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EDITORIAL

Friends,

In this edition, we will discuss the Tests to determine "Fees for Included Services" in a DTAA w.r.t. an International Transaction [Sec 92C of ITA'61 – Sec 165 of ITA'25]. Every service related to the main service for which royalty is received cannot be held to be an Included Service. To determine this relation and pre-dominance of purpose of arrangement, there are 5 tests which need to be carried out as follows -

A. The 'ancillary and subsidiary services' should substantially facilitate the application or enjoyment of the right, property, or information.

B. The 'ancillary and subsidiary services' should be naturally bundled with the main service for which royalty is paid

C. The amount paid for 'ancillary and subsidiary services' should ordinarily be an insubstantial portion of the main service for which royalty is paid.

D. The 'ancillary and subsidiary services' and the 'main service' should be provided as a part of the same contract.

E. The same person or AE should provide both the services

Article 12(4)(a) of India-US DTAA provides for the taxability of "Fees for included services - FIS", which is a consideration for the rendering of technical or consultancy services if such services are 'ancillary and subsidiary' to the payment of Royalty. In order for a service fee to be considered 'ancillary and subsidiary' to the application or enjoyment of some right, property, or information for which a royalty is received, the service must be related to and the predominant purpose of arrangement must be the application or enjoyment of the right, property, or information. The above 5 tests should thus be passed.

In case say a machine is rented out and a royalty received for the same; also the cleaning of the machine is provided by the same party. The cleaning service just cannot be treated as an included service and has to undergo the above 5 tests. It is thus necessary to read the said agreements as a whole as held in various judicial pronouncements so as to ascertain the exact nature of services as well as the relationship between the two parties.

Similarly, royalty received for providing a hotel chain brand name cannot include the service of Advertising, marketing and publicity (AMP).

It was held by The ITAT in the case of M/s RADISSON HOTELS INTERNATIONAL INCORPORATED Vs ACIT, CIRCLE 3(1)(1), INTERNATIONAL TAXATION, NEW DELHI [2023-VIL-785-ITAT-DEL] that the integrated arrangement between assessee-company and Indian hotels/clients as well as the nature of relationship between them as reflected in the relevant agreements make it clear that the entire consideration was paid by the Indian hotels/clients to the assessee company for the services rendered in relation to advertisement, publicity and sales promotion of the hotel business worldwide. Hence the service was distinct from royalty paid for a brand. Let us re understand how the following tests were carried out in this case and the results which may have come out -

A. The AMP Services do not facilitate the application or enjoyment of the brand for which royalty is paid separately.

B. The AMP services are not naturally bundled with the main service of branding for which royalty is paid separately

C. The amount paid for AMP services are quite substantial.

D. There are separate parts in the contract for royalty and fees for AMP services, even if they are part of the same contract

E. The same person is providing both the services.

On the same lines it was recently held in the case of NETAFIM LTD Vs DEPUTY COMMISSIONER OF INCOME-TAX [2023-VIL-781-ITAT-DEL], that the services rendered under IT and SAP Services Agreement are not ancillary and subsidiary to the services rendered under the Technical Collaboration Agreement.

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
7th May	**Deposit of TDS/TCS**	**Apr-26**	Due date for deposit of Tax deducted/collected for the month of April, 2026. 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
7th May	**Declaration**	**Apr-26**	Declaration under section 394(2) of the Income-tax Act 2025 to be made by a buyer for obtaining goods without collection of tax in the month of April, 2026

INCOME TAX

CASE LAW

COMMISSIONER OF INCOME TAX, CHENNAI VERSUS M/S VIJAY SHANTHI BUILDERS LTD: MADRAS HIGH COURT

OUR COMMENT: In the instant case, the Tax Case Appeals are filed by the Revenue, being aggrieved by the order of the Tribunal, confirming the order of the Appellate Authority held in favour of the Assessee.

These two Appeals are in connection with the same issue, but for the Assessment Year 1995-1996 to1997-1998. The Assessee, who is in the business of construction activity, had filed its return of income on26.12.1997 disclosing income for a sum of Rs. 61,070/- for the Assessment Year 1996-1997. The return was processed under Section 143(1)(a) of the Income Tax Act, 1961(in short "IT Act") making an addition of Rs. 7,43,936/- on account of excess depreciation. After notice under Section 143(2) of the IT Act, the Assessment Order was passed.

