

529<sup>th</sup> Issue: 2<sup>nd</sup> November 2025 - 8<sup>th</sup> November 2025

# TAX CONNECT

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## EDITORIAL



**Friends,**

The Central Board of Direct Taxes (CBDT) has announced an extension in the due dates for filing of income tax returns (ITR) and audit reports for Assessment Year 2025–26. The timeline relaxation, though welcome, has created certain anomalies that merit professional scrutiny.

As per the latest Press Release/Circular dated 29<sup>th</sup> October 2025,

- The due date for filing the tax audit report has been extended from October 31, 2025, to November 10, 2025.
- The due date for filing the ITR for audit cases has been extended from October 31, 2025, to December 10, 2025.

However, for cases involving Transfer Pricing audit (Form 3CEB), no such extension of due date for filing the ITR announced and hence the same continues to be November 30, 2025. Interestingly, the due date for cases requiring a Transfer Pricing (TP) Audit under Form 3CEB continues to be November 30, 2025. This leads to a peculiar and somewhat illogical situation — taxpayers subject to domestic audits under Section 44AB now have a later ITR filing due date (December 10, 2025) than those engaged in international or specified domestic transactions requiring a TP report. Such an inconsistency not only defeats the purpose of synchronizing due dates but also creates practical challenges for taxpayers and professionals handling both audit and transfer pricing cases simultaneously. A rational alignment of these timelines would be a welcome corrective measure from the CBDT to ensure equity and administrative convenience.

While the extension offers compliance relief, taxpayers and professionals should not misconstrue it as a window for laxity. Given the growing focus of the department on prosecution for tax defaults, especially in high-value cases, meticulous compliance and timely payment remain the best safeguards. While the extension of due dates offers breathing space, taxpayers must exercise caution. Those disclosing self-assessed tax liabilities in their returns should ensure that corresponding tax payments are actually made before filing the ITR. Any mismatch between disclosed liability and actual payment could invite scrutiny, interest, or even penal proceedings.

The extension should be used strategically to:

- Reconcile books and audit reports carefully,
- Verify tax payments against self-assessed liabilities, and
- Ensure full alignment between the ITR, audit report, and Form 26AS/ AIS.

The CBDT's extensions are certainly a relief amid mounting year-end workload. Yet, the persistence of inconsistent due dates for transfer pricing cases and the tightening judicial stance on non-payment of declared taxes reflect that the tax landscape is evolving towards *compliance accountability*. Tax professionals, therefore, must balance the temporary relief of extended timelines with the permanent responsibility of accuracy and due diligence.

**Just to reiterate, we remain available over telecom or e-mail for any clarifications.**

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## TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
7 <sup>th</sup> November	<b>Deposit of Tax deducted/collected</b>	Oct-25	Due date for deposit of Tax deducted/collected for the month of October, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan

# INCOME TAX

## NOTIFICATION

### DELEGATION OF CONCURRENT POWERS TO THE COMMISSIONER OF INCOME TAX, CPC BENGALURU FOR RECTIFICATION OF MISTAKES U/S 154 AND ISSUANCE OF NOTICES U/S 156 OF IT ACT, 1961

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 155/2025 dated 27.10.2025 notified that in exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby:-

**(a)** directs that the Commissioner of Income-tax specified in column (2) of the Schedule hereto annexed, having his headquarter at the place specified in the corresponding entry in column (3) of the said schedule, shall exercise the concurrent powers:-

i. to rectify u/s 154 of the IT Act 1961, the mistakes which are apparent from records including any refund issued earlier under the provisions of the Act and/or non-consideration of any pre-paid tax credit and/or non-consideration of any relief eligible and/or calculation of interest u/s 244A of the IT Act 1961, in passing any order under the Income-tax Act resulting in error in computation of the Tax and/or refund determined and/or demand;

ii. to issue notice of demand under section 156 of the Income-tax Act, 1961 in such cases covered under (a) above.

in respect of such territorial area or such cases or classes of cases or such persons or classes of persons specified in the corresponding entry in column (4) of the said Schedule and in respect of all income or classes of income thereof;

**(b)** authorizes the Commissioner of Income-tax referred to in this notification to issue orders in writing for the exercise of the powers and performance of the functions by the Additional

Commissioners or Joint Commissioners of Income-tax, who are subordinate to him, in respect of such territorial area or such persons or classes of persons or of such income or classes of income or of such cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule;

**(c)** authorizes the Additional Commissioners or Joint Commissioners of Income-tax referred to in clause (b) of this notification, to issue orders in writing for the exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such territorial area or such persons or classes of persons or income or classes of income, or cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule, in respect of which such Additional Commissioners or Joint Commissioners of Income-tax are authorized by the Commissioner of Income-tax under clause (b) of this notification.

## SCHEDULE

Sl. No	Designation of the Income Tax Authority	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
1.	Commissioner of Income Tax, Centralized Processing Centre, Bengaluru	Bengaluru	All the cases where the orders have been passed through the interface between Assessing Officer and the Centralized Processing Centre.

2. This notification shall come into force from the date of its publication in the official Gazette.

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

## INCOME TAX

## NOTIFICATION

AGREEMENT AND PROTOCOL BETWEEN THE REPUBLIC OF INDIA AND THE STATE OF QATAR FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 154/2025 dated 24.10.2025 notified that Whereas, the Agreement and Protocol between the Republic of India and the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, was signed at New Delhi on the 18th day of February, 2025;

And whereas, the said Agreement and Protocol entered into force on the 10th day of September, 2025 in accordance with paragraph 2 of Article 30 of the said Agreement and Protocol;

And whereas, paragraph 3 of Article 30 of the said Agreement and Protocol provides that the provisions of the Agreement and Protocol shall have effect in India in respect of income arising on or after first day of the fiscal year immediately following the calendar year in which the Agreement and Protocol enter into force;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 90 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby directs that all the provisions of the Agreement and Protocol as annexed hereto, shall be given effect to in the Union of India.

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

## CIRCULAR

EXTENSION OF TIMELINES FOR FILING OF VARIOUS REPORTS OF AUDIT AND INCOME TAX RETURNS (ITRS) FOR THE ASSESSMENT YEAR 2025-26

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 15/2025 dated 29.10.2025 Clarified that The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (the Act), hereby extends the **due date** for furnishing Income Tax Return (ITR) for the Previous Year 2024-25 (Assessment Year 2025-26) for the assessees referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, from 31st October, 2025 to **10th December, 2025**. Consequently, the specified date for furnishing of report of audit under the provisions of the Act for the Previous Year 2024-25 (Assessment Year 2025-26) shall stand extended to **10th November, 2025** in terms of clause (ii) of Explanation to section 44AB of the Income-tax Act, 1961.

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

## GST

## CIRCULAR

## ASSIGNING PROPER OFFICER UNDER SECTION 74A, SECTION 75(2) AND SECTION 122 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE RULES MADE THEREUNDER

**OUR COMMENTS:** GST Policy Wing of Central Board of Indirect Taxes and Customs has issued Circular No. 254/11/2025-GST dated 27.10.2025 clarified that attention is invited to the Board's circular No. 1/1/2017-GST dated 26th June, 2017, through which the Board had assigned proper officers for provisions relating to registration and composition levy under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the "CGST Act") and the rules made thereunder. Further, attention is also invited to the Board's circular No. 3/3/2017-GST dated 5th July, 2017 and circular No. 31/05/2018-GST dated 9th February, 2018 (as amended) regarding appointment of proper officers under various provisions of the Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the "IGST Act").

2. It is observed that no proper officer has been assigned in respect of the following provisions of the CGST Act and the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules"):

a) Section 74A of the CGST Act which shall be applicable for determination of tax not paid or short paid or erroneously refunded or input tax credit availed or utilised for any reason for the Financial Year 2024-25 onwards.

b) Section 75(2) of the CGST Act which provides where any Appellate Authority/Appellate Tribunal/ Court concludes that the notice issued under section 74(1) is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable, deeming as if the notice were issued under section 73(1) of CGST Act.

c) Section 122 of the CGST Act, 2017 which provides for the penalties in respect of certain offences.

d) Rule 142(1A) of the CGST Rules 2017 which provides for issuance of a communication in FORM GST DRC-01A before issuance of any show cause notice under section 73 or section 74 or section 74 A of the CGST Act, 2017.

3. In exercise of the powers conferred by clause (91) of section 2 of the CGST Act read with Section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of the CGST Act, the Board hereby assigns the officers mentioned in Column (2) of the Table-I below, to functions as the proper officers in relation to the two sections of the Central Goods and Services Tax Act, 2017 or the rule, as given in the corresponding entry in Column (3) of the said Table:-

Table-I

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	a. Additional or Joint Commissioner of Central Tax,	i. Sub-sections (1), (2), (3), (6), (7), (8), (9) and (10) of Section 74 A.
	b. Deputy or Assistant Commissioner of Central Tax,	ii. Section 122.
	c. Superintendent of Central Tax	iii. Rule 142(1A) of the CGST Rules, 2017.

4. Whereas, for optimal distribution of work relating to the issuance of show cause notices and orders under section 74A and section 122 of the CGST Act and also under the IGST Act, monetary limits for different levels of officers of Central Tax need to be prescribed.

