

# TAX CONNECT

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## EDITORIAL



**Friends,**

The Lok Sabha Select Committee recently proposing many changes to the draft Income Tax Bill, 2025. This proposed legislation is designed to replace the Income Tax Act, 1961, which has long served as the cornerstone of the country's tax architecture. The government aims to implement the new law starting April 1, 2026, ushering in a modern, simplified, and more consistent income tax framework.

The Committee has submitted its detailed report on the draft legislation. Most of the changes recommended focus on simplifying the language and making the law more accessible and less prone to misinterpretation. However, some substantive changes also address key taxpayer concerns and policy gaps in the original draft.

One of the most welcome corrections pertains to the controversial refund clause, which had become a matter of concern for tax professionals and businesses alike. In the draft bill, Clause 263(1)(ix) denied income tax refunds if the return was filed after the prescribed due date. This provision was seen as regressive and contradictory to the current income tax law, which, although it discourages late filing, still permits refund claims in belated returns within a specified time frame.

The Select Committee has appropriately deleted clause 263(1)(ix), so that there is no unnecessary litigation in this matter which would have impacted all the taxpayers. Taxpayers remain ever grateful for this by maintaining that there are no policy changes in the provisions related to refunds in the New IT Bill, 2025.

Adding to the confusion, Clause 433 of the draft bill stated that a refund could be sought only at the time of filing the return, further tightening the window for claims. The Select Committee has now deleted Clause 263(1)(ix), thereby restoring parity with existing refund provisions and eliminating an inconsistency that could have led to unnecessary litigation. This move has been broadly welcomed by industry stakeholders, who view it as a practical correction aligned with taxpayer rights.

Another significant correction pertains to the deduction under Section 80M, which was unintentionally omitted in the draft bill. This provision allows companies to claim a deduction for inter-corporate dividends, a crucial relief mechanism for avoiding double taxation in group company structures. The omission would have affected companies opting for the concessional tax regime under Section 115BAA, a popular regime that offers a flat 22% tax rate with no other exemptions.

The Select Committee has now recommended the reinstatement of the Section 80M deduction, ensuring that companies opting for 115BAA will not face an unintended tax burden on inter-corporate dividends. This correction reflects the Committee's commitment to continuity and fairness in transition from the old law to the new.

This aligns the new IT Bill with the current IT Act, 1961 and would provide consequential relief to taxpayers whose funds get blocked by deduction of TDS where no tax is applicable to them at all. This is beneficial primarily to businesses which incur losses in a tax year or tax exempt entities like charitable organisations.

A further alignment with the existing tax regime has been made in Clause 395 of the draft bill. Initially, the draft provided only for a lower TDS certificate, which allows payees to receive income after deducting tax at a reduced rate. The Committee has now recommended inclusion of the NIL TDS certificate option, as available under the current law.

The government will now review the Committee's recommendations and, if accepted, incorporate the proposed changes into the final version of the bill. The revised draft will then be placed before the Cabinet for approval, following which it will be tabled in Parliament for consideration and passage. Given the proposed implementation date of April 1, 2026, there is a reasonable window to iron out remaining ambiguities and prepare both the administration and taxpayers for the shift.

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

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# TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
20 <sup>th</sup> July	GSTR-2B	JUNE'2025	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file quarterly return.
20 <sup>th</sup> July	GSTR-5A	JUNE'2025	Summary of monthly outward taxable supplies and tax payable by a person supplying OIDAR services.
22 <sup>nd</sup> July	GSTR-3B	APR-JUN'2025	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.
24 <sup>th</sup> July	GSTR-3B	APR-JUN'2025	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file quarterly return.

# INCOME TAX

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 - 'ANDHRA PRADESH POLLUTION CONTROL BOARD'

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 119/2025 dated 18.07.2025 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, 'Andhra Pradesh Pollution Control Board' (PAN: AAAJA1610Q), a Board established by the State Government of Andhra Pradesh under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974), in respect of the following specified income arising to the said Board, namely:

(a) Consent fees received under the Water (Prevention & Control of Pollution) Act, 1974 (6 of 1974) and Air (Prevention & Control of Pollution) Act, 1981 (14 of 1981);

(b) Analysis fees or air ambient quality survey fees or noise level survey fees;

(c) Reimbursement of the expense received from Central Pollution Control Board towards National Water Quality Monitoring Programme and National Air Quality Monitoring Programme like schemes;

(d) Bio medical authorization fees;

(e) Cess reimbursement and cess appeal fees;

(f) Grants received from State or Central Governments;

(g) Fees received under the Right to Information Act, 2005 (22 of 2005);

(h) Sale of law books where no profit element is involved and the activity is not commercial in nature;

(i) Interest on loans and advances given to staff of the Board;

(j) Miscellaneous income like sale of old scrap items, tenders fees etc.;

(k) Interest earned arising out of the above.

