

# TAX CONNECT

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## EDITORIAL



**Friends,**

Currently, when short payments of IGST are discovered post import clearance, whether through internal checks or regulatory audits, importers are required to pay the differential amount via a TR-6 challan. However, the major hurdle has been that these additional payments, made after the goods are already cleared, are not reflected in the Goods and Services Tax Network (GSTN) system due to the absence of a functional Application Programming Interface (API) link between the ICEGATE (Indian Customs Electronic Gateway) portal and GSTN. As a result, businesses are unable to claim input tax credit on these additional payments, which blocks substantial working capital and impacts cash flows.

In a major move to ease compliance and unlock working capital for Indian importers, the Central Board of Indirect Taxes and Customs (CBIC) is considering a mechanism that will allow businesses to claim input tax credit (ITC) on Integrated Goods and Services Tax (IGST) payments made post import clearance. The initiative is aimed at addressing a long-standing issue faced by trade and industry — the inability to avail GST-ITC on additional IGST paid through TR-6 challans after importation, due to valuation disputes or classification errors that emerge during audits or regulatory scrutiny.

Businesses face a lot of trouble claiming ITC for IGST paid after goods are cleared, because changing the Bill of Entry takes too much time and paperwork. Tax Connect had represented before CBIC from the Industry side regarding the issue wherein GST-ITC of Thousands of crores was stuck up in Litigation

To resolve this, the CBIC is reportedly working on two fronts. First, it is planning to introduce a standard operating procedure (SOP) for GST field formations to accept ITC claims on IGST paid post-clearance, provided the payments are duly made and verifiable. This will lend formal clarity and legal backing to a process that is currently ambiguous. Second, an online platform is expected to be launched shortly, allowing taxpayers to voluntarily declare such discrepancies, pay the differential tax

along with applicable interest, and submit refund or ITC claims electronically. This digitized approach is in line with the government's larger efforts to modernize tax administration and reduce compliance costs for taxpayers.

This initiative could potentially free up hundreds of crores of rupees in input tax credit that are currently locked up due to procedural roadblocks. It would provide a much-needed relief to importers, particularly those in sectors with high import dependence, by restoring the credit cycle and improving liquidity. The move would also help align the Customs and GST ecosystems, enhancing data flow and transparency between the two wings of indirect taxation.

This reform, when implemented, will mark a significant step toward harmonizing Customs procedures with the GST regime. By making it easier to claim legitimate credits and settle tax dues voluntarily, the CBIC aims to create an environment that supports compliance rather than punishing technical defaults. The digital interface that is being developed will further streamline this process, eliminating the need for physical paperwork and manual intervention in amending import documentation.

In essence, this development underscores the government's willingness to listen to industry feedback and act decisively to address bottlenecks in tax administration. It is also a testament to the evolving maturity of the GST regime, where issues of credit reconciliation, data integration, and voluntary compliance are now being addressed through systemic changes rather than piecemeal fixes. Importers, tax professionals, and industry bodies will be keenly watching the CBIC's next steps, as the rollout of this reform could significantly improve tax credit flow and reduce litigation around IGST paid post-import.

**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
18 <sup>th</sup> July	CMP-08	APRIL-JUNE'2025	Form GST CMP-08 is used to declare the details or summary of self-assessed tax which is payable for a given quarter by taxpayers who are registered as composition taxable person or taxpayer who have opted for composition levy.
15 <sup>th</sup> July	Form 15CC	APRIL-JUNE'2025	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2025
15 <sup>th</sup> July	Issue of TDS Certificate	MAY'2025	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M & 194S in the month of May, 2025
15 <sup>th</sup> July	Statement of TCS deposited	APRIL-JUNE'2025	Quarterly statement of TCS deposited for the quarter ending June 30, 2025
15 <sup>th</sup> July	Form No. 15G/15H	APRIL-JUNE'2025	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending June, 2025
15 <sup>th</sup> July	Form 3BB	JUNE'2025	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of June, 2025
15 <sup>th</sup> July	Quarterly TCS certificate	APRIL-JUNE'2025	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2025
13 <sup>th</sup> July	GSTR-5	JUNE'2025	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13 <sup>th</sup> July	GSTR-6	JUNE'2025	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 <sup>th</sup> July	GSTR-1 (IFF)	JUNE'2025	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.

