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EDITORIAL



Friends,

On the occasion of India's 79th Independence Day, Prime Minister Shri Narendra Modi underlined the transformative role of the Goods and Services Tax (GST), introduced in 2017. He reiterated that GST has emerged as one of the most significant tax reforms in independent India, bringing together multiple indirect taxes under one unified framework. According to the Prime Minister, the reform has not only streamlined the tax regime but has also yielded substantial benefits for the common man, farmers, the middle class and micro, small, and medium enterprises.

Looking ahead, the Prime Minister emphasised the importance of the next generation of reforms under GST. These reforms, he said, will form the cornerstone of India's journey towards an Atmanirbhar Bharat, where economic growth is inclusive and benefits all sections of society.

The proposed reforms rest on three foundational pillars—structural reforms, rate rationalisation and ease of living. Together, these are expected to enhance the overall efficiency of the GST system, reduce disputes, strengthen domestic manufacturing, and create a smoother compliance experience for businesses.

Structural reforms are the first key area of focus. One of the persistent challenges under GST has been the inverted duty structure in several sectors, where input taxes are higher than output taxes. This often results in the accumulation of input tax credits and blocks working capital for businesses. Correcting such anomalies is expected to support domestic value addition and improve competitiveness. Another important element of structural reforms will be the resolution of classification disputes. By ensuring greater clarity and consistency in classification, the government hopes to reduce litigation, minimise confusion, and bring more equity to the tax framework.

The second pillar of reform relates to GST rate rationalisation. Over the years, stakeholders have often expressed concern about the complexity of multiple tax slabs and the burden it creates for compliance. The Central Government has proposed a gradual move towards a simpler rate structure, essentially converging into two primary slabs—a standard rate and a merit rate—while keeping special rates for only a few select items. This

shift would not only simplify the structure but also enhance transparency and fairness. Rate rationalisation will also focus on reducing taxes on items of mass consumption and aspirational goods, thereby increasing affordability for the common man and boosting overall consumption demand.

The third pillar of the reform agenda is ease of living, which is particularly aimed at small businesses, startups and exporters. The government recognises that GST compliance, despite being largely technology-driven, can still be cumbersome in certain areas. To address this, the Centre proposes to make registration seamless, time-bound, and fully technology-enabled. Similarly, the filing of returns will be simplified through the introduction of pre-filled returns that reduce manual intervention and eliminate mismatches. Refunds, which are critical for exporters and businesses facing inverted duty structures, will be processed faster and through automated mechanisms. These steps are expected to significantly reduce compliance costs, improve liquidity and boost confidence among entrepreneurs.

The GST Council, which represents both the Centre and States, will take up the Group of Ministers' recommendations in its upcoming meetings. Every effort will be made to ensure that the next generation of reforms is implemented at the earliest so that the benefits can be realised within the current financial year.

The Prime Minister's vision for GST reform is anchored in the larger goal of making India's economy stronger, more inclusive and future-ready. By simplifying rates, addressing structural challenges, and enhancing ease of compliance, the government seeks to evolve GST into a tax system that is simple, stable and transparent. This will not only strengthen the formal economy but also boost investor confidence and improve India's global competitiveness.

As the country moves forward in its journey towards Atmanirbhar Bharat, GST is poised to play a decisive role in supporting inclusive growth, enhancing ease of doing business and empowering citizens across all sections of society. The government's commitment to reform ensures that GST will continue to be a cornerstone of India's economic transformation, fostering stability, growth, and prosperity for years to come.

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 th August	GSTR-3B	JULY'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.
20 th August	GSTR-5A	JULY'2025	Summary of monthly outward taxable supplies and tax payable by a person supplying OIDAR services.

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46A) OF IT ACT 1961 - 'PARAMBIKULAM TIGER CONSERVATION FOUNDATION'

(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.

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 131/2025 dated 12.08.2025 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, 'Parambikulam Tiger Conservation Foundation' (PAN AADTP9665M), a Trust constituted by Government of Kerala, in respect of the following specified income arising to the said Trust, namely;

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

[For further details please refer the Notification]

(a) Fees received in respect of check post entry, visitor accommodation, halting at inspection Bungalows, ecotourism packages, rent fees from canteens

(b) License fees received from Tamil Nadu Government towards forest land licensed out for Parambikulam-Aliyar Project

(c) Proceeds from sale of forest produce through ECO shops or its website

(d) Funds received from Govt departments and NGO

(e) Prize money received alongwith awards won by foundation

(f) Interest received on bank deposits.