5.1 Therefore, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of the CGST Act, the Board hereby assigns the officers mentioned in column (2) of the Table-II below, the functions as the proper officers in relation to issuance of show cause notices and passing orders under section 74A of the CGST Act and section 20 of the IGST Act (read with section 74A of the CGST Act), up to the

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monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

**Table-II**

**Monetary limit for issuance of show cause notices and passing of orders under section 74A of CGST Act**

Sl . N o.	Officer of Central Tax	Monetary limit of the amount of Central Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act	Monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax and Integrated Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	Monetary limit of the amount of Central Tax and Integrated Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax and Integrated Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act	of CGST Act made applicable to Integrated tax vide section 20 of the IGST Act	
		(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax			Not exceeding Rupees 10 lakh	Not exceeding Rupees 20 lakh	Not exceeding Rupees 20 lakh
2.	Deputy or Assistant Commissioner of Central Tax			Above Rupees 10 lakh and not exceeding Rupees 1 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore
3.	Additional or Joint Commissioner of Central Tax			Above Rupees 1 crore without any limit	Above Rupees 2 crore without any limit	Above Rupees 2 crore without any limit

5.2. It is clarified that where a show cause notice issued under section (1) of the section 73 or section 74 or section 74A of CGST Act, 2017 involves demand of both Central Tax and Integrated Tax (including cess), the proper officer shall be determined on the basis of the combined amount of Central Tax and Integrated Tax (including cess), mentioned in column (5) of the Table-II above, irrespective of the individual amounts of Central Tax or Integrated Tax (including cess) which may exceed the monetary limit prescribed in column (3) or column (4) of the Table-II above.

5.3. The proper officer may serve a statement under subsections (3) and (4) of section 73 or section 74 or section 74A of the CGST Act, 2017 containing details of tax not paid or short paid for a subsequent period after the show cause

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notice has been issued under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017 of the said section. In such cases it is clarified that:

- a) The proper officer shall be determined based on the highest amount of tax specified in the show cause notice and statement across all tax periods.
- b) Where the notice under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017 has been issued by a proper officer within his monetary limit but the amount of tax demanded in the subsequent statement goes beyond his monetary limits and which pertains to monetary limit corresponding to the competency of a higher ranked officer as per the prescribed monetary limits, the proper officer for issuing the statement shall also be decided on the basis of the prescribed monetary limits in Table-II above. The proper officer who has issued the earlier show cause notice and statement (if any issued), shall issue a corrigendum and make the earlier show cause notice and statement (if any issued) answerable to the proper officer competent to adjudicate the statement with the higher amount of tax demanded.
- c) In case there is no change in the monetary limit when the statement is issued, the statement shall be issued by the same proper officer who has issued the show cause notice in sub-section (1) of section 73 or section 74 or section 74A of CGST Act, and he shall make the statement answerable to the same adjudication authority mentioned in the show cause notice issued earlier.
- d) The proper officer shall be determined based solely on the amount of tax demanded, excluding penalties from the calculations.
- e) For notices issued by officers of Audit Commissionerate of Central Tax, the proper officer of the jurisdictional Central Tax Commissionerate of the noticee shall make the statement to be issued under sub-sections (3) and (4) of section 73 or section 74 or section 74A of the CGST Act answerable to the adjudicating authority mentioned in the earlier show cause notice issued under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017.

6. Section 75(2) of CGST Act provides that where any Appellate Authority or Appellate Tribunal or Court concludes that the notice issued under section 74(1) of CGST Act, is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under section 73(1) of CGST Act. It is clarified that the proper officer for this purpose shall be the same officer who is the adjudicating authority for such show cause notice in respect of which the Appellate Authority or Appellate Tribunal or Court has concluded that the notice issued under section 74(1) of CGST Act is not sustainable.

7.1. Further, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of CGST Act, 2017, the Board hereby assigns the officers mentioned in Column (2) of the Table-III below, the functions as the proper officers in relation to issue of show cause notices and passing orders under section 122 of the CGST Act and section 20 of the IGST Act (read with section 122 of the CGST Act), up to the monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

**Table-III**

**Monetary limit for issuance of show cause notices and passing of orders under section 122 of CGST Act**

Sl. N	Officer of Central Tax	Monetary limit of the amount of penalty in relation to the Central Tax for issuance of show cause notices involving only penalty and passing of orders under section 73 or 74	Monetary limit of the amount of penalty in relation to the Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 122	Monetary limit of the amount of penalty in relation to the Central Tax and Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 73 or 74

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		n 122 of CGST Act	of CGST Act made applicable to matters in relation to Integrated Tax vide section 20 of the IGST Act	orders under section 122 of CGST Act made applicable to matters in relation to Integrated Tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakh	Not exceeding Rupees 20 lakh	Not exceeding Rupees 20 lakh
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakh and not exceeding Rupees 1 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crore without any limit	Above Rupees 2 crore without any limit

7.2 It is also clarified that where a show cause notice is issued under section 122 of the CGST Act, 2017 and involves demand of penalty in relation to both Central Tax and Integrated Tax, the proper officer shall be determined on the basis of the combined amount of penalty in relation to both Central Tax and Integrated Tax, mentioned in column (5) of the Table-III above, irrespective of the individual amounts of penalty in relation to the Central Tax and Integrated Tax, which may exceed the monetary limit prescribed in column (3) or column (4) of the Table-III above.

8. It is requested that suitable trade notices may be issued to publicise the contents of this circular.

9. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

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

## FEMA

## CASE LAW

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

**OUR COMMENTS:** The facts relevant to the present cases are that although the AO was passed on 15th October 1990, the order passed by the AT staying recovery of the penalty amount was not passed till 26th May 1995. Then again admittedly the stay order was not formally communicated to the parties. Although the ED appears to have not taken steps to recover the penalties during this entire period, it woke up on 27th December 1999 i.e. more than 9 years after the AO sanctioned the recovery of the penalty amount. At this time, the Petitioners were under a bona fide belief that the recovery of penalties had been stayed by the AT on 26th May 1995. This was also conveyed to the ED. After waiting for more than two years for the said reply, the ED decided to initiate proceedings under Section 57 FERA at which stage the Petitioners moved the AT again and obtained the formal order of stay on 8th July 2002.

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

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

In any event, with the subsequent developments there appears to be no purpose served in keeping the proceedings under Section 57 FERA alive. It is urged by learned counsel for the Respondents that the matters could be sent back to the learned ACMM for appropriate orders to be passed in light of the subsequent developments. The Court sees no purpose being served in doing that except that it would delay the proceedings even further. - there is no ground made out for continuing the proceedings under Section 57 FERA qua the Petitioners. - Decided in favour of assessee.

**[For further details please refer the Case Law.]**

## CUSTOMS

## NOTIFICATION

SEEKS TO AMEND NOTIFICATION 64/2023-CUSTOMS DATED 7TH DECEMBER, 2023 TO MAKE THE NIL DUTY CONCESSION TO IMPORTS OF YELLOW PEAS [HS CODE 0713 10 10] COVERED UNDER BILL OF LADING ISSUED ON OR BEFORE 31ST OCTOBER, 2025

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 47/2025-Customs dated 29.10.2025 notified that In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), 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. 64/2023-Customs, dated the 7th December, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 884(E), dated the 7th December, 2023, namely:-

In the said notification, in the Table, against S. No. 1, in Column (4), for the words and figures "31st day of March, 2026", the words and figures "31st day of October, 2025" shall be substituted.

[For further details please refer the Notification]

## NOTIFICATION

SEEKS TO IMPOSE IMPORT DUTY OF 30% ON YELLOW PEAS (HS 0713 10 10), LEVYABLE ON ALL BILL OF LADING ISSUED ON OR AFTER 1ST NOVEMBER, 2025.

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 46/2025-Customs dated 29.10.2025 notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table and from so much of the Agriculture Infrastructure and Development Cess (hereinafter referred to as 'AIDC') leviable

thereon under the said section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the AIDC rate specified in the corresponding entry in column (5) of the said Table, subject to the condition as specified in column (6) of the said Table, namely :-

## TABLE

Sl. No.	Tariff item	Description of goods	Standard Rate	AIDC Rate	Condition
(1)	(2)	(3)	(4)	(5)	(6)
1.	0713 10 10	Yellow Peas	10%	20%	In respect of the said goods, the Bill of Lading is issued on or after 1st day of November, 2025.

