

# TAX CONNECT

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## EDITORIAL



**Friends,**

The long-awaited Goods and Services Tax Appellate Tribunal (GSTAT) is finally set to become functional, with hearings expected to begin "very soon". The Central Government has taken significant steps in recent months to expedite the operationalisation of GSTAT, including the appointment of judicial and technical members across several benches, marking a critical move towards streamlining tax litigation and easing the burden on High Courts and the Supreme Court.

The process of constituting GSTAT began in earnest after Parliament approved its establishment in March 2023. Amendments to the GST law in December 2023 subsequently fixed the age cap at 70 years for the President and 67 years for other members, paving the way for appointments. In May 2024, Justice (Retd.) Sanjaya Kumar Mishra was appointed President of the Principal Bench of the tribunal, and more appointments followed swiftly.

As per the latest notification dated August 4, 2025, the Centre appointed retired Allahabad High Court judge Mayank Kumar Jain as Judicial Member of the Principal Bench. Retired IAS officer A. Venu Prasad and retired IRS officer Anil Kumar Gupta have been appointed as Technical Members representing the State and Centre, respectively.

For GSTAT to become fully operational, states must complete appointments across their respective benches. The delay in this coordination remains a key bottleneck.

In the current vacuum created by the absence of a functional GSTAT, all tax-related disputes have been routed through the High Courts and, at times, the Supreme Court. This has not only led to prolonged resolution times but also caused significant capital blockage for businesses awaiting legal clarity. The industry has been vocal in its demand for an expedited rollout of GSTAT to bring certainty and closure to long-pending tax disputes.

Recognising this urgency, the Parliamentary Standing Committee on Finance, in its latest report tabled in the Lok Sabha on August 4, 2025, urged the Finance Ministry to take a "time-bound" approach

and actively coordinate with all states to ensure that the tribunal becomes functional without further delay. The Committee acknowledged that infrastructure development, appointment formalities, and other logistical considerations were required, but emphasized that the time for action is now.

The Revenue Department, in its Action Taken Report submitted to the Committee, has reassured that GSTAT hearings will commence very soon. The government is also working simultaneously to finalize infrastructure—such as physical space, support staff, and administrative mechanisms—for each bench.

The idea of GSTAT was originally built into the Central GST Act, 2017. However, its implementation was held up after the Madras High Court struck down the original composition, which proposed one judicial member and two technical members (Centre and State), as unconstitutional. The GST Council then constituted a Group of Ministers (GoM) in July 2022 to recommend a revised structure. The GoM proposed a more balanced composition: for state benches, two judicial members and one technical member each from the Centre and State; and for the Principal Bench, a President (retired Supreme Court judge), one judicial member, and one technical member from each side.

With this framework now accepted and appointments underway, the final piece of the puzzle is state-level participation and infrastructure readiness. If all states act promptly to appoint their respective technical members and complete infrastructure formalities, there is a strong likelihood that GSTAT benches could begin functioning before the end of the year.

For taxpayers, this development promises much-needed relief. Not only will GSTAT provide a specialized forum for tax litigation, but it will also help establish consistency and clarity in GST interpretation, giving businesses greater confidence and predictability in their compliance strategies. After a protracted wait, the dawn of a dedicated GST dispute resolution mechanism is finally in sight.

**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
10 <sup>th</sup> August	GSTR-7	JULY'2025	Monthly return to be filed by e-commerce operators registered under the GST.
10 <sup>th</sup> August	GSTR-8	JULY'2025	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
11 <sup>th</sup> August	GSTR-1	JULY'2025	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13 <sup>th</sup> August	GSTR-1(IFF)	JULY'2025	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 <sup>th</sup> August	GSTR-5	JULY'2025	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13 <sup>th</sup> August	GSTR-6	JULY'2025	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
14 <sup>th</sup> August	Deposit of Tax deducted/collected	JUNE'2025	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of June, 2025.
15 <sup>th</sup> August	FORM 24G	JULY'2025	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of July, 2025 has been paid without the production of a challan.
15 <sup>th</sup> August	FORM 3BB	JULY'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 July, 2025.
15 <sup>th</sup> August	Quarterly TDS certificate	APR-JUN'2025	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2025.

