

# TAX CONNECT

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## EDITORIAL



**Friends,**

The Ministry of Finance has recently notified a series of significant changes governing the functioning of the Goods and Services Tax Appellate Tribunal (GSTAT) through various notifications dated 17th September 2025. These notifications are aimed at streamlining the appellate process, providing clarity on jurisdictional matters, and simplifying procedural compliances for taxpayers and the administration alike.

The CBIC has notified the class of cases that shall be heard exclusively by the Principal Bench of GSTAT. The notification specifies that cases pending before two or more State Benches involving identical questions of law, cases where one or more issues are covered under section 14 or section 14A of the Integrated Goods and Services Tax Act, 2017, and cases involving issues falling under section 20 of the Central Goods and Services Tax Act, 2017, shall be adjudicated by the Principal Bench. This measure is expected to bring uniformity and consistency in judicial pronouncements on critical legal issues, avoiding conflicting decisions by multiple benches.

Further, the time limit for filing appeals before GSTAT has been notified. Taxpayers are now permitted to file appeals before GSTAT up to 30th June 2026 in respect of orders communicated till 1st April 2026. For orders communicated on or after 1st April 2026, the statutory period for filing an appeal shall be three months from the date of communication of the order. This transitional window provides much-needed relief to taxpayers by allowing them sufficient time to prepare and submit their appeals for past orders, thereby ensuring that no genuine case is left unheard due to limitation.

A series of procedural and structural amendments to the CGST Rules, 2017, have also been notified on 17th September 2025. One of the key reforms is the introduction of Form GST APL-02A by amending Rules 110 and 111. This form has been designed to streamline the acknowledgment process of appeals and applications before GSTAT. Part-A of Form GST APL-02A will serve as a provisional acknowledgment issued immediately upon

filing of the appeal or application, whereas Part-B will act as the final acknowledgment communicating the acceptance or rejection of the appeal or application. The format of Form GST APL-04A has also been notified, requiring the Tribunal to issue a summary of the order clearly indicating the final amount of demand confirmed. Importantly, the provisos to Rule 110(1) and Rule 110(2) have been omitted, thereby disallowing the manual filing of appeals in Form GST APL-05 or cross-objections in Form GST APL-06. All such filings must now be made electronically, thereby enhancing procedural efficiency and ensuring transparency.

Another noteworthy change is the insertion of Rule 110A, which lays down the procedure for appeals to be heard by Single-Member Benches of GSTAT. This provision is expected to substantially reduce pendency by enabling faster disposal of non-legal or low-value matters. In addition, Rule 113(2) has been amended to mandate the issuance of a summary order in Form GST APL-04A along with the main order, further strengthening communication and clarity regarding the outcome of the appeal. The formats of Form GST APL-05 (appeal to GSTAT), Form GST APL-06 (cross-objections), and Form GST APL-07 (application to GSTAT by the department) have also been notified, thereby standardizing the documentation process and reducing ambiguity for taxpayers and departmental authorities.

These notifications collectively represent a major step forward in strengthening the GST appellate framework. By centralizing adjudication of significant legal issues before the Principal Bench, providing a reasonable window for filing appeals, mandating electronic filing, and enabling single-member benches to hear certain cases, the Government has addressed long-standing concerns of taxpayers regarding pendency, procedural delays, and inconsistency in orders. These reforms are likely to improve ease of doing business, foster trust between taxpayers and the administration, and bring greater efficiency in the resolution of GST disputes.

**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
25th September	PMT-06	Aug-25	GST payment by a registered person opting for return filing under QRMP Scheme.

# INCOME TAX

## NOTIFICATION

### TAX EXEMPTION ON SPECIFIED INCOME OF 'TAMIL NADU ELECTRICITY REGULATORY COMMISSION' FROM A.Y. 2024-25 - U/S 10(46A) OF THE INCOME-TAX ACT, 1961

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 147/2025 dated 15.09.2025 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 "Tamil Nadu Electricity Regulatory Commission" (PAN: AAAGT0048J) (hereinafter referred to as "the assessee"), a commission constituted under "The Electricity Act, 2003" (No. 36 of 2003), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be a commission constituted under "The Electricity Act, 2003" (No. 36 of 2003) 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

### TAX EXEMPTION ON SPECIFIED INCOME OF 'GHAZIABAD DEVELOPMENT AUTHORITY' FROM A.Y. 2024-25 - U/S 10(46A) OF THE INCOME-TAX ACT, 1961 -

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 146/2025 dated 15.09.2025 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 "Ghaziabad Development Authority (PAN: AAALG0072C)" (hereinafter referred to as "the assessee"),

an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act No.11 of 1973) 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 Urban Planning and Development Act, 1973 (President Act No.11 of 1973) 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.]

## CIRCULAR

### EXTENSION OF DUE DATE FOR FILING OF ITRS FOR THE ASSESSMENT YEAR 2025-26

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 146/2025 dated 15.09.2025 notified that in The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the due date for furnishing the Income Tax Return (ITR) for Assessment Year (AY) 2025-26 in the case of non-auditable assessee referred in clause (c) of Explanation 2 to sub-section (1) of section 139 of the Act from 15th September, 2025 (as per circular No.06/2025 dated 27.05.2025 vide F.No.225/205/2024-ITA-II) to **16th September, 2025.**

[ For further details please refer the Circular.]

# GST

## INSTRUCTION

### SEEKS TO AMEND NOTIFICATION NO. 17/2017- CENTRAL TAX (RATE), DATED THE 28TH JUNE, 2017

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 17/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E), dated the 28th June, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Central Goods and Services Tax Act, 2017.”.

2. This notification shall come into force with effect from the 22nd day of September 2025.

[For further details please refer the Notification.]

## NOTIFICATION

### SEEKS TO AMEND NOTIFICATION NO 12/2017-CENTRAL TAX (RATE DATED 28TH JUNE, 2017 TO IMPLEMENT THE RECOMMENDATIONS OF THE 56TH GST COUNCIL.

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 16/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification,-

(a) In the table, -

(i) against serial number 18, in column (3), after clause (b), the following explanation shall be inserted, namely:-

“Explanation. - Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator; or

(ii) local delivery services provided through an Electronic Commerce Operator.”;

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36C	Heading 9971	<p>Services of life insurance business provided by an insurer to the insured, where the insured is not a group.</p> <p>[Please refer to clause (zfb) in para 2]</p> <p>Explanation: For the removal of doubts, it is hereby clarified that:</p> <p>a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual.</p> <p>b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.</p>	Nil	Nil
36D	Heading 9971	<p>Services of health insurance business provided by an insurer to the insured, where the insured is not a group.</p> <p>[Please refer to clause (zfb) in para 2]</p> <p>Explanation: For the removal of doubts, it is hereby clarified that:</p>	Nil	Nil



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		<p>a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual.</p> <p>b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.</p>		
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Ni

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely: -

“(ze) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) an electronic commerce operator by whom the services of local delivery are provided,

(ii) an electronic commerce operator through whom the services of local delivery are provided”;

(ii) after clause (zfa), the following clause shall be inserted, namely:-

“(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, ‘group’ means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer– employee groups, where a clearly evident relationship exists between

the master/group policyholder and the members of the group, for services/ activities other than insurance.”;

(iii) after clause (zg), the following clause shall be inserted, namely: -

“(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;”.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

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

## NOTIFICATION

**Seeks to amend Notification No 11/2017 - Central Tax (Rate) dated 28th June, 2017 to implement the recommendations of the 56th GST Council.**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 15/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-sections (1) and (3) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification,-

(1) with effect from the 22nd day of September, 2025,-

(a) in the Table, -

(i) against serial number 3, in column (3), -

(A) against item (vii), for the entry in column (4), the entry “9” shall be substituted;

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(B) against item (viii), for the entry in column (4), the entry “9” shall be substituted;

(C) against item (x), for the entry in column (4), the entry “9” shall be substituted;

(ii) against serial number 7, in column (3), -

(A) against item (i), -

(I) for the entry in column (4), the entry “2.5” shall be substituted;

(II) in column (5), the following shall be inserted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(B) in item (vi), in the Explanation, in clause (a), after the words “covered by items”, the brackets and figure “(i),” shall be inserted;

(iii) against serial number 8, in column (3),-

(A) against item (v), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (vi), in column (4), for the figure “6”, the figure “9” shall be substituted;

(iv) against serial number 9,-

(A) in column (3), against sub-item (b) of item (iii) in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(iv) Transport of goods in containers by rail by any person other than Indian Railways.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken  [Please refer to Explanation no. (iv)]
		or
	9	”;

(C) in column (3), against item (v), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(D) for item (vi) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(vi) Multimodal transportation of goods where at least two different modes of transport are used by a multimodal transporter from the place of acceptance of goods to the place of delivery of goods, where;		
a. Transportation of goods by any mode of transport other than air is involved.	2.5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken.  Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges central tax at a rate higher than 2.5%, credit of input tax charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.  Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a



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place in India to another place in India.

Illustration: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein 'B' uses more than one mode of transport for the movement of goods. 'B', for supplying the said service hires a GTA i.e., 'C' for Rs 600 who charges central tax at 9%. 'B' also hires 'D', a Container Transport Operator for Rs 400 who charges central tax at 2.5%, for supplying their services. 'B' shall be entitled to take input tax credit on the abovementioned input services of transportation of goods as under:

i. Only to the extent of Rs. 15 (2.5% of Rs. 600) and not Rs. 54 for the input service of GTA;

ii. To the extent of Rs. 10 (2.5% of Rs. 400) for the input service of container transport operator.

b. At least one mode of transport is by air.

