required to be furnished to the unit holders in form No. 64B
30 <sup>th</sup> June	Equalisation Levy statement	FY 2024-2025	Furnishing of Equalisation Levy statement for the Financial Year 2024-25
30 <sup>th</sup> June	Annual statement	FY 2024-2025	Annual statement pertaining to income distributed during year 2024-25 by a securitisation trust
30 <sup>th</sup> June	Section 35D	JULY'2025	Furnishing of statement containing the particulars of expenditures specified under section 35D(2)(a) (if the assessee is required to submit return of income by July 31, 2025)

# INCOME TAX

## NOTIFICATION

### AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF INDIA AND THE GOVERNMENT OF SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 69/2025 dated 25.06.2025 notified that whereas, a Protocol amending the Agreement between the Republic of India and the Sultanate of Oman for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, was signed at Muscat on the 27th day of January, 2025, as set out in the Annexure to this notification (hereinafter referred to as the Protocol);

And whereas, the said Protocol entered into force on the 28th day of May, 2025, being the date of receipt of the later of the notifications of the completion of the procedures required by the respective laws of the Contracting States for entry into force of the said Protocol, in accordance with paragraph 2 of Article 15 of the said Protocol;

And whereas, sub-paragraph (a) of paragraph 3 of Article 15 of the said Protocol provides that the provisions of the Agreement shall thereupon have effect in India in respect of income derived in any fiscal year beginning on or after the first day of April following the date on which the Protocol enters into force.

[For further details please refer the Notification]

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 - "FOOD SAFETY AND STANDARDS AUTHORITY OF INDIA"

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 68/2025 dated 24.06.2025 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 "Food Safety and Standards Authority of India" (PAN: AAAGF0023K) (hereinafter referred to as "the assessee"), an authority constituted under the Food Safety and Standards Act, 2006 (34 of 2006), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2026-2027, subject to the condition that the assessee continues to be an authority constituted under the Food Safety and Standards Act, 2006 (34 of 2006) 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

### CENTRAL GOVERNMENT NOTIFIES THAT NO DEDUCTION OF TAX SHALL BE UNDER THE PROVISIONS OF VARIOUS SECTION OF THE IT ACT 1961

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 67/2025 dated 20.06.2025 notified that in exercise of the powers conferred by sub-section (1F) of section 197A read with sub-sections (1A) and (2) of section 80LA of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred as the Income tax Act), the Central Government hereby notifies that no deduction of tax shall be made under the provisions of the Income-tax Act as specified in column (4) of the Table below, in respect of the payments as specified in column (3) of the said Table, made by any "payer" to a person, being a Unit in an International Financial Services Centre (hereinafter referred as "payee") as specified in column (2) of the said Table.

**TABLE**

Sl. No.	International Financial Services Centre (IFSC Unit) (Payee)	Nature of receipt (Payment)	Relevant provisions relating to deduction of Tax at source under Income tax Act
(1)	(2)	(3)	(4)
1.	BATF Service Provider	Professional or Consulting or Advisory fees	194J

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2.	Broker- Dealers	Payment made by Recognised Stock Exchanges	194J
		Commission Incentives	194H or 194C
3.	Finance Company	Interest on account of lease	194A
		Freight Charges or Hire Charges	194C
4.	Fund Management Entity	Portfolio management fees	194J
		Investment advisory fees	194J
		Management Fees	194J
		Performance Fees	194J
5.	Recognised Clearing Corporation	Professional or Technical Services fees	194J
		Interest Income	194A
		Penalty levied on clearing members	194J
6.	Recognised Depository	Professional or Technical or Contractual fees	194J or 194C
7.	Recognised Stock Exchange	Professional or Technical Services fees	194J
		Rent for Data Centres	194I
		Interest Income	194A

		Penalty levied on Members by Stock Exchanges	194J
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2. (1) For the purposes of this notification, –

(a) “BATF Service Provider” shall have the same meaning as assigned to it in clause (h) of sub-regulation (1) of regulation 3 of the International Financial Services Centres Authority (Book-keeping, Accounting, Taxation and Financial Crime Compliance Services) Regulations, 2024 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);

(b) “broker dealer” shall have the same meaning as assigned to it in clause (g) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority (Capital Market Intermediaries) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);

(c) “finance Company” shall have the same meaning as assigned to it in clause (e) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority (Finance Company) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);

(d) “fund management entity” shall have the same meaning as assigned to it in clause (p) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);

(e) “recognised clearing corporation” shall have the same meaning as assigned to it in clause (n) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority (Market Infrastructure Institutions) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);

(f) “recognised depository” shall have the same meaning as assigned to it in clause (o) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority



# INCOME TAX

(Market Infrastructure Institutions) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);

(g) “recognised stock exchange” shall have the same meaning as assigned to it in clause (q) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority (Market Infrastructure Institutions) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);

(h) “Unit” shall have the same meaning as assigned to it in clause (zc) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005); and

(i) “payee” means a unit in an International Financial Services Centre within the meaning of sub-clauses (a) and (d) to the Explanation under sub-section (3) of section 80LA of the Income-tax Act.

(2) The relaxation provided in this notification shall be subject to the following conditions, namely: -

(a) the payee shall –

(i) furnish a statement-cum-declaration in Form No. 1 to the payer, giving details of previous years relevant to the ten consecutive assessment years for which the payee opts for claiming deduction under sub-sections (1A) and (2) of section 80LA of the Income-tax Act; and

(ii) such statement-cum-declaration shall be furnished and verified in the manner specified in Form No. 1, for each previous year relevant to the ten consecutive assessment years for which the payee opts for claiming deduction under the said sub-sections;

(b) the payer shall –

(i) not deduct tax on payment made or credited to the payee, after the date of receipt of copy of statement- cum-declaration in Form No. 1 from the payee; and

(ii) also furnish the particulars of all the payments made to the payee on which tax has not been deducted in view of this notification in the statement of deduction of tax referred to

in sub-section (3) of section 200 of the Income-tax Act read with rule 31A of the Income-tax Rules, 1962.