2. This notification shall be effective subject to the conditions that Andhra Pradesh Pollution Control 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, 2023-2024, 2024-2025, 2025-2026, relevant to financial years 2021-2022, 2022-2023, 2023-2024, 2024-2025, and shall be applicable for assessment years 2026-2027 relevant to financial years 2025-2026.

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

## NOTIFICATION

### SEEKS TO AMEND NOTIFICATION NO. 67/2018 DATED 16TH OCTOBER, 2018 - DESIGNATION OF THE COURT OF SESSION AS SPECIAL COURT

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 117/2025 dated 17.07.2025 notified in exercise of the powers conferred by sub-section (1) of section 50 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) and in consultation with the Chief Justice of the respective High Court, the Central Government hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) vide notification number S.O. 5323(E), dated the 16th October, 2018, namely:-

2. In the said notification, in the Table, -

(i) against serial number 5, for the entries under column (3), the following entries shall be substituted, namely: -

“Court of XII Additional Sessions Judge, Raipur.”;

(ii) against serial number 21, for the entries under column (3), the following entries shall be substituted, namely: -

# INCOME TAX

“Special Court (Communal Riots), Jaipur.”.

[For further details please refer the Notification]

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - “NEW OKHLA INDUSTRIAL DEVELOPMENT AUTHORITY”

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 116/2025 dated 17.07.2025 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 “New Okhla Industrial Development Authority” (PAN: AAALN0120A) (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act No. 6 of 1976), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-2025, subject to the condition that the assessee continues to be an authority constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act No.6 of 1976) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[For further details please refer the Notification]

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 - ‘DISTRICT LEGAL SERVICE AUTHORITY’

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 115/2025 dated 14.07.2025 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, ‘District Legal Service Authority’ as specified in the Schedule to this notification, constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), as a ‘class of body’ in respect of the following specified income arising to that body, namely:—

(a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State

Authority i.e. Haryana State Legal Services Authority for the purposes of the Legal Services Authorities Act, 1987;

(b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;

(c) Amount received under the order of the Court;

(d) Fee received as recruitment application fee; and

(e) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that each of the District Legal Service Authority-

(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 2024-2025 and shall apply with respect to the assessment years 2025-2026, 2026-2027, 2027-2028 and 2028-2029.

## SCHEDULE

S. No.	Name of the Authority	PAN
(1)	(2)	(3)
1	District Legal Service Authority, Gurgaon	AAAGD0052Q
2	District Legal Service Authority, Mewat	AAAGD0111N

[For further details please refer the Notification]

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 - ‘BADDI BAROTIWALA NALAGARH DEVELOPMENT AUTHORITY’



# INCOME TAX

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 114/2025 dated 14.07.2025 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, 'Baddi Barotiwala Nalagarh Development Authority' (PAN AAALB0528J), an Authority constituted by the State Government of Himachal Pradesh, in respect of the following specified income arising to that Authority, namely:

- (a) Grants received from Central Government and State Government of Himachal Pradesh;
- (b) Revenue Receipts under HP Town and Planning Act, 1977; and
- (c) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Baddi Barotiwala Nalagarh Development Authority-

- (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 2014-2015, 2015-2016, 2016-2017, 2017-2018 and 2018-2019 relevant for the financial years 2013-2014, 2014-2015, 2015-2016, 2016-2017 and 2017-2018, respectively.

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

# GST

## CASE LAW

### MANOJ GUPTA VERSUS UNION OF INDIA AND OTHERS : PUNJAB AND HARYANA HIGH COURT

**OUR COMMENTS:** In the instant case seeking grant of Regular bail - availing and passing on fraudulent ITC - bogus supplies of goods It has been held that it emerges that the position of law regarding grant of bail is that the basic jurisprudence relating to bail in economic offences remains the same in as much as the grant of bail is the rule and its refusal is the exception, so as to ensure that an accused has the opportunity to get fair trial. However, at the same time, it is not advisable to categorize all the economic offences into one group and deny bail on that basis. While considering the question of grant of bail, the gravity of offences is an aspect, which is required to be taken into consideration. The gravity has to be gathered from the facts and circumstances arisen in each case. One of such circumstances is also the term of sentence that is prescribed for the offence the accused is alleged to have committed. While considering the prayer for grant of bail in any offence, including economic offences, it is not a rule that bail should be denied in every case where the allegation is one of grave economic offences since there is not such bar created in the relevant enactment passed by the Legislature nor does the jurisprudence provide so.