9

Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. ”;

(A) in column (3), against item (i), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business has not been taken:</p> <p>[Please refer to Explanation no. (iv)]</p> <p>Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.</p>
		or
	9	-

(vi) for serial number 12 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“12	Heading	(i) Postal services	9	-
		(ii) Courier services	9	-
	9968	(iii) Local delivery services	9	-
		a. supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017;		
		b. other than (a) above		

(v) against serial number 10,-

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	(iv) Delivery services other than (i), (ii) and (iii) Above	9	-";
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(vii) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry "2.5" shall be substituted:

(viii) against serial number 21, in column (3),-

(A) item (ia), and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted:-

“(ii) Other professional, technical and business services other than (i) above and serial number 38 below”;

(ix) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry “9” shall be substituted;

(x) for serial number 26 and the entries relating thereto, the following shall be substituted:-

[illegible]

		<p>under heading 2309 of the said chapter;</p> <p>(c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>(d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively;</p> <p>(e) Printing of newspapers, books (including Braille books), journals and periodicals;</p> <p>(f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @2.5% or Nil;</p>	
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		<p>(g) Textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract central tax @2.5%;</p> <p>(i) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(j) handicraft goods;</p> <p>(k) umbrella.</p>		
		(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	9	
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	9	
		<p>(v) Services by way of any treatment or process on goods belonging to another person, in relation to -</p> <p>a. printing of newspapers, books (including Braille books),</p>	2.5	

		<p>journals and periodicals;</p> <p>b. printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract central tax @2.5% or Nil.</p>		
		(vi) Tailoring services.	2.5	
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	9	

(xi) against serial number 32, in column (3),-

(A) against item (i), for the entry in column (4), the entry "2.5" shall be substituted;

(B) against item (ia), for the entry in column (4), the entry "2.5" shall be substituted;

(xii) against serial number 34, in column (3),-

(A) against item (ii), for the entry in column (4), the entry "2.5" shall be substituted;

(B) in item (iiia), the following explanation shall be inserted, namely: -

"Explanation: Nothing contained in clause (b) of this item shall apply to a 'recognised sporting event'.";

(C) against item (iiia), for the entry in column (4), the entry "20" shall be substituted;

(D) against item (iv), for the entry in column (4), the entry "20" shall be substituted;

(xiii) for serial number 35 and the entries relating thereto, the following shall be substituted:-

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(1)	(2)	(3)	(4)	(5)
"35	Heading  9997	(i) Beauty and physical well-being services falling under Group 99972.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified).  Explanation.-  For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate specified under this item.	9	-";

(xiv) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted:-

“Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025-Central Tax (Rate), dated 17th September, 2025.”

(b) in paragraph 4 relating to Explanation,-

(i) for clause (xxxx), the following clause shall be substituted:

—

“(xxxx) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) electronic commerce operator by whom services of local delivery are provided;

(ii) electronic commerce operator through whom services of local delivery are provided”;

(ii) after clause (xxxx), the following clauses shall be inserted, namely: -

“(xxxi) ‘recognised sporting event’ has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 12/2017-Central Tax (Rate), dated 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) 'handicraft goods' shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) 'mode of transport' means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) ‘multimodal transporter’ means a person who,-

(a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and

(b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.”.

(2) with effect from the 1st day of April, 2025, in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely: -

Explanation 1.- For the purposes of this clause, 'premises' means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression 'a person applying for registration' shall include a

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person applying for amendment of registration to declare an additional place of business.”.

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

## NOTIFICATION

**Notify the CGST rate on Specified Construction Materials (like Bricks, tiles etc.) - 14/2025 - Central GST (CGST) Rate**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 14/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

## SCHEDULE

S. No.	Tariff item, Sub-heading,  Heading or Chapter	Description
(1)	(2)	(3)
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths
3.	6904 10 00	Building bricks
4.	6905 10 00	Earthen or roofing tiles

Explanation. — For the purposes of this notification, -

(a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall,

so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 22nd September, 2025.

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

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 21/2018- CENTRAL TAX (RATE) DATED 26.07.2018.**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 13/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2018-Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 695(E), dated the 26th July, 2018, namely:-

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

## TABLE

S. No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	2.5 %
2.	4202 22,  4202 29,  4202 31 10,	Handbags including pouches and purses; jewellery box	2.5 %

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	4202 31 90, 4202 32, 4202 39		
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	2.5 %
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5 %
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5 %
6.	4503 90 90, 4504 90	Art ware of cork (including articles of sholapith)	2.5 %
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4802	Hand-made paper and paperboard	2.5 %
9.	4823	Articles made of paper mache	2.5%
10.	5607, 5609	Coir articles	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala  (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
13.	5804 30 00	Handmade lace	2.5 %
14.	5805	Hand-woven tapestries	2.5 %

15.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
16.	5810	Hand embroidered articles	2.5 %
17.	6117, 6214	Handmade/hand embroidered shawls	2.5 %
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	2.5 %
19.	6815 99 90	Stone art ware, stone inlay work	2.5 %
20.	6912 00 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	2.5%
21.	6913 90 00	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5 %
22.	7009 92 00	Ornamental framed mirrors	2.5 %
23.	7018 10	Bangles, beads and small ware	2.5 %
24.	7018 90 10	Glass statues [other than those of crystal]	2.5 %
25.	7020 00 90	Glass art ware [ incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5 %
26.	7113 11 10	Silver filigree work	1.5 %
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5 %
28.	7326 90 99	Artware of iron	2.5 %
29.	7419 80	Artware of brass, copper/copper alloys, electro plated with nickel/silver	2.5 %
30.	7616 99 90	Aluminium art ware	2.5 %
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	2.5 %



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32.	9405 10	Handcrafted lamps (including Panchloga lamp)	2.5 %
33.	9401 50, 9403 80	Furniture of bamboo, rattan, and cane	2.5 %
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5 %
35.	9504	Ganjifa card	2.5 %
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5 %
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5 %
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5 %
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5 %

2. This notification shall come into force on the 22nd day of September, 2025.

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

### NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 8/2018- CENTRAL TAX (RATE) DATED 25.01.2018.**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 12/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2018-Central Tax

(Rate), dated the 25th January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 82(E), dated the 25th January, 2018, namely:-

In the said notification, for the words, brackets, and figures "Schedule IV of Notification No. 1/2017 -Central Tax (Rate)", the following shall be substituted, namely:- "Schedule II or Schedule III of Notification No. 9/2025 -Central Tax (Rate)".

2. This notification shall come into force on the 22nd day of September, 2025.

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

### NOTIFICATION

**AMENDMENT IN NOTIFICATION NO. 3/2017-CENTRAL TAX (RATE), DATED THE 28TH JUNE, 2017**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 11/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 3/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 675(E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, against S. No. 1, for the entry under column (4), the entry "9%" shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

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

### NOTIFICATION

**EXEMPTION ON INTRA-STATE SUPPLIES OF GOODS FROM THE WHOLE OF THE CENTRAL TAX LEVIABLE U/S 9 OF CGST**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 10/2025-GST dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax (Rate), dated the 28th June,

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2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the central tax leviable thereon under section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

For the SCHEDULE – Please refer the detailed notification.

Explanation.- For the purposes of this Schedule,-

(a) the expressions, -

(i) “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package;

(ii) “pre-packaged and labelled” means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are “pre-packed” as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1

of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;

(iii) “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(iv) “Government entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is-

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority;

(b) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

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

## NOTIFICATION

**NOTIFICATION ON GST APPELLATE TRIBUNAL APPEALS: DEADLINE EXTENDED UP TO 30TH JUNE 2026 AND STANDARD 3-MONTH LIMIT APPLICABLE FROM 1ST APRIL 2026 - S.O. 4220(E) - CENTRAL GST (CGST)**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. S.O.4220(E) dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

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

## NOTIFICATION

**NOTIFICATION ON CASES TO BE HEARD EXCLUSIVELY BY THE PRINCIPAL BENCH OF GST APPLICABLE TO SPECIFIC CLASSES OF CASES UNDER CGST AND IGST ACTS**

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. S.O.4219(E) dated 17.09.2025 Notified that in exercise of the powers conferred by the third proviso to sub-section (5) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Government, on the recommendations of the Council, hereby notifies the following cases or class of

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cases, in respect of which an appeal shall be heard only by the Principal Bench, namely: —

Any case or class of cases, —

(a) pending before two or more State Benches where the President is satisfied that an identical question of law is involved;

(b) where one or more issues involved therein covered under section 14 or section 14A of the Integrated Goods and Services Tax Act, 2017(13 of 2017); and

(c) where one or more issues involved therein is covered under section 20 of the Central Goods and Services Tax Act, 2017(12 of 2017).

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

## NOTIFICATION SEEKS TO BRING IN FORCE PROVISION OF VARIOUS SECTIONS OF FINANCE ACT, 2025

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 16/2025 dated 17.09.2025 Notified that in exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2025 (7 of 2025), the Central Government hereby appoints the 1st day of October, 2025, as the date on which the provisions of clauses (ii) and (iii) of section 121, sections 122 to 124 and sections 126 to 134 of the said Act, shall come into force.

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

## NOTIFICATION EXEMPTION FROM FILING GST ANNUAL RETURN FOR TAXPAYERS WITH TURNOVER UP TO ₹ 2 CRORE FOR THE FY 2024-25

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 15/2025 dated 17.09.2025 Notified that in exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.

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

## NOTIFICATION

### RESTRICTION ON GRANT OF PROVISIONAL REFUND UNDER SECTION 54 OF THE CGST ACT, 2017 TO SPECIFIED REGISTERED PERSONS

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 14/2025 dated 17.09.2025 Notified that in exercise of the powers conferred by sub-section (6) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council, hereby notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely : —

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Central Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

**Table**

exercise of the powers conferred by sub-section (6) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council, hereby notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely : —

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Central Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

**Table**

S. No.	Chapter/ Heading/ Sub- heading/ Tariff Item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts

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2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

## Explanation. –

(i) In this notification, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

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

## NOTIFICATION

### CENTRAL GOODS AND SERVICES TAX (THIRD AMENDMENT) RULES, 2025

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Notification No. 13/2025 dated 17.09.2025 Notified that in exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

#### 1 Short title and commencement.

(1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force from 22nd day of September, 2025.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 31A, in sub-rule (2), for the figure "128", the figure "140" shall be substituted.

3. In the said rules, with effect from the 1st day of April, 2025, in rule 39, in sub-rule (1A), after the words and figures "of section 9", following shall be inserted, namely: -

"of the Central Goods and Services Tax Act, 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2025)".