3. The relaxation provided in this notification shall be available to the payee only during the said previous years relevant to the ten consecutive assessment years as declared by the payee in Form No. 1, for which deduction under section 80LA is being opted and the payer shall be liable to deduct tax on payments as referred above for any other year.

4 The relaxation provided in this notification is in respect of the income from any Unit in an International Financial Services Centre, from its business for which it has been approved for setting up in such a Centre in a Special Economic Zone.

5. The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall –

(a) lay down procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents; and

(b) be responsible for evolving and implementing appropriate security, archival and retrieval policies.

6. The format of statement-cum-declaration to be furnished by the payee to the payer shall be the same as specified in Form No. 1 of Notification [No.28/2024] Number S.O 1135 (E), dated the 7th March, 2024.

7. This notification shall come into force on the 1st day of July, 2025.

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

## CIRCULAR

**RELAXATION OF TIME LIMIT FOR PROCESSING OF VALID RETURNS OF INCOME FILED ELECTRONICALLY PURSUANT TO ORDER U/S 119(2)(B) OF THE INCOME-TAX ACT, 1961 PASSED BY COMPETENT AUTHORITY**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 07/2025 dated 25.06.2025 circulated that it has been brought to the notice of the Central Board of Direct Taxes ('the Board') that returns of income filed in pursuance of order u/s

## INCOME TAX

119(2)(b) of the Income-tax Act, 1961 (the Act) condoning the delay in filing such returns, could not be processed within the prescribed time limit under second proviso to section 143 (1) of the Act due to technical reasons. Such orders u/s 119(2)(b) of the Act condoning delay in filing of return were passed by Competent Authority as specified in CBDT's Circular No.09/2015 vide F.No.312/22/2015-OT dated 09.06.2015, Circular No.07/2023 vide F.No.312/63/2023-OT dated 31.05.2023 and latest Board's Circular No.11/2024 dated 01.10.2024. Grievances have been filed regarding non-receipt of refund due to non-processing of these returns in some cases. [For further details please refer the Circular]

2. The matter has been considered by the Board and it has been decided to relax the time-frame prescribed in second proviso to sub-section (1) of section 143 of the Act in exercise of its powers under section 119 of the Act, and directs that **valid returns of income filed electronically on or before 31.03.2024 pursuant to condonation of delay u/s 119(2)(b) of the Act by the competent authority**, for which date of sending intimation under sub-section (1) of section 143 of the Act has lapsed, shall be processed now. Accordingly, intimation under sub-section (1) of section 143 of the Act in respect of processing of such ITRs shall be sent to the assesses concerned by **31.03.2026**.

3. The relaxation accorded above **shall not be applicable** to cases where any proceeding for assessment (u/s 143(3)/144/144B/153A/153C) or reassessment (u/s 147/148) or re-computation or revision of income under the Act has been completed for the relevant assessment year subsequent to filing of such returns of income.

4. All subsequent effects under the Act, including issue of refund along with interest as applicable, shall also follow in these cases. In those cases where PAN-Aadhaar linkage is not found, refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made as laid down in Circular No.03/2023 dated 28.03.2023 vide F.No.370142/14/2022-TPL.

5. The Director General of Income-tax (Systems), Bengaluru shall specify the procedures for processing of such returns filed u/s 119(2)(b) of the Act to ensure that intimation u/s 143(1) of the Act shall be sent to assesses on or before **31.03.2026**.

6. This may be brought to the notice of all for necessary compliance.



# GST

## CIRCULAR

### REVIEWING AUTHORITY, REVISIONAL AUTHORITY AND APPELLATE AUTHORITY IN RESPECT OF ORDERS PASSED BY COMMON ADJUDICATING AUTHORITY (CAA) FOR SHOW CAUSE NOTICES ISSUED BY DGGI

**OUR COMMENTS:** The Central Board of Indirect Taxes vide Circular No. 250/07/2025-GST dated 24.06.2025 circulated that attention is drawn to notification No. 02/2017 dated 19th June 2017 (as amended) read with circular No. 239/33/2024-GST dated 04th December 2024, wherein Joint/Additional Commissioners posted in specified Commissionerate's have been designated as Common Adjudicating Authority (CAA) in respect of show cause notices issued by Directorate General of GST Intelligence (DGGI). The said circular has specified the procedure to be followed in case of assigning such show cause notices to the Common Adjudicating Authority along with their territorial jurisdiction. However, it does not specify the procedure related to review, revision, and appeals for such Orders-in-Original (O-I-Os) passed by CAA.

2. The matter has been examined in consultation with the Union Ministry of Law and Justice which has clarified that Section 107 of the CGST Act, 2017 provides a detailed mechanism for handling the appeals by the Appellate authority and by exercising the same power, the rules have also been framed with regard to appeal and review. Similarly, the Reviewing Authority also has the power under the said section to review adjudication orders passed by a CAA who is posted under the said reviewing authority.

3. Similarly, section 108 of the CGST Act, 2017, provides a detailed mechanism for revision of such orders. Vide notification No. 05/2020-Central tax dated 13th January, 2020, the jurisdictional Principal Commissioner or Commissioner, as the case may be, has been authorized as revisional authority for decisions or orders passed by Additional or Joint Commissioner of Central Tax who are subordinate to him.