# INCOME TAX

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT

#### 1961 - "UTTARAKHAND POLLUTION CONTROL BOARD"

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 130/2025 dated 07.08.2025 notified that in exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies the "Uttarakhand Pollution Control Board" (PAN:AAALU0160D) (hereinafter referred to as "the assessee"), a Board constituted under the (i) The Air (Prevention & Control of Pollution) Act, 1981 (Act No.14 of 1981) and (ii) Water (Prevention & Control of Pollution) Act, 1974 (Act No.6 of 1974), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2025-2026, subject to the condition that the assessee continues to be a board constituted under the (i) The Air (Prevention & Control of Pollution) Act, 1981 (Act No.14 of 1981) and (ii) Water (Prevention & Control of Pollution) Act, 1974 (Act No.6 of 1974), 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

**SHREE ARIHANT LOGISTICS PRIVATE LIMITED VERSUS THE STATE OF ASSAM, THE PRINCIPAL COMMISSIONER OF STATE TAX ASSAM, THE ASSISTANT COMMISSIONER OF STATE TAX GUWAHATI: GAUHATI HIGH COURT**

**OUR COMMENTS:** In the instant the issues is whether the determination of tax as well as the order attached to the Summary to the Show Cause Notice in GST DRC-01 and the Summary of the Order in GST DRC-07 can be said to be the Show Case Notice and Order respectively?

It has been held that Section 73 mandates that the Proper Officer must issue the SCN, the Statement under Section 73(3), and the final Order under Section 73(9). As per Section 2(91), a Proper Officer is the Commissioner or someone entrusted by him. Therefore, unless these documents are duly authenticated by the Proper Officer, they fail to meet the statutory requirements and are rendered invalid and unenforceable. Section 73 of the Act requires that notices and order be issued by the Proper Officer but it does not prescribe the mode of authentication outside Chapter III of the Rules. Since no specific rule under Chapter XVIII (relating to Demand and Recovery) governs authentication, a regulatory gap exists. Given the critical importance of authentication by the Proper Officer, the Court held that, until proper rules or notifications are issued by the Board to address this gap, Rule 26(3), which requires digital or e-signature, must be applied by default. This ensures that any notice, statement or order issued under the Act maintains its legal validity and enforceability.

Whether the impugned orders under Section 73(9) conform to Section 75(4) of the State Act and is according to the principles of natural justice?

It has been held that the Court observed that the Summary of the Show Cause Notice did not mention any date of hearing, leaving the relevant column blank. The petitioner was merely asked to submit a reply, without being offered a cleared opportunity for personal hearing.

Section 75(4) of both the Central and State GST Acts mandates that an opportunity of hearing must be granted when a written request is made by the person chargeable with tax or penalty, or when any adverse decision is contemplated against such person - Failing to provide a hearing renders the second part of Section 75(4) meaningless, and thus, passing an adverse order without a hearing in such circumstances violated both the statutory mandate and the principles of natural justice.

This Court, upon detailed analysis, hold that the Summary of the SCN issued in FORM GST DRC-01 does not substitute the proper SCN required under Section 73(1) of both the Central and State GST Acts. A formal and duly authenticated SCN is mandatorily required to initiate proceedings under Section 73. The Statement of tax determination under Section 73(3), which is attached to the summary in the present case cannot be treated as a valid SCN. Therefore, initiating proceedings solely based on such a statement is not in conformity with law.

The impugned order dated 28.12.2023 is interfered with and set aside. However, as it appears that the respondents have proceeded under the mistaken impression that attaching the determination of tax to the summary constitutes a valid Show Cause Notice, the Court grants them liberty to initiate de novo proceedings under Section 73, if considered appropriate - Petition allowed.



# FEMA

## CIRCULAR

### INTERNATIONAL TRADE SETTLEMENT IN INDIAN RUPEES (INR)

**OUR COMMENTS:** The Foreign Exchange Management Act vide Policy circular no. 08/2025-26 dated 05.08.2025 clarified that attention of Authorised Dealer (AD) Category - I banks is invited to Para 10 of A.P (DIR Series) Circular No.10 dated July 11, 2022 on the captioned subject.

