

524th Issue: 28th September 2025 - 04th October 2025

TAX CONNECT

Knowledge Partner:

**FEMA. FDI. INCOME TAX. GST. LAND. LABOUR****TAX CONNECT:**

Mumbai	: Unit No. 312, Omega Business Park, Near-Kaamgar Hospital, Road No. 33, Wagle Industrial Estate Thane (West), Maharashtra – 400604
Bengaluru	: 951, 24 th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
Delhi (NCR)	: B-139, 2 nd Floor, Transport Nagar, Noida-201301 (U.P)
Kolkata	: 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001 - Room No. 119, 1 st Floor, “Diamond Arcade” 1/72, Cal Jessore Road, Kolkata – 700055 - Tobacco House, 1, Old Court House St, Radha Bazar, Corner, Kolkata, West Bengal 700001
Dubai	: Azizi Feirouz, 803, 8 th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
Contact	: +91 7003384915
Website	: www.taxconnect.co.in
Email	: info@taxconnect.co.in

EDITORIAL



Friends,

The CBDT extended the due date for filing Income Tax Audit report for FY 2024-25 to October 31, 2025 from September 30, 2025. The Central Board of Direct Taxes (CBDT) has decided to extend the specified date for filing various audit reports for the Previous Year 2024-25 (Assessment Year 2025-26), from September 30, 2025 to October 31, 2025, for assessees referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Income Tax Act, 1961.

CBDT extended specified date for filing of various reports of audit for the Assessment Year 2025-26. The 'specified date' of furnishing of the report of audit under any provision of the Income-tax Act, 1961, for the Previous Year 2024-25 (Assessment Year 2025-26), in the case of assessees referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, is 30th September, 2025.

The Board has received representations from various professional associations, including Chartered Accountant bodies, highlighting certain difficulties being faced by taxpayers and practitioners in timely completion of audit report. The reasons cited in these representations include disruptions caused by floods and natural calamities in certain parts of the country, which have impeded normal business and professional activity. This matter has also come up before various High Courts.

It is clarified that the Income-tax e-filing portal has been operating smoothly and without any technical glitches and the

Tax Audit Reports are being uploaded successfully. The system is stable and fully functional, enabling submission of various statutory forms and reports. However, keeping in view the representation of the Tax practitioners and their submissions before the Hon'ble Courts, the 'specified date' for furnishing of the report of audit under any provision of the Income-tax Act, 1961, for the Previous Year 2024- 25 (Assessment Year 2025-26), in the case of assessees referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act is extended from 30th September, 2025 to 31st October, 2025.

What happens if the tax audit report is submitted after the deadline?

The penalty for submitting a tax audit report after the deadline is 0.5% of your turnover or gross receipts, subject to a maximum of Rs 1.5 lakh. This penalty is discretionary. In case you miss the October 31, 2025 deadline to file your tax audit report under Section 44AB, the tax department may impose a penalty under Section 271B.

"This penalty is 0.5% of your turnover or gross receipts, capped at Rs 1.5 lakh, unless you can demonstrate a reasonable cause. For instance, a serious illness, natural disaster, or technical glitch. Even if the penalty applies, you can still submit the audit report later, but the risk of penalty remains unless adequately justified to the tax officer.

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

Editor:

Vivek Jalan

Partner - Tax Connect Advisory Services LLP

Co-Editor:

Rohit Sharma

Joint Partner – Tax Connect Advisory Services LLP

SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDAR	4
2]	INCOME TAX	5-6
NOTIFICATION	TAX EXEMPTION ON SPECIFIED INCOME OF 'HIGH COURT LEGAL SERVICES COMMITTEE' FROM U/S 10(46A)	
NOTIFICATION	TAX EXEMPTION ON SPECIFIED INCOME OF 'REAL ESTATE REGULATORY AUTHORITY' JAIPUR, RAJASTHAN' FROM U/S 10(46A).	
CIRCULAR	EXTENSION OF TIMELINES FOR FILING OF VARIOUS REPORTS OF AUDIT FOR FINANCIAL YEAR 2024-25 (RELEVANT TO ASSESSMENT YEAR 2025-26) BY AUDITABLE ASSEESSES	
CIRCULAR	WAIVER OF INTEREST UNDER SECTION 220(2) ON DELAYED DEMAND PAYMENT DUE TO INCORRECT CLAIM OF REBATE UNDER SECTION 87A - ORDER UNDER SECTION 119 OF THE INCOME-TAX ACT, 1961	
3]	GST	7-9
CIRCULAR	COMMUNICATION TO TAXPAYERS THROUGH EOFFICE - REQUIREMENT OF DOCUMENT IDENTIFICATION NUMBER (DIN)	
ORDER	PRESIDENTIAL ORDER ON STAGGERED FILING OF APPEALS BEFORE GST APPELLATE TRIBUNAL AND GUIDELINES TO MANAGE PORTAL CAPACITY AND ENSURE SMOOTH PROCESSING	
4]	FEMA	10
CIRCULAR	PARTICIPATION OF STANDALONE PRIMARY DEALERS IN NON-DELIVERABLE RUPEE DERIVATIVE MARKETS	
5]	CUSTOMS	11-12
NOTIFICATION	AMENDMENT IN NOTIFICATION NO. 50/2017-CUSTOMS, DATED THE 30TH JUNE, 2017	
CIRCULAR	COMMUNICATION TO TAXPAYERS THROUGH EOFFICE - REQUIREMENT OF DOCUMENT IDENTIFICATION NUMBER (DIN)	
6]	DGFT	13-16
NOTIFICATION	AMENDMENT IN EXPORT POLICY OF NON-BASMATI RICE UNDER CHAPTER 10 OF SCHEDULE- II (EXPORT POLICY) OF ITC (HS) 2022	
NOTIFICATION	EXPORT POLICY OF SECOND GENERATION (2G) ETHANOL	
NOTIFICATION	NOTIFICATION ON REVISION OF SCOMET LIST UNDER APPENDIX-3 OF SCHEDULE-II (EXPORT POLICY), ITC(HS), 2022.	
CIRCULAR	CLARIFICATION REGARDING INELIGIBILITY OF SPICES FOR IMPORT UNDER DUTY-FREE IMPORT AUTHORISATION (DFIA)	
TRADE NOTICE	EXPORT OF SECOND GENERATION (2G) ETHANOL UNDER HS CODE 22072000 UNDER RESTRICTED AUTHORIZATION	
7]	INCOME TAX BILL 2025 WITH COMMENTARY	17
8]	UNION BUDGET – 2025 EDITION	18
9]	INCOME TAX SECTION-WISE COMMENTARY AND ANALYSIS OF RECENT DEVELOPMENTS	19
10]	UNION BUDGET – 2024 EDITION	20
11]	GST APPELLATE TRIBUNAL (GSTAT)	21
12]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	22
13]	HANDBOOK ON GST 2022	23
14]	TAX PLEADING AND PRACTICE JOURNAL	24
15]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	25
16]	LET'S DISCUSS FURTHER	26

TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
28th September	GSTR-11	Aug-25	Statement of inward supplies by persons having a Unique Identification Number (UIN) for claiming a GST refund
30th September	Challan-cum-statement	Aug-25	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of August, 2024
30th September	Form 9A	Oct-25	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2025)
30th September	Form no. 10A	Nov-25	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2025)

INCOME TAX

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF 'HIGH COURT
LEGAL SERVICES COMMITTEE' FROM U/S 10(46A)

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 149/2025 dated 22.09.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'High Court Legal Services Committee' (PAN AAAAH6532R), an Authority constituted by the State Authority, Union Territory, Chandigarh in consultation with the Chief Justice of the High Court of Punjab and Haryana under the Legal Services Authority Act, 1987 (Central Act No. 39 of 1987), in respect of the following specified income arising to the said Authority, as follows:

- (a) Cost imposed by Hon'ble Punjab & Haryana High Court, Chandigarh;
- (b) Grant(s) received from Central Government, State Government(s), Govt agencies & other authority(ies) for the purposes of the Legal Services Authorities Act, 1987;
- (c) Interest income earned on bank deposits.

2. This notification shall be effective subject to the conditions that High Court Legal Services Committee, Chandigarh-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the Assessment Years 2023-2024 to 2025-2026 relevant for Financial Years 2022-2023 to 2024-2025 and shall apply with respect to the Assessment Years 2026-2027 and 2027-2028 relevant to Financial Years 2025-2026 and 2026-2027.

[For further details please refer the Notification.]

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF 'REAL ESTATE
REGULATORY AUTHORITY' JAIPUR, RAJASTHAN' FROM U/S
10(46A).

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 148/2025 dated 22.09.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Real Estate Regulatory Authority' Rajasthan, Jaipur (PAN: AAAGR0430E) an Authority constituted by the Rajasthan State Government, in respect of the following specified income arising to that Authority, namely: -

- (a) Amount received as Grant-in-aid or loan/advance from Government;
- (b) Fee/penalty received as per the provisions of 'The Real Estate (Regulation and Development) Act, 2016' (No. 16 of 2016);
- (c) Interest earned on (a) & (b) above

2. This notification shall be effective subject to the conditions that 'Real Estate Regulatory Authority' Jaipur, Rajasthan -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2023-2024 to 2025-2026 relevant for the financial years 2022-2023 to 2024-2025 and shall be applicable for assessment year 2026-2027 to 2027-2028 relevant for the financial year 2025-2026 to 2026-2027.

[For further details please refer the Notification.]

INCOME TAX

CIRCULAR

EXTENSION OF TIMELINES FOR FILING OF VARIOUS REPORTS OF AUDIT FOR FINANCIAL YEAR 2024-25 (RELEVANT TO ASSESSMENT YEAR 2025-26) BY AUDITABLE ASSEESSEES

OUR COMMENTS: The Central Board of Direct Taxes vide Circular No. 14/2025 dated 25.09.2025 clarified that in exercise of its powers under Section 119 of the Income-tax Act, 1961 (the Act) hereby extends the 'specified date' for the assessees referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act for furnishing of report of audit under any provisions of the Act for the Financial Year 2024-25 (relevant to Assessment Year 2025-26) from 30th September, 2025 to **31st October, 2025.**

[For further details please refer the Circular.]

CIRCULAR

WAIVER OF INTEREST UNDER SECTION 220(2) ON DELAYED DEMAND PAYMENT DUE TO INCORRECT CLAIM OF REBATE UNDER SECTION 87A - ORDER UNDER SECTION 119 OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Circular No. 13/2025 dated 19.09.2025 notified that in The provisions of section 115BAC(1A) of the Income-tax Act, 1961 ('the Act') are subject to the other provisions of Chapter XII of the Act. Therefore, incomes chargeable to tax at special rates as specified under various provisions of Chapter XII of the Act are not included while determining the chargeability to tax under section 115BAC(1A) of the Act. Further, the clause (b) of proviso to section 87A is applicable to incomes chargeable to tax under section 115BAC(1A) of the Act.