4. Therefore, to ensure uniformity in procedure for review, revision, and appeal against the Orders-in-Original (O-I-Os) adjudicated by Common Adjudicating Authorities, it is hereby clarified that:

a) **Review under Section 107 of the CGST Act, 2017:** The Principal Commissioner or Commissioner of Central Tax under whom the Common Adjudicating Authority (Additional/ Joint Commissioner) is posted shall be the reviewing authority in respect of such O-I-Os.

b) **Revisional Power under Section 108 of the CGST Act, 2017:** The Principal Commissioner or Commissioner of Central Tax under whom the Common Adjudicating Authority (Additional/ Joint Commissioner) is posted shall be the revisional authority in respect of such O-I-Os.

c) **Appeal Procedure under Section 107 of the CGST Act, 2017:** Appeals against the order of Common Adjudicating Authority (Additional/Joint Commissioner) shall lie before the Commissioner (Appeals) corresponding to the territorial jurisdiction of the Principal Commissioner or the Commissioner of Central Tax, under whom the said Common Adjudicating Authority (Additional/ Joint Commissioner) is posted, as specified in Table III of notification No. 02/2017-Central tax dated 19th June, 2017.

d) **Department's Representation in Appeals:** The Principal Commissioner or Commissioner of Central Tax of such Commissionerate under whom the Common Adjudicating Authority (Additional/Joint Commissioner) is posted shall represent the department in appeal proceedings against the O-I-Os passed by such Common Adjudicating Authority (Additional/ Joint Commissioner) and accordingly may appoint any officer subordinate to him to be the designated officer for filing departmental appeals.

e) The reviewing or revisional authority for such orders may seek comments on the O-I-O from the concerned DGGI formation before proceeding to decide on the order passed by the CAA.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

6. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board.

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

# FEMA

## CASE LAW

### ABU MOOSA AND CO. VERSUS UNION OF INDIA: BOMBAY HIGH COURT

**OUR COMMENTS:** In the instant case contravention of the provisions of Sections 8(1), Section 6(4) and Section 6(5) read with Section 7 of Foreign Exchange Regulation Act, 1973 - Imposition of penalty - Sale of foreign currency at higher value - It has been held that two persons identified themselves as Hanif and Rajesh Mhatre of Hotel Zam Zam. Mhatre was carrying briefcase along with him. A search revealed that one Suleman Patel with the help of Ms. Pinky Jaisinghani and Sanjay Jadhvani were operating two FFCs. As a result of the search documents, the authorities recovered and seized the articles under a Panchanama. The identical allegations pertaining to Hanif and Mhatre tendering two pay orders along with the advice letter on the cash counter of M/s. LKP Merchant Financing Ltd. are to be found in the present show cause notice. The statements of all these persons were recorded by the officers of D.R.I. The partner of the present appellants stated that the appellant's firm has obtained FMC license, dated 28th September 1996 issued by the Reserve Bank of India for dealing with purchase of foreign currency, that he was the person responsible for day-to-day operation of foreign currency dealing. The foreign currency was sold to Hotel Zam zam, which was admittedly the licensed full-fledged foreign money changer. It is in these circumstances that we are of the opinion that some of the allegations on page no. 55 of the paper book pertaining to lack of authorization should not be seen in isolation. Court is unable to accept the argument that the money or the foreign exchange leaving the authorized persons and reaching or being passed off to the unauthorized person was not the matter which was dealt with by the Hon'ble Supreme Court. Further, violation and contravention emphasized by him was not the subject matter of the Supreme Court judgment and proceedings. Once the Supreme Court was dealing with an

identical allegation, identical breach and of similar legal provision and manual, then, we are unable to accept Shri Desai's argument. The Hon'ble Supreme Court's judgment is binding upon us. It is too well settled to require any reiteration that the judgment of the Hon'ble Supreme Court continues to bind us and will not lose its binding value merely because some argument which was canvassed before us was not raised or certain aspects were not considered or the relevant provisions were not brought to the notice of the Court. When we find that the judgment of the Hon'ble Supreme Court is dealing with the identical controversy, similar legal provision and even the allegations in the show cause notices are common, then, it would cover the matter fully. - Impugned order set aside - Following decision of Tulip Star Hotels Ltd., Peter Kerkar Versus Special Director of Enforcement [2014 (1) TMI 1348 - SUPREME COURT] - Decided in favour of assessee.

# CUSTOMS

## NOTIFICATION

**SEEKS TO IMPOSE ANTI DUMPING DUTY ON IMPORTS OF “PLASTIC PROCESSING MACHINES” ORIGINATING IN, OR EXPORTED FROM CHINA PR AND TAIWAN FOR A PERIOD OF 5 YEARS**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 21/2025-Customs (ADD) dated 26.06.2025 notified that Whereas, in the matter of “Plastic Processing Machines” (hereinafter referred to as the subject goods) falling under tariff items 8477 10 00 or 8477 90 00 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 and Taiwan (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings vide notification No. 06/09/2024-DGTR, dated the 27th March, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th March, 2025, read with corrigendum dated 26th June, 2025, has, inter alia come to the conclusion that—

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

(ii) the domestic industry has suffered material injury on account of dumped imports from subject countries;

(iii) the material injury has been caused to the domestic industry by the dumped imports of subject goods from the subject countries,

and has recommended imposition of an anti-dumping duty on the imports of 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 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 calculated at the rate as specified in the corresponding entry in column (7) of the said Table, namely:-

**TABLE**

S. No.	Tariff Item	Description of the goods	Country of origin	Country of export	Producer	Duty as % of CIF value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	8477 10 00 or 8477 90 00	Plastic Processing Machinery	China PR	Any country including China PR	Dongguan Fu Chun Shin Plastic Machinery Manufacture Co., Ltd. and Fu Chun Shin (Ningbo) Machinery Manufacture Co., Ltd	48%
2.	-do-	-do-	China PR	Any country including China PR	Chen Hsong Machinery Co Ltd, Chen Hsong Sales & Marketing (Shenzhen) Co., Ltd, Chen Hsong Machinery (Ningbo) Co., Ltd., Chen Hsong Machinery (Shenzhen) Co., Ltd,	27%