2. On a review, it has been decided to allow AD banks to open Special Rupee Vostro Accounts (SRVAs) of overseas correspondent banks without referring to the Reserve Bank for approval.

3. The above instruction is applicable with immediate effect. AD banks may bring the contents of this circular to the notice of its constituents and customers concerned.

4. These directions are issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

[For further details please refer the Circular]

## CASE LAW

### V.K. CHAWLA Versus SPECIAL DIRECTOR OF ENFORCEMENT, ENFORCEMENT DIRECTORATE: DELHI HIGH COURT

**OUR COMMENTS:** In the instant case under-invoicing of the imports - Contravention of Sections 8 (3) read with 8 (4) of the Foreign Exchange Regulations Act. It has been held that there is nothing incriminating in the statements made by the Appellant under Section 40 FERA, admitting to under-invoicing of the imports. As far as the statement of Mr. Puri is concerned, it is seen that it was made under Section 108 of the CA and not

Section 40 FERA and could not, ipso facto, be used for the proceedings under FERA.

The AO passed by the SD as well as the impugned order of the AT failed to address the submission made on behalf of the Appellant that the documents seized were not proved in accordance with law. It appears that there was no independent investigation undertaken by the ED. In order to prove under-invoicing, the value of contemporaneous import made from Hong Kong, and not from Singapore, had to be looked into. Moreover, these documents were not authenticated, as required by Section 72 FERA read with Foreign Exchange Regulations (Authentication of Documents).

This Court in M/s. Jain Engineering v. ED [2014 (3) TMI 678 - DELHI HIGH COURT] held that documents received from abroad cannot be relied upon without authentication. The failure of the ED to comply with the above legal requirements rendered the seized documents inadmissible in evidence. Without the ED discharging the initial burden of proving that the documents seized constitute credible evidence and were corroborated by other independent evidence, the question of drawing an adverse inference against the Appellant and shifting the burden to him to rebut the statutory presumption would not arise. - Decided in favour of assessee.

## CUSTOMS

## NOTIFICATION

**AMENDMENT IN NOTIFICATION NO. 35/2020-CUSTOMS (ADD), DATED 10TH NOVEMBER, 2020**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 27/2025-Customs (ADD) dated 06.08.2025 notified that whereas, the designated authority, vide initiation notification No. 7/05/2025-DGTR, dated 29th March 2025, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 1st April 2025, had initiated a 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 'Woven Fabric (having more than 50% Flax content) commonly known as "Flax Fabric"' (hereinafter referred to as the subject goods) falling under sub-heading 5309 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR and Hong Kong (hereinafter referred to as the subject countries), imposed vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) Notification No. 35/2020-Customs (ADD), dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 697(E), dated the 10th 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. 35/2020-Customs (ADD), dated 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 697(E), dated the 10th November, 2020, namely:-

2. In the said notification, after paragraph 2 and before the Explanation, 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 9th February, 2026, unless revoked, superseded or amended earlier."

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

## NOTIFICATION

**SEEKS TO CONTINUE ANTI DUMPING DUTY ON IMPORTS OF BLACK TONER IN POWDER FORM ORIGINATING IN OR EXPORTED FROM CHINA PR, MALAYSIA AND TAIWAN FOR 5 YEARS**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 26/2025-Customs (ADD) dated 04.08.2025 notified that whereas, the designated authority, vide notification number 7/12/2024-DGTR dated 30th September, 2024, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 30th 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), 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 "Black Toner in powder form" (hereinafter referred to as the subject goods) falling under tariff heading 3707 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR, Malaysia and Taiwan (hereinafter referred to as the subject countries) initially imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue), number 12/2021-Customs (ADD), dated the 5th March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 153(E), dated the 5th March, 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, vide notification number 7/12/2024- DGTR, dated the 6th May, 2025, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 6th May, 2025, has come to the conclusion that-