2. This notification shall be effective subject to the conditions that Parambikulam Tiger Conservation Foundation—

(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

GST

CASE LAW

MD. MUSLIM ALI VERSUS STATE OF ASSAM, THE CHIEF ENGINEER, PUBLIC WORKS DEPARTMENT, EXECUTIVE ENGINEER, PWRD, BARPETA, BAGHABR ASSAM: GAUHATI HIGH COURT

OUR COMMENTS: In the instant case, contractual liability for reimbursement of GST and Requirement to pay GST component on addition to the bills paid by the respondent authority in respect of the running bills raised by the petitioner under reverse charge mechanism has been under dispute.

The contract works of the petitioner is likely to be covered under category B and not category D as claimed by the petitioner. Category B is applicable for works sanctioned after 01.07.2017 under different phases of PMGSY wherein GST has not been accounted for in the original proposal or sanction and wherein tenders have been completed. For works sanctioned after 01.07.2017 and which have been awarded and commenced on the field, the action suggested is as detailed under category A. Under the action proposed or suggested under category-A, it is provided at serial No.(iv) that GST will be applicable on the portions of the contract that are being paid from 01.07.2017.

The procedure required to be followed by the PWD department is clearly delineated in the communication dated 06.06.2018. However, from the facts pleaded before the Court, it is evident that the procedure prescribed under Category A, which is also applicable to Category B cases, has not been followed by the respondent department.

The claim of the petitioner is allowed by directing the respondent authorities to follow the procedure prescribed under category A (which is also applicable for category B cases where works are sanctioned after 01.07.2017 and which have been awarded and already commenced) and which procedure is applicable in the case of the writ petitioner as his case falls under category B (i)(a).

The respondents will now proceed to take all steps necessary and as prescribed under the communication dated 06.06.2018 and execute these steps specifically and implement the same in a time bound manner. The amount

deducted from the petitioner @ 2% for GST shall also be refunded. Let this exercise be carried out within a period of three months from the date of receipt of a certified copy of this order - Petition allowed.

FEMA

CIRCULAR

INVESTMENT IN GOVERNMENT SECURITIES BY PERSONS RESIDENT OUTSIDE INDIA THROUGH SPECIAL RUPEE VOSTRO ACCOUNT

6. The Directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approval, if any, required under any other law.

OUR COMMENTS: The Foreign Exchange Management Act vide Policy circular no. 09/2025-26 dated 12.08.2025 clarified that investment in Government Securities by Persons Resident Outside India through Special Rupee Vostro account.

[For further details please refer the Circular]

Attention of Authorised Dealer Category-I (AD Category-I) banks is invited to Schedule 1 to the Foreign Exchange Management (Debt Instruments) Regulations, 2019 notified, vide Notification No. FEMA. 396/2019-RB dated October 17, 2019, and the Foreign Exchange Management (Deposit) Regulations, 2016 notified, vide Notification No. FEMA. 5(R)/2016-RB dated April 01, 2016 as amended from time to time and the relevant Directions issued thereunder. A reference is also invited to the Master Direction - Reserve Bank of India (Non-resident Investment in Debt Instruments) Directions, 2025 dated January 07, 2025 (hereinafter "Master Direction").

2. Persons resident outside India that maintain a Special Rupee Vostro Account (SRVA) for international trade settlement in Indian Rupees in terms of A.P. (DIR Series) Circular No. 10 dated July 11, 2022 may invest their rupee surplus balance in the aforesaid account in Central Government Securities (including Treasury Bills).

3. Necessary operational instructions in this regard have been incorporated in the Master Direction; and the updated Master Direction is issued herewith.

4. These directions shall come into immediate effect.

5. AD Category – I bank may bring the contents of this circular to the notice of their constituents and customers concerned.

CUSTOMS

INSTRUCTION

GUIDELINES REGARDING EXPORT OF ITEMS SUSPECTED TO BE COVERED UNDER SCOMET

OUR COMMENTS: The Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue vide Instruction No. 26/2025-Customs dated 14.08.2025 issued guidelines regarding export of items suspected to be covered under SCOMET-reg.