## CUSTOMS

					Foshan Shunde Chen De Precision Machinery Co., Ltd., Foshan Shunde Chen De Plastics Machinery Co., Ltd	
3.	-do-	-do-	China PR	Any country including China PR	Yizumi Precision Molding Technology Co., Ltd., Yizumi High Speed Packaging Technology Co., Ltd, Yizumi Precision Machinery (HK) Co., Limited, Yizumi Precision Machinery (Suzhou) Co., Ltd	35%
4.	-do-	-do-	China PR	Any country including China PR	Husky Injection Molding Systems Shanghai Ltd	0%
5.	-do-	-do-	China PR	Any country including China PR	Any producer other than producers mentioned at S No. 1,2,3 and 4 above	63%

6.	-do-	-do-	Any country other than China PR and Taiwan	China PR	Any producer	63%
7.	-do-	-do-	Taiwan	Any country including Taiwan	Chen Hsong Machinery Taiwan Co., Ltd.	39%
8.	-do-	-do-	Taiwan	Any country including Taiwan	Huarong Plastic Machinery Co., Ltd	0%
9.	-do-	-do-	Taiwan	Any country including Taiwan	Any producer other than producers mentioned at S No. 7 and 8 above	53%
10.	-do-	-do-	Any country other than China PR and Taiwan	Taiwan	Any producer	53%

**Note 1:** The product under consideration in the present investigation is Plastic Processing Machines (PPM) or Injection Moulding Machines, also known as injection presser, used for processing and moulding of plastic materials.

**Note 2 :** The scope of the product under consideration includes all kinds of plastic processing or injection moulding machines, having a clamping force not less than 40 tonnes and not more than 1500 tonnes. The scope of the product under consideration includes machines in fully assembled, semi knocked down (SKD), complete knocked down form (CKD), or a combination of SKD & CKD. The scope is further clarified below –

a. A plastic processing machine in semi knocked down stage shall mean a plastic processing machine which is not fully assembled but is transacted as a plastic processing machine

# CUSTOMS

with parts or sub-assemblies not fitted together and the machine is not ready to use. A semi knockdown machine shall also imply sub-assemblies namely clamping/clamp unit, injection unit with or without screw & barrel, machine base frame and fabrication frames/covers imported for injection moulding machine.

b. A plastic processing machine in completely knocked down stage shall mean a plastic processing machine in its incomplete or unfinished form, has the essential character of the complete machine when put together, and contains all components required for assembling the machines.

**Note 3:** The following products are specifically excluded from the scope of the product under consideration: -

a. Blow moulding machines classified under tariff item 8477 30 00 under the Customs Tariff Act, 1975;

b. Vertical injection moulding machines;

c. All electric injection moulding machines wherein the mechanical movements such as injection, moulding closing, moulding opening, ejection, screw-drive etc. are controlled by independent servo motors and having digital control system and without hydraulic unit;

d. multi-colour/multi-mould machinery for making footwear, rotary injection moulding machinery for making footwear and footwear sole/strap/heel injection moulding machine classified under the Custom Tariff Act, 1975 under sub heading 8453;

e. Second hand/used plastic processing machines;

f. Imports of any standalone parts/components, other than those specified above;

g. Imports of clamping/clamp unit, injection unit with or without screw & barrel, machine base frame and fabrication frames/covers imported for production of a machine other than injection moulding machines;

**Note 4:** The customs classification is indicative only and not binding on the scope 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,

(a) rate of exchange applicable for the purposes 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.

(b) "CIF value" means assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

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

NOTIFICATION
SEEKS TO IMPOSE ANTI DUMPING DUTY ON IMPORTS OF 'POTASSIUM TERTIARY BUTOXIDE' ORIGINATING IN, OR EXPORTED FROM CHINA PR AND UNITED STATES OF AMERICA AND 'SODIUM TERTIARY BUTOXIDE' ORIGINATING IN, OR EXPORTED FROM CHINA PR FOR A PERIOD OF 5 YEARS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 20/2025-Customs (ADD) dated 24.06.2025 notified that whereas, in the matter of "Potassium Tertiary Butoxide" (hereinafter referred to as "KTB" or "subject goods") originating in, or exported from China PR and United States of America (hereinafter referred to as the "subject countries"); and "Sodium Tertiary Butoxide" (hereinafter referred to as "STB" or "subject goods") originating in, or exported from China PR (hereinafter also referred to as the "subject country") falling under tariff items 29051490, 29051920, 29051990 and 29054900 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) and imported into India, the designated authority in its final findings vide notification No. 6/11/2024-DGTR, dated the 25th March, 2025, published in the Gazette of India, Extraordinary,



# CUSTOMS

Part I, section 1, dated the 25th 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 N	Tariff Item	Description	Country of origin	Country of export	Producer	Amount	Unit	Currency
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	29051490, 29051920, 29051990 and 29054900	Potassium Tertiary Butoxide (KTB)	China PR	Any country, including China PR	GenChem & GenPharm (Changzhou) Co., Ltd.	929	MT	USD
2	-do-	-do-	China PR	Any country including China PR	Any producer other than producer mentioned at SN 1 above	1,710	MT	USD
3	-do-	-do-	Any country other than China PR and USA	China PR	Any	1,710	MT	USD
4	-do-	-do-	USA	Any country including USA	Any	984	MT	USD
5	-do-	-do-	Any country other than China	USA	Any	984	MT	USD



# CUSTOMS

[For further details please refer the Notification]