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

[For further details please refer the Notification]

## NOTIFICATION

SEEKS TO SUPERSEDE 31 CUSTOMS EXEMPTION NOTIFICATIONS AND PRESCRIBES EFFECTIVE RATES OF CUSTOMS DUTY, IGST AND COMPENSATION CESS FOR GOODS IMPORTED INTO INDIA

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 45/2025-Customs dated 24.10.2025 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), and in supersession of the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:-

(i) No.1/2025- Customs, dated the 16th January, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 63(E) dated the 16th January, 2025;

(ii) No.57/2022- Customs, dated the 17th November, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 822(E) dated the 17th November, 2022;

## CUSTOMS

(iii) No.32/2019- Customs, dated the 30th September, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.726 (E) dated the 30th September, 2019;

(iv) 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;

(v) No.86/2017-Customs, dated the 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1404(E) dated the 14th November, 2017;

(vi) 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;

(vii) No.41/2017 -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. 776(E) dated the 30th June, 2017;

(viii) No.37/2017-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. 772(E) dated the 30th June, 2017;

(ix) No.36/2017- 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. 771(E) dated the 30th June, 2017;

(x) No.32/2017-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. 767(E) dated the 30th June, 2017;

(xi) No.30/2017-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. 765(E) dated the 30th June, 2017;

(xii) No.29/2017- 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. 764(E) dated the 30th June, 2017;

(xiii) No.16/2017-Customs, dated the 20th April, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 581(E) dated the 20th April, 2017;

(xiv) No.5/2017-Customs, dated the 2nd February, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 89(E) dated the 2nd February, 2017;

(xv) No.130/2010-Customs, dated the 23rd December, 2010 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1008(E) dated the 23rd December, 2010;

(xvi) No.81/2005 -Customs, dated the 8th September, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 569(E) dated the 8th September, 2005;

(xvii) No.121/2003-Customs, dated the 1st August, 2003 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 623(E) dated the 1st August, 2003;

(xviii) No.25/1998-Customs, dated the 2nd June, 1998 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 290(E) dated the 2nd June, 1998;

(xix) No.51/1996-Customs, dated the 23rd July, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E) dated the 23rd July, 1996;

(xx) No.50/1996-Customs, dated the 23rd July, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 302(E) dated the 23rd July, 1996;

(xxi) No.39/1996-Customs, dated the 23rd July, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 291(E) dated the 23rd July, 1996;

(xxii) No.154/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 583(E) dated the 13th July, 1994;

(xxiii) No.152/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 581(E) dated the 13th July, 1994;

## CUSTOMS

(xxiv) No.148/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 577(E) dated the 13th July, 1994;

(xxv) No.147/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 576(E) dated the 13th July, 1994;

(xxvi) No.146/1994 -Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 575(E) dated the 13th July, 1994;

(xxvii) No.104/1994-Customs, dated the 16th March, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 319(E) dated the 16th March, 1994;

(xxviii) No.207/89-Customs, dated the 17th July, 1989 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E) dated the 17th July, 1989;

(xxix) No. 326-Customs, dated the 23rd December, 1993 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 912(E) dated the 23rd December, 1993;

(xxx) No. 80-Customs, dated the 29th August, 1970 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1246(E) dated the 29th August, 1970;

(xxxi) No. 3-Customs, dated the 8th January, 1957 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 98(E) dated the 8th January, 1957,

except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts -

(a) the goods of the description specified in column (3) of the Table I below or column (3) of the said Table read with the relevant List appended thereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India, -

(i) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and

(ii) from so much of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table,

subject to any of the conditions, specified in the Annexure to Table I, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table;

(b) the goods of the description specified in column (3) of the Table II below or column (3) of the said Table read with the relevant List appended thereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India, -

(i) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and

(ii) from so much of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table,

subject to any of the conditions, specified in the Annexure to Table II, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table;

(c) the goods of the description specified in column (3) of the Table III below or column (3) of the said Table read with the relevant List appended thereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India, -

(i) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and

## CUSTOMS

(ii) from so much of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table,

(iii) from so much of compensation cess leviable thereon under sub-section (9) of section 3 of said Customs Tariff Act, read with section 8 of the Goods and Services (Compensation to States) Act, 2017 (15 of 2017) and section 5 of the Integrated Goods and Services Tax Act, 2017 as is in excess of the amount calculated at the rate specified in the corresponding entry in column (6) of the said Table,

subject to any of the conditions, specified in the Annexure to Table III, the condition number of which is mentioned in the corresponding entry in column (7) of the said Table;

(d) the goods of the description specified in column (3) of the Table IV below or column (3) of the said Table falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs as leviable thereon which is specified in the said First Schedule, as is in excess of the duties which would be leviable, if the value of the said goods, for the purposes of sub-section (1) of section 14 of the said Customs Act, were equal to the aggregate of -

(i) the cost of the carrier medium; and

(ii) the freight and insurance charges incurred in respect of the carrier medium.

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

#### NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NOS. 11/2018-CUSTOMS, DATED THE 2ND FEBRUARY, 2018, 8/2020-CUSTOMS, DATED THE 2ND FEBRUARY, 2020, 11/2021-CUSTOMS, DATED THE 1ST FEBRUARY, 2021 AND 52/2017-CUSTOMS, DATED THE 30TH JUNE, 2017**

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 44/2025-Customs dated 24.10.2025 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 110 of the Finance Act, 2018 (13 of 2018), section 141 of Finance Act, 2020 (12 of 2020) and 124 of the Finance

Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

**TABLE**

S N o .	Notifi cation No. and Date	Amendments
( 1 )	(2)	(3)
1	11/201 8- Custom s, dated the 2nd Februar y, 2018, publis hed in the Gazette of India, Extraor dinary, Part II, Section 3, Sub- section (i), vide number G.S.R. 114(E), dated the 2nd Februar y, 2018	In the said notification, in the TABLE,- i) for Sl. No. 7 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under sub-heading 2106 90 other than goods LE I of notification No. 45/2025-Customs, dated 2
		ii) for Sl. No. 8B and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under tariff item 8541 42 00, 8541 43 00 or 854 ch exemption from basic customs duty is claimed namely: -  70, 71 and 72 of the TABLE II of notification No. 4
		70, 71 and 72 of the TABLE II of notification No. 4 h October, 2025;  n No. 24/2005- Customs, dated the 1st March, 1 f India vide number G. S. R. 122(E), dated the 1st
		iii) for Sl. No. 8C and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under heading 8711 other than those covered BLE I of notification No. 45/2025-Customs, dated

## CUSTOMS

		iv) for Sl. No. 8D and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under tariff item 9028 30 10 other than goods covered under S. Nos. 194 and 195 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025  v) for Sl. No. 8E and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under tariff item 9802 00 00 other than goods covered under heading 8703 other than those covered of item (i) of S. Nos. 317 and 318 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025  vi) for Sl. No. 8H and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under heading 9804 other than goods covered under S. No. 344 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025  vii) Sl. No. 52 and the entries relating thereto shall be omitted;  viii) for Sl. No. 54 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under heading 7110, under column (3), other than goods covered under S. No. 233 and item (a) in column (3) of notification No. 45/2025- Customs, dated the 24th October, 2025  ix) for Sl. No. 54A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ast and ash containing precious metals, falling under S. No. 201 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025	x) for Sl. No. 56B and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under heading 8703 other than the goods covered under S. No. 344 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025  xi) for Sl. No. 57 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under heading 9503 other than the goods covered under S. No. 344 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025  xii) for Sl. No. 58 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under S. No. 344 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025  xiii) for Sl. No. 59 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-  ng under heading 9503 other than the goods covered under S. No. 344 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025
2	8/2020 - Customs, dated the 2nd February, 2020, published in the Gazette of India, Extraordinary, Part II,	In the said notification, in the TABLE, i) against Sl. No. 2, for item (viii) and the entries relating thereto, the following item and entries shall be substituted, namely:- “(viii) Sl. Nos. 3,4,5,6,7,8,9 and 10 of TABLE III of notification No. 45/2025-Customs, dated 24th October, 2025”; ii) for Sl. No. 3 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-	(1) (2)

# CUSTOMS

Section 3, Sub-section (i), vide number G.S.R. 68(E), dated the 2nd February, 2020	3. All goods covered under S. Nos. 363, 364, 374, 375, 377, 378, 380, 381, 385, 386, 387 and 388 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025	and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-		
		goods other than goods covered under S. Nos. 317 and 318 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025		
3. 11/2021- Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021	<p>In the said notification, in the Table,-</p> <p>i) for Sl. No. 13A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <p>goods covered under S. No. 157 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025</p> <p>ii) for Sl. No. 15C and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <p>(3)</p> <p>ot All goods covered under S. Nos. 194 and 195 of notification No. 45/2025-Customs, dated 24th October, 2025</p> <p>iii) for Sl. No. 16AD and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <p>ll goods other than goods covered under column (3) and (b) of item (i) of S. Nos. 315 and 316 of notification No. 45/2025-Customs, dated 24th October, 2025</p> <p>iv) for Sl. No. 16AE and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <p>ll goods covered under column (3), sub-item (b) of S. Nos. 315 and 316 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025</p>	<p>vi) for Sl. No. 16AG and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <p>goods covered under column (3), sub-item (a) of S. Nos. 317 and 318 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025</p> <p>vi) for Sl. No. 16AH and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <p>goods other than goods covered under S. Nos. 321 and 322 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025</p> <p>vii) for Sl. No. 16A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <p>oods covered under S. Nos. 344 of TABLE I in notification No. 45/2025- Customs, dated 24th October, 2025</p>	<p>viii) for Sl. No. 16C and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p>	

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(2)	(3)	(4)
9028 3010	All goods other than goods covered under S.No. 389 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025	7.5% (iii) In the Annexure, Sl.Nos. 8,14,19,20,32,35,36, 37, 39, 51, 53, 54, 63, 87, 98,124,145,146, 148, 149, 151, 154, 155, 157, 163, 165, 171 and the entries relating hereto, shall be omitted;
	ix) for Sl. No. 16E and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-	4 52/201 7- Custom s, dated the 30th June, 2017, publish ed in the Gazette of India, Extraor dinary, Part II, Section 3, Sub- section (i), vide number G.S.R. 787 (E), dated the 30th June,20 17
	ods covered under S. No. 396 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025	In the said notification, in the TABLE, serial number 1 and the entries relating thereto shall be omitted.
	x) for Sl. No. 16F and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-	
	goods other than goods covered under S. No. 396 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025	
	xi) for Sl. No. 16G and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-	
	ods other than goods covered under S. No. 400 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025	
	xii) after Sl. No. 19, the following shall be inserted namely:-	
	goods covered under-,	
	S.Nos. 105, 181, 409, 410, 411, 412, 413, 414,418,419, 420, 421, 422, 423, 424, 425, 426, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439 and 440 of TABLE II,	
	S.Nos. 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 69, 70, 71 and 72 of TABLE II,	
	S. Nos. 1,2,3,4,5,6,7,8,9,10,11 and 14 of TABLE III, LE IV, on which exemption from basic customs duty is allowed under notification No. 45/2025-Customs, dated 24th October 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)	