4. In the said rules, with effect from the 1st day of October, 2025, in rule 91, for sub-rule (2), the following sub-rule shall be substituted, namely: -

"(2). The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in FORM GST RFD-04, within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:

**Provided** that the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92:

**Provided further** that the order issued in FORM GST RFD-04 shall not be required to be revalidated by the proper officer."

5. In the said rules, in rule 110, -

(a) in sub-rule (1), -

(i) after the words "electronically and provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, letters and figures " in Part B of FORM GST APL-02A" shall be substituted.

6. In the said rules, after rule 110, the following rule shall be inserted, namely: -

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## "110A. Procedure for the Appeals to be heard by a single Member Bench. -

(1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.

(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.

(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

(4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against."

7. In the said rules, in rule 111, -

(a) in sub-rule (1), -

(i) after the words "provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), -

(i) for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, figures and letters "in Part B of FORM GST APL-02A" shall be substituted;

(ii) in the second proviso, for the words "self-certified copy" the words "self-attested copy" shall be substituted.

8. In the said rules, in rule 113, for sub-rule (2), the following sub-rule shall be substituted, namely: -

"(2) The Appellate Tribunal shall, along with its order under sub-section (1) of section 113, issue, or cause to be issued, a summary of the order in FORM GST APL-04A clearly indicating the final amount of demand confirmed by the Appellate Tribunal."

9. In the said rules, in FORM GSTR-9, -

(a) in the Table, -

(i) in Pt. III, under the heading "Details of ITC for the financial year", -

(A) against serial number 6, under the heading "Details of ITC availed during the financial year", -

(I) after the serial number A, and the entries relating thereto, the following shall be inserted, namely, -

"A1	ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A				
A2	Net ITC of the financial year "(A-A1)"				

(II) in the entry against serial number H, the words, brackets and letter "(other than B above)" shall be omitted;

(III) for serial number J and the entries relating thereto, the following shall be substituted, namely :-



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"J" Difference (I-A2 above)"

(IV) for serial number M and the entries relating thereto, the following shall be substituted, namely :-

"M"	ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)					"
-----	--	--	--	--	--	---

(B) against serial number 7, under the heading "Details of ITC reversed and Ineligible ITC for the financial year",-

(I) after serial number A and the entries relating thereto, the following shall be inserted, namely: -

"A1"	As per Rule 37A				
A2	As per rule 38"				

(C) against serial number 8, under the heading "Other ITC related information",-

(I). for the entries against serial number B, the following shall be substituted, namely:-

"B"	ITC as per 6(B) above"	< Auto >			
-----	------------------------	----------	--	--	--

(II). in the entries against serial number H, after the words, brackets, figure and letter "(as per 6(E) above)", the words "in the financial year" shall be inserted;

(III). after serial number H and the entries relating thereto, the following shall be inserted namely, -

"H1"	IGST Credit availed on Import of goods in next financial year"				
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(IV). for serial number I and the entry relating thereto, the following shall be substituted namely:-

"I" Difference [G- (H +H1)]"

(ii) in Pt. IV, under the heading "Details of tax paid as declared in returns filed during the financial year"-

(A) for serial number 9, and the entries relating thereto,

9	Description	Tax Payable	Paid through cash	Paid through ITC			Cess	Total Tax Paid	Difference between Tax payable and paid
				Central Tax	State Tax / UT Tax	Integrated Tax			
	1	2	3	4	5	6	7	8 = 3+4+5+6+7	2-8
	Integrated Tax								
	Central Tax								
	State/ UT Tax								
	Cess								
	Interest								
	Late fee								
	Penalty								
	Other								"



# GST

(iii) in Pt. V, under the heading "Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period."-

(A) for serial numbers 10, 11, 12, 13 and 14 and the entries relating thereto, the following shall be substituted, namely :-

"10	Supplies / tax declared through Invoices / Debit Note / Amendments (+)				
11	Supplies / tax reduced through Amendments / Credit Note (-)				
12	ITC of the financial year reversed in the next financial year				
13	ITC of the financial year availed in the next financial year				
14	Differential tax paid on account of declaration in 10 & 11 above				
	Description	Payable	Paid	Difference	
	1	2	3	2- 3"	
	Integrated Tax				
	Central Tax				
	State/UT Tax				
	Cess				
	Interest				"

"(B) under the heading "Instructions", -

(i) for paragraph 1, the following paragraph shall be substituted namely:-

"1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

(b) UQC: Unit Quantity Code

(c) HSN: Harmonised System of Nomenclature Code

(d) ITC: Input Tax Credit";

(ii) in paragraph 2A,-

(A) after the words, "financial year only", the words "for which annual return is being filed" shall be inserted;

(B) after the words "not be reported here", the words "until unless specifically required" shall be inserted;

(iii) in paragraph 4, -

(A) after the words, letters and figures "or FY 2023-24" the words, letters and figures "or FY 2024-25" shall be inserted;

(B) In the Table, -

(I). in second column, against table number "5D, 5E and 5F", after the letters and figures "FY 2023-24", the letters and figures "and FY 2024-25," shall be inserted;

(II). in second column, against table numbers 5H, 5I and "5J and 5K", for the word and figures "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(iv) In paragraph 5, in the Table, -

(A) in second column, against table number 6A, for the word "taxpayer" the words "financial year" shall be substituted;

(B) after table number 6A and the entries relating thereto, the following shall be inserted namely, -

"6A1	ITC in respect of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year for which annual return is furnished, filed till 30th November of the Financial Year for which annual return is furnished and included in auto populated values in table 6A above, should be declared here.  Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as this will be reported in the Table 6H below.  Also, if any ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here and this will not be reported in the Table 6H below."
------	--

# GST

(C) in second column, against table number 6B, -

(I) after the words, figures, brackets and letters “separately under 6(H) below.”, the following shall be inserted, namely: –

“However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.”;

(II) for the figures and word “2022-23 and 2023-24” the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted.

(D) in second column, against table numbers 6C and 6D for the words and figures “2022-23 and 2023-24” the words and figures “2022-23, 2023-24 and 2024-25,” shall be substituted.

(E) in second column, against table number 6H after the words “shall be declared here.” the following shall be inserted, namely:–

“However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) which was availed (for the first time) should be declared in Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here.

Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.

Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.”;

(F) in second column, against table number 6J, after the words “this amount should be zero.”, the following shall be inserted, namely: –

“However, for FY 2024-25 onwards, the difference between the total amount of net ITC of the financial year availed through FORM GSTR-3B as per Table 6A2 and input tax credit declared in row B to H shall be auto populated here. Ideally, this amount should be zero.”;

(G) for table number 6M and the entries relating thereto, the following table and entries shall be substituted, namely, -

"6M	Details of ITC availed through FORM ITC-01, FORM ITC-02 and ITC-02A (i.e. ITC availed through Forms other than GSTR 3B, TRAN-1 and TRAN-II) in the financial year shall be declared here. "
-----	---

(H) for table number “7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H” and the entries relating thereto, the following table and entries shall be substituted namely, -

"7A, 7A1, 7A2, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 37A, 38, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 or any other reversal not specified in any row above shall be declared in 7H. For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. "
--	---

(I) against table number 8B, after the words and brackets “(without the CA certification).”, the following shall be inserted, namely: –

“However, for FY 2024-25 onwards, the input tax credit as declared in Table 6B shall be auto-populated here.” shall be inserted.

(J) in second column against table number 8H after the words “The input tax credit”, words “availed in the financial year” shall be inserted.

(K) after table number 8H and the entries relating thereto, the following shall be inserted, namely, -

# GST

8H1	Out of 8G, the input tax credit on Import of goods which is availed in next financial year shall be declared here.
-----	--

(v) . in paragraph 7,-

(A) after the words, letters and figures “filed upto 30th November, 2024” the following shall be inserted, namely:-

“From FY 2024-25 onwards, Part V consists of particulars of transactions for the financial year for which annual return is furnished but declared in the FORM GSTR-3B filed for the months of April to October of next financial year, filed upto 30th November of next financial year.”;

(B) In the Table, –

(I) in second column, against table number “10 & 11”, after the words, letters and figures “30th November, 2024 shall be declared here” the following shall be inserted, namely:-

“From FY 2024-25 onwards, for Table 10, details of supplies or tax increased through invoices or debit note or upward amendment of the same pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.

From FY 2024-25 onwards, for Table 11, details of supplies or tax reduced through invoices or credit note pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.”;

(II) in second column, against table number 12, after the letters, words and figures “and 2023-24, the registered person shall have an option to not fill this table” the following shall be inserted, namely:-

“For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.”;

(III) in second column, against table number 13, after the letters, words and figures “and 2023-24, the registered

person shall have an option to not fill this table” the following shall be inserted, namely:-

“For FY 2024-25 onwards, details of ITC on supply of goods or services received pertaining to the financial year but ITC for the same was availed in return from April to October of next financial year filed upto 30th November, of next financial year shall be declared here. Table 4(A) of FORM GSTR-3B of April to October of next financial year may be used for filling up these details.

However, any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for next financial year only. The same shall not to be reported here.”;

(vi) in paragraph 8, in the Table, in second column, against serial numbers “15A,15B, 15C and 15D”, “15E, 15F and 15G”, 16A, 16B, 16C, and “17&18”, for the figures and word “2022-23 and 2023-24”, wherever they occur, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

(vii) in paragraph 9, for the word “only”, the words “or electronic credit ledger” shall be substituted.