2. It is noticed that in certain cases, the returns had already been processed and rebate was allowed under section 87A of the Act on incomes chargeable to tax at special rates. In such cases, rectifications have to be carried out to disallow such rebate, which has been incorrectly allowed. Such rectifications will result in demands getting raised. If the payments of such demands raised are delayed then the same are liable for charging of interest under section 220(2) of the Act .

3. In order to mitigate the genuine hardship arising to such taxpayers on account of interest payable under section 220(2) of

the Act, the Central Board of Direct Taxes ('the Board'), in exercise of its powers conferred under section 119 of the Act, directs that the interest payable under section 220(2) of the Act shall be waived in such cases where the payment of the demands raised, is made on or before 31.12.2025.

4. In such cases, if a taxpayer fails to pay the demand raised as a result of rectification order passed by the CPC on or before 31.12.2025, the interest shall be charged under section 220(2) of the Act from the day immediately following the end of the period mentioned in sub-section (1) of section 220 of the Act.

[For further details please refer the Circular.]

GST

CIRCULAR

COMMUNICATION TO TAXPAYERS THROUGH EOFFICE -
REQUIREMENT OF DOCUMENT IDENTIFICATION NUMBER
(DIN)

OUR COMMENTS: GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Circular No. 252/09/2025-GST dated 23.09.2025 Clarified that Attention is invited to Board's Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019-GST dated 23rd December 2019 regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and concerned persons.

2. Attention is also invited to subsequent Board's Circular No. 249/06/2025-GST dt. 09th June 2025 clarifying that for communications via GST common portal (in compliance with Section 169 of the CGST Act, 2017) having verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication.

3. On similar lines, it has been brought to the notice of the Board that communications issued through eOffice of CBIC bear an automatically generated unique 'Issue number'. However, no online utility was available to verify the authenticity of such communications through Issue number, hence DIN was required to be generated and quoted on such communications. Now an online utility has been developed and made functional (URL <https://verifydocument.cbic.gov.in>), where the taxpayers and other concerned persons can verify online the electronically generated unique "Issue number" borne on communications dispatched using public option in eOffice application by CBIC officers. Upon verification, this utility confirms the Issue number, and other details and provides information to authenticate the document, like, -

- i. File number,
- ii. Date of issuing the document,
- iii. Type of communication,
- iv. Name of Office issuing the document,

- v. Recipient name (masked),
- vi. Recipient address (masked),
- vii. Recipient email (masked).
- 4. The name of the office issuing the document is captured from the data available within eOffice, while the document type, recipient name, recipient address, recipient email are entered in the metadata by the officers creating the document. Officers responsible for issuing communications via CBIC's eOffice must mandatorily fill and ensure correctness of this information in the metadata while creating the draft before its approval.
- 5. In light of the above, quoting separate DIN on such communications dispatched using public option in eOffice application, which already bear issue number, will result into two different electronically generated verifiable unique numbers namely Issue No. & DIN on the same communication, which renders quoting of separate DIN on such communication unnecessary. It is therefore decided that **for communications dispatched using public option in CBIC's eOffice application**, the verifiable eOffice 'Issue number' shall be deemed to be the Document Identification Number and such communication shall be treated as a valid communication.
- 6. The Document Identification Number generated through DIN utility shall continue to be mandatorily quoted on all other communications which have either not been dispatched using public option in CBIC's eOffice application or which do not bear the verifiable Reference Number (RFN) generated on GST common portal.
- 7. To the above extent, Circular No. 122/41/2019- GST dated 05th November 2019, Circular No. 128/47/2019-GST dated 23rd December 2019 and Circular No. 249/06/2025-GST dated 09th June 2025 issued by the Board, stands modified.

[For further details please refer the Circular.]

GST

ORDER

PRESIDENTIAL ORDER ON STAGGERED FILING OF APPEALS BEFORE GST APPELLATE TRIBUNAL AND GUIDELINES TO MANAGE PORTAL CAPACITY AND ENSURE SMOOTH PROCESSING

OUR COMMENTS: GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Order No: 1499-1502 dated 24.09.2025 Notified that All appeals and applications before the Goods and Services Tax Appellate Tribunal (hereinafter referred to as "GSTAT"), arising out of the orders or decisions of the appellate and revisional authorities under sections 107 and 108, respectively of the Central Goods and Services Tax Act, 2017 are, in accordance with the provisions of rule 115 of the Goods and Servicers Tax Appellate (Procedure) Rules, 2025 (hereinafter referred to in this order as "the Rules"), to be filed and processed electronically on the portal developed by NIC for this purpose and all such appeals shall be heard and recorded on the said portal.

Information received by the GSTAT, Principal Bench, from the GSTN, regarding appeals filed before the first appellate authorities under section 107 of the Act, suggests that a huge number of such appeals have been filed before the said authorities and disposed off by them. All such orders passed by the 1st Appellate Authorities and decisions of the Revisional Authorities passed under Section 108 of the Act, are appealable before the GSTAT.

NIC has communicated that being a new system, there is a statable probability that the portal may face capacity and concurrency issues if most of the appellants visit the portal for filing appeals to overcome limitation and that this might adversely affect the performance of the newly designed system, leading to problems for the appellants. Accordingly, it has been suggested that the filing of appeals may be staggered over a period of time to lower the burden on the system.