## NOTIFICATION

**SEEKS TO FURTHER AMEND NOTIFICATION NO. 77/2021-CUSTOMS (ADD), DATED 27TH DECEMBER, 2021 IMPOSING ANTI-DUMPING DUTY ON IMPORTS OF 'DECOR PAPER' FROM CHINA PR, TO MODIFY THE EXISTING DUTY TABLE**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 19/2025-Customs (ADD) dated 24.06.2025 notified that whereas, the designated authority vide initiation notification number 7/15/2023-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, had initiated review under sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), regarding the need for redetermination of duty in the matter of anti-dumping duty imposed on imports of 'Decor Paper' (hereinafter referred to as the subject goods) originating in or exported from China PR (hereinafter referred to as the subject country) vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 77/2021-Customs (ADD), dated the 27th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 882(E), dated the 27th December, 2021;

And whereas, the designated authority in its final findings in the mid-term review vide notification F.No. 7/15/2023-DGTR, dated the 25th March, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 25th March, 2025, has recommended modification of existing duty table in notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 77/2021-Customs (ADD), dated the 27th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 882 (E), dated the 27th December, 2021;

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 23 of the said rules, the Central Government hereby makes the following further amendment

			a PR and USA					
6	1[29051490, 29051920, 29051990 and 29054900]	Sodium Tertiary Butoxide (STB)	China PR	Any country including China PR	GenChem & GenPharm (Changzhou) Co., Ltd.	NIL	MT	USD
7	-do-	-do-	China PR	Any country including China PR	Any producer other than producer mentioned at SN 6 above	304	MT	USD
8	-do-	-do-	Any country other than China PR	China PR	Any	304	MT	USD

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.

## CUSTOMS

in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 77/2021 – Customs (ADD), dated the 27th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 882(E), dated the 27th December, 2021, namely:-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely: -

**“Table**

Sl. No.	Tariff item	Description	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	48059100, 48022090	Decor Paper*	People's Republic of China	Any country, including People's Republic of China	Shandong Boxing Ouhua Special Paper Co., Ltd.	110	MT	USD
2.	48059100, 48022090	Decor Paper*	People's Republic of China	Any country, including People's Republic of China	Zibo OUMU Special Paper Co., Ltd.	110	MT	USD
3.	48059100, 48022090	Decor Paper*	People's Republic of China	Any country, including People's Republic of China	Hangzhou Huawang New Material Technology Co. Ltd.	297	MT	USD

4.	48059100, 48022090	Decor Paper*	People's Republic of China	Any country, including People's Republic of China	Any other than at Sl. no. 1, 2 and 3	542	MT	USD
5.	48059100, 48022090	Decor Paper*	Any Country other than People's Republic of China	People's Republic of China	Any	542	MT	USD

\*Uncoated paper in reel form of 40-130GSM, having klemm absorbency of at least 12 mm per 10 minutes, wet tensile strength of 6-12 N/15 mm, and gurley porosity of 10-40 sec / 100 ml, containing titanium dioxide or pigments as filler. It is a base paper for high pressure (HPL) or low-pressure (LPL) decorative laminates, also known as decor paper, decorative base paper, decorative paper for high-pressure or low-pressure laminates, coating base paper and print base paper, but excluding printed decor paper classifiable under 4811.

The product under consideration includes various types of decor paper, such as surfacing paper (white/off-white), liner (white / off-white), barrier paper, shuttering base, overlay paper and print base paper (color / white) **but excludes printed decor paper classifiable under 4811**. It may be imported as base paper for waxing, coating and impregnation; base paper for printing; base paper for use in decorative industry and barrier paper, and may come in various sizes as 95 cm, 96 cm, 102 cm, 123 cm, 123.5 cm, 124 cm, 124.5 cm, 125 cm, 131 cm, 132 cm, 183 cm, 184 cm and 185 cm."

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

# CUSTOMS

## NOTIFICATION

**SEEKS TO LEVY ANTI-DUMPING DUTY ON IMPORTS OF "LINEAR ALKYL BENZENE(LAB)" IMPORTED FROM IRAN AND QATAR FOR A PERIOD OF 5 YEARS, ON THE RECOMMENDATIONS OF DGTR**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 19/2025-Customs (ADD) dated 24.06.2025 notified that Whereas, in the matter of "Linear Alkyl Benzene(LAB)" (hereinafter referred to as the subject goods) falling under tariff item 3817 00 11 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 Iran and Qatar (hereinafter referred to as the subject countries) and imported into India, the designated authority in its final findings vide notification No. 6/05/2024-DGTR, dated the 26th March, 2025, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 26th 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 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. N.	Heading	Description	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	3817 00 11*	Linear Alkyl Benzene #	Iran	Iran	Iran Chemical Industries Investment Co.	14	MT	USD
2.	-do-	-do-	Iran	Any country, including Iran	Any other than S.N. (1)	54	MT	USD
3.	-do-	-do-	Any country other than Iran and Qatar	Iran	Any	54	MT	USD
4.	-do-	-do-	Qatar	Qatar	SEEF	31	MT	USD

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					Limited			
5.	-do-	-do-	Qatar	Any country, including Qatar	Any other than S.N. (4)	62	MT	USD
6.	-do-	-do-	Any country other than Qatar and Iran	Qatar	Any	62	MT	USD

**\*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.

# The product is commonly known as Linear Alkyl Benzene or LAB in the commercial parlance. The product under consideration includes mixed alkyl benzenes, and specifically excludes mixed alkyl naphthalenes.

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]**

## CIRCULAR

### USE OF ICETABS FOR EFFICIENT EXPORT EXAMINATION AND CLEARANCE

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Circular No. 17/2025-Customs dated 19.06.2025 circulated that reference is invited to Board Circular No. 10/2024-Customs dt. 20.08.2024 on the use of ICETABs for speedy examination of import consignments and also for making the examination transparent.

2. With the successful use of ICETAB for imports examination across the country, CBIC has decided to extend the use of ICETABs in export examination and clearance from 19.06.2025 onwards.

