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EDITORIAL

Friends,

To levy Sec 69A on excess cash, the burden of proof is on the AO, to bring out the alleged source [Sec 104 of ITA'25]. In cases falling under Sec 69A, the words used show that before any of these sections are invoked, the condition precedent as to existence of alternate source of money must be conclusively established by material on record/ evidence. Section 101 of The Indian Evidence Act, 1872 specifies that Whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts, must prove that those facts exist. When a person is bound to prove the existence of any fact, it is said that the burden of proof lies on that person. In Mad HC in N Swamy 241 ITR 363 relied by Chennai ITAT in Omega Estates and Chd ITAT in Dr. R.L. Narang, it was held that the burden of showing that the assessee had undisclosed income is on the revenue.

To levy Sec 69A of Income Tax Act relating to unexplained money, for cash deposits, the AOs generally divide the deposits as some part being in course of business and allege some as unexplained. The explanations of assessees are also ignored while passing the order. The assesees on the other hand argue that the entire deposits is from business and the difference in cash in hand and cash sales is actually the cash purchases. For example, in case the cash balance is Rs.20 Lakhs and Cash deposit in bank account is say Rs. 1 Crore, the question is whether the difference Rs. 80 Lakhs is cash purchase or a part of it is unexplained liable to be assessed u/s 69A. However, to sustain the order u/s 69A, the AO has to bring cogent reasons to justify different view taken on cash deposits found in the assesses bank account during the same FY. They have to also bring out the alleged source. In case no material against the assessee is brought on record for the cash deposits then the demand woud not sustain. Further there must also be cogent reasons to reject the stock-in-hand. When the closing stock is not disputed, it would be imperative to admit that the difference is the sales made by the assessee. A similar case was sustained in the matter of SRI KANAKA MAHALAKSHMI CRACKERS Vs INCOME TAX OFFICER [2023-VIL-925-ITAT-VPT]

Similarly, In ITO vs. Mrs. Deepali Sehgal (ITAT Delhi), ITA No. 5660/Del/2012, the AO noted that assessee had withdrawn huge cash from bank account and the same amount had been deposited to the same account after lapse of substantial time. The AO rejected the explanation and held that the assessee had cash deposit of Rs.24,38,000/- as unexplained money and the assessee found to be the owner of the money as he had not offered any acceptable and cogent explanation. AO, in his remand report could not bring out any fact that the cash withdrawn from Saving Bank Account and partnership overdraft account was used for other purpose anywhere else then, merely because there was a time gap between withdrawal of cash and its further deposit to the bank account, the amount cannot be treated as income from undisclosed sources u/s 69 of the Act in the hands of the assessee. Hence, the addition made by AO without any legal and justified reason was rightly deleted by the CIT (A).

The provisions of section 115BBE of the Income Tax Act are applicable where addition is made under section 69A i.e. from residuary category w.e.f. 01/04/2017. Even where the assessee has successfully explained that the excess stock & excess cash was nothing but business income of assessee and The CIT(DR) could not dislodge the contention and observations that the surrendered amount was pertaining to excess stock & excess cash which was business income of the assessee, the impugned income will not be entangled in the clutches of Section 69/69A/69B of the Act and therefore do not warrant application of Section 115BBE of the Act at all. The same was held in the case of DCIT(CENTRAL)-2 INDORE Vs SHRI KRISHNA KUMAR VERMA [2023-VIL-283-ITAT-IND]

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

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SYNOPSIS

TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
13th April	GSTR-1 (IFF)	Mar-25	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13th April	GSTR-6	Mar-25	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13th April	GSTR-5	Mar-25	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
14th April	Issue of TDS Certificate	Feb-25	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of February, 2025
15th April	Form 15CC	Jan - Mar2025	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2025
15th April	Form 3BB	Mar-25	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of March, 2025
18th April	CMP-08	Jan-Mar 2025	Form GST CMP-08 is used to declare the details or summary of self-assessed tax which is payable for a given quarter by taxpayers who are registered as composition taxable person or taxpayer who have opted for composition levy.

INCOME TAX

NOTIFICATION

CORRIGENDUM TO NOTIFICATION NO. 52/2026 DATED 30 MARCH 2026 REGARDING INCOME TAX RETURN FORM U-

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, issued corrigendum Notification No. 63/2026 dated 10.04.2026 reg. Corrigendum to Notification No. 52/2026 dated 30 March 2026 regarding Income Tax Return Form U. It has been notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section3, sub-section (i), vide number G.S.R. 233(E), dated 30th March, 2026:–

(i) at page number 5, in Part A General Information, in row (A10) and the entries relating thereto, the words "Wrong heads of income chosen" shall be placed in a separate line following the words "Loss not reported correctly (In case of reduction of loss)".

[For further details please refer the Notification.]

NOTIFICATION

CORRIGENDUM TO NOTIFICATION NO. 50/2026 DATED 30 MARCH 2026 REGARDING INCOME TAX RETURN FORM 7

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, issued corrigendum Notification No. 62/2026 dated 10.04.2026 reg. Corrigendum to Notification No. 50/2026 dated 30 March 2026 regarding Income Tax Return Form 7. It has been notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section3, sub-section (i), vide number G.S.R. 231(E), dated 30th March, 2026:—

(i) at page number 52, in schedule-I, greyed cells under column (14) and (15) of row 2024-25 shall be interchanged with blanks cells under column (14) and (15) in row 2025-26;

(iii) at page number 65, in schedule CG, under row A, for sub-row (8), the following sub-row shall be inserted, namely,–

8	Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)	A8

(iv) at page number 68, in schedule-CG, under row B9, one sub-row 'a' shall be deleted;

(v) at page number 70, in schedule-CG, in row E, letters and figures "B12a" shall be substituted with "B11a";

(vi) at page number 74, in schedule OS, in row 10(3b), grey colour of the blank cells under column "upto 15/6" and "from 16/6 to 15/9" shall be removed;

(vii) at page number 78, in schedule-CYLA, in Sl. No. xiv, greyed cells under (4) shall be interchanged with blank cells under column (5);

(viii) at page number 87, in Part B-TI, in part B1, in row 12, for the figures and letters "(total of 2xv, 3xv and 4xv of Schedule CYLA)", the figures and letters "(total of 2xiv, 3xiv and 4xiv of Schedule CYLA)" shall be substituted;

(ix) at page number 89, in Part B-TI, in part B3, in row 8, for the figures and letters "(total of 2xv, 3xv and 4xv of Schedule CYLA)", the figures and letters "(total of 2xiv, 3xiv and 4xiv of Schedule CYLA)" shall be substituted.

[For further details please refer the Notification.]