# INCOME TAX

## NOTIFICATION

### CENTRAL GOVERNMENT NOTIFIED REDEEMABLE BONDS ISSUED BY THE INDIAN RENEWABLE ENERGY DEVELOPMENT AGENCY (IREDA), IN RESPECT OF "LONG-TERM SPECIFIED ASSETS" UNDER SECTION 54EC

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 73/2025 dated 09.07.2025 notified that in exercise of the powers conferred by clause (ba) of Explanation to section 54EC of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies bonds redeemable after five years and issued on or after the date of this notification, by the Indian Renewable Energy Development Agency (IREDA) (a Public Limited Government Company established as a Non-Banking Financial Institution), as 'long-term specified asset' for the purposes of the said section.

2. IREDA shall utilise the proceeds from such bonds only for those renewable projects which can service the debt out of the project revenues without being dependent on the State Governments for the service of debts.

[For further details please refer the Notification]

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - "RAJASTHAN HOUSING BOARD"

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 72/2025 dated 07.07.2025 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 "Rajasthan Housing Board" (PAN: AAALR0046F) (hereinafter referred to as "the assessee"), a board

constituted under the Rajasthan Housing Board Act, 1970 (Act No. 4 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 a board constituted under "the Rajasthan Housing Board Act, 1970" (Act No. 4 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]

# GST

## CASE LAW

**THE LEAD FACTORY VERSUS THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES, THE STATE OF KARNATAKA AND THE UNION OF INDIA : KARNATAKA HIGH COURT**

**OUR COMMENTS:** In the instant case blocking of Electronic credit ledger of the petitioner, before passing the impugned order, also pre-decisional hearing was not provided to the petitioner nor does the impugned order contain any reason to believe as to why it was necessary to block the Electronic credit ledger. The same shall be considered as violation of principles of natural justice. It has been held that in K-9-Enterprises [2024 (10) TMI 491 - KARNATAKA HIGH COURT], the following points were answered in favour of the petitioner- assessee by holding that 'The aforesaid facts and circumstances are sufficient to come to the unmistakable conclusion that in the absence of valid nor sufficient material which constituted 'reasons to believe' which was available with respondents, the mandatory requirements/pre-requisites/ingredients/parameters contained in Rule 86A had not been fulfilled/satisfied by the respondents- revenue who were clearly not entitled to place reliance upon borrowed satisfaction of another officer and pass the impugned orders illegally and arbitrarily blocking the ECL of the appellant by invoking Rule 86A which is not only contrary to law but also the material on record and consequently, the impugned orders deserve to be quashed.'

In the instant case since no pre-decisional hearing are provided/granted by the respondents before passing the impugned order, coupled with the fact that the impugned order invoking Section 86A blocking of the Electronic credit ledger of the petition does not contain independent or cogent reasons to believe/accept by placing reliance upon reports of

enforcement authority which is impermissible in law, since the same is on borrowed satisfaction as held by Division Bench, the impugned order deserves to be quashed.

The concerned respondents are directed to unblock the electronic credit ledger of the petitioner immediately upon the receipt of copy of this order, so as to enable the petitioner to file returns forthwith - the impugned order is quashed - petition allowed.

# FEMA

## CASE LAW

**VIPIN GUPTA & PREMWATI VERSUS DIRECTOR OF ENFORCEMENT, ENFORCEMENT DIRECTORATE: DELHI HIGH COURT**

Appellants to be penalised for contravening Sections 8 (3) and 8 (4) of FERA. - Decided in favour of assessee.

**OUR COMMENTS:** In the instant case imposition of penalty due to the reason of Failure to furnish evidentiary proof of imports regarding foreign exchange in respect of nine remittances in contravention of Sections 8 (3) and 8 (4) of Foreign Exchange Regulation Act, 1973. It has been held that documents were in respect of imports that took place pursuant to the remittances made in the years 1994 to 1999. The Customs authorities had in 1995 seized some of the files in respect of imports that had taken place in 1994. The SCN was issued only in May 2002. The firm could not have been expected to retain the proof of all remittances for over six years. The explanation given by it for not being able to immediately furnish the exchange control copies of the BoEs was bonafide. In any event, by the time the Appellants were heard by the AT, the certified copies of the documents to prove import of goods against the remittances at Sl. Nos. 9 to 11 and 12 to 14 were furnished. For some reason, the AT does not appear to have noticed this fact. It has not referred to the documents in its impugned order. The ED has not produced any material to doubt the authenticity of the said documents. It was for the ED, if it doubted the genuineness of the said documents, to have further verified them with the authorities concerned. - very basis for issuance of the SCN to the Appellants does not survive. There is no cause of action for the