Both the assessment orders were challenged by the Assessee before the CIT (Appeals). After considering the grounds of appeals, the CIT(A) accepted the plea of the assessee method of accounting as a method approved by the Hon'ble Supreme Court of India in Calcutta Company Limited vs. CIT reported in [(1959)37 ITR 1(SC)]. In respect of construction expenditure and claim of depreciation on cinematographic films, the appeals were partly allowed.

In so far as the next assessment year 1997-1998, the appeal filed by the Assessee was allowed in respect of depreciation claimed on cinematographic films purchased. The Revenue had preferred appeal against this order before the ITAT raising various grounds including deletion of the disallowance of construction expenses and deleting the disallowance of depreciation on cinematographic films.

With regard to the issue relating to construction expenses and adoption of hybrid system of accounting(i.e.) receipt based on sale and on accrual basis for expenses, the Tribunal confirmed the view of the Appellate Authority by holding that such hybrid method of accounting is permissible in view of the judgment of the Hon'ble Supreme Court in Calcutta Company Limited case (cited supra).

As far as the depreciation on purchase of cinematographic films, the ITAT has decided that, on the facts and in the circumstances of the case when the transaction itself is permissible under law, then merely because the same is suspected by the Department, as a devise to evade tax, the said transaction cannot be held as lawful or colourable. In view of the above discussion, we find no error or illegality in the order of the CIT(appeals) on this issue. The issue is decided against the Revenue and in favour of the Assessee."

Revenue has filed these appeals on the ground that the Tribunal failed to take note of the fact that the Assessee has prepared its accounts in such a manner that a rosy picture has been given to the public and the share holders by showing a net profit of Rs. 2.04 crores in the Profit and Loss account, however, while computing the taxable income for the purpose of paying tax had shown only Rs. 61,070/-. By improper accounting procedure for income, the assessee has shown the actual receipt as income. Whereas the expenditure has been claimed on accrual basis. Therefore, the principal of matching concept will not arise. The claim of depreciation on purchase of cinematographic films ought to have been rejected since the date of lease of the film to the same person proceeds the date of purchase by the Assessee. When there is no right over the cinematographic films on the date of lease, the Assessee has leased it out. Therefore, it being a sham and nominal transaction and colourable device with a motive to evade the tax, the Tribunal ought not to have accepted the plea of the Assessee.

The assessee, following the mercantile system of accounting, claimed deduction of accrued liability towards construction and incremental expenditure on the basis of estimated costs. The Revenue objected, contending that such deduction was not permissible as the expenses were not actually incurred and that the assessee had adopted a hybrid system of accounting. However, the Court held that where a liability has crystallized under a business transaction, the estimated expenditure is allowable as deduction in terms of the principle laid down in *Calcutta Company Ltd.* Accordingly, the deduction of construction expenditure on accrual basis was upheld.

Further, with respect to the sale and lease back transaction involving cinematographic films, the Revenue alleged that the arrangement was a colourable device aimed at availing depreciation. The Court observed that ownership of the cinematographic rights had validly passed to the assessee, and the subsequent lease back to the vendor did not negate the genuineness of the transaction. In absence of any material to prove sham or collusion, mere tax-saving motive could not render the transaction invalid. Consequently, the claim of depreciation was allowed.

In conclusion, the High Court upheld the orders of the appellate authority and the Tribunal on both issues, dismissing the Revenue's appeal and deciding all questions of law in favour of the assessee.

[For further details please refer the Case Law]

GST

CASE LAW

UNIVERSITY OF MUMBAI VERSUS UNION OF INDIA & ORS: BOMBAY HIGH COURT

OUR COMMENT: The petitioner is a University established under a state legislation. It was established under the Bombay University Act, 1953 and thereafter it was governed under the provisions of Maharashtra Universities Act, 1994, which came to be repealed and succeeded by promulgation of the Maharashtra Public Universities Act, 2016 with effect from 1 March, 2017.

The genesis of the present proceedings lies in a show cause notice dated 18 July, 2024 issued to the petitioner in Form DRC-01 under section 74 of the CGST Act proposing to demand GST on the "affiliation fees" collected by the petitioner along with interest and penalty for the financial year 2017-18 to 2022-23.

The petitioner replied to the said show cause notice by its letter dated 28 October, 2024 inter alia contending that it being a statutory University, was engaged in the statutory duties of granting affiliation to colleges and for which it charges affiliation fees to undertake the various obligations under the statute for granting affiliation and for renewal of affiliation being the statutory functions under the provision of Maharashtra Public Universities Act and hence, the petitioner was not liable to pay GST on the affiliation fees so collected.