2. This notification shall come into force on the 1st day of November, 2025.

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

#### NOTIFICATION

**RESTRICTION ON REVISION OF AVAILED BENEFITS UNDER INSTRUMENT-BASED SCHEMES WHEN ALTERNATIVE REVERSAL PROCEDURES ARE PRESCRIBED**

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 72/2025-Customs(N.T) dated 31.10.2025 notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the

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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/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1113
2	1511 90 10	RBD Palm Oil	1142
3	1511 90 90	Others – Palm Oil	1128
4	1511 10 00	Crude Palmolein	1145
5	1511 90 20	RBD Palmolein	1148
6	1511 90 90	Others – Palmolein	1147
7	1507 10 00	Crude Soya bean Oil	1187
8	7404 00 22	Brass Scrap (all grades)	6096

**TABLE-2**

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1285 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the	1556 per kilogram

		benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	
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>Explanation. - 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>	1556 per kilogram
4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin,</p>	1285 per 10 gr

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		catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	
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TABLE-3

Sl. No.	Chapter/ heading/ sub- heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7142 (i.e., no change)"

2. This notification shall come into force with effect from the 01st day of November, 2025.

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

## NOTIFICATION

## RESTRICTION ON REVISION OF AVAILED BENEFITS UNDER INSTRUMENT-BASED SCHEMES WHEN ALTERNATIVE REVERSAL PROCEDURES ARE PRESCRIBED

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 71/2025-Customs(N.T) dated 30.10.2025 notified that in exercise of the powers conferred by clause (c) of sub-section (5) of section 18A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs specifies hereby that no revision of entry shall be made for the cases where any benefit under instrument-based scheme notified under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or any notification issued under sub-section (1) of section 25 of the Customs Act, 1962 or any regulation made thereunder or the Customs Tariff Act, 1975 (51 of 1975), is already availed and the same is to be reversed, but, a different procedure for reversal of benefits is already provided in such notification or under such regulation.

2. This notification shall come into force with effect from 1st November, 2025.

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

## NOTIFICATION

## CUSTOMS (VOLUNTARY REVISION OF ENTRIES POST CLEARANCE) REGULATIONS, 2025. -

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 70/2025-Customs(N.T) dated 30.10.2025 notified that in exercise of the powers conferred by sub-section (1) of section 157 and sub-section (1) of Section 18A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

**1. Short title and commencement. –**

(1) These regulations may be called the Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.

(2) They shall come into force on 1st November 2025.

**2. Definitions. – (1) In these regulations, unless the context otherwise requires,-**

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "authorised person" means an importer or exporter or the Customs Broker under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs Broker who has been issued a photo identity card in Form G under those regulations or any other regulation dealing with the similar matters;

(c) "electronic application for revision of entries" means electronic application filed on common portal, including its electronic record as defined in clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (21 of 2000), or print outs, for revision of entries under Section 18A of the Act, but not containing any entries resulting in claim for refund of duties under Section 27 of the Act;

(d) "electronic application for revision of entries cum refund" means electronic application filed on common portal, including its electronic record as defined in clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (21 of 2000), or print outs, for revision of entries under Section 18A of the Act, and containing at least one entry which results in the claim for the refund of duties under Section 27 of the Act;

(e) "revised entry" means any revision made in accordance with section 18A of the Act to the entry made in the bill of entry, shipping bill or bill of export, or the entry made under regulations made under section 84 of the Act;

(f) "supporting documents" means the documents in the electronic form or otherwise, which are relevant to the

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assessment of the imported or exported goods under sections 17, 46 and 50 of the Act.

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the Act.

**3. Condition for revision of entries.** – The authorised person shall make an electronic application under regulation 4 or regulation 5, for revision of one or more entries already made during the clearance subject to following conditions, namely:-

(a) the electronic application shall be filed at the port where the duty of customs was paid;

(b) the electronic application shall contain only those entries for revision, which were earlier made under one bill of entry or shipping bill, bill of export or entry made under regulations made under section 84 of the Act during the clearance;

(c) the fee is paid in accordance with the Levy of Document Fees Regulations, 1970;

**4. Manner of revision of entries through electronic application.** - (1) Where importer or exporter intends to revise one or more entries, subject to conditions specified in regulation 3, he or the authorised person shall make -

(a) an electronic application for revision of entries; or

(b) an application for revision of entries cum refund

as the case may be, along with the supporting documents, himself or through the authorised person by affixing his digital signature and enter them on the common portal.

*Explanation.* - For the purposes of this regulation, "digital signature" shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

(2) Electronic application is deemed to be made and self-assessed when –

(a) the entries in the electronic application are successfully accepted in the customs automated system and the Acknowledgement Receipt Number is generated by the common portal; and

(b) duty, if any leviable along with interest as applicable under section 28AA of the Act is paid voluntarily in the common portal against the Acknowledgement Receipt Number; and

(c) Revised Entry Reference is generated by the customs automated system.

(5) In case of the electronic application for revision of entries cum refund claim, the date of generation of Acknowledgement Receipt Number in terms of clause (a) of sub-regulation (2) shall be deemed to the date of claim for refund under section 27 of the Act.

**5. Verification of revised entry:** (1) The revised entries made under regulation 4 and self-assessment shall be subject to verification by the proper officer in cases selected primarily on the basis of risk evaluation through appropriate selection criteria.

(2) The proper officer, for verification under sub-regulation (1), may require the authorised person to produce any document or information, whereby the duty leviable on the imported goods or export goods as the case may be, or nature of revision in the electronic application can be ascertained, and there upon the authorised person shall produce such document or furnish such information.

(3) Where any document or information is required for verification of revised entries made under electronic application for revised entries cum refund, claim under regulation 4 shall be sought within ten working days from the date of generation of Revised Entry Reference.

(4) The application for refund claim shall be verified for its completeness by the proper officer and if the application is found to be complete in all respects, the applicant shall be issued an acknowledgement by the Proper Officer in the prescribed Form under the Customs Refund Application (Form) Regulations, 1995 within ten working days of the receipt of the application.

*Explanation.* - For the purposes of payment of interest on delayed refunds under section 27A of the Act, the application shall be deemed to have been received on the date on which a complete application, as acknowledged by the proper officer, has been made, or the date of re-assessment under sub-regulation (5), whichever is later.

(5) Where it is found on verification, the self-assessment has not been done correctly, the proper officer may, without prejudice to any other action taken under the Act, re-assess the duty leviable on such goods by passing a speaking order following the principles of natural justice.

Provided that in cases of electronic application for revised entries cum refund, proper officer is satisfied that whole or any

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part of duty or interest, if any paid on such duty, paid by the importer or exporter is refundable, proper officer may make an order for refund in terms of sub-section (2) of section 27 of the Act.

(6) On completion of the verification of revised entries and self-assessment, by way of re-assessment or otherwise, the statement of revised entry shall be generated and made available electronically to the importer or exporter, and also transmitted to the other agencies to whom the entry was earlier transmitted.

**6. Retention of documents relating to revised entry.**- The authorised person shall retain, for a period of five years from the date of revision of the entry, the electronic application, certificate of revised entry and all supporting documents in original, which were used or relied upon by him in submitting the electronic application, and shall furnish them to the proper officer in connection with any action or proceedings under the Act or under any other law for the time being in force.

**7. Penalty.**- The importer or exporter who contravenes any of the provisions of these regulations or abets such contravention shall be liable to a penalty specified under clause (ii) of sub-section (2) of section 158 of the Act without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or under any other law for the time being in force.