10. In the said rules, in FORM GSTR-9C, –

(a) in the Table,-

(i) in Pt. II, under the heading “Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)”, against serial number 7, under the heading “Reconciliation of Taxable Turnover”,–

(A) after the serial number D and the entries relating thereto, the following shall be inserted, namely, -

# GST

"D1	Supplies on which tax is to be paid by ecommerce operators as per sub-section (5) of section 9 [Supplier to report]"				
-----	--	--	--	--	--

(B) in second column, against serial number E, for the letter and brackets (A-B-C-D)" the letters and brackets (A-B-C-D-D1)" shall be substituted;

(ii) in Pt. III under the heading "Reconciliation of tax paid",-

"Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]"	NA				
--	----	--	--	--	--

(A) against serial number 9 under the heading "Reconciliation or rate wise liability and amount payable thereon",-

(I) after the entry serial number "K-1" and the entries relating thereto, the following shall be inserted, namely, -

"K-2	Supplies on which ecommerce operator is required to pay tax as per sub-section (5) of section 9 Ecommerce operator to report]"	NA			
------	--	----	--	--	--

(II) in second column, against serial number Q, for the word "paid" the word "payable" shall be substituted;

(B) against serial number 11, under the heading "Additional amount payable but not paid (due to reasons specified under Table 6, 8 and 10 above)" , -

(I) for the word "Cash" the words and letters "cash or ITC" shall be substituted;

(II) after the entry relating to "Others", the following entry shall be inserted, namely: -

(iii) In Part V under the heading "Additional liability due to on-reconciliation", -

(A) for the word "Cash" the words and letters "cash or ITC" shall be substituted;

(B) after the entry relating to "Others", the following shall be inserted namely: -

"Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]"					
--	--	--	--	--	--

(iv) after part V, the following shall be inserted, namely: -

"17	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Integrated Tax		
B	Central Tax		
C	State Tax/UT Tax"		

(b) under the heading "Instructions",-

(i) in paragraph 4, in the Table, -

(A) in second column, for the figures and word "2022-23 and 2023-24", wherever they occur, the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(B) after table number 7D and entries relating thereto, the following shall be inserted namely: -

"7D1	Supplies on which tax is to be paid by e-commerce supplier".
------	--

(C) in second column, against table number 7E, for the words, figures, letters and brackets "reverse charge etc.) declared in Table 7B, 7C, 7D above." the words, figures, letters and brackets "reverse charge, supplies made sub-under section (5) of section 9 etc.) declared in Table 7B, 7C, and 7D and 7D1 above." shall be substituted;

(D) in second column against table 7F, for the letters, figures and brackets "(4N – 4G)", the letters, figures and brackets "(4N – 4G- 4G1)" shall be substituted;

(ii) in paragraph 6, in the Table-

(A) in second column against table number 14, for the figures and word

# GST

“2022-23 and 2023-24”, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

Appeal fees -

Transaction Id -

(C) after the table number 16 and entries relating thereto, the following shall be inserted, namely:—

< Signature >

Place:

Date:

“17 Late fee will be payable as per section 47(2)”.

(iii) in paragraph 8, for the word “only”, the words “or electronic credit ledger.” shall be substituted.

Name

Designation

11. In the said rules, after FORM GST APL-02, the following Form shall be inserted, namely: —

ON Behalf of GST Appellate Tribunal

## Part B

### “FORM GST APL-02A

### Final Acknowledgement communicating registration/rejection of Appeal/Application

[See rules 110 and 111]

#### Part A

#### Provisional Acknowledgment for submission of Appeal/Application

Your appeal/application has been successfully filed/registered against < application reference number > dated < Date >.

< Name of applicant >< GSTIN/Temp ID/UIN/Reference Number/BO ID with date >

GSTIN/Temporary ID/UIN/ENR -

Case Registration Number -

“Your appeal has been successfully filed against < Application Reference Number >.

Date of acceptance –

Date of appearance:

An appeal/application has been submitted by you on the Goods and Services Tax Appellate Tribunal portal which is hereby provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is dated \_\_\_\_\_.”

Time:

Court Number:

Bench:

GSTIN/Temporary ID/UIN/ENR -

AR/JR/DR/R

Date of filing –

GSTAT .....

Time of filing -

Bench”

filing/provisional acknowledgement number

OR

-  
Name of the person filing the appeal -

Your appeal/application filed vide provisional acknowledgment reference number ----- dated ----- has been rejected

# GST

Date of rejection:

AR/JR/DR/R

GSTAT .....

Bench

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been dismissed as withdrawn

Date of Dismissal:

AR/JR/DR/R

GSTAT .....

Bench"

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been Rejected due to Wrong Jurisdiction

Date of Rejection:

AR/JR/DR/R

GSTAT .....

Bench"

OR

Your Appeal/application having provisional acknowledgment reference number ----- dated ----- has been rejected due to wrong applicability of place of supply issue.

Date of rejection:

AR/JR/DR/R

GSTAT .....

Bench"

12. In the said rules, after FORM GST APL-04, the following Form shall be inserted, namely: —

**"Form GST APL-04 A**

*[See rule 113(2)]*

**Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal**

**Whether remand order: Yes / No**

Order Reference no.-

Date of order-

1. GSTIN/Temporary ID/UIN –

2. Appeal Case Reference no. –

Date:-

3. Name of the appellant –

4. Name of the Respondent –

5. Order appealed against –

a) Order Type -- Demand, Registration, Refund, Enforcement, Refund & Others

b) Ref Number  
–

Date:-

6. Personal Hearing – (All hearing dates)

7. Status of Order under Appeal- Confirmed/Modified/Rejected

*Confirmed – Order under Appeal is confirmed*

*Modified – Order under Appeal is modified*

*Rejected - - Order under Appeal is annulled*

8. Order in brief: (Free text, Max 2500 characters)–

9. If demand order, then whether demand quantified: (Yes/No)



# GST

(If the answer is YES, the demand quantified as follows:)

## Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed	Determined	Disputed	Determined	Disputed	Determined	Disputed	Determined	Disputed	Determined
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others										
(f) Refund										

## Section-II

Place of Supply / Name of State/ UT	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute					

Amount Determined						
Add rows						

10. For Other orders and Demand orders which are not quantified

Issues as determined by Appellate/Revisional authority	Order by Tribunal

11. If remanded with directions:

- a) Remanded to: (specify authority to whom remanded. Adjudicating Authority, Appellate authority, Revisional authority, any other)
- b) Directions subject to which remanded, if any: (Free text, Max 1000 words)

## Section-III (Anti-profiteering)

12. Order In brief: (Drop -Down Values)

- a) Reduction in Price
- b) Return to Recipient of Amount not passed on, along with interest
- c) Deposit in Consumer Welfare Fund/s
- d) Penalty Imposed (Amount to be specified)
- e) Cancellation of Registration

Place:

Signature:

Date:

# GST

Designation: 8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -  
Jurisdiction:"

13. In the said rules, for FORM GST APL-05, the following Form shall be substituted, namely: —

## “Form GST APL-05

*See rule 110(1)*

### Appeal to the Goods and Services Tax Appellate Tribunal

1. GSTIN/Temporary ID/UIN –

2. Name of the appellant –

3. Address of the appellant –

4. Respondent(s):

(a)

(b)

(c)

.....

*(Specify designation and office of the respondent(s))*

5. Details of the authorised representative of the applicant:

(a) Name..... Mobile ..... Email .....

(b) Name..... Mobile ..... Email .....

.....

.....

6. Order appealed against - *APL-04/Rejected APL-02*

Number -

Date-

7. Is place of supply involved in the dispute – *Yes/No*

9. Date of communication of the order appealed against –

10. Details of order challenged before Appellate authority/Revisional Authority:

a) Number - Date –

b) Order type (As per Annexure A)

c) Period of dispute from (DDMMYYYY) To (DDMMYYYY)

*(Applicable for demand related orders)*

11. Details of the authority passing the order specified at Sl. no. 9: *(Specify designation and Office of the said authority)*

12. Name of the authorized representative

(a) Name..... Mobile ..... Email .....

(b) Name..... Mobile ..... Email .....

.....

.....

13. Act (CGST/ SGST/ IGST/ Cess)

14. Details of the case under dispute:

a) Brief issue of the case under dispute

b) Category of case under dispute *(As per Annexure B)*

c) Market value of goods, where goods have been seized

15. Case Summary *(As per Annexure C)*

16. About Appellant *(As per Annexure D)*

17. Statement of facts *(As per Annexure E)*

18. Grounds of appeal

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19. Prayer

20. Details of demand created, disputed and admitted.

Particulars	Central Tax			State/UT Tax			Integrated Tax		
	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where

			it is system or as per alternate flow of order			where it is system or as per alternate flow of order			
(a) Tax									
(b) Interest									
(c) Penalty									
(d) Fees									
(e) Other charges									

Cess			Total Amount		
Amount determined by Appellate/Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 &

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		& 11 of Table 9 of APL-04, where it is system or as per alternate flow of order			11 of Table 9 of APL-04, where it is system or as per alternate flow of order

21. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable:

Particulars	Central Tax		State/UT Tax		Integrated		Cess		Total Amount	
	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
	Admitted	P re-deposit	Admitted	P re-deposit	Admitted	P re-deposit	Admitted	P re-deposit	Admitted	P re-deposit
	Amount	(10 % of disputed tax)	Amount	(10 % of disputed tax)	Amount	(10 % of disputed tax)	Amount	(10 % of disputed tax)	Amount	(10 % of disputed tax)
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										

Sr.	Description	Amount payable
No.		