# CUSTOMS

**TABLE**

S . No .	Heading / Sub-heading	Description of Goods *	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement (UOM)	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	3707	Black Toner in Powder Form*	China PR	Any country including China PR	a. Handan Hanguang OA Toner Co., Ltd.  b. HG Technologies Co., Ltd.	1167	MT	USD
2	3707	Black Toner in Powder Form*	China PR	Any country including China PR	Any producer other than at serial number 1	1458	MT	USD
3	3707	Black Toner in Powder Form*	Any country other than China PR,	China PR	Any	1458	MT	USD

(i) there is continued dumping of the subject goods from the subject countries 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 countries, 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 Anti [dumping 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 12/2021-Customs (ADD), dated the 5th March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 153(E), dated the 5th March, 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 countries 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 :-

# CUSTOMS

			Malaysia & Taiwan					
4	3707	Black Toner in Powder Form*	Malaysia	Any country including Malaysia	Any	1568	MT	USD
5	3707	Black Toner in Powder Form*	Any country other than Malaysia, China PR & Taiwan	Malaysia	Any	1568	MT	USD
6	3707	Black Toner in Powder Form*	Taiwan	Any country including Taiwan	Any	159	MT	USD
7	3707	Black Toner in Powder Form*	Any country other than Taiwan, China	Taiwan	Any	159	MT	USD

			PR & Malaysia					
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*Black Toner in powder form excluding the following:*

*i. Color Toner;*

*ii. MICR Toner (Specialized Toner used for printing in Cheques);*

*iii. Toners imported for the use by Original Equipment Manufacturers of Printing Equipment;*

*iv. Toner in Cartridges; and*

*v. Toner in liquid form.*

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 Act.

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

## INSTRUCTION

**AUTHORISED OFFICERS UNDER SECTION 25 READ WITH SECTION 47 (5) OF FOOD SAFETY STANDARDS (FSS) ACT, 2006 AND REGULATION 13 (1) OF FSS (IMPORT) REGULATION, 2017**

**OUR COMMENTS:** The Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue vide Instruction No. 25/2025-Customs dated 06.08.2025 issued instruction regarding authorised Officers under Section 25 read

# CUSTOMS

with Section 47 (5) of Food Safety Standards (FSS) Act, 2006 and Regulation 13 (1) of FSS (Import) Regulation, 2017.

Reference is invited to Customs Instruction No. 17/2024-Customs dated 05.07.2024 regarding authorized officers under Section 25 read with Section 47(5) of Food Safety Standard Act, 2006 and Regulation 13(1) of FSS (Import) Regulation 2017 and FSSAI Notifications dated 03.05.2024 and 21.06.2024 issued from File No.1- 1715/FSSAI/Imports/2017(Pt.1) (copies enclosed) .

2. It is stated that, FSSAI has reviewed the Points of entry notified for food imports and vide above notifications dated 03.09.2024, 07.11.2024 and 21.07.2025 has notified Authorized Officers (FSSAI officials and Customs officials) at following 6 points of Entry in addition to 159 already specified Points of Entry for food import:

Sl No.	Port Name	Port Code	State/ UT	Authorized Officer
1	LCS DARRANGA	IND RGB	Assam	Superintendent/Appraiser/ Inspector/Examiner
2	SEZ-MEPZ SPECIAL ECONOMIC ZONE, CHE NNAI	INM AA6	Tamil Nadu	Shri S. Pandiyaraja, Joint Director, Southern Region Office FSSAI
3	ICD RAIPUR	INR AI6	Chhatti sgarh	Superintendent/Appraiser/ Inspector/Examiner
4.	JUBILANT SEZ, VILAYAT GIDC, BHARUCH	INB HC6	Gujarat	Superintendent/Appraiser/ Inspector/Examiner
5.	HBS SEZ PANOLI, BH ARUCH	INPA O6	Gujarat	Superintendent/Appraiser/ Inspector/Examiner
6.	BHUBANES WAR AIR CARGO	INBB I4	Orissa	Superintendent/Appraiser/ Inspector/Examiner

3. For the ease of reference, Updated list of 165 Points of Entry and notified authorized officers, is attached in Annexure-A.

4. It is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter. The above-mentioned Instruction No. 17/2024-Customs dated 05.07.2024, is modified to that extent.