[For further details please refer the Notification]

## NOTIFICATION

### LEVY OF FEES (CUSTOMS DOCUMENTS) AMENDMENT REGULATIONS, 2025

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 69/2025-Customs(N.T) dated 30.10.2025 notified that in exercise of the powers conferred by clause (a) of sub-section (2) of section 157 read with clause (i) of sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Levy of Fees (Customs Documents) Regulations, 1970, namely:-

1. (1) These regulations may be called the Levy of Fees (Customs Documents) Amendment Regulations, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Levy of Fees (Customs Documents) Regulations, 1970, in regulation 3, in the Table, after serial number (x) and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“(xi)	Electronic Application under Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.	Rs. 1000.00”
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[For further details please refer the Notification]

## NOTIFICATION

### SEEKS TO AMEND NOTIFICATION NO. 26/2022-CUSTOMS (N.T.), DATED THE 31ST MARCH, 2022

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 68/2025-Customs(N.T) dated 30.10.2025 notified that in exercise of the powers conferred by sub-sections (1A), (4) and (5) of section 5 read with sub-section (34) of section 2 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 26/2022-Customs (N.T.), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 1542(E), dated the 31st March, 2022, namely:-

In the said notification, in the Table,-

(i) in Sr. No.3, in column (3), after entry (ii), the following entry shall be inserted, namely:-

(3)
“(iia) Section 18A”

2. This notification shall come into force from the date of its publication in the Official Gazette.

[For further details please refer the Notification]

## NOTIFICATION

### AMENDMENT TO NOTIFICATION NO. 77/2023-CUSTOMS (N.T.) DATED 20.10.2023 - REVISION OF AIR OF DUTY DRAWBACK OF GOLD JEWELLERY AND SILVER JEWELLERY/ARTICLES

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 67/2025-Customs(N.T) dated 27.10.2025 notified that in exercise of the powers conferred by section

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75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 77/2023 – Customs (N.T.), dated the 20th October, 2023, published vide number G.S.R. 792 (E), dated the 20th October, 2023, namely:-

In the said notification, in the Schedule, in Chapter -71, -

- (i) against tariff item 711301, in the entry in column (4), for the figures “466.76”, the figures “524.27” shall be substituted;
- (ii) against tariff item 711302, in the entry in column (4), for the figures “5234.00”, the figures “6317.22” shall be substituted;
- (iii) against tariff item 711401, in the entry in column (4), for the figures “5234.00”, the figures “6317.22” shall be substituted.

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

## NOTIFICATION

SEEKS TO AMEND THE NOTIFICATION NO. 66/2021-CUSTOMS(ADD) DATED 11TH NOVEMBER, 2021 - ADD ON IMPORTS OF UNTREATED FUMED SILICA FROM CHINA PR

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 30/2025-Customs(ADD) dated 27.10.2025 in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18, 20, 23, 29 and 31 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 66/2021-Customs (ADD), dated the 11th November, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number S.O. 790(E), dated the 11th November, 2021, namely: -

In the said notification, in the Table, against S. No. 1, in column (7), for the entry, the entry ‘1,296’ shall be substituted.

2. This notification shall come into force with immediate effect.

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

## DGFT

## PUBLIC NOTICE

## AMENDMENTS TO THE PROCEDURE FOR ALLOCATION OF TRQ FOR GOLD UNDER THE INDIA- UAE CEPA

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice No. 31/2025-26 dated 29.10.2025 notified that in exercise of powers conferred under paragraph 1.03 read with 2.04 of the Foreign Trade Policy 2023, as amended from time to time, and in revision of Public Notice no. 12/2023 dated 28.04.2023, the Director General of Foreign Trade hereby amends the Annexure-IV of Appendix-2A laying down the procedure for import of items under tariff head 7108 of TRQ under India - UAE CEPA (CEPA), as under:

2. Condition (g) under Annexure-IV of Appendix-2A shall be amended as under:

S.no.	Earlier Provision	Revised Provision
g	Import of Gold Dore under TRQ shall not be considered.	<p>1. The eligible applicant must be registered with the Bureau of Indian Standards (BIS) for hallmarking.</p> <p>2. The eligible applicant must be registered with GST.</p> <p>3. Import of Gold Dore under TRQ shall not be considered.</p>

3. Further, the allocations of TRQ for Gold under CEPA will be undertaken based on the competitive bidding/tender process.

4. Eligible Applicants for TRQ under India-UAE CEPA for the tariff head 7108 for FY 2025-26, as per Annexure-IV of Appendix - 2A, read along with this Public Notice, may file their applications online, during the permissible period, through the DGFT website (<https://dgft.gov.in>) --> Import Management System -->Tariff Rate Quota (TRQ).

5. Further, the time period permissible for submission of TRQ applications and the modalities for participation in the Competitive online bidding/tender process will be notified through a Trade Notice every year.

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

## PUBLIC NOTICE

## AMENDMENT OF APPENDIX 2B [LIST OF AGENCIES AUTHORISED TO ISSUE CERTIFICATE OF ORIGIN (PREFERENTIAL)] OF FOREIGN TRADE POLICY, 2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice No. 30/2025-26 dated 28.10.2025 notified that in exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP) 2023, the Director General of Foreign Trade hereby amends Appendix 2B [List of Agencies Authorised to issue Certificate of Origin (CoO) (Preferential)] of the FTP by including the list of Authorised Agencies allowed to issue CoO for India-European Free Trade Association -Trade and Economic Partnership Agreement (India-EFTA TEPA), as under:

S. N	Name of the o. Agree ment	Authorized Agencies	Product Assigned to each agency
1 9. India- Europe an Free Trade Associa tion - Trade and Econo mic Partne rship Agree ment (India- EFTA TEPA)	Directorate General of Foreign Trade and its regional offices	All products	
	Export Inspection Council and Export Inspection Agencies	All products	
	Agricultural and Processed Food Products	Agricultural Products	
	Export Development Authority (APEDA)		
	Marine Products Export Development Authority and regional offices	Marine products	
	Central Silk Board and regional offices	Silk products	
	Coir Board	Coir and Coir products	
	Development Commissio ner. Handicraft and regional offices	Handicraft	
	Spices Board	Spices and Cashew nuts	
	Textile Committee and regional offices	Textiles and Clothing	

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	Tobacco Board	Tobacco and tobacco products			SEEPZ Special Economic Zone	All products by Units in SEZs and EOUs located within the Jurisdiction of Zonal Development Commissioner
	Cochin Special Economic Zone,	All products by Units in SEZs and EOUs located within the jurisdiction of the Zonal Development Commissioner			Vishakhapatnam Special Economic Zone	All products by Units in SEZs and EOUs located within the jurisdiction of Zonal Development Commissioner
	Falta Special Economic Zone	All products by Units in SEZs and EOUs located within the jurisdiction of the Zonal Development Commissioner				
	Kandla Special Economic Zone,	All products by Units in Surat SEZs and all SEZs and EOUs located within the jurisdiction of the Zonal Development Commissioner				
	MEPZ Special Economic Zone	All products by Units in SEZs and EOUs located within the jurisdiction of the Zonal Development Commissioner.				
	NOIDA Special Economic Zone	All products by Units in SEZs and EOUs located within the Jurisdiction of the Zonal Development Commissioner				

2. Effect of the Public Notice: The Public Notice notifies the list of authorised agencies permitted to issue Preferential Certificates of Origin under the India-EFTA TEPA.

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

## PUBLIC NOTICE

### AMENDMENTS IN PARA 2.88 AND PARA 2.91 OF HANDBOOK OF PROCEDURES

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice No. 29/2025-26 dated 28.10.2025 notified that in exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP) 2023, the Director General of Foreign Trade hereby makes the following amendments in the provisions of Para 2.91 of the Handbook of Procedures 2023:

(A) Under Para 2.88 (a) of HBP, a new entry with serial no. xiv is inserted after the existing list of Free Trade Agreements (FTAs) as under:

"xiv. India-European Free Trade Association Trade and Economic Partnership Agreement (India-EFTA TEPA)"

(B) Under Para 2.91 of HBP 2023, a new sub-para (e) is inserted as mentioned below:

**"2.91 (e):** In case of India- EFTA TEPA, Certificates of Origin may also be obtained on the basis of self-declaration by the exporter concerned, in addition to issuance of Certificate of Origin by an authorised agency".

**[For further details please refer the Public Notice.]**

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## CIRCULAR

## CLARIFICATION REGARDING APPLICABILITY OF RESTRICTION ON SILVER JEWELLERY IMPOSED VIDE NOTIFICATION NO. 34/2025-26 DATED 24.09.2025.

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Circular No. 06/2025-2026 dated 27.10.2025 clarified that subsequent to the issuance of Notification No. 34/2025-26 dated 24.09.2025, imposing restrictions on the import of Silver Jewellery under ITC (HS) Codes 71131141 and 71131149, representations have been received from the industry seeking clarification regarding the applicability of these restrictions to imports by units located in Special Economic Zones (SEZs).

The matter has been examined. The applicability of the said notification, in light of the extant policy provisions, is clarified as follows:

**1. Imports by SEZ and EOU units:** Imports of Silver Jewellery by 100% Export Oriented Units (EOUs) and units located in Special Economic Zones (SEZs) shall not be subject to the aforesaid restrictions, in accordance with Para 6.01(d) of the Foreign Trade Policy (FTP), 2023 and Rule 27 of the Special Economic Zones (SEZ) Rules, 2006, respectively. However, such imported goods shall not be sold in the Domestic Tariff Area (DTA).

**2. Imports under Advance Authorisation / DFIA:** Imports of Silver Jewellery under the Advance Authorisation or Duty-Free Import Authorisation (DFIA) schemes shall also be exempt from these restrictions, in terms of Para 4.18(iv) of the FTP, 2023.

The above policy provisions are brought to the notice of the Trade and the field formations of Customs for information and necessary action. Any deviation from the prescribed provisions shall invite penal action in accordance with the applicable laws and rules.

This is issued with the approval of the Director General of Foreign Trade.

[For further details please refer the Circular.]

## TRADE NOTICE

## PROCEDURE FOR REFUND OF APPLICATION FEES DEPOSITED BY APPLICANTS FOR TARIFF RATE QUOTA (TRQ) FOR IMPORT OF GOLD BULLION UNDER INDIA-UAE CEPA FOR 2025-26.