NOTIFICATION

CORRIGENDUM TO NOTIFICATION NO. 49/2026 DATED 30 MARCH 2026 REGARDING INCOME TAX RETURN FORM 6-

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, issued corrigendum Notification

No. 61/2026 dated 10.04.2026 reg. Corrigendum to Notification No. 49/2026 dated 30 March 2026 regarding Income Tax Return Form 6. It has been notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section3, sub-section (i), vide number G.S.R. 230(E), dated 30th March, 2026:—

(i) at page number 100, in Part A – BS, in vertical heading under column 1, the word "QUITY" shallbe substituted by word "EQUITY";

(ii) at page number 111, in Part A – P & L, after row 15, the words "DE" shall be substituted byfigures "16";

(iv) at page number 131, in schedule CG, under row A, for sub-row (8), the following sub-row shall be inserted, namely,–

8	Pass Through Income/Loss in the nature of Short Term Capital Gain, (*Fill up schedule PTI*) (*A8a + A8b + A8c*)	A8

(v) at page number 132, in schedule CG, row item B(4)(i) and row item B(4)(ii) shall be omitted;

(vi) at page number 134, in schedule CG, in row B(A), words and figures "sl. no. 1aii", shall be substituted with words and figures "sl. no. 1aiii";

(vii) at page number 135, in Schedule CG, in Part E, the words and letters "B12a" shall be substituted with words and letters "B11a";

(viii) at page number 136, in schedule-112A, column (1b) shall be omitted;

(ix) at page number 136, in schedule-115AD(1)(b)(iii) proviso, column (1b) shall be omitted;

(x) at page number 143, in Schedule UD, in row iv, under the column (4) and (7), for the figures and letters "(3xvi of BFLA)" and "(4xvi of BFLA)", the figures and letters "(3xv of BFLA)" and "(4xv of BFLA)" shall be substituted;

(xi) at page number 152, in schedule MATC, for row 5 and 6, letters "xviii" shall be substituted with "xvii".

[For further details please refer the Notification.]

NOTIFICATION

CORRIGENDUM TO NOTIFICATION NO. 48/2026 DATED 30 MARCH 2026 REGARDING INCOME TAX RETURN FORM 5

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, issued corrigendum Notification No. 60/2026 dated 10.04.2026 reg. Corrigendum to Notification No. 48/2026 dated 30 March 2026 regarding Income Tax Return Form 5. It has been notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 229(E), dated 30th March, 2026:-

(i) at page number 107, in Schedule CG, in row A8, for the words and letters "(A8a A8b + A8c)", the words "(A8a + A8b + A8c)" shall be substituted;

(ii) at page number 119, in Schedule UD, in row v, under the column (4) and (5), for the figures and letters "(3xvi of BFLA)" and "(4xvi of BFLA)", the figures and letters "(3xv of BFLA)" and "(4xv of BFLA)" shall be substituted.

[For further details please refer the Notification.]

NOTIFICATION

CORRIGENDUM TO NOTIFICATION NO. 47/2026 DATED 30 MARCH 2026 REGARDING INCOME TAX RETURN FORM 3

INCOME TAX

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, issued corrigendum Notification No. 59/2026 dated 10.04.2026 reg. Corrigendum to Notification No. 47/2026 dated 30 March 2026 regarding Income Tax Return Form 3. It has been notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 228(E), dated 30th March, 2026:–

(i) at page number 104, in Schedule CG, in Part-B, in row 9, in sub-row a(iii), for the words and letters "i. Total (ic + ii)", the words and letters "Total (ic + ii)" shall be substituted;

(ii) at page number 106, in Schedule CG, in Part E, the words and letters "B13a" shall be substituted "B12a";

(iii) at page number 113, in schedule OS, in row 10(3b), grey colour of the blank cells under column "upto 15/6" and "from 16/6 to 15/9" shall be removed.

[For further details please refer the Notification.]

NOTIFICATION

CORRIGENDUM TO NOTIFICATION NO. 46/2026 DATED 30 MARCH 2026 REGARDING INCOME TAX RETURN FORM 2

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, issued corrigendum Notification No. 58/2026 dated 10.04.2026 reg. Corrigendum to Notification No. 46/2026 dated 30 March 2026 regarding Income Tax Return Form 2. It has been notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 227(E), dated 30th March, 2026:—

(i) at page number 46, in row B(5)(e) of schedule CG, for figures and letters "6c – 6d", figures and letters "5c – 5d" shall be substituted;

(ii) at page number 49, in schedule-CG, in marginal heading of row E, words and figures "B12a" shall be substituted by words and figures "B11a";

(iii) at page number 50, in schedule-CG, in table F grey colour of the blank cells shall be removed;

(iv) at page number 50, in schedule-112A, column (1b) shall be omitted;

(v) at page number 51, in schedule-115AD(1)(b)(iii) proviso, column (1b) shall be omitted;

(vi) at page number 53, in schedule OS, in row 2(d), for the words "dxx", the words "dxxi" shall be substituted;

(vii) at page number 55, in schedule OS, in row 10(3b), grey colour of the blank cells under column "upto 15/6" and "from 16/6 to 15/9" shall be removed;

(viii) at page number 58, row xi of schedule CFL, for the figures and letters "2xv", figures and letters "2xiv" shall be substituted;

(ix) at page number 68, row 11 of part B-TI, for the letter "w", letter "v" shall be substituted;

[For further details please refer the Notification.]

NOTIFICATION

CORRIGENDUM TO NOTIFICATION NO. 45/2026 DATED 30 MARCH 2026 REGARDING INCOME TAX RETURN FORM 1 & 4

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, issued corrigendum Notification No. 57/2026 dated 10.04.2026 reg. Corrigendum to Notification

No. 45/2026 dated 30 March 2026 regarding Income Tax Return Form 1 & 4. It has been notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 226(E), dated 30th March, 2026 :-

(i) at page number 19, in Form ITR-1, for Schedule-IT, the following schedule-IT shall be substituted, namely,—

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments				
	BSR Code	Date of Deposit	Serial Number of Challan	Tax paid
	Col(1)	Col(2)	Col(3)	Col(4)
R1				
R2				

(ii) at page number 21, in Form ITR-4, in Part B (Gross Total Income), under Schedule Salary, in row B2, after sub-row (ii), sub-row (ii) shall be renumbered as sub-row (iii);

(iii) at page number 21, in Form ITR-4, in Part B, in row B2, in sub-row (iv), in item-a, for the letters “Iva”, the letters “iva” shall be substituted.

[For further details please refer the Notification.]

GST

ADVISORY

PRE-DEPOSIT PERCENTAGE IN THE GST PORTAL

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 10.04.2026 reg. the matter of Pre-deposit Percentage in the GST Portal. The advisory contains that While filing an appeal in Form APL-01 on the GST portal, the pre-deposit percentage is auto-populated as 10% in accordance with Section 107(6) of the CGST Act, 2017, and was previously non-editable. Due to this restriction, taxpayers faced difficulties in cases where the pre-deposit had already been made through other means or where the demand amount was incorrectly reflected under the appropriate head.

To address these issues, GSTN has now made the pre-deposit field editable at the time of filing the appeal, from April 6th, 2026. This allows taxpayers to modify the pre-deposit percentage as applicable to their specific case and calculate and pay the required amount accordingly while submitting the appeal. The appellate authority will subsequently verify the correctness of the pre-deposit amount and the mode of payment during the adjudication of the appeal.

[For further details please refer the Advisory]

CASE LAW

M/S. KARNATAKA VIKAS GRAMEENA BANK BELGAUM VERSUS DEPUTY COMMISSIONER OF COMMERCIAL TAXES (ENFORCEMENT-2) NAVANAGAR, HUBBALLI, ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (AUDIT-1) NAVANAGAR, UNION OF INDIA, STATE OF KARNATAKA: KARNATAKA HIGH COURT.

OUR COMMENT: In the Instant Case Applicability of GST to pigmy agents, services rendered and commission paid to the pigmy agents, Employer-employee relationship, Services by employee to employer, Business facilitator, Reverse charge mechanism, Jurisdictional defect, Tax neutrality, petitioner/Bank exercises complete control over the agents as per the terms and conditions laid down in the agreements of their employment.