3. With the launch of ICETAB for exports examination, examining Officer can seamlessly view the details of Shipping Bill including the examination order, RMS Instructions, supporting documents etc. on ICETAB. Accordingly, there will be no requirement for any paper documents for the purpose of carrying out export examination.

4. Similarly, ICETAB enables examining officer to enter examination report promptly on the ICETAB and also upload four images of the cargo being examined covering its key aspects. These images will also be available in e-sanchit repository for subsequent viewing.

5. A detailed advisory for the use of ICETAB will be issued by DG Systems. In cases of exigencies, where the report cannot be given using ICETAB, prior permission from concerned Assistant Commissioner is required and same may be recorded in the system while providing examination report as well. The Commissioner of Customs having jurisdiction over the export shed, on the weekly basis review and resolve any difficulties, if needed in consultation with DG Systems.

6. This Circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. All Stakeholders under your jurisdiction may be instructed suitably and officers may also be sensitized of these changes. Any difficulty faced by stakeholders may be brought to notice of the Board.

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

## DGFT

### NOTIFICATION

#### PORT RESTRICTION ON IMPORT OF CERTAIN GOODS FROM BANGLADESH TO INDIA UNDER ITC (HS), 2022 SCHEDULE 1 (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 21/2025-26 dated 27.06.2025 notified 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, and in continuation to DGFT Notification No. 07/2025-26 dated 17.05.2025, the Central Government hereby introduces a new sub-para 2 below Para 19 (1) to General Notes Regarding Import Policy under ITC (HS), 2022 Schedule 1 (Import Policy) with immediate effect.

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

(2) Port Restrictions on import of Goods from Bangladesh

Sl. No.	HS Code	Item Description	Import Policy /Port restriction
(i)	530130	Flax tow and waste (including yarn waste and garneted stock)	Import from Bangladesh <b>shall not be allowed</b> from any land port on India- Bangladesh Border. However, it is allowed only through Nhava Sheva Seaport.
(ii)	530310	Jute and other textile bast fibres, raw or retted	
(iii)	530390	Jute (excluding flax, true hemp and ramie)	
(iv)	530610	Single flax yarn	
(v)	530710	Single yarn of jute or of other textile bast fibers	
(vi)	530720	Multiple folded	
(vii)	530919	Woven fabrics or flax	
(viii)	530929	Woven fabrics or flax	
(ix)	530010	Unbleached woven fabrics of jute or of other textile bast fibers	

2. The above restrictions at sub-Para 2 shall not apply to Bangladesh exports to Nepal/Bhutan transiting through India. However, re-export of the aforesaid Bangladesh Goods to India from Nepal/Bhutan shall not be allowed.

#### Effect of the Notification:

Import of certain goods from Bangladesh to India are regulated with immediate effect.

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

[For further details please refer the Notification]

### NOTIFICATION

#### CORRIGENDUM TO NOTIFICATION NO. 18/2025-26 DATED 17.06.2025 ON AMENDMENT IN IMPORT POLICY OF SPECIFIC ITEMS COVERED UNDER CHAPTER 71 OF ITC (HS) 2022 OF SCHEDULE -I (IMPORT POLICY) - FILE NO. 01/89/180/93/AM-24/PC-2(A)/E-42179

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 18/2025-26- CORRIGENDUM dated 25.06.2025 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 Director General of Foreign Trade hereby makes the following amendments in Notification No. 18/2025-26 dated 17.06.2025.

2. The Import Policy Condition of the following ITC (HS) codes is amended as under (**changes made are in bold letters**):

ITC(HS) Code	Item Description	Existing Import Policy Condition	Revised Import Policy Condition
71104100	- Iridium, osmium and ruthenium : -- Unwrought or in powder form	However, import of Iridium alloy consisting of gold more than 1 percent (1%) by weight is Restricted.	However, import of Iridium alloy, <b>osmium alloy and ruthenium alloy</b> consisting of gold more than 1 percent (1%) by weight is Restricted.
71104900	- Iridium, osmium and ruthenium : - Other	However, import of Iridium alloy consisting of	However, import of Iridium alloy, <b>osmium alloy and ruthenium</b>



# DGFT

	gold more than 1 percent (1%) by weight is Restricted.	<b>alloy</b> consisting of gold more than 1 percent (1%) by weight is Restricted.
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[For further details please refer the Notification]

## NOTIFICATION

**AMENDMENT IN PARA 2.03(A) (I) (G) OF THE FOREIGN TRADE POLICY, 2023 LAYING DOWN ENABLING PROVISIONS FOR IMPORT OF INPUTS, THAT ARE SUBJECTED TO MANDATORY QUALITY CONTROL ORDERS (QCOS), BY ADVANCE AUTHORISATION HOLDERS, EOU AND SEZ. - 20/2025-26**

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 20/2025-26 dated 23.06.2025 notified in exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.03 of the Foreign Trade Policy (FTP), 2023, the Central Government hereby makes the following amendments relating to Advance Authorisation in Para 2.03(A) (i) (g) of FTP, 2023, notified vide Notification No. 71/2023 dated 11.03.2024, with immediate effect:

Existing Para 2.03(A) (i) (g)	Revised Para 2.03(A) (i) (g)
The Export Obligation period for such authorizations shall be as per 4.40 of Handbook of Procedures. However, EO period is restricted to 180 days from the date of clearance of import consignments in respect of QCO exemption for textile and chemical Products, notified by Ministry of Textiles and Department of Chemicals & Petrochemicals (DCPC) respectively.	The Export Obligation period for such authorizations shall be as per Para 4.40 of Handbook of Procedures. However, EO period is restricted to 180 days from the date of clearance of import consignments in respect of QCO exemption for chemical products, notified by the Department of Chemicals & Petrochemicals (DCPC).

### Effect of this Notification:

The Export Obligation Period against the import of the products that are subjected to mandatory QCOs by the Ministry of Textiles, under Advance Authorisation shall be as per Para 4.40 of Handbook of Procedures.