Accordingly, in view of the large number of appeals likely to be filed before the GSTAT and in view of the constraints on the system resources, as stated above, and with the objective of removing any difficulty that may be occasioned to potential appellants as well as to the system by simultaneous filing of appeals before the GSTAT, in exercise of the powers

conferred by rule 123 of the Rules, the President is pleased to direct that appeals in respect of the category of cases specified in column (2) of the Table appended hereto below shall be filed before the Appellate Tribunal during the period specified in the corresponding column (3) of the said

Table:

SI. no.	Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of Section 108 of the Act	Period during which the appeal under section 112 of the Act before the GSTAT may be filed
1	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the Common portal on or before 31.01.2022	Period commencing on 24.09.2025 and ending on 31.10.2025 or any date succeeding such date being not later than 30.06.2026
2	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN- 01 filed or, as the case may be, issued on the common portal on or after 01.02.2022 but on or before 28.02.2023	Period commencing on 01.11.2025 and ending on 30.11.2025 or any date succeeding such date being not later than 30.06.2026
3	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN- 01 filed or, as the case may be, issued on the	Period commencing on 01.12.2025 and ending on 31.12.2025 or any date succeeding

GST

		[For further details please refer the Order.]
	common portal on or after 01.03.2023 but on or before 31.01.2024	such date being not later than 30.06.2026
4	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN- 01 filed or, as the case may be, issued on the common portal on or after 01.02.2024 but on or before 31.05.2024	Period commencing on 01.01.2026 and ending on 31.01.2026 or any date succeeding such date being not later than 30.06.2026
5	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN- 01 filed or, as the case may be, issued on the common portal on or after 01.06.2024 but on or before 31.03.2026	Period commencing on 1.02.2026 or any date succeeding such date being not later than 30.06.2026
6	All orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN- 01 filed or, as the case may be, has not been filed or, as the case may be, issued on the common portal on or before 31.03.2026	Period commencing on 1.03.2026 or any date succeeding such date being not later than 30.06.2026

Explanation- I : For the purposes of this order, the expression "common portal" shall have the meaning assigned to by clause (26) of section 2 of the Central Goods and Services Tax Act, 2017 (Act 12 of 2017).

Explanation- II : This order is not in derogation of the powers of the Appellate Tribunal under Sub-Section (6) of 112 of the CGST Act.

FEMA

CIRCULAR

PARTICIPATION OF STANDALONE PRIMARY DEALERS IN NON-DELIVERABLE RUPEE DERIVATIVE MARKETS.

OUR COMMENTS: The Reserve Bank of India vide circular No.10 dated 22.09.2025 Clarified that Attention of Authorised Persons is invited to the Foreign Exchange Management (Foreign Exchange Derivative Contracts) Regulations, 2000 dated May 03, 2000 [Notification no. FEMA. 25/RB-2000 dated May 03, 2000], as amended from time to time and the Master Direction - Risk Management and Inter-Bank Dealings dated July 05, 2016, as amended from time to time (hereinafter referred as 'Master Direction').

2. Authorised Dealer Category-I (AD Cat-I) banks in India operating an International Financial Services Centre (IFSC) Banking Unit (IBU), have been permitted under the Master Direction to transact in non-deliverable derivative contracts (NDDCs) involving the Rupee with users, other AD Cat-I banks operating an IBU and banks overseas. On a review, it has been decided that Standalone Primary Dealers (SPDs) authorised as Authorised Dealer Category-III (AD Cat-III), shall also be eligible to transact in NDDCs involving the Rupee.

3. These instructions shall be applicable with immediate effect. The Master Direction has been updated as under:

(i) In paragraph 2.2(vi) of Part-A (Section-I), at the end of the existing paragraph, the following words shall be added, namely:

"Such transactions can also be offered to residents and non-residents by Standalone Primary Dealers authorised as Authorised Dealer Category-III."

(ii) In paragraph 2.3(iii) of Part-A (Section-I), after the words "IFSC Banking Unit", the following words shall be inserted, namely: -

"and Standalone Primary Dealers authorised as Authorised Dealer Category-III"

(iii) In paragraph 3A of Part-C, after the words "(as amended from time to time)", the following words shall be inserted, namely: -

"and Standalone Primary Dealers authorised as Authorised Dealer Category-III"

(iv) In paragraph 3A of Part-C, after the words "having IBUs", the following words shall be inserted, namely: -

"Standalone Primary Dealers authorised as Authorised Dealer Category-III"

4. For the purpose of this circular, Authorised Persons shall mean AD Cat-I banks and SPDs authorised as AD Cat-III under Section 10 (1) of the Foreign Exchange Management Act (FEMA), 1999.

5. The directions contained in this circular have been issued under Section 45W of the Reserve Bank of India Act, 1934 and Sections 10(4), 11(1) and 11(2) of the FEMA, 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

[For further details please refer the Circular.]

CUSTOMS

NOTIFICATION

AMENDMENT IN NOTIFICATION NO. 50/2017-CUSTOMS, DATED THE 30TH JUNE, 2017 - 40/2025 - CUSTOMS -TARIFF

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 40/2025-Customs dated 25.09.2025 notified that 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, 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, -

(i) against S. No. 597, in column (3), for the second proviso, the following provisos shall be substituted, namely:-

“Provided further that item (i) shall cease to have effect after 30th September, 2025:

Provided also that items (iii) and (v) shall cease to have effect after 30th September, 2027.”;

(ii) against S. No. 598, in column (3), for the figures, “2025”, the figures, “2027” shall be substituted;

(iii) against S. No. 601, in column (3), for the figures, “2025”, the figures, “2027” shall be substituted;

(iv) against S. No. 602, in column (3), for the figures, “2025”, the figures, “2027” shall be substituted;

(v) against S. No. 603, in column (3), for the figures, “2025”, the figures, “2027” shall be substituted.

2. This notification shall come into force with effect from 30th September, 2025.

[For further details please refer the Notification.]