Whether the petitioner is liable to discharge Goods and Services Tax, on the services rendered and commission paid to the pigmy agents? - HELD THAT: - The Court held that the nature of engagement of pigmy agents stood settled by the decision in Indian Banks Association v. Workmen of Syndicate Bank [2001 (2) TMI 1051 - SUPREME COURT], holds that the commission earned by deposit collectors/pigmy agents partakes the character of 'wages' under Section 2(rr) of the Industrial Disputes Act, 1947. More importantly, such collectors were held to be workmen being subject to the pervasive control and supervision of the Bank. The relationship that thus emerges is not one of detached contractual engagement, but one imbued with the attributes of a master-servant nexus. The pigmy agents operate under the command, control and disciplinary framework of the Bank, their remuneration though termed as commission, is in substance, akin to wages, further evidenced by deduction of tax at source. The issue, therefore no longer remains res integra. It has travelled beyond the pale of controversy and stands settled as on date.

Pigmy agents were held to be employees of the Bank.

Services by employee to employer - Schedule III exclusion - Reverse charge mechanism - Business facilitator - HELD THAT: - The jurisprudential thread, running through these decisions, is clear – the essence of relationship is control, supervision and economic dependence. When these elements coalesce, the relationship assumes the character of employment. Once this conclusion is reached, the inevitable corollary follows, services rendered by such agents falls squarely within the exemption carved out under Sl.No. 1 of Schedule III to the Act. Such services, being in the course of employment, are insulated from levy of GST.

The Court held that once pigmy agents were found to be employees, the services rendered by them to the Bank in the course of employment fell within Sl. No. 1 of Schedule III read with section 7(2)(a), and therefore were to be treated neither as supply of goods nor as supply of services. The State's attempt to classify pigmy agents as business facilitators was rejected, as the definition relied upon contemplated intermediaries appointed under the Reserve Bank of India regulated business facilitator or business correspondent model, whereas pigmy agents were confined to deposit collection under the Bank's own scheme and did not answer that description. Since the show cause notices proceeded on the erroneous foundation that pigmy agents were business facilitators liable under reverse charge, the very basis of the notices was held to be infirm, rendering them devoid of jurisdiction. The challenge to the notifications extending limitation was left open and not decided.

GST was held inapplicable to commission paid to pigmy agents, and the impugned show cause notices were quashed; the challenge to the limitation-extension notifications was not examined.

The Court held that pigmy agents of the petitioner Bank were employees and that services rendered by them in the course of employment were excluded from GST. On that basis, the impugned show cause notices were quashed, while the challenge to the notifications extending time was left open for consideration in an appropriate case.

[For further details please refer the Caselaw]

FEMA

CIRCULAR

LIMITS FOR INVESTMENT IN DEBT AND SALE OF CREDIT DEFAULT SWAPS BY FOREIGN PORTFOLIO INVESTORS (FPIS)

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 05/2026 dated 06.04.2026 clarified the following:

1.Limits for investment in debt and sale of Credit Default Swaps by Foreign Portfolio Investors (FPIs)

Attention of Authorised Dealer Category-I (AD Category-I) banks is invited to Schedule 1 to the Foreign Exchange Management (Debt Instruments) Regulations, 2019 notified vide Notification No. FEMA. 396/2019-RB dated October 17, 2019 as amended from time to time and the relevant Directions issued thereunder. Reference is also invited to the Master Direction - Reserve Bank of India (Non-resident Investment in Debt Instruments) Directions, 2025 dated January 07, 2025; [hereinafter "Master Direction"] and the A.P. (DIR Series) Circular No. 01 dated April 03, 2025.

2. Investment Limits for the financial year 2026-27:

a. The limits for FPI investment in Government Securities (G-Secs), State Government Securities (SGSs) and corporate bonds shall remain unchanged at 6 per cent, 2 per cent and 15 per cent respectively, of the outstanding stocks of securities for 2026-27 for the General Route.

b. The allocation of incremental changes in the G-Sec limit (in absolute terms) over the two sub-categories – 'General' and 'Long-term' – has been retained at 50:50 for 2026-27.

c. The entire increase in limits for SGSs (in absolute terms) has been added to the 'General' sub-category of SGSs.

d. As hitherto, all investments by eligible investors in the 'specified securities' shall be reckoned under the Fully Accessible Route (FAR).

e. With effect from April 01, 2026, all existing and future investments under the Voluntary Retention Route shall be subject to the investment limits stipulated for FPI investments under the General Route.

3. The revised limits (in absolute terms) for the different categories, are in Table 1:

Table - 1: Investment limits for FY 2026-27

all figures in ₹ Crore

	G-Sec General	G-Sec Long Term	SGS General	SGS Long Term	Corporate Bonds	Total Debt
Current FPI limits	2,89,488	1,58,488	1,34,744	7,100	8,80,835	14,70,655
Revised limit for the HY Apr 2026-Sept 2027	2,96,745	1,65,745	1,45,943	7,100	9,36,113	15,51,646
Revised limit for the HY Oct 2026-Mar 2027	3,04,003	1,73,003	1,57,142	7,100	9,91,392	16,32,640

4. In terms of A.P. (DIR Series) Circular No. 23 dated February 10, 2022, the aggregate limit of the notional amount of Credit Default Swaps sold by FPIs shall be 5 per cent of the outstanding stock of corporate bonds. Accordingly, an additional limit of ₹3,30,464 crore is set out for 2026-27.

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

6. The A.P. (DIR Series) Circular No. 01 dated April 03, 2025, which notified the limits for investment in debt instruments and sale of Credit Default Swaps by FPIs for financial year 2025-26 stands withdrawn.

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

[For further details please refer the Circular]

CUSTOMS

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 15/2023-CUSTOMS (ADD) DATED 22ND DECEMBER, 2023 - 04/2026 - ANTI DUMPING DUTY

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 04/2026-Customs(ADD) dated 08.04.2026 notified that in the matter concerning imports of 'Industrial Laser Machines, used for cutting, marking, or welding' (hereinafter referred to as the subject goods) falling under tariff items 84561100, 84569090, 85152190, 85158090 and 901320 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, vide notification No. 06/07/2022-DGTR, dated the 27th September, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th September, 2023, has recommended the imposition of anti-dumping duty on imports of the subject goods originating in, or exported from the subject country;

And whereas, on the basis of the aforesaid final findings of the designated authority, the Central Government had imposed the anti-dumping duty on the subject goods, vide notification of the Government of India, Ministry of Finance (Department of Revenue), No. 15/2023-Customs (ADD), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 913(E), dated the 22nd December, 2023;

And whereas, the designated authority had, vide amendment notification No. 7/24/2025-DGTR, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th January 2026, considered the request of 'Bystronic (Shenzhen) Laser Technology Co., Ltd' to change its name and concluded that there is no change in shareholders, share capital, ownership, management, legal status and structure of the entity, and recommended change of name of the producer from 'Bystronic (Shenzhen) Laser Technology Co., Ltd' to 'DNE LASER (Guangdong) Co., Ltd.' in its final findings notification No. 06/07/2022-DGTR, dated the 27th September, 2023 and recommended that necessary amendment may also be carried out in notification No. 15/2023-Customs (ADD) dated 22nd December, 2023.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 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, after considering the recommendation of the designated authority in the notification No. 7/24/2025-DGTR, dated the 28th January 2026, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance(Department of Revenue), No. 15/2023-Customs (ADD) dated 22nd December, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 913(E), dated the 22nd December, 2023, namely: -

In the said notification, in the TABLE, against SN 5, in column (6), for the entry "Bystronic (Shenzhen) Laser Technology Co., Ltd", the following entry shall be substituted, namely: -

"DNE LASER (Guangdong) Co., Ltd."