Considering that the alleged offences are punishable with maximum punishment up to 05 years and also keeping in view that in such circumstances, the further detention of the petitioner may not at all be justified since in case of this nature, the evidence to be rendered by the respondent would essentially be documentary and electronic, which will be through official witnesses, due to which, there cannot be any apprehension of tampering, intimidating or influencing the witnesses and further as it appears justified to strike a fine

balance between the need for further detention of the petitioner when no custodial interrogation has been claimed at all by the department, this Court considers that the petitioner is entitled to be released on bail but subject to certain conditions.

Petitioner is ordered to be released on regular bail on his furnishing personal bonds with two sureties in the like amount each to the satisfaction of the Court concerned/Duty Magistrate - petition allowed.



# FEMA

## CASE LAW

### **VK. VERMA AND OTHERS VERSUS ENFORCEMENT DIRECTOR : DELHI HIGH COURT**

**OUR COMMENTS:** In the instant case violations of Sections 9 (1) (a), 19 (1) (d) as well as 29 (1) (b) read with Section 68 FERA - Held that:- although the AO was passed on 15th October 1990, the order passed by the AT staying recovery of the penalty amount was not passed till 26th May 1995. Then again admittedly the stay order was not formally communicated to the parties. Although the ED appears to have not taken steps to recover the penalties during this entire period, it woke up on 27th December 1999 i.e. more than 9 years after the AO sanctioned the recovery of the penalty amount. At this time, the Petitioners were under a bona fide belief that the recovery of penalties had been stayed by the AT on 26th May 1995. This was also conveyed to the ED.

If despite adjudication order attaining finality no payment is made of the penalty amount then certainly it could be said that Section 57 FERA is attracted. Here, however, with there being definitely a clear stay order passed on 8th July 2002, there was no justification for the learned ACMM to have proceeded to frame notice on 17th May 2003 against the Petitioners for the offence under Section 57 FERA. It is possible that on the date of taking cognizance of the offence on 23rd April 2002, the ACMM may have been justified in proceeding with the order since the formal order of stay was not yet passed but certainly once that order was passed further proceedings ought not to have been continued.

In any event, with the subsequent developments there appears to be no purpose served in keeping the proceedings under Section 57 FERA alive. It is urged by learned counsel for the Respondents that the matters could be sent back to the learned ACMM for appropriate orders to be passed in light of the

subsequent developments. The Court sees no purpose being served in doing that except that it would delay the proceedings even further. - there is no ground made out for continuing the proceedings under Section 57 FERA qua the Petitioners. - Decided in favour of assessee.

# CUSTOMS

## NOTIFICATION

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

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 47/2025-Customs (NT) dated 16.07.2025 notified that whereas in exercise of the powers conferred by sub-section (1) of section 4, read with section 3 and sub sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints officer mentioned in column (4) of the Table below to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table in respect of Noticee mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column (2) therein, namely:-

**TABLE**

Name of the Noticee (s) and Address (M/s.)	Show Cause Notice Number and Date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
1	2	3	4
M/s. Ammega Belting India Pvt. Ltd. (earlier known as M/s Helicord Transmissions Pvt Ltd) (IEC No. 0410032417, PAN AACCH4757L), 25A/1/3&4, SIDCO Industrial Estate, Ambattur, Chennai - 600	28/2023 dated 27.02.2023	Deputy Commissioner, Group 1-4, DC/AC-III-O/o Pr. Commissioner- Customs- ACC Chennai	Principal Commissioner/ Commissioner of Customs, Import Commissionerate (Chennai - II)
	72/2024 dated 31.05.2024	Assistant Commissioner, Group 2, DC/AC-X-O/o Commissioner- Customs- Import- Chennai.	

098, Tamil Nadu.

[For further details please refer the Notification]

## NOTIFICATION

**FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER - 46/2025**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 46/2025-Customs (NT) dated 15.07.2025 notified that whereas 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	998
2	1511 90 10	RBD Palm Oil	1029
3	1511 90 90	Others – Palm Oil	1014
4	1511 10 00	Crude Palmolein	1039
5	1511 90 20	RBD Palmolein	1042
6	1511 90 90	Others – Palmolein	1041

# CUSTOMS

7	1507 10 00	Crude Soya bean Oil	1102
8	7404 00 22	Brass Scrap (all grades)	5690

**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	1078 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	1259 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><b>Explanation.</b> - For the purposes of this entry, silver in any form shall not include foreign currency coins,</p>	1259 per kilogram

		jewellery made of silver or articles made of silver.	
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><b>Explanation.</b> - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.</p>	1078 per 10 grams