CIRCULAR

COMMUNICATION TO TAXPAYERS THROUGH EOFFICE - REQUIREMENT OF DOCUMENT IDENTIFICATION NUMBER (DIN)

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Circular No. 23/2025-Customs dated 23.09.2025 Clarified that Attention is invited to Board's Circular No. 37/2019 dated 05th November, 2019 and 43/2019-Customs dated 23rd December, 2019, regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and concerned persons.

2. It has been brought to the notice of the Board that communications issued through eOffice of CBIC bear an automatically generated unique ‘Issue number’. However, no online utility was available to verify the authenticity of such communications through Issue number, hence DIN was required to be generated and quoted on such communications. Now an online utility has been developed and made functional (URL <https://verifydocument.cbig.gov.in>), where the taxpayers and other concerned persons can verify online the electronically generated unique “Issue number” borne on communications dispatched using public option in eOffice application by CBIC officers. Upon verification, this utility

CUSTOMS

confirms the Issue number, and other details and provides information to authenticate the document, like, -

- i. File number,
- ii. Date of issuing the document,
- iii. Type of communication,
- iv. Name of Office issuing the document,
- v. Recipient name (masked),
- vi. Recipient address (masked),
- vii. Recipient email (masked).

3. The name of the office issuing the document is captured from the data available within eOffice, while the document type, recipient name, recipient address, recipient email are entered in the metadata by the officers creating the document. Officers responsible for issuing communications via CBIC's eOffice must mandatorily fill and ensure correctness of this information in the metadata while creating the draft before its approval.

4. In light of the above, quoting separate DIN on such communications dispatched using public option in eOffice application, which already bear issue number, will result into two different electronically generated verifiable unique numbers namely Issue No. & DIN on the same communication, which renders quoting of separate DIN on such communication unnecessary. It is therefore decided that **for communications dispatched using public option in CBIC's eOffice application**, the verifiable eOffice 'Issue number' shall be deemed to be the Document Identification Number and such communication shall be treated as a valid communication.

5. The Document Identification Number generated through DIN utility shall continue to be mandatorily quoted on all other communications which have not been dispatched using public option in CBIC's eOffice application.

6. To the above extent, Circular No. 37/2019 dated 05th November 2019 and 43/2019-Customs dated 23rd December 2019 issued by the Board, stands modified.

[For further details please refer the Circular.]

DGFT

NOTIFICATION

**AMENDMENT IN EXPORT POLICY OF NON-BASMATI RICE
UNDER CHAPTER 10 OF SCHEDULE- II (EXPORT POLICY) OF
ITC (HS) 2022**

OUR COMMENTS: The Ministry of Commerce and Industry vide Public notice No. 33/2025-26 dated 24.09.2025 notified that in exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act, 1992 and in pursuance of Para 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby prescribes the following additional policy conditions governing the export of Non-Basmati Rice under the relevant ITC (HS) codes of Chapter 10, Schedule II (Export Policy) of ITC (HS), 2022 with immediate effect, as follows :-

ITC (HS) codes	Description	Export Policy	Additional Policy Condition
1006 3011	Non-Basmati Rice	Free	Export allowed subject to registration of contracts with Agricultural and Food Products Export Development Authority (APEDA).
1006 3019			
1006 3091			
1006 3099			
1006 4000			

Effect of the Notification: Export Policy of Non-Basmati Rice has been amended by incorporating an additional policy condition to the extent that export of Non-Basmati Rice shall

be permitted only upon registration of contracts with the APEDA.

[For further details please refer the Notification.]

NOTIFICATION

Export Policy of Second Generation (2G) Ethanol

OUR COMMENTS: The Ministry of Commerce and Industry vide Public notice No. 32/2025-26 dated 24.09.2025 notified that in exercise of powers conferred under Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with Para 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends Notification No. 62/2015-20 dated March 22, 2023 inserting additional Policy condition under Schedule-II (Export Policy) of ITC (HS) 2022, under ITC(HS) Code 22072000, as under with immediate effect:

ITC(HS) Code & Description	Export Policy	Additional Export Policy Condition
22072000 - Ethyl alcohol and other spirits, denatured, of any strength	Restricted	Export of Second Generation (2G) Ethanol -- i.e. Ethanol produced through cellulosic material such as bagasse, wood waste, other renewable resources, industrial wastage, lignocellulosic feedstocks (e.g. agricultural and forestry residues such as rice and wheat straw, corn and stover, bagasse, woody Biomass), non-food

DGFT

crops (e.g. grasses, algae) and residue streams, and having low CO₂ emissions or high GHG reduction, and which do not compete with food crops for land use and meets IS 15464 specifications (as amended from time to time) -- is permitted for fuel and non-fuel purposes, subject to a valid Export Authorisation and feedstock certification from the relevant competent authority.

(List of SCOMET Items) of Schedule-II (Export Policy) of ITC(HS) 2022.

2. The revised Appendix-3 (List of SCOMET Items), as annexed, will be uploaded on the DGFT website (<https://dgft.gov.in>) under the heading "Regulatory Updates" and sub- heading "Import, Export and SCOMET Policy."

3. To allow adequate transition time for industry stakeholders, this Notification shall come into force 30 days from the date of issuance.

Effect of this Notification: The SCOMET List in Appendix-3 of Schedule-II has been updated in line with multilateral export control regimes. The revised SCOMET List shall come into effect 30 days from the date of this Notification.

[For further details please refer the Notification.]