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 12/97-CUSTOMS (N.T.) DATED THE 2ND APRIL, 1997 - INLAND CONTAINER DEPOTS FOR LOADING AND UNLOADING OF GOODS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 36/2026-Customs (N.T) dated 06.04.2026 notified that In exercise of the powers conferred by clause (aa) of sub-section (1) read with sub-section (2) of section 7 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 in the Ministry of Finance (Department of Revenue) No. 12/97-Customs (N.T.) dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193 (E), dated the 2nd April, 1997, namely:-

In the said notification in the Table, against serial number 4 relating to the State of Gujarat, in column (3) and (4), after item (xvii) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
		"(xviii) Panoli, Bharuch	Unloading of imported goods and the loading of export goods or any class of such goods."

[For further details please refer the Notification.]

CUSTOMS

PUBLIC NOTICE

IMPLEMENTATION OF THE SEA CARGO MANIFEST AND TRANSSHIPMENT REGULATIONS (SCMTR).

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 42/2026 dated 07.04.2026 notified that:

1. All stakeholders is invited to Sea Cargo Manifest and Transshipment Regulations (SCMTR), 2018 issued vide Notification No. 38/2018 dated 11.5.2018 and Public Notice No. 08/2026 dated 12.01.2026, issued by the Commissioner of Customs (NS-General), JNCH wherein the Stuffing message module under the SCMTR, 2018 was implemented at JNPA Port w.e.f. 25.11.2025 and implementation of all provisions of SCMTR, 2018, were extended to 31st March, 2026.

2. Further, CBIC has examined that the implementation of the Sea Cargo Manifest and Transshipment Regulations, 2018 and it has been noted that import export manifest messages were implemented successfully pan-India. The Stuffing messages were made live for all sites w.e.f. 25th September, 2025. However, uniformity in filling of stuffing (SF) messages yet to be achieved

3. In considering that certain messages are still under development and require comprehensive testing across ICDs, CFSs, SEZs and gateway ports, the transitional provisions for SCMTR have been extended till 30th June, 2026 vide notification No. 31/2026- Customs (N.T) dated 30th march, 2026. During this extended timeline, all stakeholders are required submit correct declarations electronically in the prescribed format.

4. To ensure smooth implementation of SCMTR, 2018, this Zone, in coordination with the Directorate General of Systems, will conduct weekly awareness and outreach programs to sensitize all stakeholders and address the issues being faced by them in relation to SCMTR, 2018.

5. This Public Notice is being issued to facilitate trade and ensure a smooth transition towards compliance with the SCMTR, 2018.

6. Any difficulties encountered in the implementation of this Public Notice may be brought to the notice of the Assistant Commissioner, SCMTR Cell, for prompt resolution.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

INTERNATIONAL TRANSSHIPMENT OF FCL/LCL CARGO FROM ALL PORTS/AIRPORTS IN VIEW OF DISRUPTION IN MARITIME ROUTES DUE TO CLOSURE OF THE STRAIT OF HORMUZ UNDER SECTION 143AA OF THE CUSTOMS ACT, 1962.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 27/2026 dated 08.04.2026 notified that all Importers, Exporters, Customs Brokers, Port Terminal Operators, Shipping Lines/Shipping Agents, CFSs under the jurisdiction of Kolkata Customs, Port Commissionerate and members of the trade is invited to the Circular No. 15/2026 Customs dated 27.03.2026 issued by the Central Board of Indirect Taxes & Customs in the context of severe disruption in maritime routes due to closure of the Strait of Hormuz, resulting in diversion/return of export cargo from international waters/ Indian Waters. Reference is also invited to Circular No. 14/2007-Customs dated 16.03.2007, which prescribes the procedure for international transshipment of cargo.

2. In view of the ongoing disruption in maritime routes, and with a view to facilitating trade and mitigating logistical bottlenecks, the Board has clarified that international transshipment of both FCL and LCL cargo shall be permitted from all seaports and international airports, including cases involving transshipment through other Customs stations, subject to compliance with the provisions of the Customs Act, 1962, and the rules made there under.

3. Further, for the purpose of expeditious processing and supervision of requests for international transshipment, the following officer is designated as the Nodal Officer for Kolkata Customs, Port Commissionerate:

Name	Designation	Email Id	Contact No
Shri Sanjay Bangartale	Additional Commissioner of Customs, Port	sanjay.bangartale@gov.in	8593070347

4. The procedure prescribed in Board Circulars No. 14/2007-Cus dated 16.03.2007 and No. 12/2026-Customs dated 17.03.2026, for allowing International Transshipment of FCL/LCL cargo from all Ports/ Airports shall be duly followed.

5. Transshipment involving multiple Customs stations in cases where the international transshipment involves movement of cargo to another Customs station (Port/ Airport) for onward transshipment, the following procedure shall be followed:

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i. The Nodal Officer at the originating Customs station shall obtain prior consent through official email from the Nodal Officer of the concerned transit/ destination Customs station;

ii. The Nodal Officer of the transit/destination station shall convey consent through official email after verifying availability of sufficient, safe and secure storage space, adequate infrastructure and logistics support, and readiness to handle and supervise such transshipment cargo,

iii. Upon receipt of such consent, the Nodal Officer of originating customs station shall ensure that the permission for international transshipment permission may be granted at the originating station on priority basis,

iv. The movement of cargo to the transit/destination Customs station shall take place under appropriate Customs control (including sealing of containers, where required).

6. The Custodian of the cargo at the originating, transit and destination Customs stations shall be responsible for safe custody, secure storage, proper handling and accounting of transshipment cargo during the entire period it remains under their charge. The Custodian shall ensure compliance with all Customs instructions, maintain proper records, facilitate Customs supervision, and immediately report any discrepancy, damage or irregularity noticed in the transshipment cargo.

7. Further, it has been represented to the Board that certain cargo moving from Bangladesh via Kolkata/Mumbai and presently lying at JNPT requires temporary facilitation for onward movement through Mumbai airport for international transshipment. The said matter is under examination by the Board

8. Representations have also been received from the trade regarding export cargo, originally cleared at ICDs, which is presently lying at gateway ports on account of disruption in maritime routes. In this regard, the Board has clarified that-

i. On the request of exporter, cancellation of LEO/Shipping Bill shall be permitted by the originating ICD. Based on such cancellation, Customs officer at the gateway port may allow movement of such cargo out of the port for return to the exporter or for re-routing, as appropriate, subject to compliance with the provisions of the Customs Act, 1962. There is no need to bring back the containers at originating ICD. Custodian at gateway port shall ensure proper accounting of such cargo.

ii. Such requests shall be processed expeditiously, in coordination with the concerned ICD and gateway port, so as to mitigate congestion and facilitate trade. To streamline procedures and minimize delays, all communications and submissions may be carried out electronically through official email, with a copy marked to the concerned exporter and physical documentation be avoided to the extent possible.

9. The above facility along with relaxation timeline as indicated at pars 3 of Circular No. 12/2026-Customs dated 17.03.2026 shall remain in force till 15.04.2026.