Representations have been received in the Board from the Trade as well as field formations in respect of challenges being faced in the matter of appropriate determination of SCOMET items as the items covered under the SCOMET list are highly technical in nature.

2. In terms of provisions of Foreign Trade Policy 2023 read with Handbook of Procedures, 2023, related to SCOMET, DGFT has constituted an Inter-Ministerial Working Group (IMWG). IMWG's primary mandate relates to licensing recommendations, strategic risk assessment, and technical classification under SCOMET. In case of any ambiguity regarding coverage of any particular item under SCOMET, the final determination is made by the SCOMET Cell at DGFT in consultation with the Technical Authorities concerned under the aegis of the IMWG. Obtaining such clarifications by exporters prior to export may save avoidable delays and cost in clearance.

3. Accordingly, DGFT, time to time, issues various clarifications in respect of coverage of certain items under the SCOMET. Board vide Instruction No. 15/2025-Customs dated 12.06.2025 has already informed about the consolidated repository of such SCOMET clarifications available the following link : <https://www.cbic.gov.in/entities/cbic-content-mst/MTcxMTI3>. The repository is to be updated periodically upon receipt of further clarifications from DGFT. In case of any suspected SCOMET item, field formations are advised to refer to the said repository.

4. In case, no suitable clarification is available in the said repository and no determination can be made with the resources available with the customs officer or with the information provided by the exporter, the matter, with the prior written approval of concerned Commissioner of Customs may be referred to the Single Nodal Point for Strategic Controls

in CBIC i.e. Customs-III Section in Customs Policy Wing. The reference must be accompanied with all the technical documents such as technical drawings, product specifications, end-user and end-use details, along with sample images, and a brief note on the issue. Customs-III Section shall seek necessary clarification from DGFT and upon receipt of such clarification, shall share the same with the field formation. Further, field formations are also directed not to directly refer any issue related to STC/SCOMET to DGFT.

5. It is reiterated that there is no requirement of Chartered Engineer (CE) Certificate for SCOMET Classification and export clearance as far as the Foreign Trade Policy, 2023 is concerned as already informed vide Board's letter of even number dated 13.03.2025.

6. Further, vide O.M. of even number dated 18.12.2024, Directorate of International Customs (DIC) has been entrusted with the task of examining Authorized Economic Operator (AEO) with Dual Use (DU) Qualified status as a part of AEO Program. As per FTP/HBP provisions, AEO is one of the pre-requisites for obtaining the Global Authorization for Inter-Company Transfer (GAICT) Scheme and General Authorization for Export of Drones (GAED) Scheme of the DGFT. In this context, DIC is requested to co-ordinate with NACIN and other concerned agencies on the outreach relating to AEO and SCOMET.

7. It is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter.

8. The difficulties, if any, may be brought to the notice of the Board. Hindi version follows.

[For further details please refer the Instruction]

DGFT

NOTIFICATION

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

Effect of the Notification:

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

[For further details please refer the Notification]

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 24/2025-26 dated 11.08.2025 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, and in continuation to DGFT Notification No. 07/2025-26 dated 17.05.2025 and Notification No. 21/2025-26 dated 27.06.2025, the Central Government hereby additionally insert the following ITC HS Codes under sub-para 2 of Para 19 (1), below Sl. No. (ix) to General Notes Regarding Import Policy under ITC (HS), 2022 Schedule 1 (Import Policy), with immediate effect:

Sl. No.	HS Code	Item Description	Import Policy /Port restriction
(x)	531090	Bleached and unbleached woven fabrics of Jute or of other textile bast fibre.	Imports from Bangladesh shall not be allowed from any land port on the India-Bangladesh Border. However, it is allowed only through the Nhava Sheva Seaport.
(xi)	560890	Twine, cordage, rope, etc. of Jute	
(xii)	560790	Twine, cordage, rope, and cables	
(xiii)	630510	Sacks and bags of Jute	