(e) Other charges									
-------------------	--	--	--	--	--	--	--	--	--

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1	Integrated tax		Cash Ledger					
			Credit Ledger					
2	Central tax		Cash Ledger					
			Credit Ledger					
3	State/UT tax		Cash Ledger					
			Credit Ledger					
4	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

					Debit entry no.	Amount paid

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S No	List of 'Order Type'
1	Demand Order
2	Refund Order
3	Registration Order
4	Enforcement Order
5	Recovery Order
6	Other order

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6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate / Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	

11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause Notice	Mention section and rule	



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		specified in Appellate/ Revisionary order	
1 7	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule  specified in Appellate/ Revisionary order	
1 8	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule  and Form of order specified in Appellate/ Revisionary order	
1 9	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule  specified in Appellate/ Revisionary order	
2 0	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule  specified in Appellate/ Revisionary order	
2 1	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule	

		specified in Appellate/ Revisionary order	
2 2	Excess ITC availed/utilized u/s 73	Mention section and rule  specified in Appellate/ Revisionary order	
2 3	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule  specified in Appellate/ Revisionary order	
2 4	Order rejecting/granting provisional refund	Mention section and rule  specified in Appellate/ Revisionary order	
2 5	Order denying/reducing/withholding/granting refund	Mention section and rule  specified in Appellate/ Revisionary order	
2 6	Issue related to provisional assessment	Mention section and rule  specified in Appellate/ Revisionary order	

# GST

2 7	Fraud or wilful suppression of fact leading to nonpayment/  short payment of tax determined u/s 74	Mention section and rule  specified in Appellate/  Revisionary order	
2 8	Excess ITC availed/utilized determined u/s 74	Mention section and rule  specified in Appellate/  Revisionary order	
2 9	Issues related to seizure/confiscation of goods/books/property  or release of such goods/books/property	Mention section and rule  specified in Appellate/  Revisionary order	
3 0	Order relating to rectification/withdrawal of an earlier order	Mention section and rule  specified in Appellate/  Revisionary order	
3 1	Order creating/modifying/withdrawing demand under earlier Law	Mention section and rule  specified in Appellate/  Revisionary order	
3 2	Order permitting payment in instalments	Mention section and rule	

		specified in Appellate/  Revisionary order	
3 3	Order relating to provisional attachment of property	Mention section and rule  specified in Appellate/  Revisionary order	
3 4	Order imposing penalty	Mention section and rule  specified in Appellate/  Revisionary order	
3 5	Order permitting compounding of any offense or withdrawing such order	Mention section and rule  specified in Appellate/  Revisionary order	
3 6	Anti profiteering related matter		
3 7	Others-		
3 8	Issues related to Place of supply of goods and/or services		

## Annexure C

**Case Summary** (indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)

GST

Sr . N o.	Issue related to	As per order of adjudic ating authori ty	As determined by		As per stand of appel	As declar ed/ claim ed by				2) Levy of penalty
			Appellate/Re	Refund Order	before	prese				3) Levy of interest or late fee
			visional authority	Registration Order	e Tribu	nt Appell				4) Classification dispute
			4	Enforcement Order	nal	ant				1) Erroneous refund
1	Registrati on									1) Registration
2	Revocati on of registrati on		5	Recovery Order						2) Revocation of registra tion
			6	Other order						1) Levy of penalty
3	Denial/bl ocking of ITC									2) Levy of interest or late fee
4	Short or non- payment of tax									1) Denial/blocking of ITC
4	Erroneou s refund									Any other
5	Levy of Penalty									
6	Levy of interest or late fee or fine									
7	Classificati on dispute  (mention HSN in correspon ding columns of this row)									
8	Any other									

Annexure D

About Appellant

Constitution/ Identification Number	Constitution of Business	Statute under which incorporated	Date of Commencement of business	Address

Appellant to state in free text form as follows:

Appellant to mention:

(a). his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)

(b). Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)

(c). date of its constitution

(d). constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)

(e). Address of its Head Office and address of its principal place of business in State

User can add more than one Issue

Mapping Case Type'	Case Summary- Issue related to
	1) Short or nonpayment of tax
	2) GSTIN/Temp Id and date from which registered under GST

# GST

(g). Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)

(h). Any other relevant fact in view of the appellant”

Annexure E

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment no.
< Add rows, if required >”

14. In the said rules, for FORM GST APL-06, the following Form shall be substituted, namely: —

“FORM GST APL-06

[See rule 110(2)]

Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr. No.	Particulars
1	Appeal No. —
2	Present Cross-objection being filed by  o GSTIN/Temporary ID/UIN/  o Name —  o e-mail id —  o Contact number —

	o Address for communication —  o Designation of officer —  o Office details —  o e-mail id —  o Contact number -		
3	Order no. – (Order of the Appellate/Revisional authority) –		
4	Designation alongwith jurisdiction of the officer passing the		
Action By	Date	Brief Narration	
Designation:			
	Jurisdiction:		
	Order Passed by:		
5	Date of communication of the order appealed against –		
6	Name of the authorized representative, where available – e-mail id of said representative – Contact number of said representative		
7	Details of the case under dispute –		
(i)	Period of dispute -		
(ii)	Amount under dispute	Central tax	State/UT tax
	(a) Tax		
	(b) Interest		
	(c) Penalty		
	(d) Fees		
	(e) Other charges (specify)		
(iii)	Market value of seized goods, where one of the issues involved		
8	Summary of Issues involved and summary of reply thereto		
9	Date of receipt of notice of appeal or application filed with State/Central tax/UT tax, as the case may be - OR Date of filing of the present cross-objection before the Appellate Tribunal by the person filing the present cross-objection -		
10	Demand Table		
	Category	Tax	As per order of the adjudicating authority
	Tax	Central Tax	
		State/UT Tax	
		Integrated Tax	
		Cess	
		Total	

# GST

Interest	Central Tax		14	Para-wise reply (upload separately)		
				Verification		
	State/UT Tax					
	Integrated Tax					
	Cess					
Penalty	Total			I, < _____ >, hereby solemnly declare that the above is true and correct to the best of my knowledge and belief and to the best of my information and possession and further that nothing has been concealed from the tax authorities.		
	Central Tax					
	State/UT Tax			Verified today, the _____		
	Integrated Tax					
	Cess			20..._____		
Penalty	Total					
	Central Tax			Place :		
	State/UT Tax			Date :		
	Integrated Tax					
	Cess					
Fees	Total					
	Central Tax					
	State/UT Tax			Summary of Issues involved and summary of reply thereto		
	Integrated Tax					
	Cess					
Others	Total					
	Central Tax			S. No. Category of case under dispute or Issues involved		
	State/UT Tax			Tab. Amount involved		
	Integrated Tax			Tab. Summary of reply (where quantifiable)		
	Cess					
Refund	Total					
	Central Tax			1. Misclassification of any goods or services or both		
	State/UT Tax			Mention HSN		
	Integrated Tax					
	Cess					
	Total			2. Wrong applicability of a notification issued under the provisions of this Act		
				Mention notification no. and date		
11	Reliefs claimed in memorandum of cross-objections.					
12	Summary of reply (Annexure B)					
13	Grounds of Cross-objection					

# GST

3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order		
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order		

8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order		
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order		
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order		
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order		
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/		



# GST

		Revision ary order		
1 3	Denial of facility to pay tax under composition scheme	Mention section and rule specifie d in Appellat e/ Revision ary order		
1 4	Cancellation of registration	Mention section and rule specifie d in Appellat e/ Revision ary order		
1 5	Rejection/acce ptance of application for revocation of cancellation of registration	Mention section and rule specifie d in Appellat e/ Revision ary order		
1 6	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specifie d in Appellat e/ Revision ary order		
1 7	Order of disqualification of GSTP/cancellati on of enrolment of GSTP	Mention section and rule specifie d in Appellat e/ Revision		

		ary order		
1 8	Transfer/Initiati on of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specifie d in Appellat e/ Revision ary order		
1 9	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specifie d in Appellat e/Revisi onary order		
2 0	Order of assessment including that of a nonfiler or evading registration or protective assessment	Mention section and rule specifie d in Appellat e/ Revision ary order		
2 1	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specifie d in Appellat e/ Revision ary order		
2 2	Excess ITC availed/utilized u/s 73	Mention section and rule specifie d in Appellat e/		

## GST

		Revisionary order		
23	Order for credit in ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order		
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order		
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order		
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order		
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		

		Revisionary order		
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order		
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order		
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order		
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order		

# GST

		ary order		
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order		
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order		
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order		
36	Anti profiteering related matter			
37	Others-			
38	Issues related to Place of supply of goods and/or services			

## Summary of Reply

(indicate Amount in INR, wherever quantified and wherever applicable)

(Not exceeding 1000 characters in each cell)

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per statement of appellant	As declared/ claimed by present Appellant	Reply to ground /is sue raised in Appeal before GST AT
1	Registration					
2	Revocation of cancellation of registration					
3	Denial/blocking of ITC					
4	Short or non-payment of tax					
4	Erroneous refund					
5	Levy of Penalty					
6	Levy of interest or late fee or fine					
7	Classification dispute  (mention HSN in					

# GST

	corresponding columns of this row)					
8	Any other					

15. In the said rules, for FORM GST APL-07, the following Form shall be substituted, namely: —

## “FORM GST APL-07

[See rule 111]

(Application to the Appellate Tribunal under sub section (3) of Section 112)

1. Name and designation of the appellant/Office of Appellant:

(a). Name

(b). Designation

(c). Jurisdiction

(d). State/Centre

2. GSTIN/Temporary ID/UIN (of the respondent)

3. Name of the respondent

4. Address of the respondent

5. Order appealed against

- Date -

6. Complete Designation, along with jurisdiction of the Appellate Authority/Revisional Authority passing the order appealed against

7. Date of communication of the order appealed against –

8. Details of the case under dispute:

a. Brief issue of the case under dispute

b. Period of dispute –

d. Market value of seized goods, where one of the issues involved is seizure/confiscation of goods

9. About Respondent (*As per Annexure B*)

10. Is place of supply involved in the dispute- Yes/No

11. Statement of facts (*As per Annexure C*)

12. Grounds of appeal –

13. Prayer –

14. Category of case under dispute or Issues involved – (*as per Annexure D*)

15. Details of demand:

	Central Tax	State/UT Tax	Integrated Tax
Particulars	Amount of demand order of the adjudicating authority (A) (Auto-populated from APL-01/DRC- 07, where it is in the system OR to be manually filled in by appellant)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC- 07, where it is in the system OR to be manually filled in by appellant)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC- 07, where it is in the system OR to be manually filled in by appellant)
(a) Tax			
(b) Interest			
(c) Penalty			
(d) Fees			
(e) Other			

c. Case Summary (*As per Annexure A*)

GST

Cess			Total Amount		
Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC- 07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns, where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC- 07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns, where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell)

I hereby declare that I have been duly authorized/directed by the Commissioner in accordance with sub-section (3) of Section 112 of the Act to file this application before the

Appellate Tribunal and a true copy of the said direction/authorization is being uploaded herewith

Place:

Date:

Sl. No.	Issue related to	As per order of adjudicating authority	As per order of Appellate/ Revisional authority
1	Registration		
2	Revocation of cancellation of registration		
3	Denial/blocking of ITC		
4	Short or non-payment of tax		
4	Erroneous refund		
5	Levy of Penalty		
6	Levy of interest or late fee or fine		
7	Classification dispute (mention HSN in corresponding columns of this row)		
8	Any other		

Annexure B

Name of the Officer:

Designation:

Jurisdiction:

About Respondent

Constitution of Business	Address	Nature of Business

Case Summary

GSTN/Temp ID	Constitution of Business	Any other constitutional details

# GST

## Annexure C

### Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each

cell, Upload documents if necessary)

Reference/ acknowledgment no.