10. Difficulties, if any, encountered in the implementation of this Public Notice shall be brought to the immediate notice of the Principal Commissioner of Customs (Port), Kolkata Customs Zone.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

DECLARATION OF IWAI BISN (BRITISH INDIA STEAM NAVIGATION) JETTY, KOLKATA AS "CUSTOMS AREA" UNDER SECTION 8 OF CUSTOMS ACT, 1962 FOR LOADING OF FLY ASH, GRANULATED SLAG & GYPSUM ONLY FOR EXPORT TO BANGLADESH THROUGH RIVERINE PROTOCOL ROUTES.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 26/2026 dated 03.04.2026 notified the following:

1. IWAI BISN (British India Steam Navigation) Jetty, Kolkata was declared as proper place for loading of fly ash, granulated slag & Gypsum only for export to Bangladesh through riverine protocol routes vide Public Notice No-02/2005 dated 02.02.2005, issued issued by the Commissioner of Customs (Port) under Section 8 of Customs Act, 1962 for a period till 01.11.2008.

2. Validity of the said Public Notice was extended time to time as per details below:

SI No	Public Notice No	Validity	Remarks
01	Public Notice No- 24/2009 dated 23.03.2009	20.06.2009	Validity of 1st Public Notice was extended upto **20.06.2009**.
02	Public Notice No- 41/2009 dated 22.07.2009	21.01.2010	Validity of 1st Public Notice was extended upto **21.01.2010**.
03	Public Notice No- 34/2010	31.03.2011	Validity of 1st Public Notice was extended upto **31.03.2011**.

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	dated 30.04.2010		
04	Public Notice No- 26/2011 dated 01.04.2011	31.07.2011	Validity of 1st Public Notice was extended upto **31.07.2011**.
05	Public Notice No- 27/2013 dated 13.08.2013	31.03.2014	Validity of 1st Public Notice was extended upto **31.03.2014**.
06	Public Notice No- 21/2014 dated 06.08.2014	06.08.2014	Validity of 1st Public Notice was extended upto **31.03.2015**.
07	Public Notice No- 14/2015 dated 07.04.2015	31.03.2016	Validity of 1st Public Notice was extended upto **31.03.2016**.
08	Public Notice No- 38/2016 dated 25.04.2016	31.03.2021	Validity of 1st Public Notice was extended upto **31.03.2021**.
09	Public Notice No- 54/2021 dated 06.07.2021	31.03.2026	Validity of 1st Public Notice was extended upto **31.03.2026**.

3. Now, after considering the request received from Inland Waterways Authority of India (IWAI), in exercise of the power conferred upon me under Section 8 of the Customs Act, 1962, I, Atul Saxena, Principal Commissioner of Customs (Port) Custom House, Kolkata, do hereby extend the validity of the Public Notice No-02/2005 dated 02.02.2005 for a further period of five (05) years with effect from 01.04.2026 up to 31.03.2031.

4. Exporters are hereby directed to produce NOC/CTO from WBPCB before commencement of loading of fly ash at the said jetty.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

IMPLEMENTATION OF MANDATORY USE OF BODY WORN CAMERAS (BWC) DURING PHYSICAL EXAMINATION OF IMPORT AND EXPORT CARGO AT INLAND CONTAINER DEPOTS (ICDS) UNDER CHENNAI-II (IMPORT) COMMISSIONERATE WITH EFFECT FROM 01.04.2026 – COOPERATION OF TRADE REQUESTED.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 23/2026 dated 03.04.2026 notified that the attention of all Importers, Exporters, Customs Brokers and other stakeholders is invited to CBIC Circular No. 07/2026-Customs dated 01.02.2026, on the subject of mandatory use of Body Worn Cameras (BWC) by Customs officers during physical examination of cargo. The said Circular, issued in furtherance of CBIC's commitment to transparency, accountability and ease of doing business, directs that all examinations of cargo shall be recorded using BWCs worn by Examining Officers, covering all critical stages from opening of packages or containers through to completion of examination, so as to create a reliable digital audit trail and minimize disputes. The Circular further directs full implementation across all Customs formations by 01.04.2026.

2. In compliance with the aforesaid Circular, the mandatory use of Body Worn Cameras by Examining Officers during physical examination of cargo at all Inland Container Depots (ICDs) under Chennai-II (Import) Commissionerate will come into force with effect from 01.04.2026. All examinations of import and export cargo conducted at ICDs under this Commissionerate on and after that date will be recorded using BWC devices worn by the Examining Officers. The recordings will cover all stages of examination from the opening of packages or containers through to the completion examination, and will include all interactions between the Examining Officer and the importer, exporter or their authorized representative present at the time of examination.

3. The following is brought to the notice of all importers, exporters, Customs Brokers and their authorized representatives:

i. At the commencement of every examination, the Examining Officer will make a brief statement on the BWC recording noting, inter alia, the Bill of Entry number or Shipping Bill number, container number, name of the importer or exporter, extent of examination ordered, and the name and capacity of the representative attending the examination.

ii. All importers, exporters, Customs Brokers and their authorized representatives are requested to cooperate fully with Examining Officers during BWC-recorded examinations without causing Obstruction of, or interference with, the recording process.

iii. Only persons holding a valid identity card issued by Customs or valid authorization from Importer/Exporter are permitted to be present at the examination area during examination. Customs Brokers' representatives attending examination must carry their valid ID card issued by Customs and present it when asked. Presence of any unauthorized person at the examination area is not permitted.

CUSTOMS

iv. The BWC recording initiative is a transparency measure for the benefit of both the trade and the department. It protects the legitimate interests of importers and exporters by creating an objective record of the examination and ensures that examination proceedings are conducted in a fair, professional and accountable manner.

4. The cooperation of all members of the trade, Customs Brokers and their representatives is solicited in the successful implementation of this initiative. Any difficulty or grievance relating to BWC usage during examination may be brought to the notice of the Commissioner of Customs, Chennai II (Import) Commissionerate, by email at commr2-cuschn@gov.in.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

REMOVAL OF OLD-CUSTOMS PASSES ISSUED UNDER THE CATEGORY F, G, H TO THE CUSTOMS BROKERS AND 'SELF CATEGORY CUSTOM PASSES' ISSUED TO IEC HOLDERS AND ISSUANCE OF DIGITALLY VERIFIABLE NEW CUSTOMS PASSES THROUGH THE CUSTOMS BROKERS LICENSING MANAGEMENT SYSTEM (CBLMS) ONLINE PORTAL.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 21/2026 dated 02.04.2026 notified that it is informed that the Customs Passes issued through the CBLMS portal are equipped with QR code functionality, which, when scanned electronically, displays the current status of the pass and facilitates identification in cases of impersonation by unauthorized persons claiming to be employees of Customs Brokers. This feature enables the jurisdictional authorities to effectively check unauthorized access or entry into Customs areas. However, it has been observed that many Customs Brokers and their authorized employees continue to use old physical Customs Passes as proof of identity while entering Customs-notified areas.

As a trade facilitation measure, and with a view to ensuring uniformity in Customs Passes, all Customs Brokers and their employees (F, G and H) working under the Chennai Customs Zone, in terms of Regulations 7 and 13 of CBLR, 2018, who have not yet opted for 'QR Code' Customs Passes are advised to apply for the same through the CBLMS portal. Applications may be submitted under the options "Issuance of Customs Pass" or "Renewal of Customs Pass," as applicable, after surrendering the existing/old Customs Passes.