CIRCULAR

CLARIFICATION REGARDING INELIGIBILITY OF SPICES FOR IMPORT UNDER DUTY-FREE IMPORT AUTHORISATION (DFIA)

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 31/2025-26 dated 23.09.2025 notified that in exercise of the powers conferred by Section 3 read with Section 5 and Section 14A of the Foreign Trade (Development and Regulation) Act, 1992, and in accordance with Para 1.02 and Para 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby notifies an amendment to Appendix-3

Inputs subject to pre-import conditions,

Inputs where SION prescribes 'Actual User' conditions or

Inputs where pre-import condition is prescribed by Appendix 4J.

DGFT

2. A clarification has been sought regarding permissibility of importing spices (such as Pepper/Cardamom /Ginger/Garlic etc.) as 'Flavouring Agents' under DFIA. It is to be noted that all spices are included under Serial No 1 of Appendix 4J.

S No. 1(a) specifies export obligation period for Pepper; cardamom and chilies for Value Addition purpose like crushing / grinding / sterilisation or for manufacture of oils and oleoresins and not for simple cleaning, grading, repacking etc.,

S No. 1(b) specifies export obligation period for spices other than pepper, cardamom, and chilies for manufacture of Spice oils, Oleoresin purposes only and

S.No. 1 (c) specifies export obligation period for all other categories of spices not covered under (a) & (b) above.

3. The entire Appendix 4J must be read in its entirety and harmoniously. Upon examination, it is clarified that all spices regardless of its intended use are included under S.No.1 of Appendix 4J and are subject to pre-import conditions. The sub-categorisation under S. No. 1 of Appendix 4J merely provides different Export Obligation Periods (EOPs) for Advance Authorisations (AAs) based on specific uses. Except for the uses specifically mentioned under sub-categories (a) and (b), all other usages of spices fall under residual sub-category (c), which carries a pre- import condition with an EOP of six months.

4. Consequently, since all spices fall under Appendix 4J and are subject to pre-import conditions, their import under DFIA is not permissible under any circumstances, irrespective of the intended end use.

5. All Regional Authorities and stakeholders are advised to take note of the above and ensure strict compliance while processing DFIA applications.

6. This Policy Circular is issued with the approval of the DG, DGFT.

[For further details please refer the Circular.]

TRADE NOTICE

EXPORT OF SECOND GENERATION (2G) ETHANOL UNDER HS

CODE 22072000 UNDER RESTRICTED AUTHORIZATION

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice No. 12/2025-26 dated 24.09.2025 Notified that Reference is invited to DGFT Notification No. 32/2025-26 dated September 24th, 2025 on the above-mentioned subject, amending Notification No. 62/2015-20 dated March 22, 2023, inserting therein an additional policy condition for export of 'Ethyl alcohol and other spirits, denatured, of any strength' under HS Code 22072000.

2. For ease of understanding and to facilitate exporters, the following information is provided on the process involved in export of 2G Ethanol under Restricted Authorization, as notified. Exporters are advised to refer to the relevant Notification and Foreign Trade Policy (FTP) provisions and Export Policy (Schedule-II), ITC (HS) 2022 for the binding requirements.

3. Second Generation (2G) Ethanol refers to ethanol produced from cellulosic or lignocellulosic feedstocks (e.g., agricultural residues, woody biomass, algae) that do not compete with food crops and meets BIS 15464 specifications, as defined in the Notification.

DGFT

4. Exports are permitted for fuel, industrial, or other permissible uses subject to the conditions specified in the Notification, which may include:

BIS 15464 compliance and subsequent amendments.

Valid export authorization from DGFT.

Relevant certificates (feedstock origin, quality tests from accredited laboratories, safety documentation) as applicable.

Compliance with destination country requirements.

5. Certificates of origin for feedstock may be issued by the jurisdictional State Excise Department or an authorised Third Party Inspection Agency (TPIA) accredited under NABCB, as applicable. The details in such certificates should be clearly linked with the corresponding batch and invoice.

6. Exporters are informed that consignments may be subject to checks by relevant authorities to verify compliance with the Notification. Action in case of non-compliance will be as per the provisions of the FTP and applicable laws.

7. This Trade Notice is issued for the information of exporters to facilitate understanding of the existing requirements. It does not, in itself, prescribe any new policy or procedure and should be read in conjunction with the relevant DGFT Notification and FTP provisions.

This is issued with the approval of the competent authority.

[For further details please refer the Trade Notice.]

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Vivek Jalan
FCA,LL.M (Constitutional Law)
LL.B, MBA(International Trade), B.Com(H)

Giridhar Dhelia
Advocate, FCA, ACS, B.COM(H)

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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

Giridhar Dhelia

Advocate, FCA, ACS, B.COM(H)

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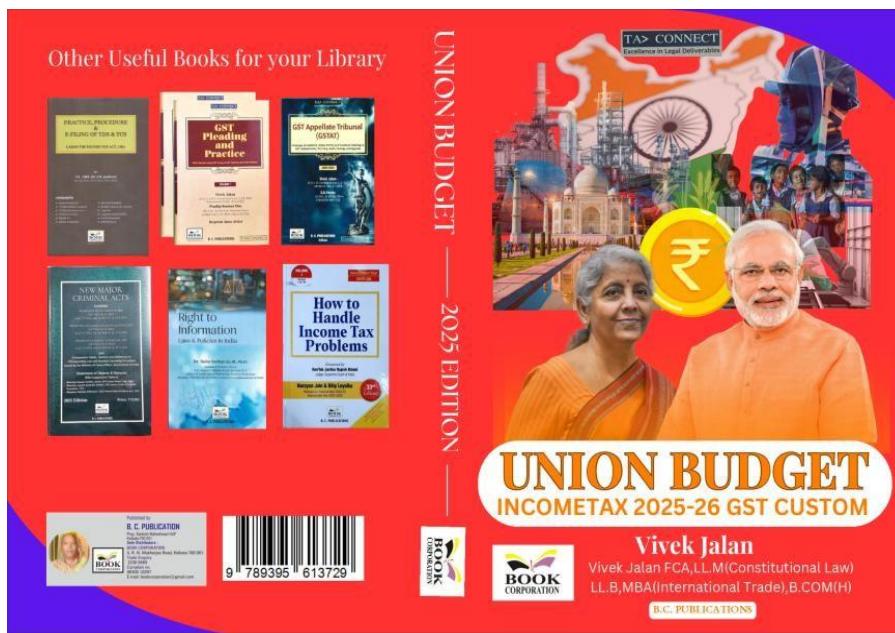
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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