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Trade Notice No. 16/2025-26 dated 29.10.2025 Notified that Reference is drawn to the Minutes of the meeting dated 16.10.2025 for consideration of the allocation of TRQ under the India-UAE CEPA for FY 2025-26, wherein it was decided that the provisional allocations made in the EFC meeting held on 29.04.2025 stand **Cancelled**.

2. In light of the same, applicants who applied for the TRQ for import of Gold Bullion may choose to apply for a refund of application fees, according to the procedural steps laid below. Applicants are requested to keep their login credentials of the DGFT website (<https://dgft.gov.in>), their e-sign or Digital Signature Certificate, ready while applying for a refund request.

3. Steps regarding the refund process are submitted as follows for suitable guidance -

i. The status of TRQ Applications filed for allocation of Gold under India-UAE CEPA for the year 2025-26 in reference to Trade Notice no. 30/2024-25 dated 12.02.2025 will be changed to closed automatically. Once the Status of the application is reflecting as "closed" on the DGFT portal, the applicant can file a refund request at DGFT website.

ii. Refund request is to be made at the DGFT Website → Services → e-Miscellaneous Payment Service → Apply for Refund.

iii. The file number of the restricted import authorisation application which is closed is required while applying for a refund request. A validated bank account in the name of the IEC holder must be specified in the refund application.

4. For any additional assistance, the Help Document may be referred to on the DGFT Website → Learn → Application Help & FAQs → Refund Scheme → Refund Help Document.

5. The new procedure for filing of fresh applications for Gold TRQ under India - UAE CEPA for FY 2025-26 will be intimated through a separate Public/Trade Notice.

This is issued with the approval of the Competent Authority

[For further details please refer the Trade Notice.]

## DGFT

## TRADE NOTICE

REVISION OF EXPORTER ELIGIBILITY CRITERIA FOR  
REGISTRATION ON "SOURCE FROM INDIA" SERVICE OF  
TRADE CONNECT EPLATFORM

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Trade Notice No. 15/2025-2026 dated 29.10.2025 Notified that

1. Reference is drawn to Trade Notice No. 5/2025-26 dated June 13, 2025 wherein "Source from India" service of Trade Connect ePlatform (<https://www.trade.gov.in/pages/source-from-india>) was rolled out for all Status Holder exporters. 'Source from India', a flagship feature on the Trade Connect ePlatform (hereinafter referred to as "Trade Connect") serves as a one stop reference point for international buyers to discover accomplished Indian Exporters to source from. The service allows exporters to create their own microsites on Trade Connect and showcase their products as well as credentials of their entity.
2. In order to enable more accomplished Indian exporters to create their profiles on "Source from India" facility of Trade Connect, it has now been decided to amend the eligibility criteria of exporters for availing the said facility.
3. With effect from 1st November 2025, all valid IECs (IECs that are not in DEL) fulfilling a minimum export realisation of USD 100,000 in at least one of the previous three financial years at the time of application will now be eligible to create their microsites on Source from India, in addition to Status Holders. It may be noted that the DGFT eBRC database will serve as the sole reference point for realisation data and will determine eligibility based on aggregate eBRC value available on a financial year basis.
4. Users registered on Trade Connect whose profiles are linked to eligible IECs will automatically see the option for "Source from India" microsite creation on their dashboard. A detailed guide is annexed to this Trade Notice which may be referred for step-by-step guidance on the same.
5. Indian Missions Abroad have also been duly sensitised to use "Source from India" as a reference point for addressing sourcing needs of foreign buyers approaching the missions for requests to help find Indian suppliers for various products.
6. Export Promotion Councils and Industry associations are requested to give wide publicity to the contents of this Trade Notice and encourage participation of all eligible members.

This is issued with the approval of the competent authority.

[For further details please refer the Trade Notice.]

## TRADE NOTICE

LAUNCH OF PILOT PROJECT: BHARAT AAYAT NIRYAT LAB  
SETU – A DIGITAL PLATFORM FOR UNIFIED TESTING AND  
CERTIFICATION OF EXPORT AND IMPORT COMMODITIES

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Trade Notice No. 14/2025-2026 dated 27.10.2025 Notified that to strengthen India's trade facilitation ecosystem and ensure faster, transparent, and paperless certification for export and import commodities, the Directorate General of Foreign Trade (DGFT) proposes to initiate the pilot of Bharat Aayat Niryat Lab Setu - a digital platform integrating testing and inspection agencies across the country under a single window. The system shall be accessible at <https://trade.gov.in> → LabSetu or directed at <https://trade.gov.in/pages/labsetu>.

1.2. The initiative seeks to streamline the process of testing and certification by digitally connecting exporters, importers, and accredited testing and inspection agencies through a unified online interface. This shall reduce delays, improve traceability of test results, and enhance global trust in India's quality infrastructure. Through this functionality, exporters shall be able to seamlessly search, select, apply, track, and obtain digital test reports and certifications across product categories. The system has been designed to improve transparency, traceability and turnaround time, while also enhancing the visibility and accessibility of accredited testing and inspection agencies nationwide.

1.3. During the pilot phase, exporters or importers may continue to obtain test reports through the existing processes, in parallel with the LabSetu system, to ensure smooth transition and feedback-based refinement of this online system.

## 2. Key Dates for Implementation:

2.1. The pilot phase of Bharat Aayat Niryat Lab Setu will commence on November 04, 2025, with the onboarding of testing and inspection agencies on the platform.

2.2. Exporters or importers will be able to submit applications for product and commodity testing through the platform starting November 11, 2025.

## 3. Specific Instructions for Attention of Applicants:

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## 3.1. Login and Registration:

a) The exporters' login credentials created on the DGFT website (<https://dgft.gov.in>) shall also work on Trade Connect ePlatform → Lab Setu. There is no need for the exporter to create new accounts on the new system. However, if any additional exporter accounts are required, the same may be created on the DGFT Website. All exporter accounts created on the DGFT Website shall be automatically synced with the Lab Setu user accounts.

b) In case any exporters are not registered on DGFT Website, they would be required to register on DGFT Website and link their email to their IEC as per the defined processes. Please refer to the Application Help & FAQs section on DGFT Website → Learn (<https://www.dgft.gov.in/CP/?opt=application-help>) for more details.

c) Any updates to the exporter's basic details, such as registered address, branch details, and GSTIN, shall be made on <https://dgft.gov.in> by Modify Your IEC. The updated details will automatically populate on the new platform.

## 3.2. Submission of applications for testing or inspection:

a) During this initial pilot phase, applications may be submitted only for export or import commodities where a test report or certificate is required at the port (e.g., for compliance or quality verification purposes). Use cases involving certificates issued post-shipment, such as Health Certificates, shall be incorporated in subsequent phases.

b) Applicants may select multiple tests applicable to a product within a single application, choosing the desired branch of an onboarded laboratory or inspection agency listed on Lab Setu. List of labs with available tests will be present under Labsetu → View Labs and Tests.

c) Applicants are required to enter product and sample details, upload sample images and supporting documents as prescribed by the selected testing and inspection agency.

d) Applications must be digitally signed and submitted using either a Digital Signature Certificate (DSC) or Aadhaar-based e-Sign. Applicants should ensure the same is registered on the portal prior to use under My Dashboard → View and Register Digital Signature Token.

e) Payment of applicable test fees must be made online at the time of application submission. The fee amount is

configurable and determined by the respective testing and inspection agency.

f) Detailed guidance shall be available under Lab Setu → Help Manual for Applicants.

## 3.3. Tracking Application Status:

a) Exporters can track the real-time status of their submitted applications through the "Track Application" feature available under the Lab Setu section after logging into the portal.

b) Upon completion of testing, the digitally issued test certificate shall be available for download to the applicant through their Lab Setu dashboard.

## 4. Specific Instructions for Attention of Testing and Inspection Agencies

### 4.1. Onboarding of Testing and Inspection Agencies:

a) Testing and inspection agencies owned or empaneled by Commodity Boards, Export Promotion Councils (EPCs), or other government agencies and departments must be onboarded to the Lab Setu platform as a one-time activity.

b) In the pilot phase, laboratories operated by the Tea Board, Coffee Board, and Rubber Board will be onboarded. The onboarding of additional laboratories - including those under other Commodity Boards, EPCs, and private sector labs - shall follow post go-live in the pilot phase itself. List of labs with available tests onboarded on the platform will be present under Labsetu → View Labs and Tests.

c) Testing laboratories that do not have a Merchant ID and Checksum Key issued by PayGov are required to complete PayGov onboarding before registration on Lab Setu.

d) Each onboarded laboratory will operate through a three-tier structure on Lab Setu comprising a Lab Administrator, Lab Branch Manager, and Lab Technician.

e) Detailed guidance shall be available under Lab Setu → Help Manual for Testing and Inspection Agencies.

f) Any queries / issues related to onboarding can be directed to [labsetu-dgft@gov.in](mailto:labsetu-dgft@gov.in).