It may be noted that Customs Pass application and Issuance process has been made fully online and the Customs Brokers can apply for the Customs Passes by filing online 'Issuance of Customs Pass' or 'Renewal of Customs Pass' application through the CBLMS portal. The Customs Broker/IEC Holders may download the approved Customs passes from the CBLMS portal. The details regarding how to download the customs passes is available on CBLMS portal under 'Knowledge Center' - 'Help, Manuals & FAQs '. The user manual is also enclosed with the Public Notice for ready reference.

Importers, Exporters and their employees who have been issued manual non QR Code 'Self Category' Customs Passes are also advised to upgrade their Customs Passes to QR code Customs Pass by applying through " Issuance of Self Category Customs Pass' application available on the CBLMS portal after surrendering their old Customs Passes.

With the introduction of the aforesaid functionality, it is hereby informed that all Self Category Customs Passes without QR Code functionality will be treated as invalid w.e.f. 23:59:59 of 30/04/2026 and other (F, G and H) Category Customs Passes without QR Code functionality will be treated as invalid w.e.f. 23:59:59 of 31/05/2026. Further, as a trade facilitation measure, and since the QR Code-enabled Customs Passes can be scanned for verification, all Customs Brokers, Importers and Exporters are directed to invariably display their QR Code Customs Passes while entering any Customs Formation. The QR Code on such passes shall be scanned and authenticated by the officers at the time of entry and verification at all Customs Stations, including Docks, Customs Freight Stations, Inland Container Depots, Warehouses, etc., within the jurisdiction of Chennai Customs Zone.

The details of documents required for issuance/renewal of different category of QR Code enabled Customs Passes is provided in ANNEXURE-I for self-category customs passes & ANNEXURE-II for F, G and H category customs passes along with the formats ANNEXURE-A, B & C for uploading the details.

This Public Notice shall be treated as a Standing Order for officers working in Chennai Customs Zone.

Difficulties, if any faced in implementing the said Public Notice may be brought to the notice of the undersigned on email id commr8- cuschn@gov.in.

[For further details please refer the Public Notice]

PUBLIC NOTICE

INTERNATIONAL TRANSSHIPMENT OF FCL/LCL CARGO FROM ALL PORTS/AIRPORTS, IN VIEW OF DISRUPTION IN MARITIME ROUTES DUE TO CLOSURE OF THE STRAIT OF HORMUZ SECTION 143AA OF THE CUSTOMS ACT, 1962.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued

CUSTOMS

Public Notice No 01/2026 dated 02.04.2026 notified that attention of all Importers, Exporters, Customs Brokers, Port Terminal Operators, Shipping Lines/Agents, CFSs under the jurisdiction of Customs Commissionerate, Mundra, and members of the trade is invited to Circular No. 15/2026-Customs dated 27.03.2026 issued by CBIC on the above subject.

2. All requests for movement of foreign transhipment cargo from any other customs station to Mundra station (INMUN1) or vice versa shall be submitted to the Docks Preventive Section, Customs Commissionerate Mundra, along with: -

Letter from the Shipping Line/Agent

Copy of Master Bill of Lading which contains seal numbers for containerized cargo

Transhipment Bond and Insurance (Sample copy enclosed)

3. The above details submitted by carrier/shipping Line carrying the foreign transhipment cargo shall be:

verified with details received from Nodal Officer of the originating Customs station {in case Mundra is destination station}

electronically transmitted to the nodal officer of the destination Customs station {in case Mundra is originating station}

4. Following additional details, to be furnished by custodian APSEZ and MICT at Mundra, shall be sent electronically by Nodal officer, Mundra to Nodal Officer of originating station in case Mundra is the destination (and vice versa) :-

Availability of secure storage space at Mundra

Adequate infrastructure and logistics is available at Mundra

Operational readiness to handle and supervise the cargo

5. If all documents are in order and verified, permission for movement shall be granted.

6. Once goods have been transhipment from Mundra Port to its eventual foreign destination, the custodian APSEZ and MICT at Mundra shall intimate the on boarding/loading of cargo by submission of SDF, a copy of which shall be forwarded to the Nodal Officer of the originating Customs station for discharge of Bond and records.

7. All stakeholders are advised to ensure timely submission of complete documentation either at: dp-mundra@gov.in or at CMC help Desk. For any difficulty, rajeshnagora@gov.in [ADC Dr. Rajesh Kumar Nagora] may be mailed to.

8. This issues with the approval of the Commissioner

[For further details please refer the Public Notice.]

PUBLIC NOTICE

AMENDMENT IN BOND VALUE EXECUTED BY M/S FEDEX EXPRESS TRANSPORTATION AND SUPPLY CHAIN SERVICES INDIA PRIVATE LIMITED.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 26/2025 dated 02.04.2026 notified that In partial modification of this office Public Notice No. 26/2025 dated 01.01.2026, issued regarding Transshipment Permission to M/s FedEx Express Transportation and Supply Chain Services India Private Limited, New Courier Terminal, Near IGI Airport, New Delhi - 110037 for transshipment of import goods from New Courier Terminal, Delhi to Air Cargo Ports namely Delhi Cargo, Mumbai, Chennai, Bengaluru, Hyderabad, Ahmedabad, Coimbatore, Jaipur, Trivandrum, Cochin and Kolkata through M/s Air India Limited, it is hereby informed that:

2. In respect to submission of enhanced amount of Transshipment Bond of Rs. 50,00,00,000/- (Rupees Fifty Crore only) valid upto 31.12.2028 executed by M/s FedEx Express Transportation and Supply Chain Services India Private Limited, the Bond value mentioned at Para 2 of said Public Notice No. 26/2025 dated 01.01.2026 shall be read as under:

"Appropriate Transshipment Bond of Rs. 50,00,00,000/- (Rupees Fifty Crore only) executed by M/s Air India Ltd which is valid up to 21.12.2028. "An appropriate Transshipment Bond of Rs. 50,00,00,000/- (Rupees Fifty Crores only) valid up to 31.12.2028 has been executed by M/s FedEx Express Transportation and Supply Chain Services India Private Limited" for compliance of law and procedure relating to transshipment prescribed in Chapter- VIII of Customs Act, 1962, Circular no. 06/2007- Cus dated 02.01.2007, Circular No. 69/99-Cus dated 06.10.1999 and any other Rules, Regulations, Notifications and Instructions issued on the subject from time to time. M/s FedEx Express Transportation and Supply Chain Services India Private Limited has been granted waiver from furnishing Bank Guarantee in terms of Circular No. 33/2016-Cus dated 22.07.2016."

3. All other terms and conditions of the said Public Notice shall remain unchanged.

[For further details please refer the Public Notice.]

DGFT

NOTIFICATION

AMENDMENT IN DESCRIPTION AGAINST HS CODE 73181500 IN APPENDIX-4R AND APPENDIX-4RE OF THE RODTEP SCHEDULE.

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 06/2026-27 dated 09.04.2026 notified that in exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with Para 1.02 of the Foreign Trade Policy (FTP) 2023, as amended from time to time, the Central Government hereby notifies the following amendment by way of correction in Appendix-4R and Appendix-4RE of the Handbook of Procedures (HBP) relating to the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme.