# CUSTOMS

## NOTIFICATION

### AMENDMENT IN NOTIFICATION NO. 37/2020-CUSTOMS (ADD), DATED THE 11TH NOVEMBER, 2020

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 22/2025-Customs (ADD) dated 10.07.2025 notified that whereas, the designated authority vide initiation notification No. 7/04/2025-DGTR, dated the 27th March, 2025, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 27th March, 2025, has initiated review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) 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), in the matter of continuation of anti-dumping duty on imports of "Clear Float Glass" (hereinafter referred to as the subject goods) falling under Chapter 70 of the First Schedule to the Customs Tariff Act, originating in or exported from Malaysia (hereinafter referred to as the subject country), imposed vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 37/2020-Customs(ADD), dated the 11th November, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 708(E), dated the 11th November, 2020, and has requested for extension of the said anti-dumping duty in terms of sub-section (5) of section 9A of the Customs Tariff Act.

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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 37/2020-Customs (ADD), dated the 11th November, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 708(E), dated the 11th November, 2020, namely:-

In the said notification, after paragraph 2 and before Explanation 1, the following paragraph shall be inserted, namely-

"3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty imposed under this notification shall remain in force up to and inclusive of the 10th February, 2026, unless revoked, superseded or amended earlier."

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

## INSTRUCTION

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

**OUR COMMENTS:** The Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue vide Instruction No. 22/2025-Customs dated 09.07.2025 issued instruction regarding Amendment in Import Policy of specified items covered under Chapter 71 of ITC (HS) 2022 of Schedule-I (Import Policy).

Reference is invited to corrigendum dated 25.06.2025 issued vide F. No. 01/89/180/93/AM-24/PC-2(A)/E-42179 by the DGFT to Notification No. 18/2025-26 dated 17.06.2025 and CBIC Instruction No. 17/2025-Customs dated 19.06.2025 on the above subject.

2. Vide the above corrigendum dated 25.06.2025, the Import Policy of the following ITC(HS) codes has been 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 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.

3. In view of the above, it is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter. Instruction No. 17/2025-Customs dated 19.06.2025 stands modified to that extent.

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

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



# DGFT

## PUBLIC NOTICE

### FIXATION OF NEW STANDARD INPUT OUTPUT NORMS (SIONS) AT SION (A-3687, A-3688 AND A-3689 UNDER 'CHEMICAL AND ALLIED PRODUCT' (PRODUCT CODE 'A'))

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 14/2025-26 dated 08.07.2025 notified that in exercise of the powers conferred under paragraph 1.03 of the Foreign Trade Policy-2023 as amended from time to time, the Director General of Foreign Trade hereby notifies the three new SIONs with Serial Number A-3687, A-3688 & A-3689. These new entries shall be as under:

SION No.	Export product	Qty.	Sl. No.	Import Item	Qty. allowed
A-3687	Azithromycin Dihydrate	1 kg.	1	Azithromycin Amine	0.9434 kg.

SION No.	Export product	Qty.	Sl. No.	Import Item	Qty. allowed
A-3688	Aldehyde C10 (Capric Aldehyde)	1 kg.	1	Fatty Alcohol C10 (98% purity)	1.40 kg.

SIO N No.	Export product	Qty.	Sl. No.	Import Item	Qty. allowed
A-3689	Ceftazidime Powder for formulation of solution for Intramuscular and	1 Numb er	1	Ceftazidime for	1280 mg.

Intravenous administrat			Injection Bu	
ion 1000 mg.			lk Sterile	

**Effect of the Public Notice:** Three new SIONs for export products under Chemical & Allied Product Group are being notified.