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

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

## DGFT

### CASE LAW

**DAIMLER INDIA COMMERCIAL VEHICLES PVT. LTD., REP. BY ITS GENERAL MANAGER-TAXATION VERSUS ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE, DEPUTY DIRECTOR GENERAL OF FOREIGN TRADE, COMMISSIONER OF CUSTOMS, CHENNAI-II (IMPORT), COMMISSIONER OF CUSTOMS, CHENNAI-IV (EXPORT), CHENNAI: MADRAS HIGH COURT**

**OUR COMMENTS:** In the instant case partial cancellation of Merchandise Exports Incentive Scheme (MEIS) scrip to the extent of excess amount availed by the licensee - cancellation of MEIS scrips by exercising jurisdiction under Section 9(4) of FTDR Act r/2 Rule 10 of the Foreign Trade (Regulation) Rules 1993 - fulfillment of the requirements of the relevant provisions before the retrospective cancellation of the scrips - proper application of mind on the grounds raised by the petitioners while rendering the findings by assigning proper reasons - violation of principles of natural justice.

It will be relevant to take note of Section 9(4) of the FTDR Act, which deals with suspension or cancellation of scrip by the Director General or the Officer authorised, subject to such conditions as may be prescribed for good and sufficient reasons to be recorded in writing. The "conditions as may be prescribed" is traceable to Rule 10 of the Foreign Trade [Regulations] Rules 1993. If at all any scrip is sought to be cancelled in exercise of Section 9(4) of the FTDR Act, it can only be done if the case falls within any of the requirements under Rule 10 - There is total lack of reasoning on the part of the Appellate Authority and the findings of the Appellate Authority does not reflect any application of mind. The Appellate Authority does not even render a finding as to which requirement under Rule 10 has been satisfied.

It is an admitted case that the first scrip was issued on 28.02.2016 and the last scrip was issued on 02.06.2021 for exports made upto October 2019. These scrips are valid for a period of 24 months and the same is evident from para 3.13 of the handbook of procedures. Even the last scrip issued during the relevant period had expired on 01.06.2023. However, the action for cancellation of scrips was initiated by the Deputy Director General of Foreign Trade only on 25.08.2023 when the show cause notice was issued. Hence, an attempt was made to retrospectively cancel the scrips.

The alleged contravention against the petitioners does not pertain to the law relating to customs or foreign exchange or the rules and regulations made thereto. It is a clear case of contravention of a foreign trade policy. The question is whether it will come within the scope of Rule 10 (d). This is in view of the fact that this Court has already concluded that Rule 10(a)/(b)/(c) has not been satisfied in this case. This Court has also extracted the findings of the Appellate Authority, which is bereft of reasons and clearly reflects non-application of mind.

Since the Appellate Authority has not applied its mind and stated the reasons as to how the order is sought to be justified in line with Section 9(4) of the FTDR Act r/w Rule 10 of the Foreign Trade (Regulation) Rules, 1993, this Court does not want to substitute its mind and assign reasons in the place of the Appellate Authority. Hence, this Court is inclined to remand the matter back to the file of the 1st respondent, to enable the authority to apply its mind, based on the findings/observations.

The impugned order passed by the Appellate Authority viz., the 1st respondent in all these writ petitions is hereby quashed and the matter is remanded back to the file of the 1st respondent to deal with the appeal on its own merits and in accordance with law - Petition allowed by way of remand.