**TABLE-3**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6970 (i.e., no change)"

2. This notification shall come into force with effect from the 16th day of July, 2025.

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

## NOTIFICATION

**SEEKS TO CONTINUE LEVY OF ANTI-DUMPING DUTY ON "ANILINE" IMPORTED FROM CHINA PR FOR 5 YEARS**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 25/2025-Customs (ADD) dated

## CUSTOMS

18.07.2025 notified that whereas in the designated authority, vide notification number 7/10/2024-DGTR dated 24th September, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 24th September, 2024, had initiated the 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), and 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, in the matter of continuation of anti-dumping duty on imports of "Aniline" (hereinafter referred to as the subject goods) falling under tariff subheading 2921 41 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country) initially imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue), number 08/2021-Customs (ADD), dated 19th February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 124(E), dated the 19th February, 2021;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published vide notification number 7/10/2024-DGTR, dated the 22nd April, 2025, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 22nd April, 2025, has come to the conclusion that-

(i) there is continued dumping of the subject goods from the subject country and the imports are likely to enter the Indian market at dumped prices in the event of cessation of duty;

(ii) dumped imports from subject country are causing injury to the domestic industry;

(iii) the information on record shows likelihood of continuation of dumping and injury in case the anti-dumping duty in force is allowed to cease at this stage;

(iv) there is strong likelihood of diversion of exports of the subject goods from the subject country to India if the existing anti-dumping measure ceases to exist,

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or

exported from the subject country, 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, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 08/2021-Customs (ADD), dated 19th February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 124(E), dated the 19th February, 2021, 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 following Table below, falling under heading/subheading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (7), as per unit of measurement(UOM) as specified in the corresponding entry in column (8) and in the currency as specified in the corresponding entry in column (9) and of the said Table, namely :-

TABLE

S N	Head ing/ sub- head ing	Descrip tion of the goods	Coun try of origi n	Coun try of expor t	Producer	Amo unt	UO M	Curre ncy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2921 41	Aniline	China PR	Any count ry inclu ding	Wanhua Chemic al Group Co., Limited	36.9 0	MT	US\$

# CUSTOMS

				China PR				
2	-do-	-do-	China PR	Any country including China PR	Any combination other than the combination specified above	121.79	MT	US\$
3	-do-	-do-	Any country except China PR	China PR	Any	121.79	MT	US\$

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, 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.

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

## NOTIFICATION

**CHANGE IN EXPORTER'S NAME RELATING TO ANTI-DUMPING DUTY ON "HYDROFLUOROCARBON (HFC) COMPONENT R-32" - AMENDMENT IN NOTIFICATION NO. 76/2021-CUSTOMS (ADD), DATED THE 22ND DECEMBER, 2021**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 24/2025-Customs (ADD) dated

15.07.2025 notified that whereas in the matter of "Hydrofluorocarbon (HFC) Blends. All blends other than 407 and 410 are excluded" (hereinafter referred to as the subject goods), originating in, or exported from China PR (hereinafter referred to as the subject country) falling under tariff item 3824 78 00 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, issued vide Notification number 06/34/2020-DGTR, dated the 27th September, 2021, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 27th September, 2021, had come to the conclusion that-

(i) the product under consideration has been exported at a price below normal value, thus resulting in dumping;

(ii) the domestic industry has suffered material injury;

(iii) there is causal link between dumping of product under consideration and injury to the domestic industry,

and had recommended imposition of definitive anti-dumping duty imports the subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry;

And whereas, on the basis of the aforesaid final findings of the designated authority, the Central Government had imposed the anti-dumping duty on the subject goods, vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2021-Customs (ADD), dated the 22nd December, 2021, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 876(E), dated the 22nd December, 2021;

And whereas, Shandong Dongyue Chemical Co. Ltd requested the designated authority for changing the name of exporter company from "Shandong Dongyue Chemical Co. Ltd" to "Shandong Dongyue Refrigerants Co. Ltd" in its final findings vide notification number 06/34/2020-DGTR, dated the 27th September, 2021, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 27th September, 2021;

And whereas, the designated authority, vide amendment notification number 7/15/2024-DGTR dated the



## CUSTOMS

3rd April, 2025, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 3rd April, 2025, has come to the conclusion that the request falls within the category of name change only and there is no change in the basic nature of the business and recommended that the name of the exporter viz. "Shandong Dongyue Chemical Co. Ltd", be amended to "Shandong Dongyue Refrigerants Co. Ltd" in its final findings issued vide notification number 6/34/2020-DGTR, dated the 27th September, 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 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 amendments to the final findings of the designated authority, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 76/2021-Customs (ADD), dated the 22nd December, 2021, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 876(E), dated the 22nd December, 2021, namely:-

In the said notification, in the Table, against serial number 3, in column (6), for the words "Shandong Dongyue Chemical Co. Ltd", the words "Shandong Dongyue Refrigerants Co. Ltd" shall be substituted.