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

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- FAQs on New Income Tax Bill

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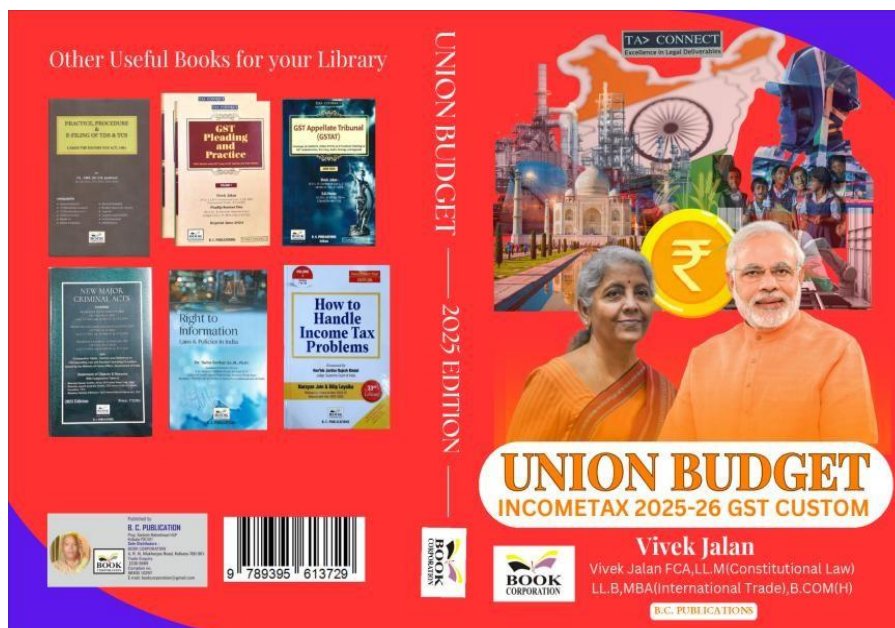
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- 2. Budget at a glance**
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- 4. Finance Bill**
- 5. Memorandum**
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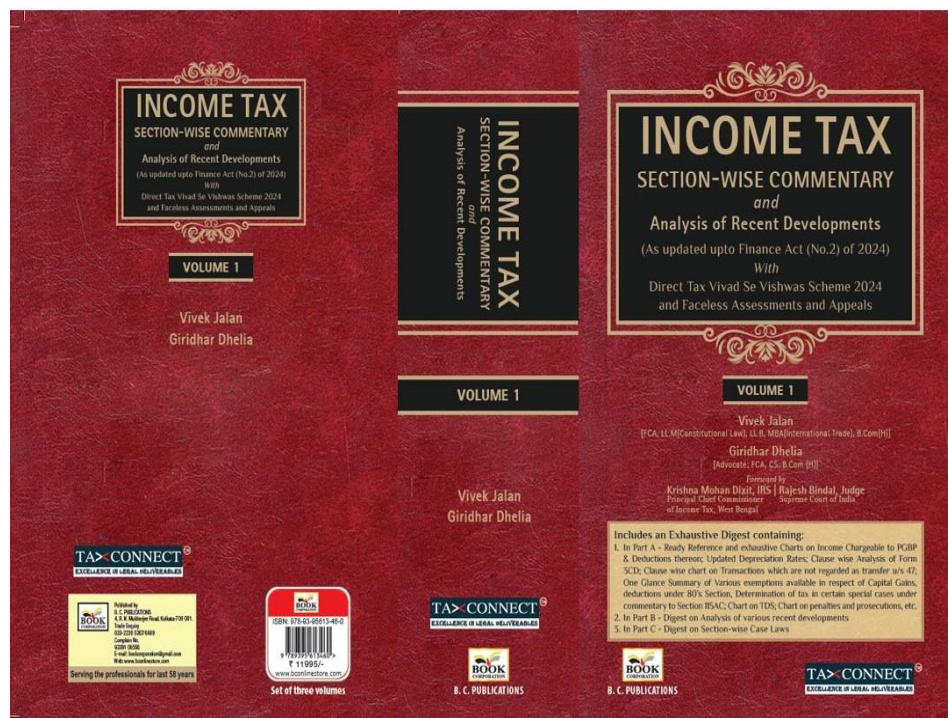