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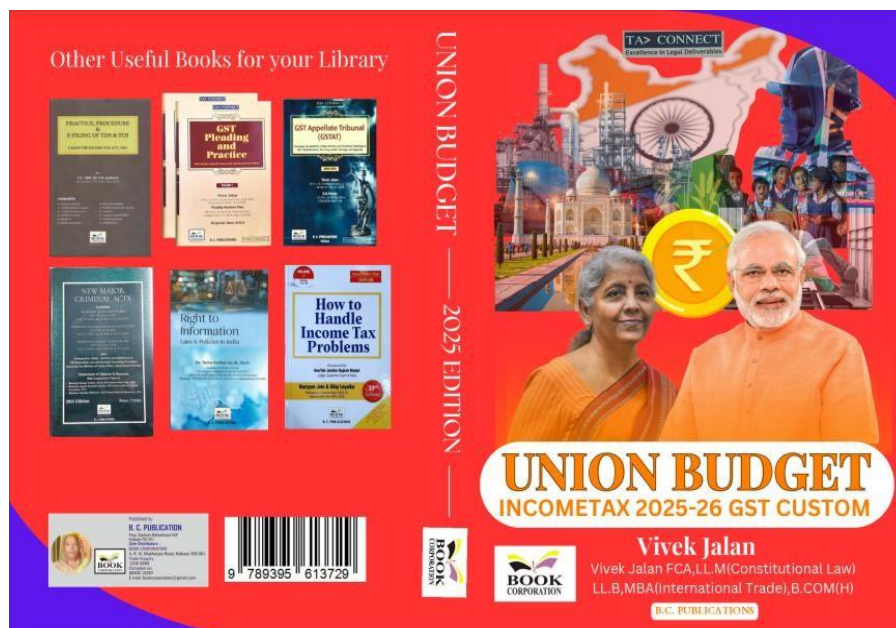
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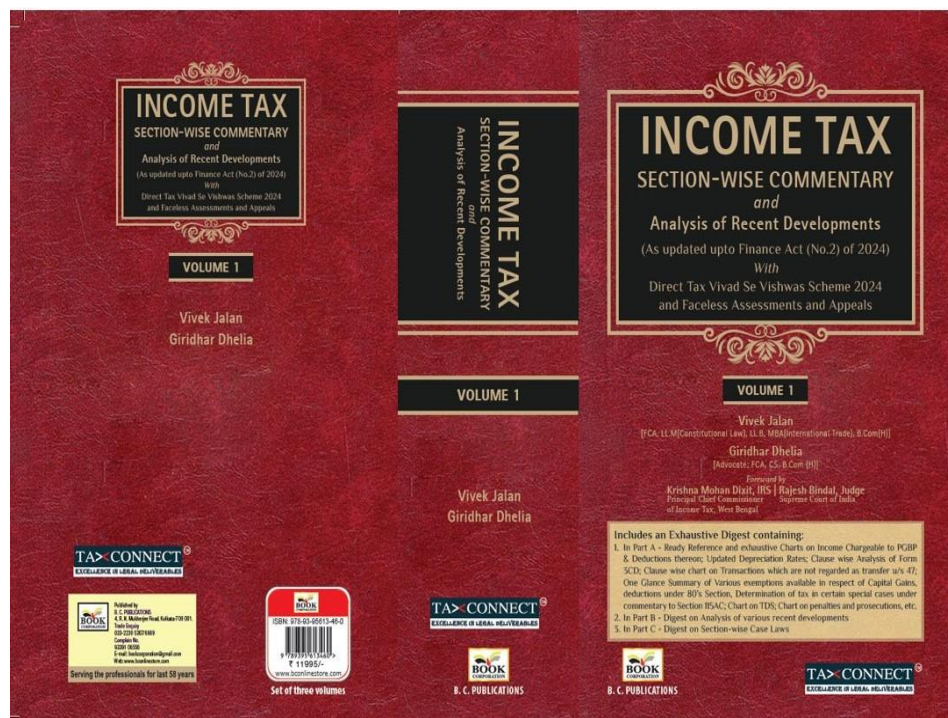
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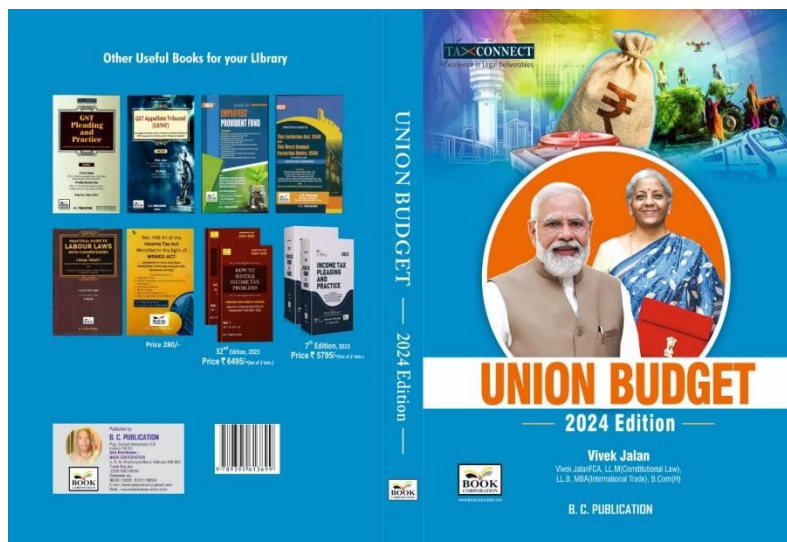