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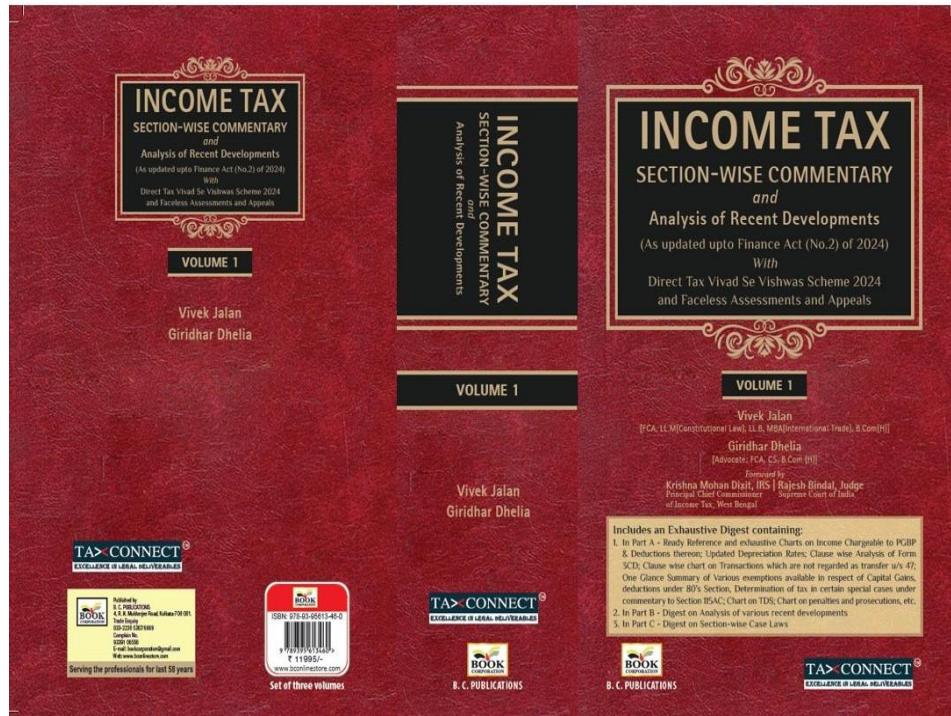
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Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

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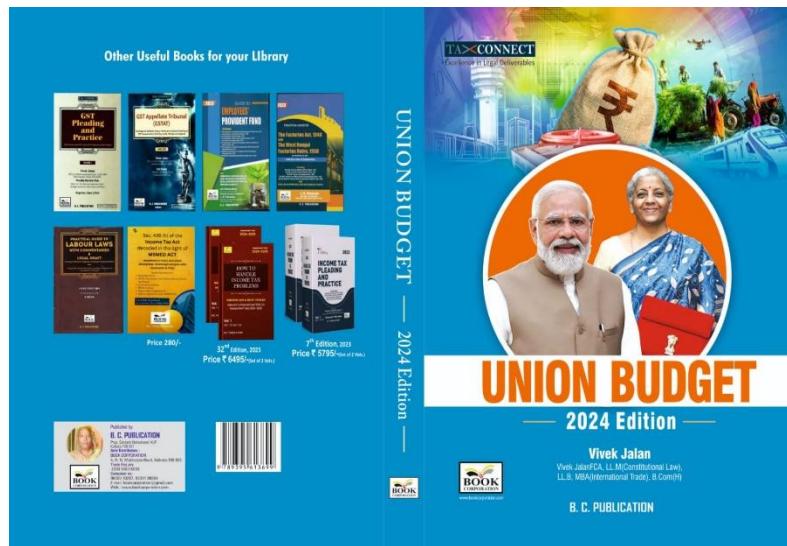
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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