Respondent no. 2 passed the impugned order-in-original dated 27 January, 2025, which was for the period2017-18 till 2022-23 confirming the GST payable on affiliation fees amounting to Rs. 16,90,05,337/- along with applicable interest and penalty. Also, a summary order was issued on the next date, i.e., on 28January, 2025. Being confronted with such order, the petitioner filed an application for rectification of the impugned order-in-original, as per the provisions of Section 161 of CGST Act, contending that the figures,which were furnished by the petitioner at the stage of show cause notice were not correct, by setting out the said reasons and the revised figures of total affiliation fees collected by the petitioner for the financial year 2017-18 till 2022-23 were submitted, along with all the relevant documents with a request that the Order-in-Original be accordingly rectified.

The rectification application was adjudicated by the respondent no. 3-Joint Commissioner of CGST and Central Excise, who passed the rectification order dated 23 June, 2025 rejecting the petitioner's application, inter alia observing that the scope of rectification cannot be used as a substitute for the appeal, as the grounds under which the petitioner had filed an rectification application was on merits of the determination made in the Order-in-Original and was of the nature required to be addressed by the appellate authority.
This petition under Article 226 of the Constitution of India challenges the order-in-original dated 27January, 2025 along with Summary Order dated 28 January, 2025 issued by respondent no. 2 whereby a Goods and Services Tax (GST) demand amounting to Rs. 16,90,05,337/- has been confirmed against the petitioner under the provisions of Section 74(1) of the Central Goods & Services Tax (CGST) Act, 2017read with the corresponding provisions of the Maharashtra Goods and Services Tax Act, 2017, and Section20 of the Integrated Goods and Services Tax (IGST) Act, 2017. Also the penalty equivalent to the said amount under the provisions of Section 74(1) read with Section 122 of the CGST Act has been confirmed against the petitioner by the impugned order. The petitioner has also prayed for other reliefs, which are in relation to setting aside of the rectification order dated 23 June, 2025, as also has prayed for quashing of Circular No. 151/07/2021-GST dated 17 June, 2021 issued by Central Board and Indirect Taxes as also instructions dated 5 October, 2018/22 June, 2020 issued by respondent no. 3.

In the instant case, the issue before the Court was whether affiliation fees collected by a statutory university are liable to GST and whether such activity falls within the scope of "supply" under Section 7 of the CGST Act. The Revenue sought to levy GST by treating the affiliation activity as a service rendered in the course or furtherance of business and invoked Section 74 to raise demand.

The Court held that the university, being constituted under State legislation, performs statutory and regulatory functions, and grant of affiliation is an integral part of its mandate to maintain educational standards. Such activity, though involving collection of fees, is not commercial in nature. It was observed that the term "business" under Section 2(17) cannot be interpreted in isolation to include sovereign or statutory functions; applying the principle of ejusdem generis, it covers only activities of a commercial or pecuniary nature. Accordingly, affiliation fees do not qualify as consideration for "supply" under Section 7(1)(a), and the charging provision under Section 9 was held to be inapplicable. Consequently, invocation of Section 74 was held to be without jurisdiction.

Without prejudice, the Court further held that even if the activity were to be treated as a supply, it would be covered under the exemption relating to educational services. Relying on judicial precedent, it was observed that affiliation is intrinsically linked to the educational framework, including admission, conduct of courses, and conferment of degrees, and therefore cannot be excluded from the scope of exemption.

In conclusion, the Court set aside the impugned order-in-original and rectification order, holding that GST is not leviable on affiliation fees collected by the statutory university, and decided the matter in favour of the petitioner.
[For further details please refer the Caselaw.]

FEMA

CIRCULAR

REPORTING INSTRUCTIONS FOR AUTHORISED DEALER CATEGORY-I BANKS

OUR COMMENTS: The Chief General Manager, Reserve Bank of India, issued Circular No. 08 dated 27.04.2026 for "Reporting instructions for Authorised Dealer Category-I Banks".

As per the circular Authorised Dealer Category-I (AD Cat-I) banks are required to report all over-the-counter (OTC) foreign exchange derivative contracts and foreign currency interest rate derivative contracts, undertaken by them directly or through their overseas entities to the Trade Repository (TR) of Clearing Corporation of India Ltd. (CCIL). A reference is also invited to the Master Direction – Reserve Bank of India (Rupee Interest Rate Derivatives) Directions, 2025, as amended from time to time, in terms of which market-makers in the Rupee Interest Rate Derivative (IRD) market are required to report all OTC IRD transactions undertaken by them directly or through their overseas entities as well as all Rupee IRD transactions undertaken globally by their related parties to the TR of CCIL.