Action By

Date

Appellate/ Revisionary order

Order Narration

## Annexure D

### (Category of case under dispute or issues involved)

S. No.	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in	

		Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in	
7	Whether applicant is required to be registered or has been granted suo moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	



# GST

11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate	

		e/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	

# GST

<b>22</b>	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
<b>23</b>	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
<b>24</b>	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
<b>25</b>	Order denying/reducing/withholding/ granting refund	Mention section and rule specified in Appellate/ Revisionary order	
<b>26</b>	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
<b>27</b>	Fraud or wilful suppression of fact leading to nonpayment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate	

		e/ Revisionary order	
<b>28</b>	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
<b>29</b>	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
<b>30</b>	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
<b>31</b>	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
<b>32</b>	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
<b>33</b>	Order relating to provisional attachment of property	Mention section and rule	

# GST

		specified in Appellate/ Revisionary order	
<b>34</b>	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
<b>35</b>	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
<b>36</b>	Anti-profiteering related matter		
<b>37</b>	Others-		
<b>38</b>	Issues related to Place of supply of goods and/or services"		

[For further details please refer the Case Law.]

# FEMA

## CASE LAW

### RAJ SOLVEX PVT. LTD. AND OTHERS VERSUS SPECIAL DIRECTOR, ENFORCEMENT DIRECTORATE: DELHI HIGH COURT

[For further details please refer the Case Law.]

**OUR COMMENTS:** In the instance case In the instant case Failure to furnish Exchange Control Copy of the Bill of Entry in the bank - Contravention of provisions of FERA - Penalty u/s 50 - Tribunal dismissed appeal for bar of limitation - Whether the appeals before this Court are barred by limitation prescribed in Section 35 of FEMA or not - Held that:- The aforesaid Section prescribes a period of 60 days from the communication of the decision of the Appellate Tribunal for filing an appeal to this Court, but this Court can condone the delay in filing an appeal for a further period not exceeding 60 days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the prescribed period - if an appeal preferred by the appellants before the Tribunal, it was required to be dealt with under Section 19 of the FEMA and, therefore, the Appellate Tribunal could entertain the appeals, even after the expiry of 45 days from the receipt of the order of the adjudicating authority if it was satisfied that there was sufficient cause for not filing the appeal within the aforesaid 45 days' period. There is no upper cap on the delay which could be condoned by the Appellate Tribunal, in the event of its being satisfied that there was sufficient cause for not filing the appeal within the prescribed period.

It can hardly be disputed that the Tribunal ought to have considered the application of the appellants for condonation of delay in filing the appeals on merits instead of dismissing them on the ground that the delay beyond 45 days from the prescribed period could not be condoned by it - impugned order dated 5.2.2007 passed by the Appellate Tribunal is hereby set aside and the matter is remanded back to the Tribunal for deciding the application for condonation of delay on merit and in case the delay in filing the appeals is condoned, the said Tribunal shall also decide the appeals on merit - Decided in favour of assessee.

# CUSTOMS

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO./2017-CUSTOMS, DATED 30.06.2017 -**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 39/2025-Customs dated 17.09.2025 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, in the Table, against S. No. 404, for the entry in column (5), the entry "18%" shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025

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

## NOTIFICATION

**AMENDMENTS IN THE NOTIFICATION NO. 29/2025-CUSTOMS, DATED THE 9TH MAY, 2025. - EXEMPTION TO WORKS OF ART AND ANTIQUES**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 38/2025-Customs dated 17.09.2025 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 29/2025-Customs, dated the 9th May, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 302 (E), dated the 9th May, 2025, namely:-

In the said notification, in the opening paragraph, after the words "specified in the said Schedule", the following shall be inserted, namely:-

"and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act".

2. This notification shall come into force on the 22nd day of September, 2025.

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

## NOTIFICATION

**SEEKS TO AMEND THE NOTIFICATION NO. 19/2019-CUSTOMS, DATED THE 6TH JULY, 2019. - EXEMPTION TO SPECIFIED DEFENSE EQUIPMENT AND THEIR PARTS IMPORTED IN INDIA BY THE MINISTRY OF DEFENCE, GOVERNMENT OF INDIA OR THE DEFENCE FORCES**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 37/2025-Customs dated 17.09.2025 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 19/2019-Customs, dated the 6th July, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 476 (E), dated the 6th July, 2019, namely:-

In the said notification, in the Table, after the Sl.No. 23 and the entries relating thereto, the following shall be inserted, namely: -

(1)	(2)	(3)
"24	88, 8536	Flight Motion Simulator and its parts
25	88, 8536	Target Motion Simulator and its parts
26	Any Chapter	Parts, sub-assemblies of HACFS
27	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return vent guided assembly-supply, vent guide assembly-NBC for MRSAM system
28	84, 85, 87, 90, 93	Parts and sub-assemblies of IAWDS
29	88	Military transport aircraft (C-140, C-295 MW)
30	89	Deep submergence rescue vessel
31	89	Unmanned Underwater vessels/platforms
32	8807	Ejection Seats for fighter aircrafts
33	8506	High performance batteries for drones and specialised equipment
34	8525	Communication devices including software defined radios with component and accessories
35	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
36	89	Sonobuoys for Naval Air Assets
37	93	Ship launched missiles
38	93	Rockets with calibre more than 100 mm

# CUSTOMS

39	88	RPA (Remote Pilot Aircraft) for military use
40	Any Chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts, missiles, etc. except for 12.7mm SRCG, 155mm/45 Cal, Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Guns, Light Machine Guns, MAG Gun
41	49	Technical documentation in respect of Goods mentioned at Sl.Nos. 1 to 40 above"

2. This notification shall come into force on the 22nd day of September, 2025.

[For further details please refer the Notification.]

NOTIFICATION
<b>AMENDMENT IN NOTIFICATION NO. 50/2017-CUSTOMS DATED THE 30TH JUNE 2017. - RATE TO DUTY INCREASED TO 18% FOR SPECIFIED GOODS WHEN IMPORTED BY A SPECIFIED PERSON, IN RELATION WITH PETROLEUM OPERATIONS OR COAL BED METHANE OPERATIONS UNDER SPECIFIED POLICY.</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 36/2025-Customs dated 17.09.2025 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, in the Table, against S. No. 404, for the entry in column (5), the entry "18%" shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

[For further details please refer the Notification.]

NOTIFICATION
<b>FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 56/2025-Customs (NT) dated 15.09.2025 notified that 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	1081
2	1511 90 10	RBD Palm Oil	1085
3	1511 90 90	Others – Palm Oil	1083
4	1511 10 00	Crude Palmolein	1100
5	1511 90 20	RBD Palmolein	1103
6	1511 90 90	Others – Palmolein	1102
7	1507 10 00	Crude Soya bean Oil	1167
8	7404 00 22	Brass Scrap (all grades)	5656

**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	1175 per 10 grams



## CUSTOMS

		number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	
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	1364 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, jewellery made of silver or articles made of silver.</p>	1364 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved	1175 per 10 gram

	<p>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>	
--	--	--

# CUSTOMS

TABLE-3

2. This notification shall come into force with effect from the

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7463 (i.e., no change)"

16th day of September, 2025.

[For further details please refer the Notification.]

## CIRCULAR IMPLEMENTATION OF CUSTOMS (PROVISIONAL ASSESSMENT) REGULATIONS, 2025

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Circular No. 22/2025-Customs dated 12.09.2025 notified in Attention is invited to the changes in the Section 18 of Customs Act, 1962 dealing with the Provisional Assessment in the Finance Act, 2025, which came into effect from 29th March, 2025.

2. In brief, the changes brought through Finance Act, 2025 in relation to Provisional Assessment is summarized as below:

a. provide time limit of two years for finalisation of provisional assessment which shall be extended by Principal Commissioner of Customs or the Commissioner of Customs, if the sufficient cause is shown.

b. for pending cases, the time-limit shall be from 29th March 2025, i.e., the date of enactment of the Finance Act, 2025.

c. provide for certain grounds on which the time limit of two years shall apply not from the date of the order of the provisional assessment, but from the date when the reasons for such ground ceases to exist.

3. Further, Section 18 of Customs Act, 1962 also provides for prescribing timelimit for submission of documents or information by the importer or exporter and the manner of finalisation of the provisional assessment.