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

### NOTIFICATION

**CHANGE IN EXPORTER'S NAME RELATING TO ANTI-DUMPING DUTY ON "HYDROFLUOROCARBON (HFC) COMPONENT R-32" - AMENDMENT TO NOTIFICATION NO. 75/2021-CUSTOMS (ADD), DATED THE 21ST DECEMBER, 2021**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 23/2025-Customs (ADD) dated 15.07.2025 notified that whereas in the matter of "Hydrofluorocarbon (HFC) Component R-32" (hereinafter referred to as the subject goods), originating in, or exported from China PR (hereinafter referred to as the subject country) falling under tariff sub-heading 2903 39 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 issued vide Notification number 6/33/2020-DGTR, dated the 23rd September, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 23rd September, 2021, had come to the conclusion that -

(i) the product under consideration has been exported at a price below normal value, thus resulting in dumping;

(ii) the domestic industry has suffered material injury;

(iii) there is causal link between dumping of product under consideration and injury to the domestic industry,

and had recommended imposition of definitive anti-dumping duty imports the subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

And whereas, on the basis of the aforesaid final findings of the designated authority, the Central Government had imposed the anti-dumping duty on the subject goods, vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 75/2021-Customs (ADD), dated the 21st December, 2021, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 874(E), dated the 21st December, 2021;

And whereas, Shandong Dongyue Chemical Co. Ltd. requested the designated authority for changing the name of exporter company from "Shandong Dongyue Chemical Co. Ltd." to "Shandong Dongyue Refrigerants Co. Ltd" in its final findings, published in the Gazette of India, Extraordinary, Part I, section 1, vide notification number 6/33/2020-DGTR, dated the 23rd September, 2021;

And whereas, the designated authority, vide amendment notification number 7/16/2024-DGTR, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 3rd April, 2025, has come to the conclusion that the request falls within the category of name change only and there is no change in the basic nature of the business and recommended that the name of the exporter viz. "Shandong Dongyue Chemical Co. Ltd", be amended to "Shandong Dongyue Refrigerants Co. Ltd" in its final findings issued vide Notification number 6/33/2020-DGTR, dated the 23rd September, 2021;



## CUSTOMS

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 amendments to the final findings of the Designated Authority, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 75/2021-Customs (ADD), dated the 21st December, 2021, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 874(E), dated the 21st December, 2021, namely:-

In the said notification, in the Table, against serial number 1, in column (6), for the words “Shandong Dongyue Chemical Co. Ltd”, the words “Shandong Dongyue Refrigerants Co. Ltd” shall be substituted.

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

### INSTRUCTION

**ENSURING ADHERENCE OF INDIAN STANDARD OF RESPECTIVE INPUT MATERIAL OF STEEL AND STEEL PRODUCTS INTENDED FOR IMPORT WHICH ARE NOTIFIED IN QCO AND REQUIRES MANDATORY REGISTRATION ON SIMS PORTAL**

**OUR COMMENTS:** The Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue vide Instruction No. 23/2025-Customs dated 09.07.2025 issued instruction regarding ensuring adherence of Indian Standard of respective Input material of Steel and Steel Products intended for import which are notified in QCO and requires mandatory registration on SIMS portal – reg.

Reference is invited to the Order dated 11.07.2025 issued by the Deputy Secretary, Ministry of Steel vide F.no. S-20011/15/2024-TECH (copy attached) and Instruction No. 16/2025-Customs dated 18.06.2025 on the above subject.

2. Vide the above Order dated 11.07.2025, the following exemptions have been granted in respect of Order of even number dated 13.06.2025:

i. The mandatory adherence requirement of input steel for imports of steel products with Bill of lading having shipped on board date on or before 15.07.2025 shall be exempted.

ii. The mandatory adherence requirement of input steel for the final products supplied by Integrated Steel Plants (ISPs) shall be exempted after verification of such licences by BIS. In the meantime, such ISPs can send a communication to Ministry of Steel on email tech-steel@nic.in, with the declaration that they are Integrated Steel Plant along with the list of operative BIS licences and relevant documents. Any misdeclaration may lead to debarment in SIMS. Ministry of Steel will make appropriate provisions in the SIMS portal for such ISPs.