2. On a review, it has been decided that an AD Cat-I bank shall report all OTC foreign exchange derivative contracts involving the Indian Rupee (INR) undertaken globally by its related parties to the TR of CCIL. Such reporting shall be in terms of the following:

(i) An AD Cat-I bank shall report the necessary details of the OTC foreign exchange derivative contracts involving INR undertaken by its offshore related parties to the TR of CCIL. The related party of the AD Cat-I bank may also report the details of such derivatives undertaken by it independently to the TR of CCIL.

(ii) All OTC deliverable and non-deliverable foreign exchange derivative contracts involving INR, undertaken globally by the related parties of the AD Cat-I bank in India shall be reported.

(iii) With a view to providing operational flexibility, such reporting shall be subject to the following requirements:

(a) An AD Cat-I bank is not required to report transactions undertaken in terms of the back-to-back arrangement, as defined in the Master Direction - Risk Management and Inter-Bank Dealings dated July 5, 2016, as amended from time to time, and transactions undertaken by the related parties with other AD Cat-I banks in India, as these transactions are being reported to the TR of CCIL under extant instructions;

(b) An AD Cat-I bank shall have the option of not reporting transactions where the notional of the contract does not exceed USD 1 million or equivalent;

(c) An AD Cat-I bank shall ensure that:
(1) with effect from July 1, 2027, all foreign exchange derivative contracts involving INR undertaken by its parent, including the branches of the parent, are reported by it;

(2) with effect from July 1, 2027, transactions reported by it constitute at least 70 per cent of the notional value of all foreign exchange derivative contracts involving INR undertaken by its related parties other than the parent;

(3) with effect from January 1, 2028, transactions reported by it constitute at least 80 per cent of the notional value of all foreign exchange derivative contracts involving INR undertaken by its related parties other than the parent; and

(4) with effect from July 1, 2028, all foreign exchange derivative contracts involving INR undertaken by its related parties other than the parent are reported by it; and

(d) For the purpose of computation, to ensure compliance with (c) (2) - (c) (4) above, transactions indicated at (a), (b) and (c) (1) above may be excluded.

(iv) An AD Cat-I bank shall report all elements of the transactions which are relevant to provide meaningful information about the transaction. This will include, but not be limited to, the notional value, name of the counterparty, maturity date, currency, specifications etc., as applicable to the transaction. The central counterparty may be reported as the counterparty only in cases where the covered transaction is undertaken on an anonymous trading platform and is cleared by the central counterparty. The reporting formats shall be as indicated by CCIL with the prior approval of the Reserve Bank.

(v) Transaction shall be reported preferably on the date of transaction, but in any case, within two working days from the date of transaction.

3. For the purpose of these directions,

(i) the term "related party" shall have the same meaning as assigned to it under the Indian Accounting Standard (Ind AS) 24 - Related Party Disclosures or International Accounting Standard (IAS) 24 - Related Party Disclosures or any other equivalent accounting standard, provided that the term 'related party' shall exclude associates, as specified in the Ind AS 24 or IAS 24 or any other equivalent accounting standard; and

(ii) OTC derivatives shall mean derivatives other than those which are traded on stock exchanges and shall include those traded on electronic trading platforms.

4. These directions are issued under the powers vested in the Reserve Bank of India under Section 45W of the Reserve Bank of India Act, 1934, and sections 10(4), 11(1) and 11(2) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/ approvals, if any, required under any other law.

[For further details please refer the Circular]

CUSTOMS

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 42/2026-Customs (N.T.) dated 30.04.2026 notified that in exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1202
2	1511 90 10	RBD Palm Oil	1222
3	1511 90 90	Others – Palm Oil	1212
4	1511 10 00	Crude Palmolein	1227
5	1511 90 20	RBD Palmolein	1230
6	1511 90 90	Others – Palmolein	1229
7	1507 10 00	Crude Soya bean Oil	1255
8	7404 00 22	Brass Scrap (all grades)	7363

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	1456 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	2360 per kilogram
3.	71	(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; (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. **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.	2360 per kilogram
4.	71	(i)Gold bars, other than tola bars, bearing manufacturers or refiner's	1456 per 10 grams

		engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. **Explanation.** - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	

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	9155 (i.e., no change)"