4. In view of the above changes in the Finance Act, 2025, the Customs (Provisional Assessment) Regulations, 2025 has been notified vide Notification No. 55/2025-Customs (NT) dated 12.09.2025, superseding the earlier Customs (Finalization of Provisional Assessment) Regulations, 2018, with following salient features:

a. Time-limit of fourteen months from the date of finalisation of the provisional assessment for submission of documents or information including the test reports (chemical or otherwise), the reasons for which the provisional assessment was resorted to. The same time limit of fourteen months will apply for completion of enquiry and transferring the relevant documents, along with the report in writing to the proper officer for finalisation of assessment.

b. In the absence of submission of the required documents or information, Proper Officer will proceed to finalise the provisional assessment based on the documents available and providing opportunity to the importer or exporter by following the principles of natural justice.

c. These regulations shall also apply to pending cases where the duty payable on goods has not been finally assessed as of 29.03.2025. In this regard, officers shall obtain the pending documents or information, or complete necessary enquiries, within fourteen months from 29.03.2025, i.e., by 29.05.2026, so that provisional assessments can be finalised within the prescribed time limit under Section 18 of the Customs Act, 1962.

d. Where possible to do so, the proper officer shall finalise the assessment within three months from the obtaining of pending documents or information or conclusion of enquiry, or seek extension from the officer to whom the proper officer is sub-ordinate, but within the prescribed time limit under section 18 of Customs Act, 1962.

e. Above time limits on sufficient cause being shown, may be extended by Principal Commissioner of Customs or Commissioner of Customs, but within the time-limits provided for finalisation of the assessment.

f. As clarified earlier through Circular No. 40/2011-Customs dt. 09.11.2011, provision has been incorporated to provide that importer or exporter may make payment of the duty amount ascertained on their own against the bill of entry or shipping bill,

# CUSTOMS

anytime during the pendency of provisional assessment, along with the interest till the date of payment as per section 18. This amount shall be adjusted against the duty finally assessed or reassessed, as the case may be.

g. The regulations have been aligned with the timelimits in the Act for finalisation of the Provisional assessment.

h. While finalizing the provisional assessment in accordance with Section 18 of the Customs Act, 1962, The proper officer shall pass a speaking order to finalize the assessment. In cases where the final assessment differs from the provisional assessment, the principles of natural justice shall be followed. In cases where the final assessment confirms the provisional assessment, the same shall be finalized after obtaining written acceptance from the importer or exporter. The finalization shall be communicated in writing.

i. If any differential amount becomes payable after adjustment of the duty already paid, the bill of entry or shipping bill shall be returned for payment. The importer or exporter shall also be liable to pay interest on the differential amount as per sub-section (2) of Section 18 of the Act. Similarly, If the importer or exporter is entitled to a refund after finalization, the same shall be processed in accordance with sub-sections (4) and (5) of Section 18 of the Act.

j. Upon finalization of the provisional assessment, the bond and security furnished at the time of provisional assessment shall be cancelled or re-credited, and the security returned, provided there are no pending dues. This applies in cases where the provisional assessment is confirmed, where duty along with interest has been fully paid for home consumption or exportation, or where an appropriate bond has been executed in respect of warehoused goods.

k. Where any amount due (duty, interest, fine, penalty or other sum) remains unpaid for more than 90 days and has attained finality, it shall be adjusted from the security or recovered under Section 142 of the Act, with due intimation to the importer or exporter.

l. This regulations shall also apply to the provisional assessment undertaken under Project Imports.

5.1 The provisions for submission of a Single Unified Multi-Purpose Electronic Bond for provisional assessments are outlined in Circular No. 04/2025-Customs dated 17.02.2025. This bond allows importers or exporters to furnish a single, all-India multipurpose bond in lieu of transaction-wise bonds across different ports.

5.2 The assessment pending for finalization for a period beyond 17 Months, from the date of provisional assessment, should be reported to Commissioner of Customs for effective monitoring and to adhere to the timelines. The Commissioner will personally monitor the cases beyond 17 months for finalization or an appropriate decision regarding extension as provided in the regulation 11 of the Customs (Provisional Assessment) Regulations, 2025.

5.3 Provisional assessment under Section 18 is an important facilitative mechanism allowing clearance of goods where final assessment cannot be completed due to lack of full information or documents. The updated legal framework is expected to bring transparency, predictability, and efficiency to the finalization process of provisional assessments. The officers under your jurisdiction may be sensitized on the above changes and to ensure strict compliance with the provisions of Customs (Provisional Assessment) Regulations.

6. Difficulties, if any, in implementation of these regulations may be brought to the notice of the Board for clarification or necessary action.

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

CIRCULAR			
STRENGTHENING	TRADE	FACILITATION	THROUGH
INSTITUTIONALISED CONSULTATION MECHANISMS			

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Circular No. 21/2025-Customs dated 12.09.2025 notified in The Central Board of Indirect Taxes and Customs (CBIC) has implemented wide-ranging reforms focusing on digitisation, transparency, and trade facilitation. Within this context, Customs Clearance Facilitation Committees (CCFCs) and Permanent Trade Facilitation Committees (PTFCs), established under Circular Nos. 42/2013-Customs and 13/2015-Customs respectively, have played pivotal roles in stakeholder engagement and issue resolution. 2. With evolving trade patterns, increasing reliance on digital processing, and a growing emphasis on measurable service delivery, CBIC has reviewed the composition and functioning of PTFCs and CCFCs. This Master Circular consolidates and supersedes earlier guidelines to realign these committees besides taking measures keeping in view current priorities of

# CUSTOMS

consultative decision making, stakeholders' engagement and grievance redressal, and integration with national trade facilitation objectives.

2.1 It has been decided that PTFCs shall now meet fortnightly, while CCFCs shall meet once in two months. Revised composition and ToRs for PTFC and CCFC are annexed as **Annexures 1 and 2** respectively.

2.2 The composition of PTFCs has been significantly broadened to include representatives from DGFT, custodians, PGAs, shipping lines, logistics service providers, trade councils, and Customs Brokers, besides existing trade participants. Similarly, CCFCs now include, in addition to senior Customs officers, representatives from Ministries of Shipping, Railways, Highways, Civil Aviation, and senior functionaries from PGAs operating under SWIFT. The inclusion of representatives from DG Systems (ICES/ICEGATE), NCTC, and Directorate of Logistics aims to strengthen systemic improvement and inter-agency coordination.

2.3 The Terms of Reference (ToR) of both committees have been revised to further include:

- Ensure timely resolution of grievances and bottlenecks
- Monitor performance of digital grievance tools like TSKs, AEM and ICEGATE helpdesk
- Escalate unresolved issues to NACs

3. Faceless Assessment has brought standardisation and uniformity in Customs processing. To address delays in clearance of live Bills of Entry, a tri-layered grievance redressal mechanism comprising the Anonymised Escalation Mechanism (AEM) [Circular 14/2021 & 23/2022-Customs], Turant Suvudha Kendras (TSKs) [Circular 45/2020], and National Assessment Centres (NACs) [Circulars 13/2023 & 40/2020] has been institutionalised.

3.1 The AEM allows ICEGATE-registered users to raise online grievances after filing the Bill of Entry. These are auto-routed to the concerned Additional/Joint Commissioner in the FAG, with anonymised identities and real-time tracking. Board has further directed DG Systems to revamp AEM mechanism and a suitable advisory will be issued on revamped AEM by DG Systems with suitable MIS to be available with senior Customs management.

3.2 The TSKs, established in each Customs Zone, serve as the physical and operational interface for facilitating Customs processes under Faceless Assessment. They facilitate clearance process of the trade by tracking of local grievances, coordination with assessment groups, and provide support to the trade in any procedural aspects. Officers posted at TSKs must proactively assist the trade in identifying delays and liaising with assessment officers for swift resolution. A consolidated list of all TSK is enclosed as **Annexure-3**. Further

in order to ensure efficiency in functioning of TSK, a digital portal is being created to monitor timely resolution of grievances or any procedural requirement of trade.

3.3 All officers are required to constantly monitor AEM tickets and TSK-raised grievances and resolve all such grievances in a time bound manner. All Commissioners are required to closely monitor all such grievances. Further, National Assessment Centres (NACs) are inter-alia entrusted to monitor and analyse the grievances that are being raised due to non-uniformity in their respective FAGs. For effective monitoring of functioning of FAGs and redressal of import related grievances relating to Faceless Assessment, NACs have already been asked to have a separate cell and to take proactive measures to minimize grievances and conduct sectoral consultations every fortnightly. NAC convenors through separate cell shall also monitor grievances raised through AEM, TSK or through any other mechanism and coordinate for resolution focusing grievances pending for more than two days. Additionally, NACs shall provide guidance to FAGs to ensure uniformity in assessment practices and recommend systemic improvements based on grievance trends. To enable easy access, consolidated contact details of NACs have been provided at **Annexure-4**.

4. An increasing number of Customs-related grievances are received via social media platforms (e.g. 'X') and official email channels. Each zone shall establish a dedicated mechanism to monitor such grievances. Every grievance shall be acknowledged with a unique reference number and resolved appropriately in a time-bound manner. Frequently raised issues should be included in CCFC agenda for further deliberations.

5. A high level Customs Consultative Group (CCG) also engages with all trade and government stakeholders. The issue raised by trade get opportunity for redressal at multiple forum like PTFC, CCFC, NAC etc. However certain unresolved policy issues and issues having wider pan India implications should be flagged to CCG for comprehensive deliberations and appropriate course correction. All field formations are advised that grievances originating by any stakeholders from local Customs stations or specific ports must be discussed in the appropriate PTFC and CCFC platforms in consultation with relevant PGAs, custodians, and trade bodies and ensure that issues which can be resolved locally in consultation with trade should not be delayed by flagging to CCG.

6. Principal Chief Commissioners and Chief Commissioners are instructed to sensitise stakeholders and committee members, issue necessary Trade/Public Notices to reinforce consultative and grievance redressal mechanism and also inform any change in TSK or NAC.

7. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

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

# DGFT

## NOTIFICATION

### AMENDMENT IN IMPORT POLICY CONDITION OF ATS-8 COVERED UNDER CHAPTER 29 OF ITC HS, 2022, SCHEDULE - I (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public notice No. 30/2025-26 dated 18.09.2025 notified that in exercise of powers conferred by Section 3 and 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 Central Government hereby amends the Import Policy Condition of the following HS codes covered under Chapter 29 of ITC (HS), 2022, Schedule - I (Import Policy) with immediate effect, as under:

ITC(HS) Code	Description	Existing Import Policy	Revised Import Policy	Existing Policy Condition	Revised Policy Condition
293299 90	--Other: --- -Other	Free	Free	-	(a)However, import of ATS-8 {(4R-Cis)- 1,1-Dimethylethyl-6- cyanomethyl-2,2-dimethyl-1-3- dioxane-4-acetate} having a CIF value of less than US\$ 111 per kg, is 'Restricted' till 30.09.2026 .
293399 90	-- Other	Free	Free	-	
293339 90	-- Derivatives of pyridine: -- -- Other	Free	Free	-	
293219 90	--Other	Free	Free		
293499 90	--Other	Free	Free	-	
294200 90	-- Diloxanide furoate, Cimetidine , Oxyclozanide, Famotidine: ---- Other	Free	Free	-	

291899 90	--Other: --- - Other	Free	Free	-	
291590 99	--Other	Free	Free	-	
291639 90	-Other	Free	Free	-	
292250 90	-- Frusemide, Aminodial, N- -acetyl anthranilic acid, Domperidone: ---- Other	Free	Free	-	

2. MIP condition on the above items shall not be applicable for imports by Advance Authorization holders, Export Oriented Units (EOUs) and units in the SEZ, subject to the condition that the imported inputs are not sold into the Domestic Tariff Area (DTA).