2. Other terms and conditions of Notification No. 21/2025-26 dated 27.06.2025 shall remain in force without change.

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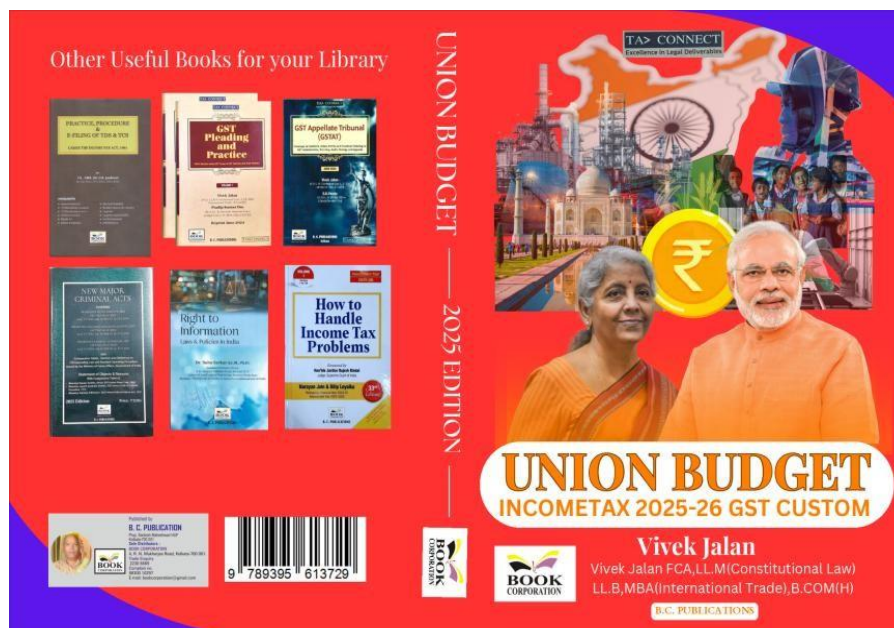
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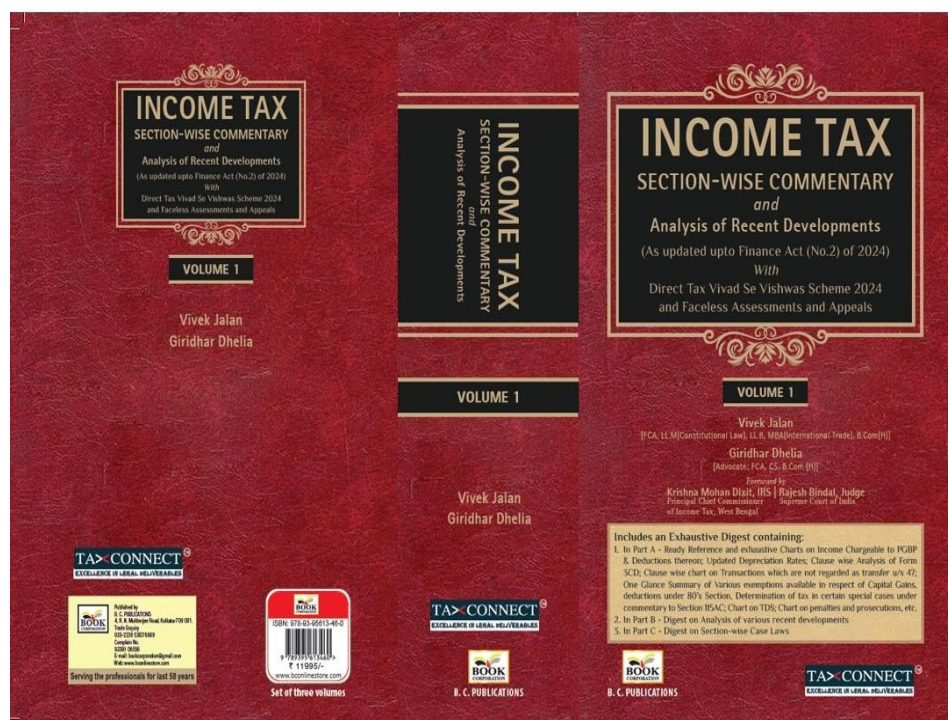