2. The description against HS Code 73181500 appearing in Appendix-4R and Appendix-4RE shall be corrected and read as under:

HS Code	Existing Description	Revised Description
73181500	Screw for use in manufacture of cellular mobile phone	Other screws and bolts, whether or not with their nuts or washers

3. This amendment is being carried out to align the description with the corresponding HS classification as per the First Schedule to the Customs Tariff Act, 1975.

4. The above amendment shall be effective from December 15, 2022.

Effect of this Notification: The description against HS Code 73181500 in Appendix-4R and Appendix-4RE of the HBP is aligned with the corresponding Customs Tariff description, with effect from December 15, 2022.

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

[For further details please refer the Notification.]

NOTIFICATION

AMENDMENTS TO PARA 2.62 OF FOREIGN TRADE POLICY 2023.

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 05/2026-27 dated 07.04.2026 notified that in the exercise of powers conferred by Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, as amended from time to time, read with Para 1.02 of the Foreign Trade Policy 2023, the Central Government hereby makes the following amendments to Para 2.62 with immediate effect in Chapter 2 of FTP 2023:

Para No.	Existing Para	Amended Para
2.62	Approved Exporter Scheme for Self- Certification of Certificate of Origin (i) Currently, Certificates of Origin under various Preferential Trade Agreements [PTA], Free Trade Agreements [FTAs], Comprehensive Economic Cooperation Agreements [CECA] and Comprehensive Economic Partnerships Agreements [CEPA] are issued by designated agencies as per Appendix 2B of Appendices and Aayat Niryat Forms. A new optional system of self-certification is being introduced with a view to reducing transaction cost. (ii) The Manufacturers who are also Status Holders shall be eligible for Approved Exporter Scheme. Approved Exporters will be entitled to self-certify their manufactured goods as originating from India with a view to qualifying for preferential treatment under different PTAs/FTAs/CECAs/CEPAs which are in operation. Self-certification will be permitted only for the goods that are manufactured as per the Industrial Entrepreneurs Memorandum (IEM) / Industrial License (IL) /Letter	2.62. (a) Issuance of Certificates of Origin (i) Certificates of Origin (CoO) for exports from India can only be issued by agencies authorized by the Directorate General of Foreign Trade. (ii) The authorized agencies shall issue CoOs in a manner as prescribed by DGFT from time to time. (iii) All IEC holders availing CoOs shall use the same invoice numbers in both CoOs and corresponding Shipping Bills to enable automated verification. (b) Approved Exporter Scheme for Self-Certification of Certificate of Origin (i) Currently, Certificates of Origin under various Preferential Trade Agreements [PTA], Free Trade Agreements [FTAs], Comprehensive Economic Cooperation

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	of Intent (LOI) issued to manufacturers. (iii) Status Holders will be recognized by DGFT as Approved Exporters for self-certification based on availability of required infrastructure, capacity and trained manpower as per the details in Para 2.94 of Handbook of Procedures read with Appendix 2F of Appendices & Aayaat Niryat Forms. (iv) The details of the Scheme, along with the penalty provisions, are provided in Appendix 2F of Appendices and Aayaat Niryat Forms and will come into effect only when India incorporates the scheme into a specific agreement with its partner/s and the same is appropriately notified by DGFT. Further the entities to whom such self-certification will be extended bilaterally under FTA/PTA will be subject to the provisions and conditions of that FTA.	Agreements [CECA] and Comprehensive Economic Partnerships Agreements [CEPA] are issued by designated agencies as per Appendix 2B of Appendices and Aayat Niryat Forms. A new optional system of self-certification is being introduced with a view to reducing transaction cost. (ii) The Manufacturers who are also Status Holders shall be eligible for Approved Exporter Scheme. Approved Exporters will be entitled to self-certify their manufactured goods as originating from India with a view to qualifying for preferential treatment under different PTAs/ FTAs/ CECAs/ CEPAs which are in operation. Self-certification will be permitted only for the goods that are manufactured as per the Industrial Entrepreneurs Memorandum (IEM) 1 Industrial License (IL) /Letter of Intent (LOI) issued to manufacturers. (iii) Status Holders will be recognized by DGFT as Approved Exporters for self-

		certification based on availability of required infrastructure, capacity and trained manpower as per the details in Para 2.94 of Handbook of Procedures read with Appendix 2F of Appendices & Aayaat Niryat Forms. (iv) The details of the Scheme, along with the penalty provisions, are provided in Appendix 2F of Appendices and Aayaat Niryat Forms and will come into effect only when India incorporates the scheme into a specific agreement with its partner/s and the same is appropriately notified by DGFT. Further the entities to whom such self-certification will be extended bilaterally under FTA/PTA will be subject to the provisions and conditions of that FTA.

Effect of this Notification: Certificates of Origin can only be issued by agencies authorised for the purpose. Exporters are mandated to use identical invoice numbers in Certificates of Origin and Shipping Bills to enable automated utilisation verification.

[For further details please refer the Notification.]

DGFT

NOTIFICATION

AMENDMENT IN EXPORT POLICY AND POLICY CONDITION OF WOOD PELLETS (HS 44013100) AND WOOD BRIQUETTES (HS 44013200) UNDER CHAPTER 44 OF ITC (HS) 2022, SCHEDULE-2 (EXPORT POLICY).

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 04/2025-26 dated 06.04.2026 notified that in exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 as amended, read with Para 1.02 and Para 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby makes the following amendments to Export Policy under Chapter 44 of ITC (HS), 2022, Schedule 2 (Export Policy), with immediate effect as under:

ITC(HS) Code	Item description	Existing Export Policy	Revised Export Policy	Existing Policy Condition	Revised Policy Condition
44013100	Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms : -- Wood pellets	Prohibited	Restricted	(1) Export of Wood and wood products in the form of logs, timber, stumps, roots, bark, chips, powder, flakes, dust, and charcoal (other than sawn timber made exclusively out of imported logs/timber) is not permitted. (2) However, Export of Sandalwood De-oiled Spent Dust is Restricted and Export is permitted under a Restricted Export Authorisation subject to conditionalities as may be notified by DGFT from time to time.	Export shall be permitted under a Restricted Export Authorization.
44013200	Wood briquettes	Free	Restricted	-	Export shall be permitted under a Restricted Export Authorization.

2. Effect of this Notification:

The Export Policy of items covered under ITC (HS) Codes 44013100 and 44013200 is revised with immediate effect from "Prohibited" to "Restricted" and from "Free" to "Restricted," respectively. Accordingly, exports of these items shall be permitted only under a Restricted Export Authorization.

[For further details please refer the Notification.]

PUBLIC NOTICE

AMENDMENTS TO PARA 2.90 OF HANDBOOK OF PROCEDURES 2023.

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry

DGFT

issued Public Notice No. 01/2026-27 dated 07.04.2026 that In exercise of the powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments to Para 2.90 of HBP-2023:

Para No.	Existing Para	Amended Para
2.90	Certificates of Origin (CoO) (a) Certificate of Origin (CoO) is an instrument to establish evidence on origin of goods imported into any country. (b) There are two categories of CoO viz. (i) Preferential (ii) Non preferential	Certificates of Origin (CoO) (a) Certificate of Origin (CoO) is an instrument to establish evidence on origin of goods imported into any country. (b) There are two categories of CoO viz. (i) Preferential (ii) Non preferential (c) The list of authorized agencies to issue Certificates of Origin is notified in Appendix 2B, 2C, 2D and 2E. (d) All authorized agencies must accept applications and issue CoOs only via https://www.trade.gov.in or such other platform as may be designated by DGFT from time to time. Manual issuance outside of the designated platform is not permissible and may lead to revocation of authorization to issue CoO.