Effect of the Notification:

Import of ATS-8 {(4R-Cis)-1,1-Dimethylethyl-6- cyanomethyl-2,2-dimethyl-1-3- dioxane-4-acetate} under Chapter 29 of ITC (HS), 2022, Schedule - I (Import Policy), having a CIF value of less than US\$111 per kg, is 'Restricted' till 30.09.2026, with immediate effect. However, inputs imported by Advance Authorization holders, EOUs and SEZ shall be exempted from the MIP condition.

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

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



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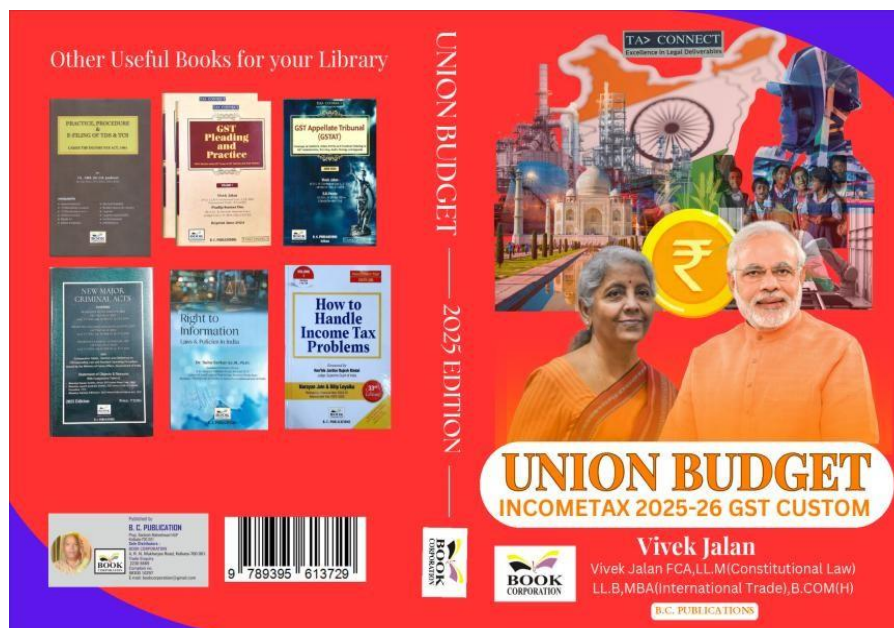
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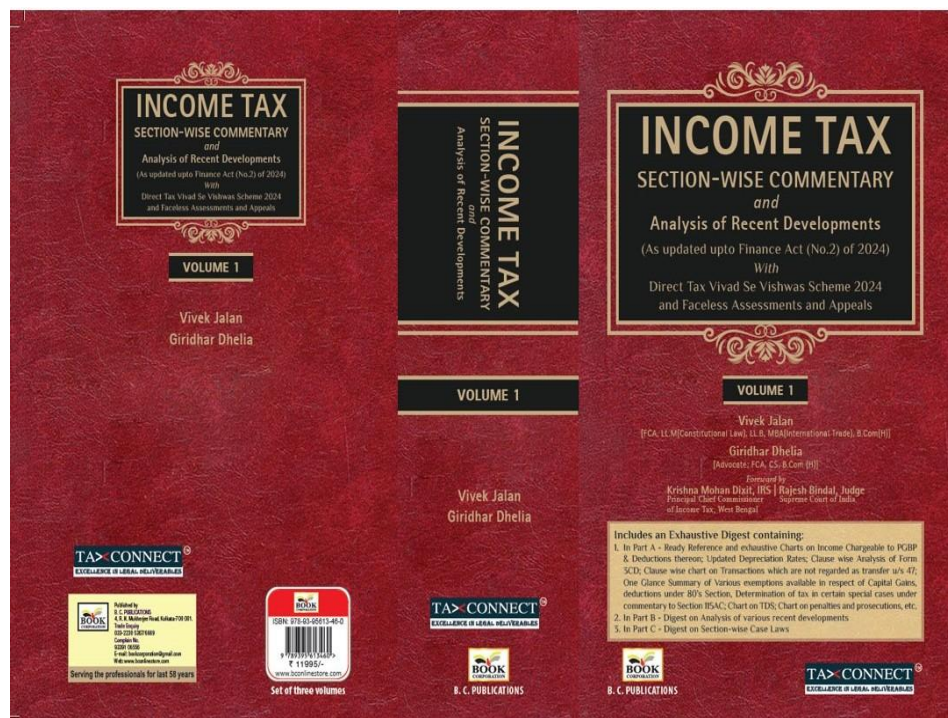
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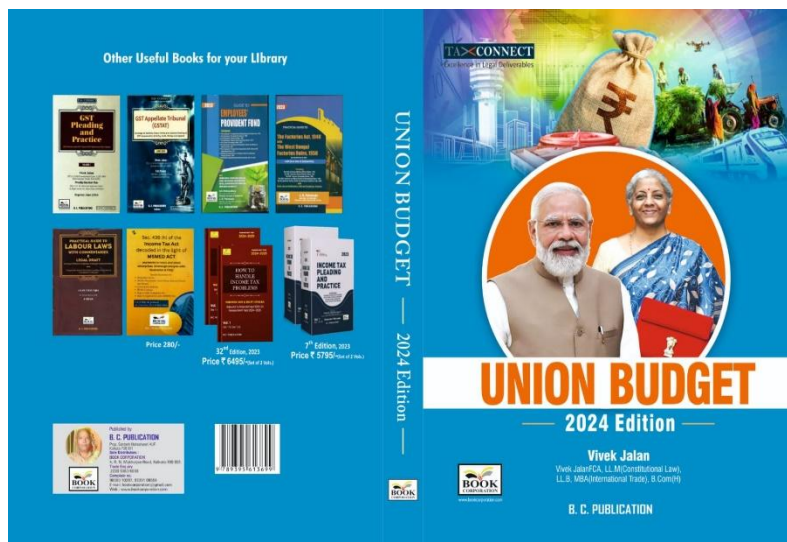
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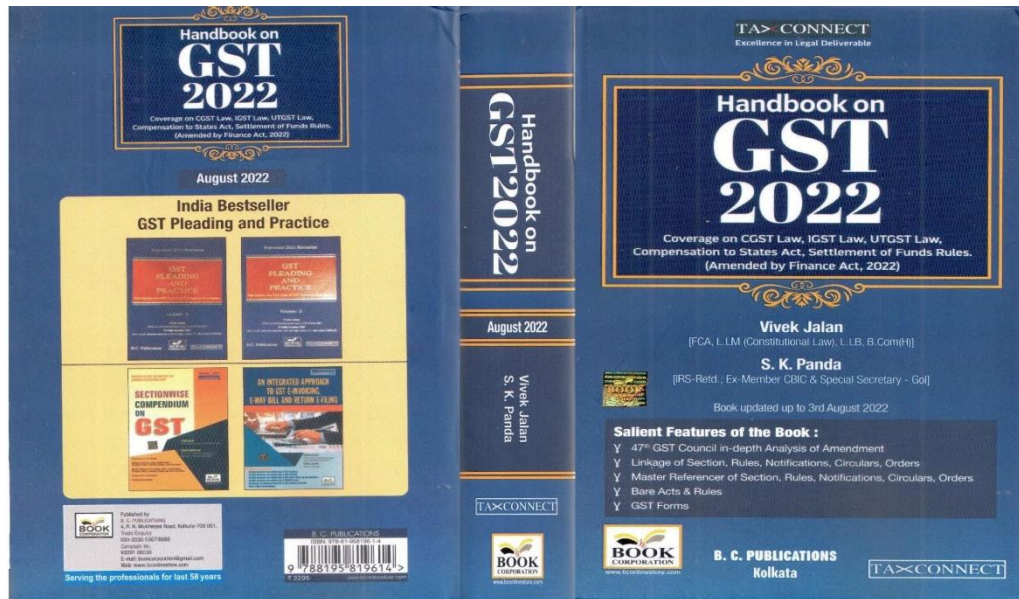
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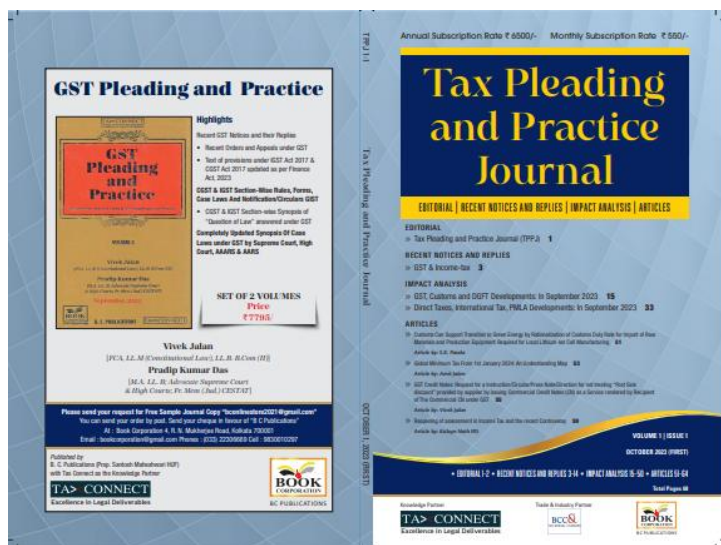
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