### 4.2. Registration for user roles within onboarded laboratory:

# DGFT

a) All authorized onboarded laboratories are required to designate an administrator for online user management and branch management functionalities. The administrator shall register on the Trade Connect ePlatform by navigating to <https://trade.gov.in> - Register and select 'Register User As' - 'Testing and Inspection Agencies - LabSetu'. Then, select the lab and the role (Lab Administrator) and attach the authorisation letter. The administrator user shall attach the authorisation letter on the agency's letterhead along with their official email as recorded with DGFT.

b) After successful activation of their account, the administrator shall add branch details by navigating to: My Dashboard → Bharat Aayat Niryat Lab Setu → Lab Branch Management.

c) The Administrator should ensure that the payment gateway parameters (Merchant ID and Checksum) are accurately mapped without any spaces or extra characters. Mistakes such as incorrect entries or leaving these fields blank may result in an error for applicants. It is essential to enter the Merchant ID and Checksum correctly and ensure these fields are not left empty.

d) The Lab Administrator will be responsible for managing all subsequent user registrations under that laboratory through the User Management module, as well as for defining, managing, and mapping tests across relevant branches.

e) Authorized representatives must register their Digital Signature Certificate (DSC) by navigating to My Dashboard → View and Register Digital Signature Token. This registration is mandatory to digitally sign and issue test reports through the Bharat Aayat Niryat Lab Setu module.

f) Depending on the laboratory's structure - whether a standalone facility or a multi-branch organization - the roles of Lab Administrator, Branch Manager, and Lab Technician may be assigned to the same or different representatives, as determined by the Lab Administrator. Lab representatives must use only their official email address for registration.

## 5. Verification of test reports:

a) Details of any test report issued through the Lab Setu platform can be verified using the "Verify Report" feature available at <https://trade.gov.in/pages/labsetu>.

b) Alternatively, authenticity of the report can be confirmed instantly by scanning the QR code which shall be mandatorily printed on the test report.

## 6. Outreach & Awareness:

a) The User Guide and Frequently Asked Questions (FAQs) shall be available from LabSetu section on <https://trade.gov.in>

b) Additionally, DGFT/EPCs/Commodity boards shall organise Outreach Programs to \* demonstrate and raise awareness about this facility.

## 7. Support Channels:

Exporters and stakeholders may contact the Helpdesk for LabSetu related issues, suggestions or feedback through the following channels -

a) Helpdesk Ticket: Applicants may use the Helpdesk facility to raise a ticket under the under LabSetu → Helpdesk Service → Create New Request → with category as LabSetu

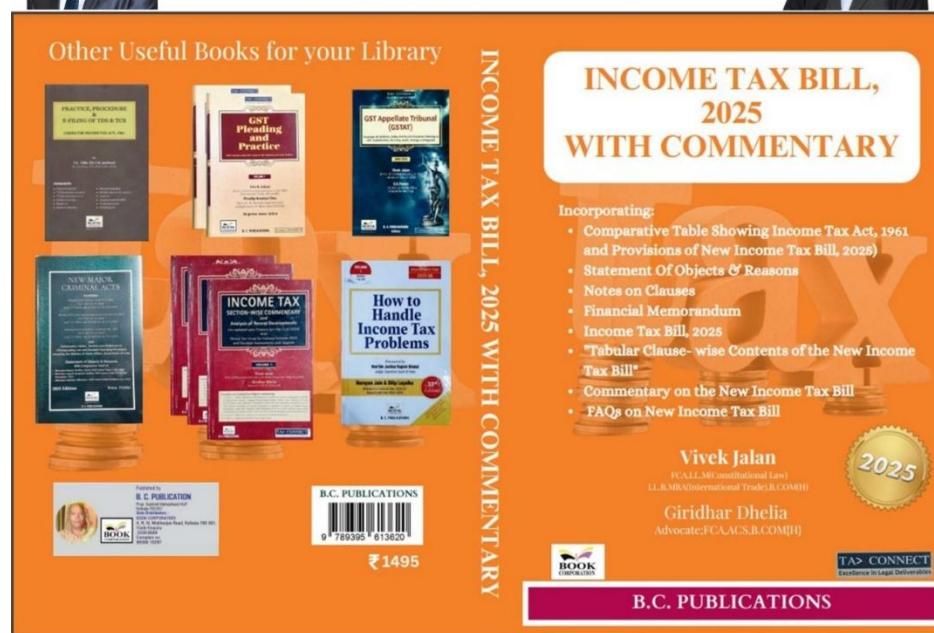
b) Toll-Free Helpline: Users may contact the DGFT Helpdesk through 011-23061495 / 011-23061499

c) Email Inquiries: For clarifications or further assistance, please email the Helpdesk at [dgftedi@nic.in](mailto:dgftedi@nic.in)

This Trade Notice is issued with the approval of competent authority.

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

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INCOME TAX BILL 2025  
WITH COMMENTARY**



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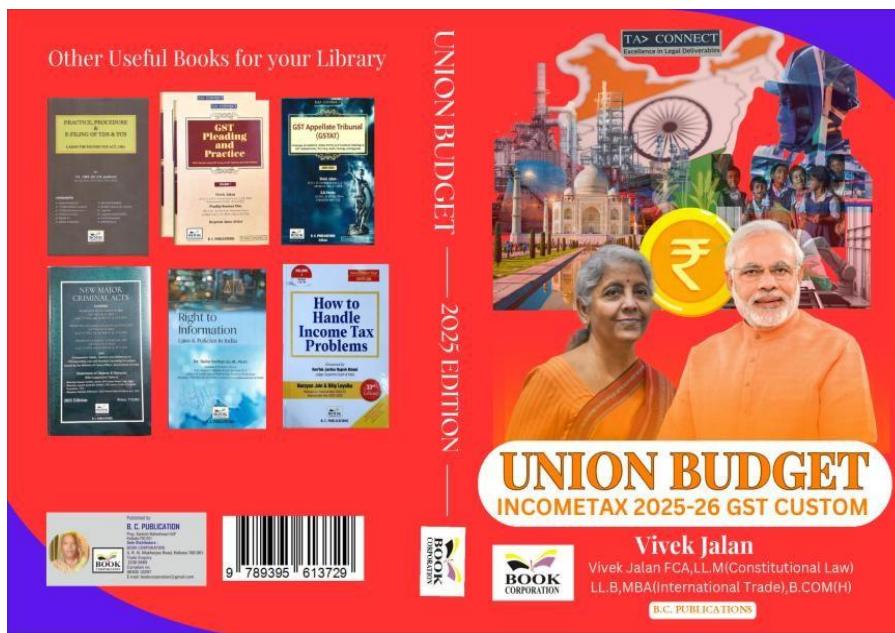
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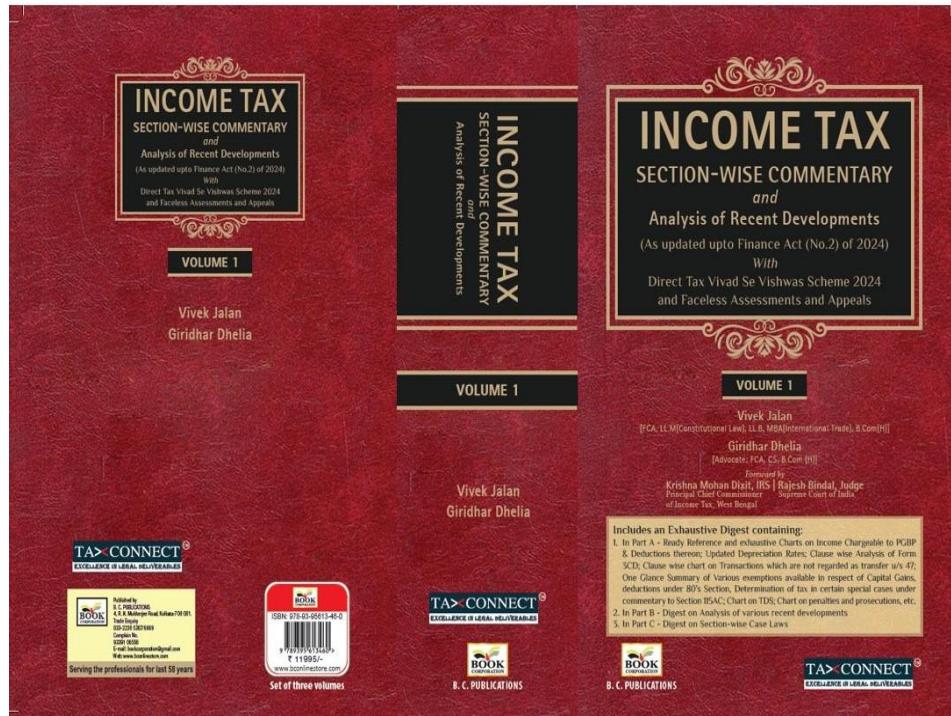
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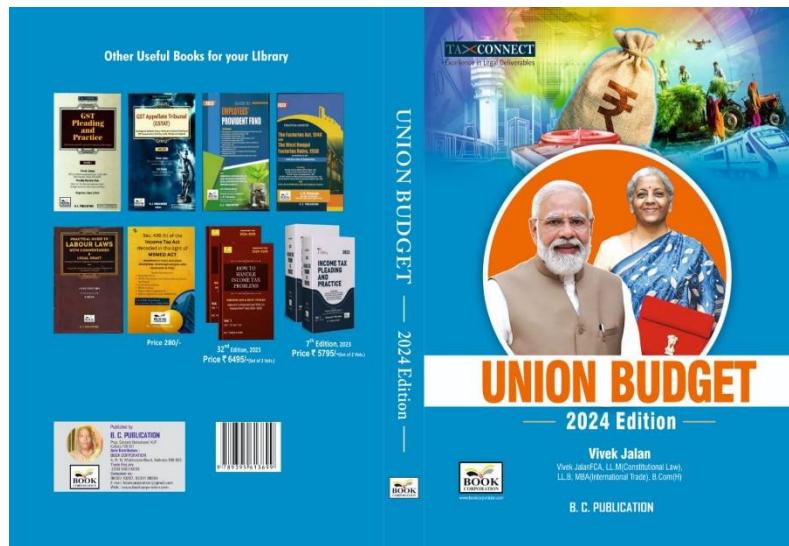
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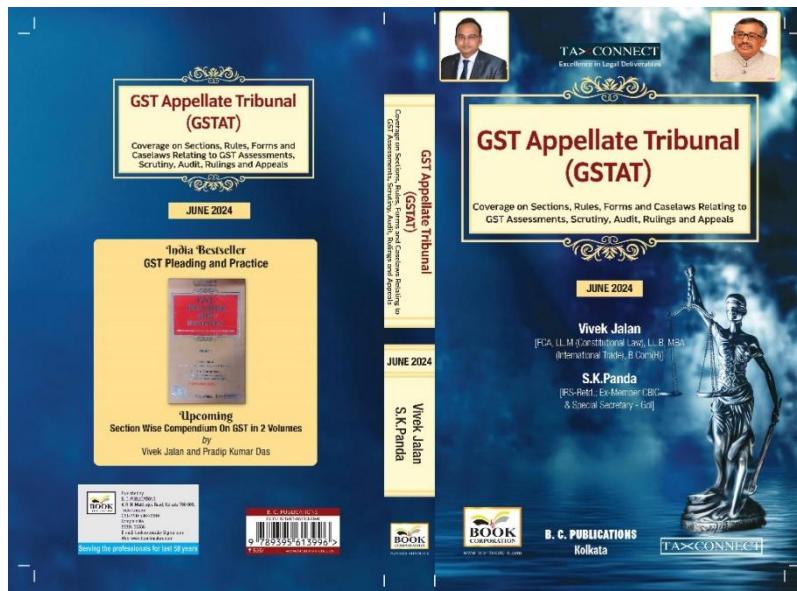
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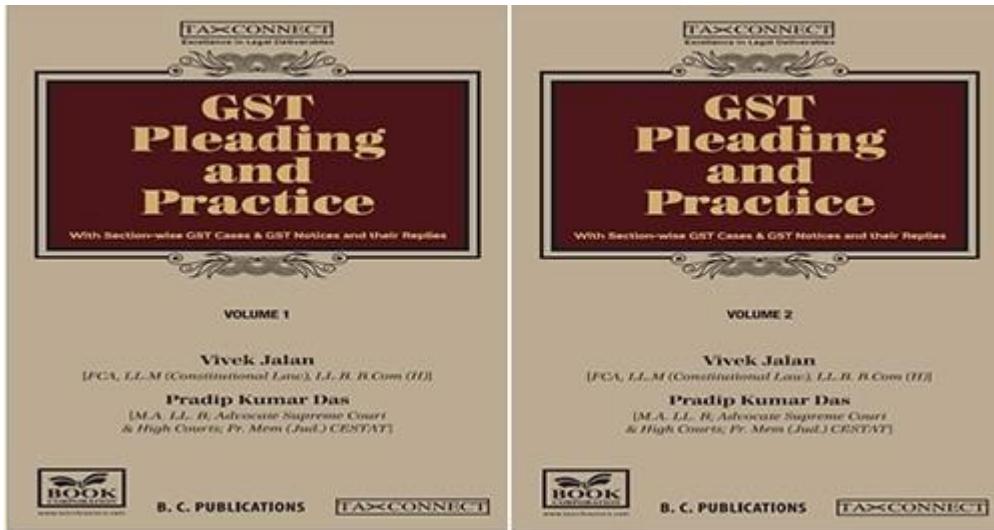
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3. Completely Updated Synopsis Of Case Laws under GST by Supreme Court, High Court, AAARS & AARS