2. This notification shall come into force with effect from the 1st day of May, 2026.

[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 DUTYDRAWBACK OF GOLD JEWELLERY AND SILVER JEWELLERY/ARTICLES

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 41/2026-Customs (N.T) dated 24.04.2026 notified in exercise of the powers conferred by section 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 "639.59", the figures "773.17" shall be substituted;

(ii) against tariff item 711302, in the entry in column (4), for the figures "9089.33", the figures "14990.66" shall be substituted;

(iii) against tariff item 711401, in the entry in column (4), for the figures "9089.33", the figures "14990.66" shall be substituted.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO AMEND VARIOUS CUSTOMS(ADD) NOTIFICATIONS TO ALIGN THEM WITH CHANGES MADE VIDE FINANCE ACT, 2026 - ANTI DUMPING DUTY

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 06/2026-Customs (ADD) dated 30.04.2026 notified in exercise of the powers conferred by sub-sections (1), (2) and (5) of section 9A of the Customs Tariff Act,1975 (51 of 1975), read with rules 13, 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, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below shall be amended in the manner specified in the corresponding entry in column (3) of the said Table, namely: -

TABLE

S. No.	Notification number and Date	Amendments
(1)	(2)	(3)
1.	Notification No. 31/2021-Customs (ADD) dated the 29th May, 2021 published in Official	In the said notification,

	Gazette *vide* G.S.R. 350(E), dated 29th May, 2021.	(i) for the figures "2918 30 90", wherever it occurs, the figures "2918 30 70, 2918 30 90" shall be substituted; (ii) for the figures "2918 99 90", wherever it occurs, the figures "2918 99 40, 2918 99 90" shall be substituted;
2.	Notification No. 60/2021-Customs (ADD) dated the 14th October, 2021 published in Official Gazette *vide* G.S.R. 739(E), dated 14th October, 2021.	In the said notification, for the figures "2924 29 90" or "29242990", wherever it occurs, the figures "2924 29 91, 2924 29 99" shall be substituted;
3.	Notification No. 12/2022-Customs (ADD) dated the 28th April, 2022 published in Official Gazette *vide* G.S.R. 321(E), dated the 28th April, 2022.	In the said notification, (i) for the figures "2924 29 90", wherever it occurs, the figures "2924 29 91, 2924 29 99" shall be substituted; (ii) for the figures "2933 39 90", wherever it occurs, the figures "2933 39 70, 2933 39 80, 2933 39 91, 2933 39 99" shall be substituted;
4.	Notification No. 23/2024-Customs (ADD) dated the 4th November, 2024 published in Official Gazette *vide* G.S.R. 683(E), dated 4th November, 2024.	In the said notification, for the figures "7305 11 29", wherever it occurs, the figures "7305 11 41, 7305 11 49" shall be substituted;
5.	Notification No. 17/2025-Customs (ADD) dated the 19th June, 2025 published in Official Gazette *vide* G.S.R. 400(E), dated 19th June, 2025.	In the said notification, for the figures "2922 19 90", wherever it occurs, the figures "2922 19 30, 2922 19 90" shall be substituted;

2. This notification shall come into force from 1st May, 2026.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO AMEND VARIOUS CUSTOMS (CVD) NOTIFICATION TO ALIGN THEM WITH CHANGES MADE VIDE FINANCE ACT, 2026 - COUNTERVAILING DUTY

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No 01/2026-Customs (CVD) dated 30.04.2026 notified in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act,1975 (51 of 1975), read with rules 20, 22 and 24 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995, the Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 04/2024-Customs (CVD), dated the 10th September, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 559(E), dated the 10th September, 2024, namely :-

In the said notification, for the figures "7305 11 29" wherever it occurs, the figures "7305 11 41, 7305 11 49" shall be substituted.

2. This notification shall come into force from 1st May, 2026.

[For further details please refer the Notification.]

PUBLIC NOTICE

SUPERSESSION OF CFS CLUSTERS OF EXPORT EXAMINATION NOTICE DATED 06-07-2023

CUSTOMS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No: 49/2026 Dated 24.04.26 clarified that in order to speed up the examination & processing of Export Cargo, Public Notice No. 54/2023 dated 06.07.2023 was issued. Over time, there have been changes in the nomenclature of some CFS and some CFS have shifted to a new location.