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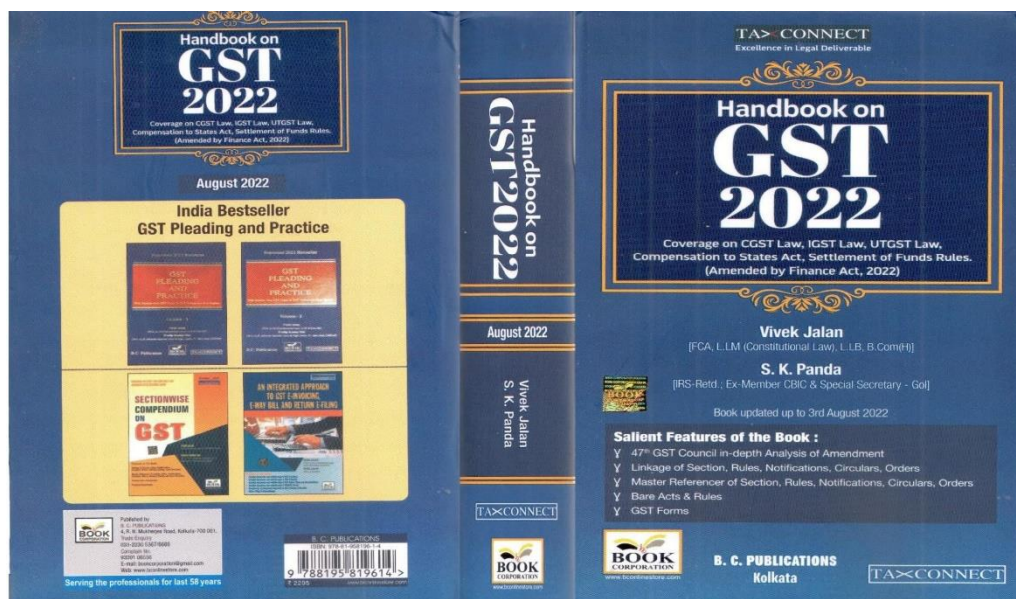
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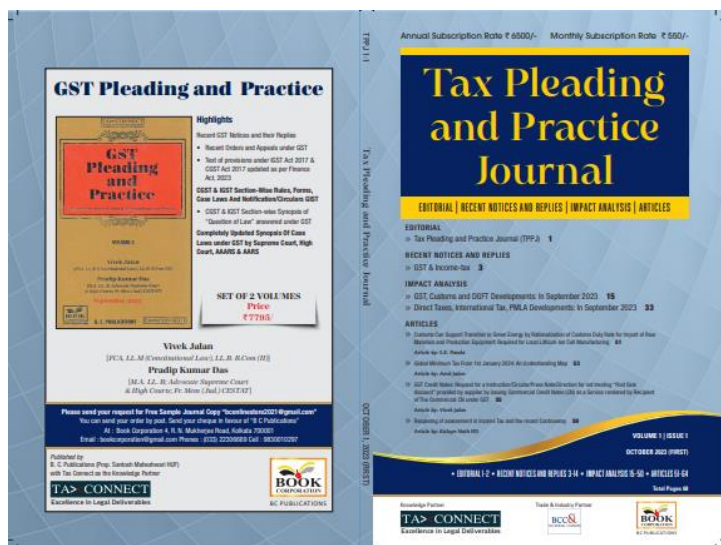
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