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

[For further details please refer the Notification]

## 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. 13/2025-26 dated 25.06.2025 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 x 2T	Existing details of the agency	Revised name, address and contact details of the agency
24.	<p>The Silk &amp; Rayon Textiles Export Promotion Council</p> <p>Resham Bhavan, 78, Veer Nariman Road, Churchgate</p> <p>Mumbai-400 020</p> <p>Tel: 02222048797/22048690/22040168/ 22810067/22810068</p> <p>Fax: 02222048358/22810091/22810076</p> <p><b>E-mail:</b> srtepc@vsnl.com; srtepc@srtepc.org</p> <p><b>Website:</b> www.synthetictextiles.org</p> <p>www.srtepc.org</p>	<p>Manmade and Technical Textiles</p> <p>Export Promotion Council (MATEXIL)</p> <p><b>Registered Office:</b> Resham Bhavan, 78, Veer Nariman Road, Churchgate</p> <p>Mumbai-400 020</p> <p><b>Contact details:</b></p> <p>+ 91-22-62318282</p> <p><b>E-mail:</b> ed@matexil.org info@matexil.org</p>



# DGFT

		<b>Website:</b> www.matexil.org
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## Effect of this Public Notice:

The name of 'The Silk & Rayon Textiles Export Promotion Council', enlisted under Appendix 2T of FTP 2023 for issuance of RCMC for specified items, has been amended as 'Manmade and Technical Textiles Export Promotion Council' (MATEXIL) 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. 12/2025-26 dated 25.06.2025 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 Mumbai State)	Existing details of the agency	Revised name, address and contact details of the agency
5.	<p>The Silk &amp; Rayon Textiles Export Promotion Council</p> <p>Resham Bhavan, 78, Veer Nariman Road, Churchgate</p> <p>Mumbai-400 020</p> <p>Tel: 02222048797/ 22048690/ 22040168/ 2810067/ 22810068</p> <p>Fax: 02222048358/ 22810091/ 22810076</p> <p><b>E-mail:</b> srtepc@vsnl.com;</p>	<p>Manmade and Technical Textile Export Promotion Council (MATEXIL)</p> <p><b>Registered Office:</b> Resham Bhavan, 78, Veer Nariman Road, Churchgate, Mumbai-400 020</p>

	<p>srtepc@srtepc.org</p> <p><b>Website:</b> www.synthetictextiles.org</p> <p>www.srte c.org</p>	<p><b>Contact details :</b></p> <p>+91-22-62318282</p> <p><b>E-mail:</b> ed@matexil.org info@matexil.org</p> <p><b>Website:</b> www.matexil.org</p>
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## Effect of this Public Notice:

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

[For further details please refer the Public Notice]