2. Accordingly, in supersession of the said Public Notice No. 54/2023 dated 06.07.2023, the CFS/Warehouses are re-arranged/renamed in the 3 clusters as detailed below:

Export Cluster	Warehouse/CFS Code	CFS / Warehouse	Address
X1	11	JM Baxi Ports & Logistics Ltd. (ULA)	Sector-8, Dronagiri, Opp Bhendkhal Village, Tal-Uran, Dist-Raigad, Navi Mumbai - 400707
	15	CWC Distripark	Navi Mumbai, Maharashtra - 400707
	18	Continental Warehousing Corporation (Nhava Seva) Pvt. Ltd.	D. No. 1088, Khopta Village, Taluka Uran, Dist Raigad, Navi Mumbai - 400702
	25	CWC Logistic Park (Hind Terminals)	Village Bhendkhal, Sector-10, Dronagiri Node, Taluka Uran, Dist Raigad - 400707
	27	Ameya Logistics Pvt. Ltd.	Village Dhasakhoshi, Post Koproli, Tal Uran, Dist Raigad - 410212
	38	Allcargo Terminals Ltd. (Earlier known as Allcargo Logistics Ltd.)	Village Khopta, Tal Uran, Dist Raigad, Maharashtra Pin 410212
	47	International Cargo Terminal Pvt. Ltd.	Village Koproli, Tal Uran, Dist Raigad - 410212
	8	Balmer Lawrie & Co. Ltd.	Plot No.1, Sector-7, Dronagiri Node, Navi Mumbai - 400709
X2	2	CWC Dronagiri Node	CWC CFS Dronagiri Node, Sector-2, Dronagiri Node, Navi Mumbai - 400707
	5	APM Terminals India Pvt. Ltd. (Main CFS) Old Maersk	Plot No. 100, Block No. 5, Sector-2, Dronagiri Warehousing Complex, Navi Mumbai - 400707
	6	Gateway Distriparks Ltd. (GDL)	Sector-6, Dronagiri, Raigad, Navi Mumbai
	7	Punjab State Container & Warehousing Corp. Ltd.	Plot No.2, Sector-2, Dronagiri Node, Navi Mumbai - 400707
	14	DRT Concor (Container Corporation of India Ltd. 1	Dronagiri Rail Terminal, Sector-2, Plot No.33-35, Navi Mumbai - 400707
	16	Seabird Marine Services Pvt. Ltd.	Plot No. 70-81, 106B-106C, Sector 1, Dronagiri, Tal-Uran, Dist- Raigad
	17	Maharashtra State Warehousing Corporation Ltd.	Plot No. 88,89, Sector 1, Dronagiri Node, Nahava, Navi Mumbai, 400707
	19	Speedy Multimodes Ltd.	Container Freight Station, JNPT Sonari Village, JNPT
	23	APM Terminals India Pvt. Ltd. (Annex CFS) New Maersk	CFS Divn.(Annex), Plot No. 5-18, Sector 6, Dronagiri Warehousing Complex, Navi Mumbai - 400 707

CUSTOMS

	24	CWC Impex Park CFS	Sector-1, D'node, Tal : Uran, Dist. Raigad, Maharashtra - 400 707
	26	Transworld Terminals Pvt Ltd (Earlier known as TG Terminals Pvt. Ltd.)	Container Freight Station, Village Veshvi, Post Dighode, Taluka Uran, Raigad, Maharashtra. Pin- 410206
	35	Vaishno Logistics Yard	Near Chirle Village, at post-Jasai, Tal: Uran, 410206
	41	EFC Logistics India Pvt. Ltd.	Village-Veshvi, Post-Dighore, Taluka-Uran, Dist- raigad-410207
	48	Sarveshwar Logistics Services Pvt. Ltd.	Sarveshwar CFS, Digode Circle, Village: Digode, Taluka: Uran, District: Raigad-400702
	42	Hind Terminals Pvt. Ltd. (Earlier known as Take Care Logistics Park (India) Pvt. Ltd.	86/1,2A,87/1 to 7 and 96, Mumbai Goa Highway, Palaspa Village Panvel, Raighad, Maharashtra 410206
X3	20	JWC Logistics Park Pvt. Ltd.	69-91, National Highway No. 17, palspe panvel, maharashtra-410206
	21	Navkar Corporation Ltd.	Survey No. 137/1A/1, Yard-I, New Ajivali Village, Old Mumbai Pune NH4, Panvel, Raigad,
	30	Navkar Corporation Ltd. II	Survey No.137/1A/1, Yard-II, New Ajivali Village,, Old Mumbai Pune NH-4, Panvel, Raigad,
	32	Navkar Corporation Ltd.	Survey No.89/93/95/97, Yard- III, Somathane Village, Kon-Savla Road, Panvel, Raigad,
	31	Ashte Logistics Pvt. Ltd.	Kon-Savla Road, Taluka Panvel Dist. Raigad 410218
	33	Apollo Logisolutions Ltd.	Kone Rasayani Road, Somatane Village, Tal: Panvel, Dist: Raigad, Maharashtra
	34	Ocean Gate Container Terminal Pvt. Ltd.	Plot No. 75, At / Post - Palaspe, Mumbai Goa Highway, Taluka - Panvel, District - Raigad, Maharashtra - 410221.
	36	Kerry Indev Logistics Pvt. Ltd.	Plot No. 10, Somathane Village, Kone Savle Rasayani Road, SH- 82, Raigad 410 206. Maharashtra, India.
	37	SBW Logistics Pvt. Ltd.	Khairne Vill., Begind Bharat Shell (T-5), MIDC-Taloja, Navi Mumbai- 410208
	39	JWR Logistics Pvt. Ltd.	13-45, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Post-Kundevahal, Panvel- 410206