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. 16/2025-Customs dated 18.06.2025 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

### NOTIFICATION

#### **CORRIGENDUM TO NOTIFICATION NO. 21/2025-26 DATED 27.06.2025 ON 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. 01/93/180/31/AM-12/P.C.II (B) - CORRIGENDUM dated 17.07.2025 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 correction in Notification No. 21/2025-26 dated 27.06.2025 :-

In Para 19(2) (ix) to General Notes regarding Import Policy under ITC (HS), 2022 Schedule 1 (Import Policy), notified vide Notification No. 21/2025-26 dated 27.06.2025, the HS Code 530010 for 'Unbleached woven fabrics of jute or of other textile bast fibers', may be read as HS Code 531010.

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

### TRADE NOTICE

#### **INPUTS ON DRAFT INTERNAL COMPLIANCE PROGRAMME DOCUMENT FOR ADOPTION BY INDUSTRY FOR EXPORT OF DUAL USE(SCOMET) ITEMS**

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 07/2025-26 dated 14.07.2025 notified that in reference is drawn towards the mandatory requirement of Industry to comply with export control regulations. To ensure necessary compliance, the Industry is expected to establish a set of internal policies and procedures, also known as an Internal Compliance Programme (ICP).

General Authorization Policies under Chapter 10 of the Handbook of Procedures (HBP) 2023, outlines provisions

for submission of Internal Compliance Programme Document (signed and stamped by compliance manager of the company) under which the exporter is required to submit an ICP Checklist. In order to further standardize the elements of effective ICP, a draft document has been prepared in consultation with Bureau of Indian Standards (BIS).

2. In line with Para 1.07A of FTP 2023, which provides for consultation with stakeholders during the formulation or amendment of Foreign Trade Policy, Draft Management System Requirements for Internal Compliance Programme (ICP) for Dual-use items have been formulated and are enclosed as an Annexure to this Trade Notice. This Directorate invites views, suggestions, comments, and feedback from relevant stakeholders, including exporters, industry associations, and experts on the proposed amendments.

3. Stakeholders are requested to submit proposals, recommendations, or inputs to this Directorate for examination within 10 days from the issuance of this Trade Notice. Submissions may be made via email to [scomet-dgft@gov.in](mailto:scomet-dgft@gov.in).

4. This Trade Notice is issued with the approval of the competent authority in accordance with the provisions of Para 1.07A of FTP 2023.

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

### CIRCULAR

#### **CLARIFICATION REGARDING EXPORT OF "ORGANIC TEXTILES"**

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Policy Circular No. 1/2025-26 dated 15.07.2025 issued clarification regarding Export of "Organic Textiles". Reference is invited to the Public Notice No. 39/2024-25 dated January 05, 2025 whereby the Eighth Edition of the National Programme for Organic Production (NPOP) was notified.

2. In this regard, requests for clarification have been received from various stakeholders including exporters and Apparel Export Promotion Council (AEPC) regarding applicability of the said Public Notice on the exports of organic textiles.

2.1. The matter has been taken up with Agricultural and Processed Food Products Export Development Authority

## DGFT

(APEDA), which is implementing the NPOP under the Ministry of Commerce & Industry, Government of India.

3. APEDA has clarified that as per Clause 4.1 of Chapter 4 of the said edition, the scope of accreditation is limited to specific categories, namely:

- (i) Crop Production
- (ii) Livestock, Poultry and Products
- (iii) Beekeeping / Apiculture
- (iv) Aquaculture Production
- (v) Food Processing & Handling
- (vi) Animal Feed Processing & Handling
- (vii) Mushroom Production
- (viii) Seaweed, Aquatic Plants and Greenhouse crop production, and,
- (ix) Any other categories as approved under the NPOP from time to time.

3.1. In view of the above, it has been highlighted that organic textiles do not fall within the ambit of accreditation categories prescribed under the NPOP. Therefore, the requirement of a Transaction Certificate (TC) from a NAB-accredited body under the said Public Notice does not apply to exports of Organic textile products.

4. It may further be noted that for exports of organic textiles, the exporters need to furnish a valid Transaction certificate (TC) issued by the certification bodies designated through Textile Exchange, Global Organic Textile Standard (GOTS) or as mandated by the buyer(s) at the time of export.

This Circular is issued with the approval of competent authority.