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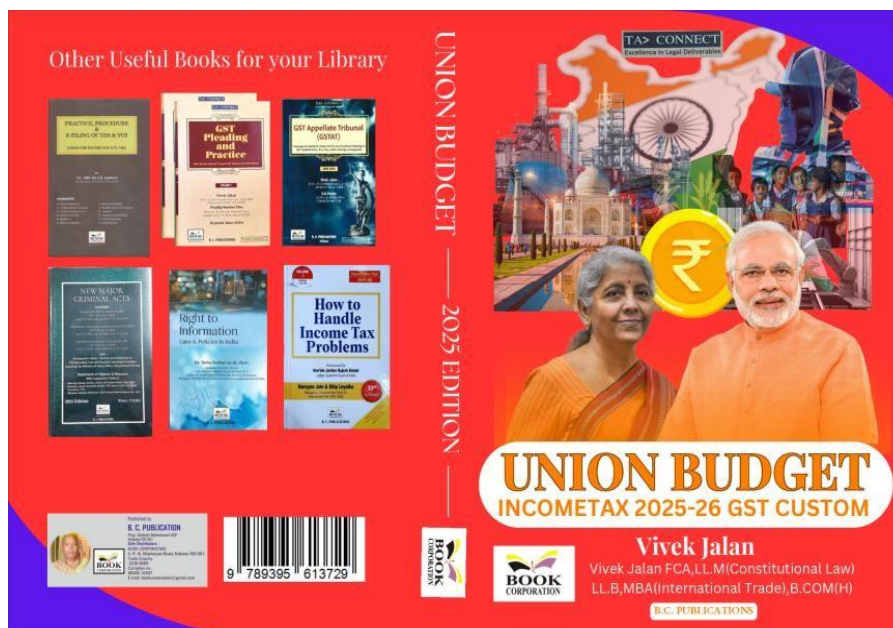
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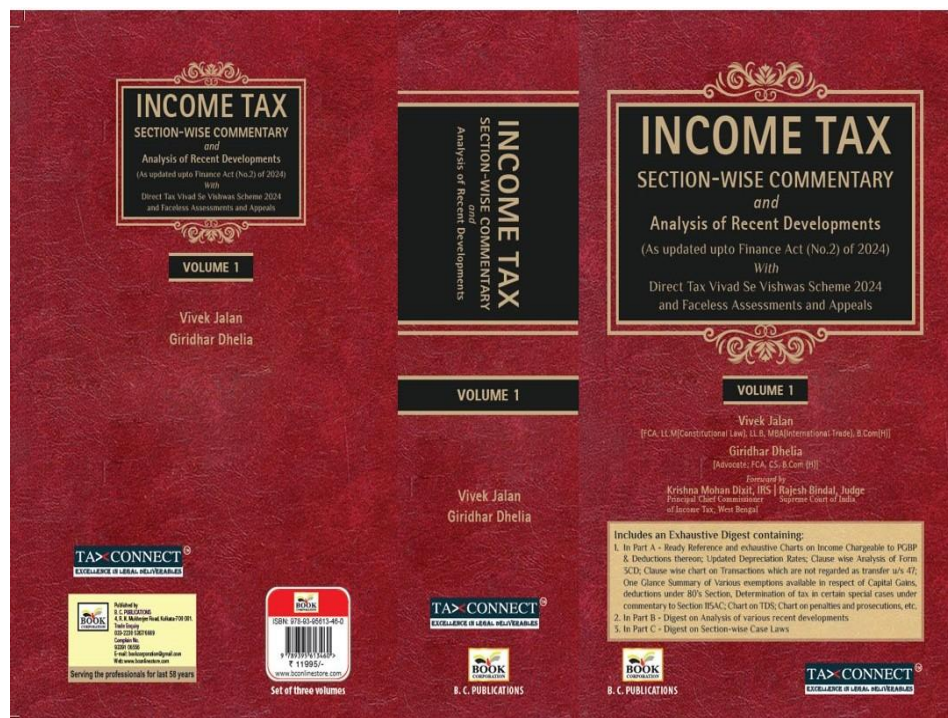
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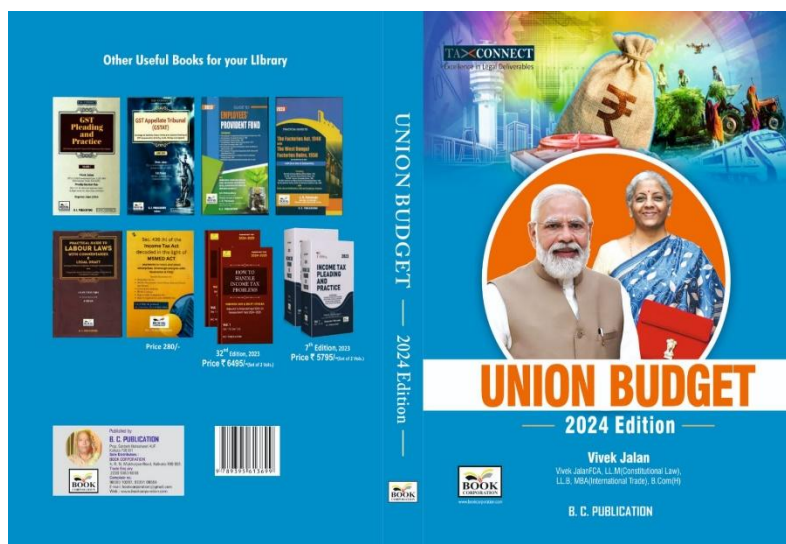
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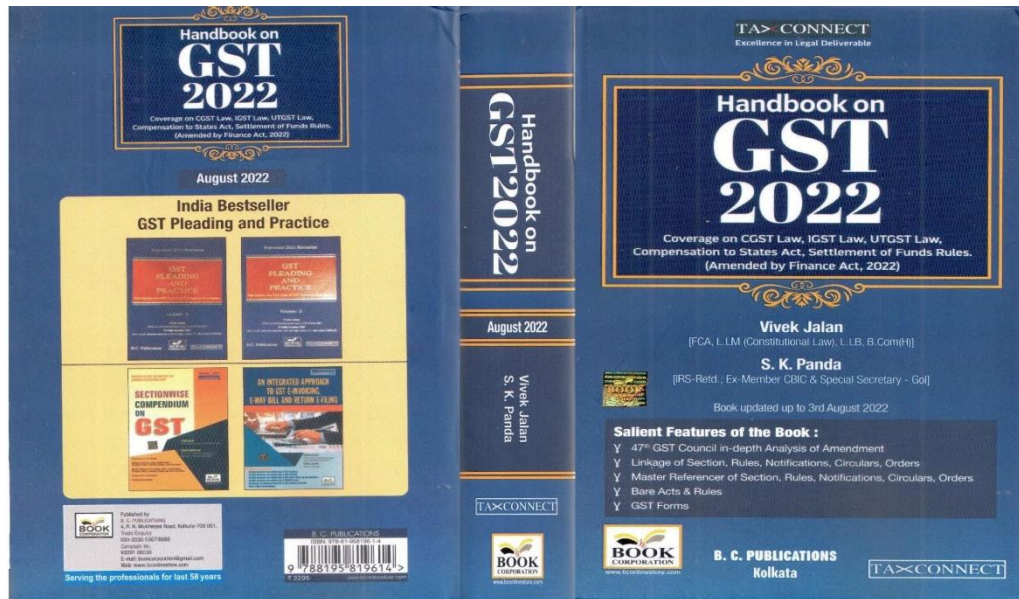
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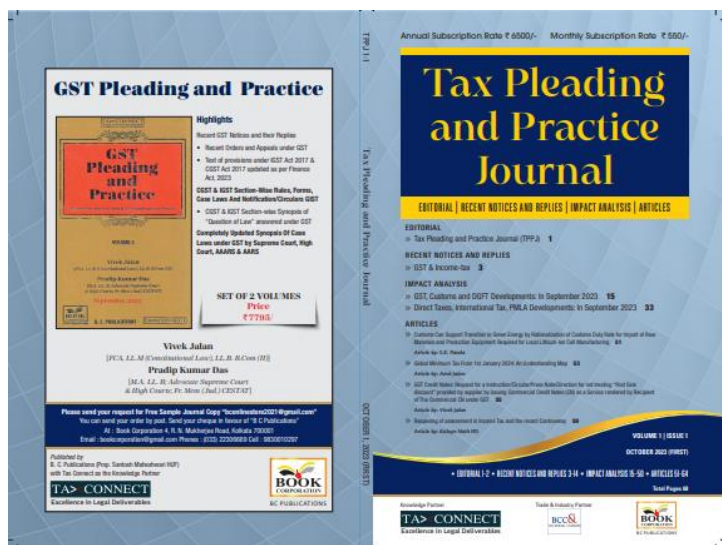
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