2. The contents of this Public Notice shall operate as a standing order so far as officers and staff of JNCH are concerned.

3. Difficulties, if any, in implementation may be brought to the notice of the undersigned.

4. This issues with the approval of Chief Commissioner of Customs, Mumbai Zone-II.

[For further details please refer the Public Notice.]

INSTRUCTION

DRAWBACK FOR RE-EXPORT OF DUTY PAID GOODS SUPPLIED BY SEZ TO DTA

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No 06/2026-Customs dated 27.04.2026 regarding "Drawback for re-export of duty paid goods supplied by SEZ to DTA".

As per the instruction attention is invited towards Audit Para 5.8 of the Audit Report 33 of 2025 wherein it has been observed by the Audit that divergent practices are being followed in the processing of duty drawback claims filed by DTA units under Section 74 of the Customs Act, 1962. It has been stated that some field formations have not treated clearance from SEZ to DTA as import and have denied the disbursement of drawback under Section Section 74 of the Customs Act, 1962.

2. The matter has been examined in the Board. The legal provision of domestic clearance by SEZ unit is dealt in Section 30 of the SEZ Act 2005, which stipulates that removal of the goods from an SEZ into the DTA shall attract Customs duties, including anti-dumping, countervailing, and safeguard duties, as applicable under the Customs Tariff Act, 1975 (51 of 1975). The applicable rate of duty and tariff valuation for such goods shall be the rate and valuation in force on the date of their removal from the SEZ. In cases where the date of removal is not ascertainable, the rate and valuation in force on the date of payment of duty shall apply. Further, Section 2 (o) of the SEZ Act, 2005 clearly stipulates that import means bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone. Thus, on comprehensive reading of the provisions of the SEZ Act on DTA sale of goods cleared by SEZ are very clear and there seems to be no lacuna.

2.1 As per Section 74 of the Customs Act, drawback is admissible on the re-export of duty-paid goods, provided the goods are capable of being easily identified and were previously imported into India. The key expressions in this context are "easily identified" and "imported into India." The term "easily identified" implies that the goods can be readily recognized, while "import", as defined under the Act, with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India. It is pertinent to note that for the purposes of trade operations and duties, a Special Economic Zone (SEZ) is treated as foreign territory within India. Therefore, movement of goods from an SEZ into the DTA may be construed as an import. In view of the above, the conditions laid down under Section 74 of the Customs Act, 1962 appear to be satisfied.

3. In view of above, it is hereby clarified that in cases where goods are cleared into DTA from SEZ unit on payment of applicable duties and are re-exported thereafter are to be treated as imported goods for the purposes of disbursement of drawback under Section 74 of the Customs Act, 1962.

4. The difficulties, if any, may be brought to the notice of the Board.

[For further details please refer the Instruction.]

NOTIFICATION

ALIGNMENT OF RODTEP SCHEDULE CONSEQUENT TO CHANGES IN THE FIRST SCHEDULE TO CUSTOMS TARIFF ACT, 1975 AS AMENDED VIDE FOURTH SCHEDULE OF FINANCE ACT (NO. 3 OF 2026) WITH EFFECT FROM 01.05.2026

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 15/2026-27 dated 30.04.2026 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 2023, as amended from time to time, the Central Government hereby makes the following amendments in Appendix 4R and Appendix 4RE w.e.f. 01.05.2026 to align the RoDTEP schedule with amendments made under the Customs Tariff Act, 1975:

i. 142 tariff lines at the 8 Digit level are added in Appendix 4R and Appendix 4RE of the RoDTEP Schedule.

ii. 50 tariff lines at the 8 Digit level are deleted from Appendix 4R and Appendix 4RE of the RoDTEP Schedule.

iii. Description of 02 tariff lines at 8 Digit level has been changed in Appendix 4R and Appendix 4RE of RoDTEP Schedule.