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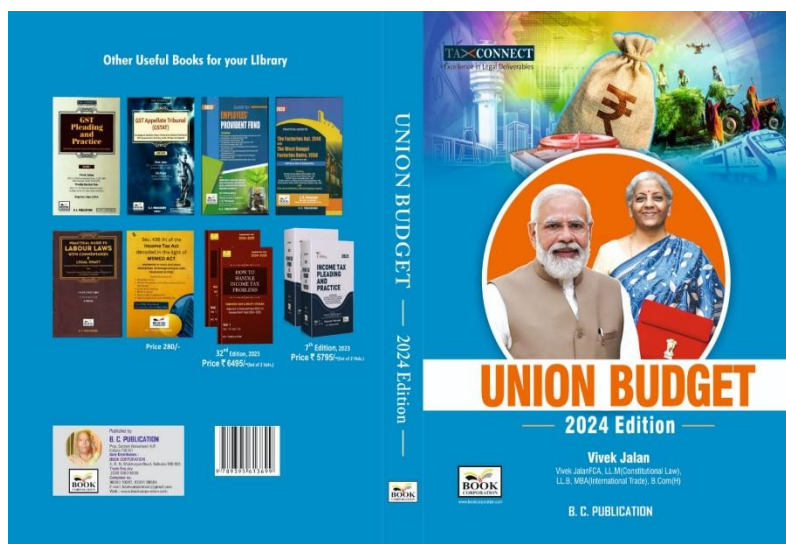
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3. Section-wise Commentary with Related provisions, Rules and Forms
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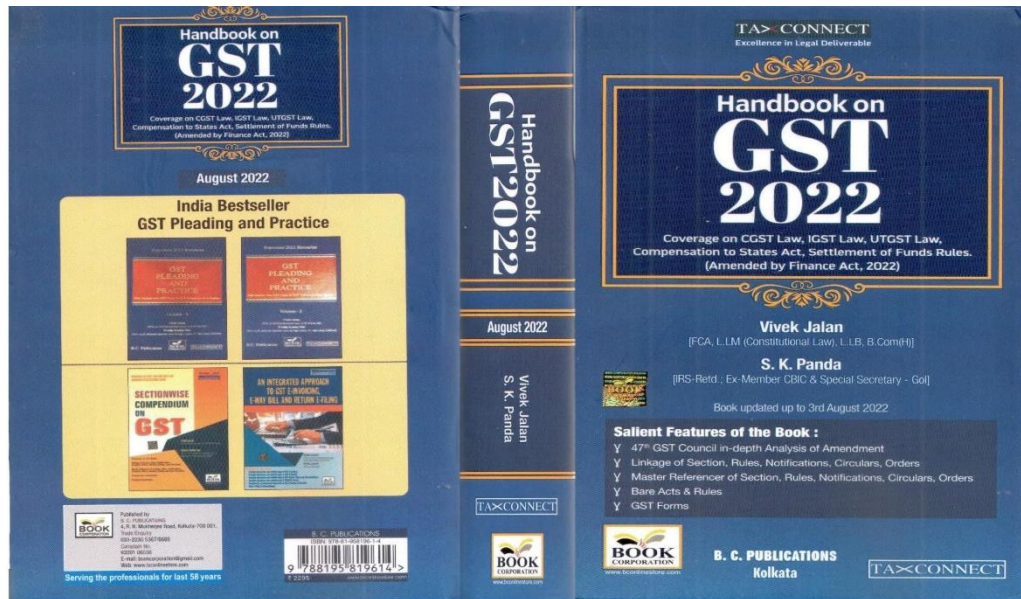
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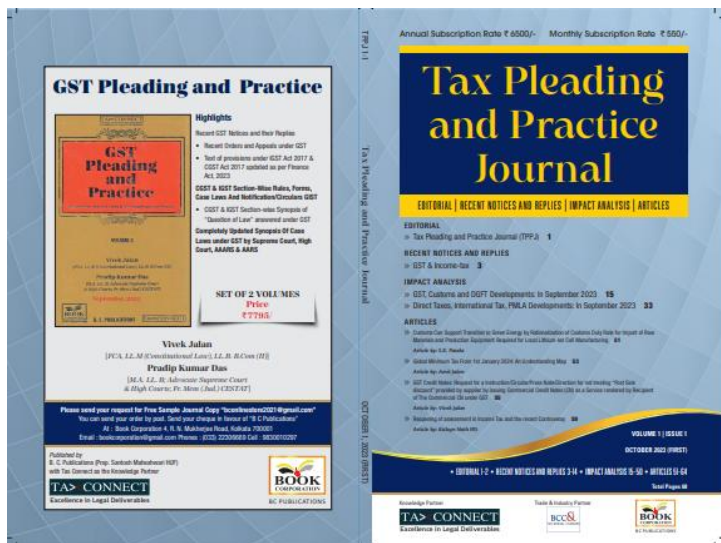
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