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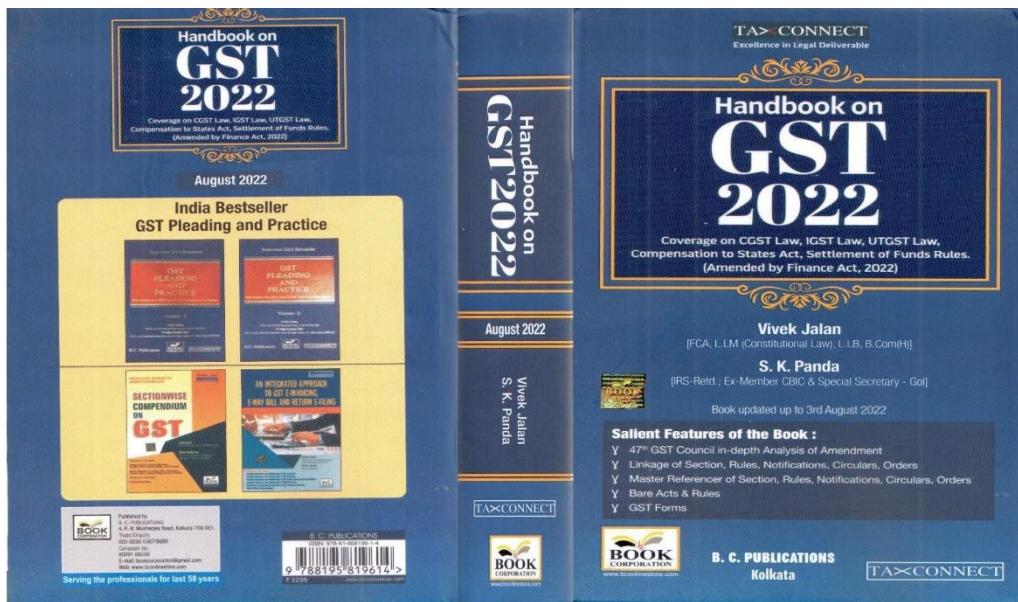
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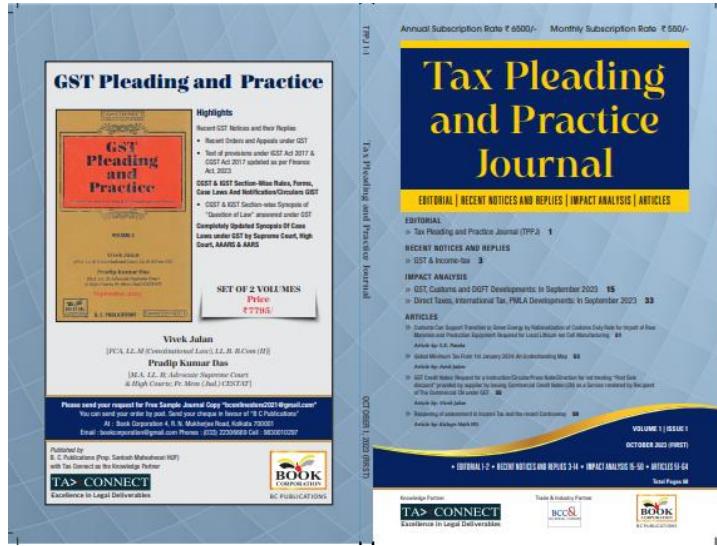
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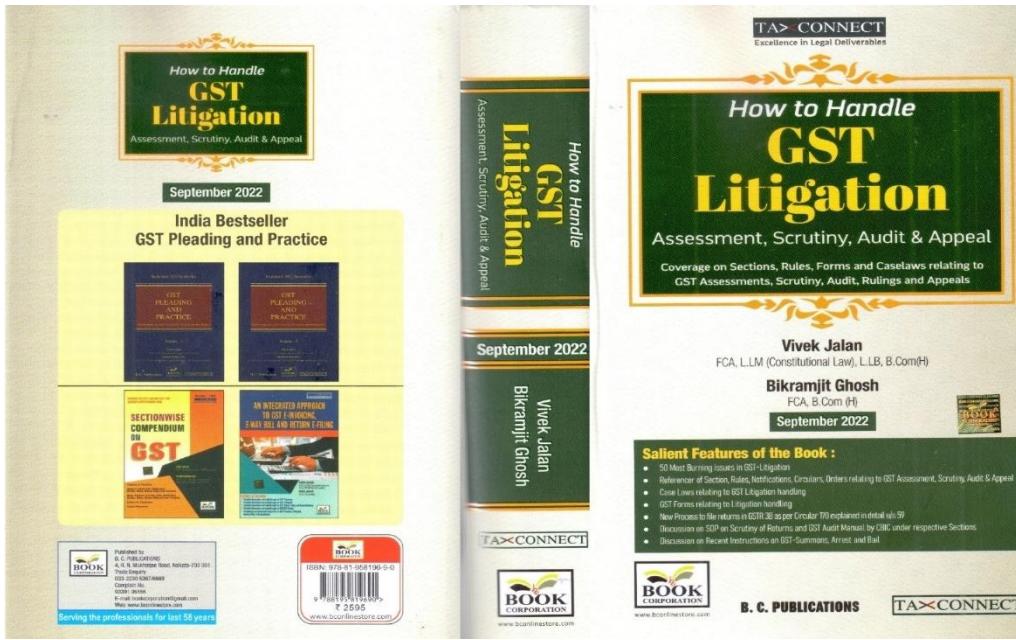
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