Effect of this Notification: Authorised agencies for issuance of Certificate of Origin may accept and issue the certificates only from the designated electronic platform as specified by DGFT.

[For further details please refer the Public Notice.]

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

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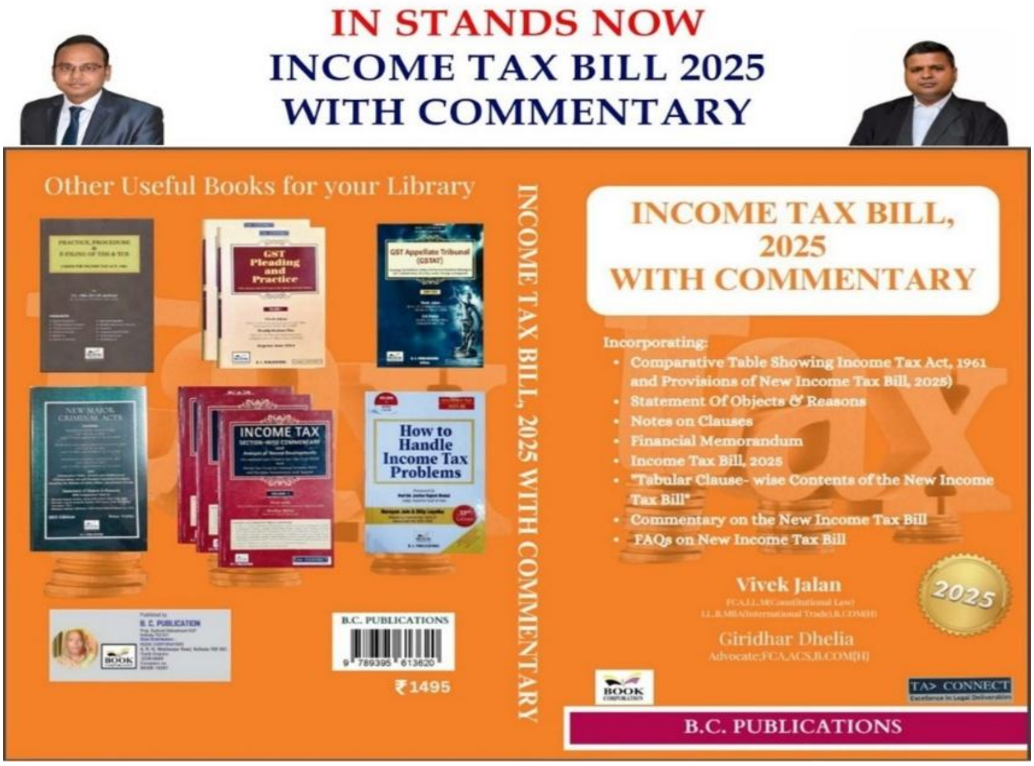

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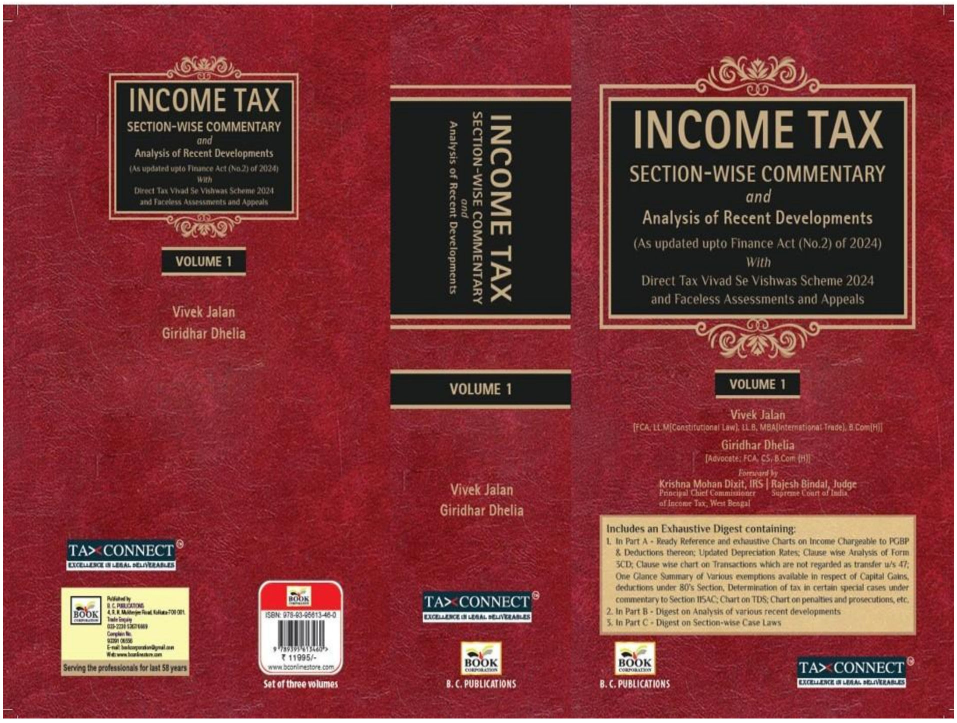

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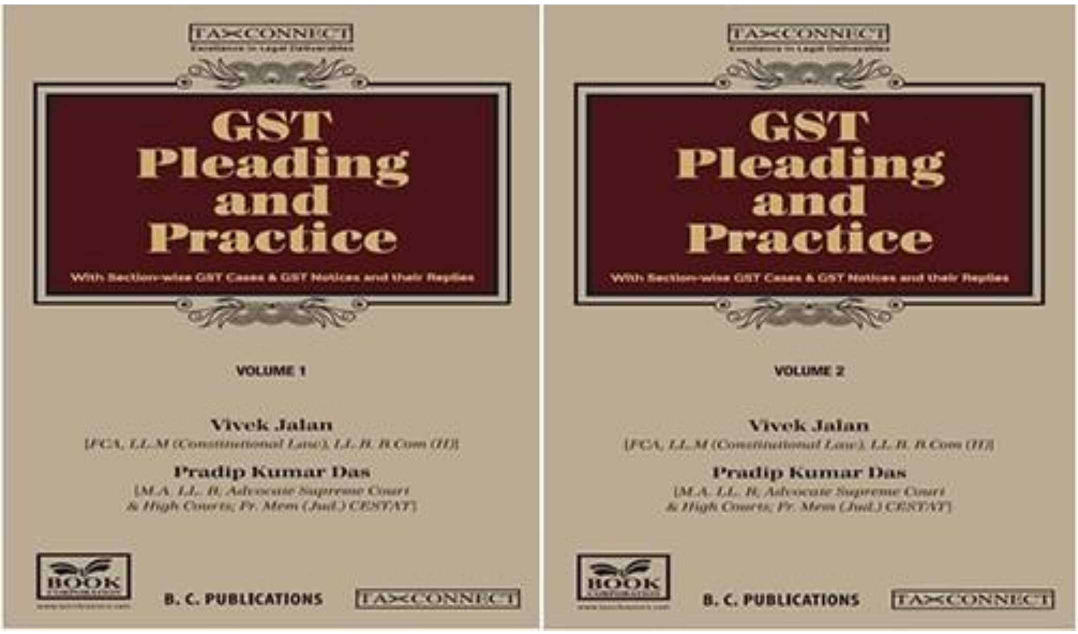

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