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

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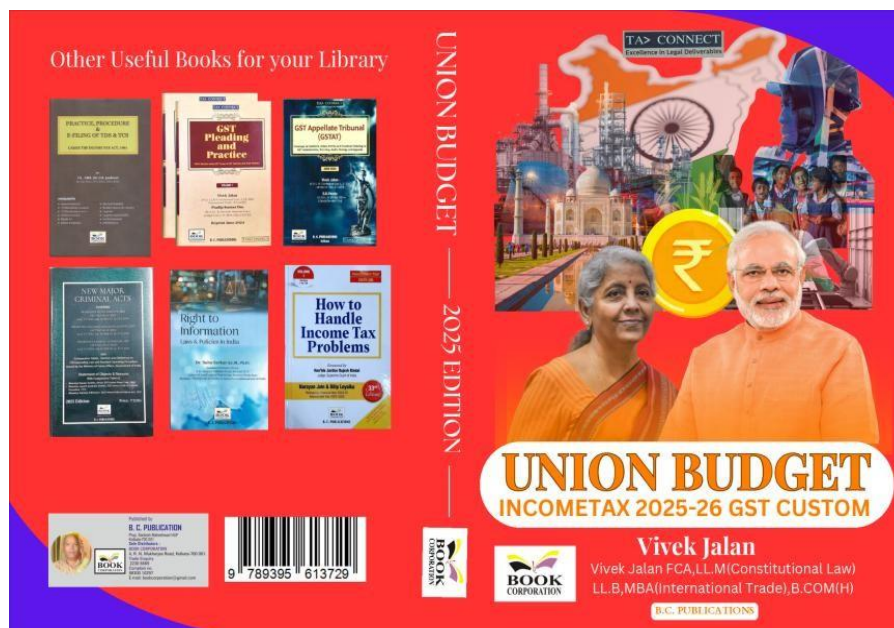
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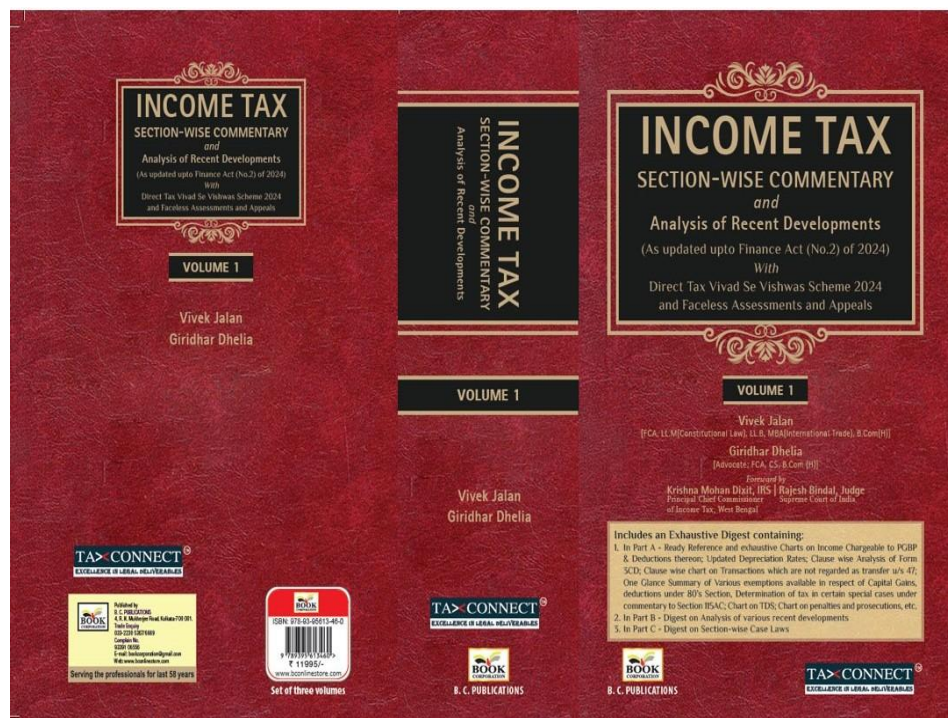
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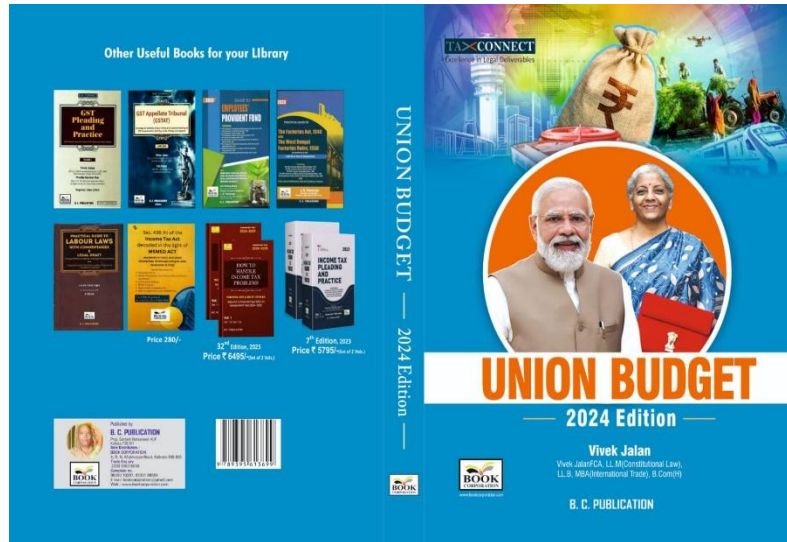
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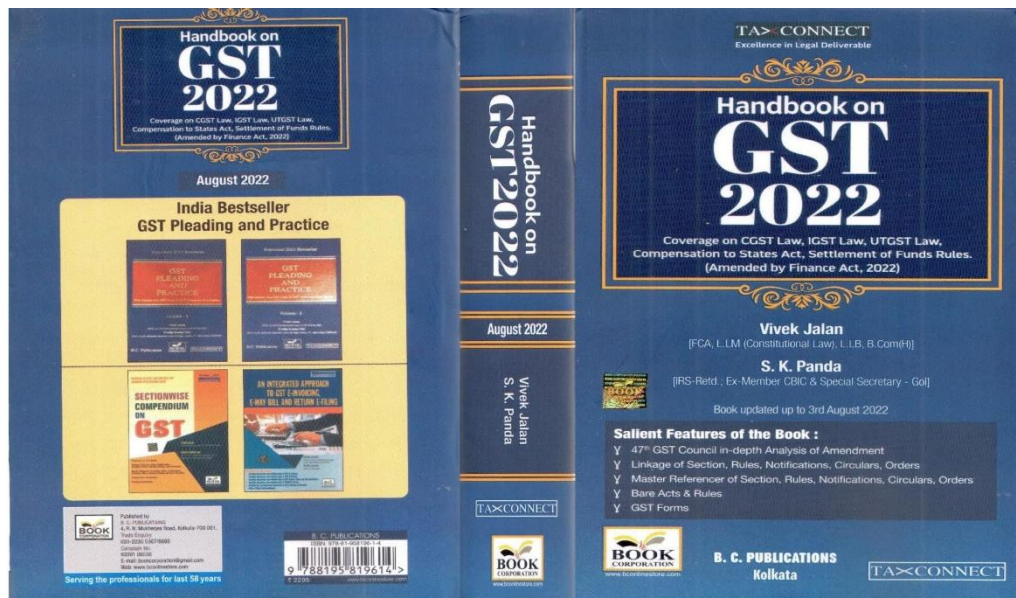