S.K. Panda

[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

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Authors:**Vivek Jalan**

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

Pradip Kumar Das

[M.A. LL. B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

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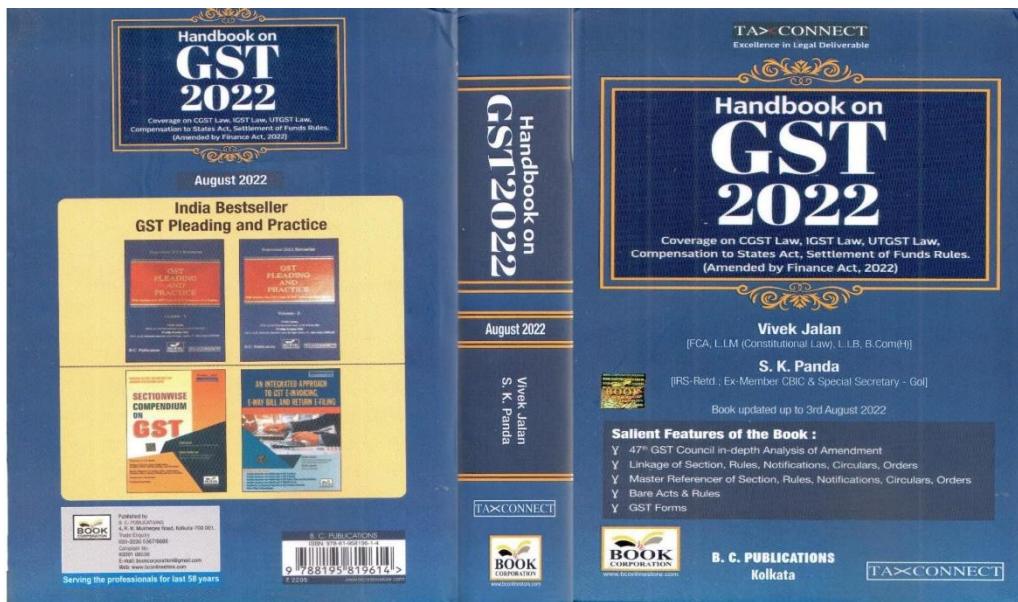
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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

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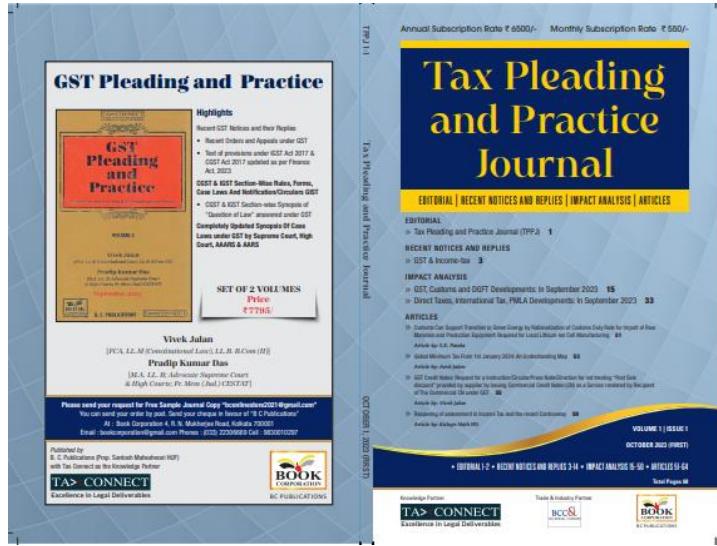
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Author:

Vivek Jalan
[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

S.K. Panda
[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

P.K. Das
[IRS-Retd.; Ex-Member CBDT & Special Secretary – GoI]

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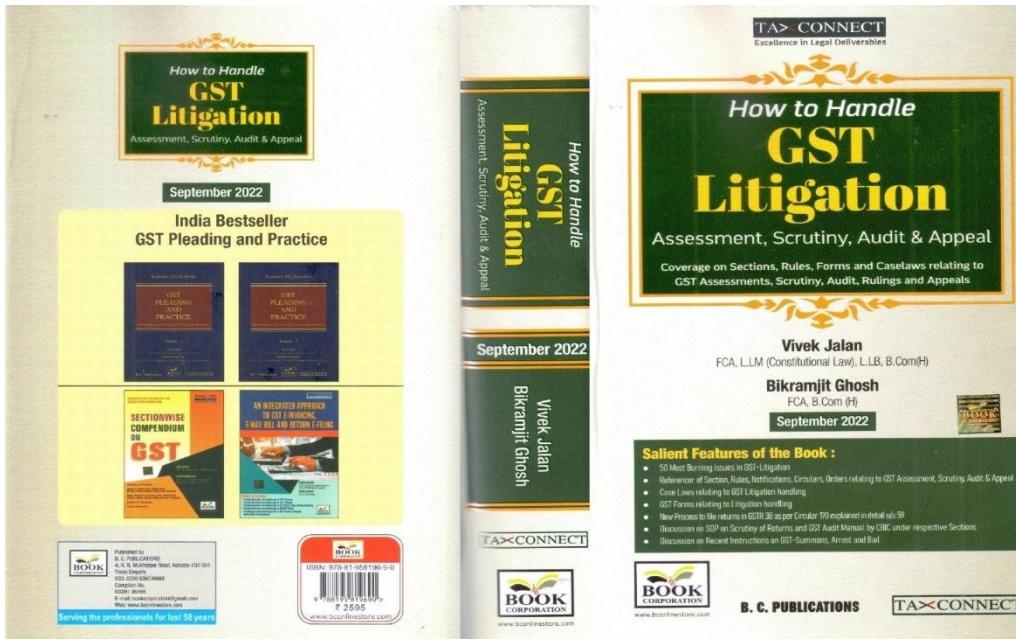
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Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

Bikramjit Ghosh

[FCA, B. Com(H)]

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Unit No. 312, Omega Business Park, Near Kaamgar Hospital, Road No. 33, Wagle Industrial Estate, Thane West, Maharashtra- 400604

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Email:rohit.vishwakarma@taxconnectwest.co.in

BENGALURU

951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.

Contact Person: Anil Pal

Email:anil.pal@taxconnectdelhi.co.in

DELHI (NCR)

B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)

Contact Person: Poonam Khemka

Email:poonam.khemka@taxconnect.co.in

KOLKATA

6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata - 700001

Contact Person: Sandeep Mandal

Email:sandeep.mandal@taxconnect.co.in

KOLKATA

R No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road, Kolkata – 700055

Contact Person: Uttam Kumar Singh

Email:uttam.singh@taxconnect.co.in

DUBAI

Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact Person: Rohit Sharma

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