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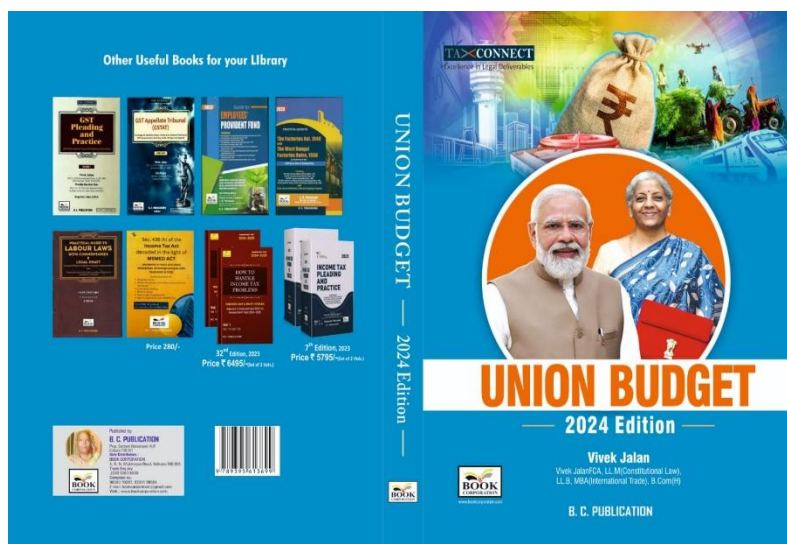
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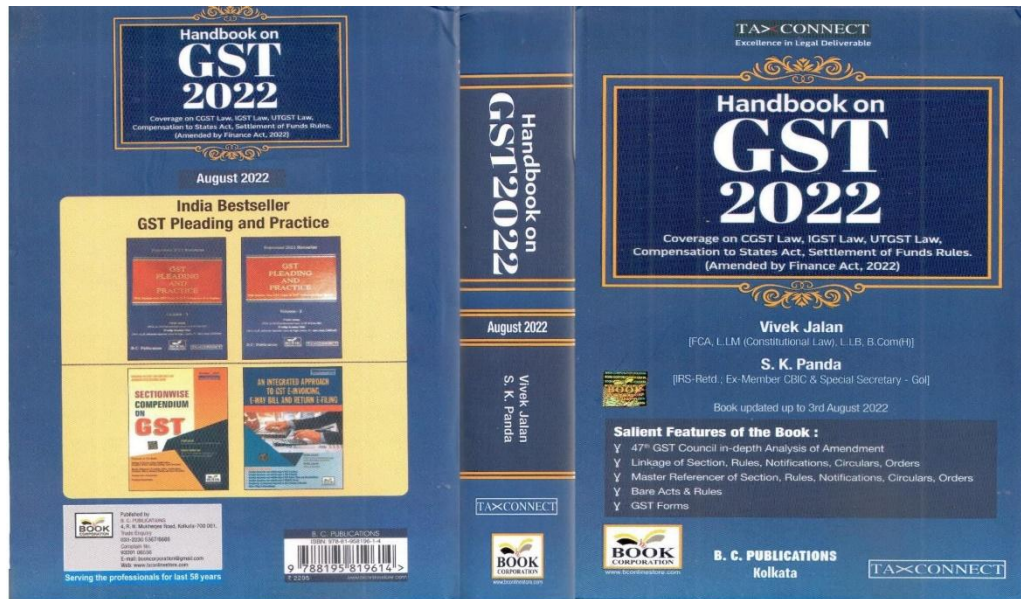
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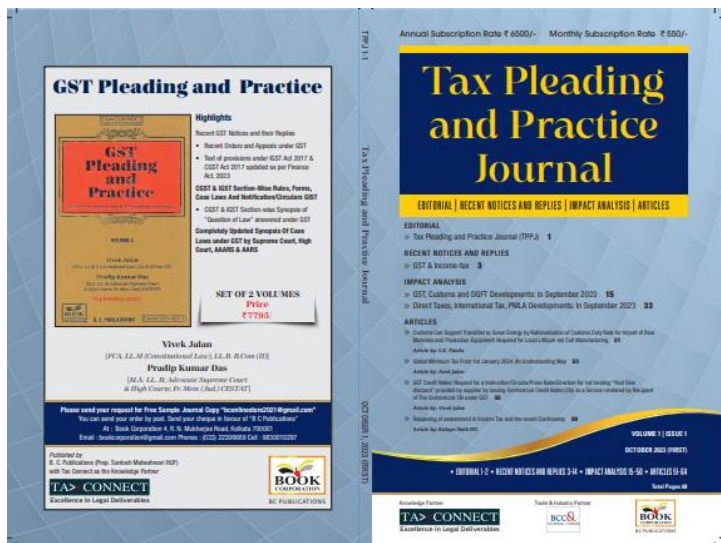
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