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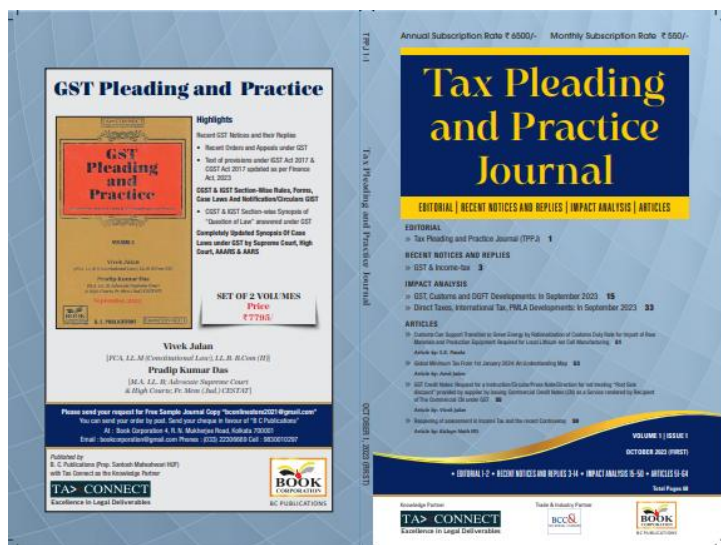
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## **:IN STANDS**

### **How to Handle GST LITIGATION: Assessment, Scrutiny, Audit & Appeal**



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1. 50 Most Burning issues in GST-Litigation
2. Reference of Section, Rules, Notifications, Circulars, Orders relating to GST Assessment, Scrutiny, Audit & Appeal
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