2. The details of HS Codes as in Para above, along with RoDTEP rates/value caps, are available at the DGFT portal- www.dgft.gov.in under the link 'Regulations>RoDTEP'.

Effect of this Notification:

Consequent to the amendments made under the Customs Tariff Act, 1975, vide the fourth schedule of the Finance Act (No. 3 of 2026), RoDTEP Schedule (Appendix 4R and Appendix 4RE), is amended w.e.f. 01.05.2026 to align it with First Schedule of the Customs Tariff Act. The RoDTEP rates for these items w.e.f. 01.05.2026 are provided in the tables at the link above.

[For further details please refer the Notification.]

NOTIFICATION

EXTENSION IN MINIMUM IMPORT PRICE (MIP) CONDITION OF SPECIFIC ITEMS COVERED UNDER CHAPTER 48 OF ITC HS, 2022, SCHEDULE -I (IMPORT POLICY)

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 14/2026-27 dated 30.04.2026 notified that in exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, and in continuation of Notification No. 26/2025-26 dated 22.08.2025, Notification No. 69/2025-26 dated 31.03.2026 read with Policy Circular No. 04/2025-26 dated 03.09.2025, the Central Government hereby extends the Minimum Import (MIP) condition of specific items covered under Chapter 48 of ITC HS, 2022, Schedule -I (Import Policy), for a period up to 30.09.2026 with all other terms and conditions remaining same as in the Notification No. 26/2025-26 dated 22.08.2025.

Effect of the Notification: Minimum Import Price (MIP) @ INR 67,220 per MT on Cost, Insurance, and Freight (CIF) value, imposed on import of Virgin Multi-layer Paper Board (VPB) under ITC (HS) Codes 48059100, 48059200, 48059300, 48109200 and 4810 9900 has been extended for the period up to 30.09.2026.

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

[For further details please refer the Notification.]

NOTIFICATION

AMENDMENT IN EXPORT POLICY OF WHEAT - 13/2026-27

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 13/2026-27 dated 27.04.2026 notified that in exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992) as amended, read with Para 1.02 and Para 2.01 of the Foreign Trade Policy, 2023, the Central Government hereby makes the following amendment to the Export Policy of Wheat under Chapter 10 of Schedule 2 of the ITC (HS) Export Policy:

ITC(HS) Codes and corresponding description	Existing Export Policy	Existing Policy Condition	Additional Policy Condition
10011900: Durum Wheat: - - Other 10019910: Wheat	Prohibited	As laid down in DGFT Notification No. 06/2015-2020 dated May 13, 2022	Export of additional 25 Lakh Metric Tonnes (LMT) of Wheat shall be permitted subject to the modalities to

			be notified vide a separate Public Notice to be issued by DGFT.

2. Effect of this Notification:

The export policy of Wheat under the HS Codes 10011900 and 10019910 continues to remain "Prohibited". However, export of additional 25 Lakh Metric Tonnes (LMT) of Wheat is permitted and the detailed modalities for this purpose shall be notified via separate Public Notice. Furthermore, the existing policy condition mentioned in DGFT Notification No. 06/2015-2020 dated May 13, 2022 continues to apply, wherein export shall also be allowed on the basis of permission granted by the Government of India to other countries to meet their food security needs and based on the request of their governments, over and above the said permitted amount of additional 25 LMT of Wheat.

[For further details please refer the Notification.]

PUBLIC NOTICE

MODALITIES FOR EXPORT OF WHEAT

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 05/2026-27 dated 30.04.2026 notified that In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, the Directorate General of Foreign Trade hereby prescribes the following modalities for eligibility, receipt and processing of applications for issuance of authorizations for export of wheat of 25 LMT as notified by the Government of India vide Notification No. 13/2026-27 dated April 27, 2026, as amended from time to time:

1. Submission of Applications

(a) **Online Applications**: All applicants having active Importer Exporter Code (IEC), seeking export authorization shall apply online by navigating to the DGFT website (https://www.dgft.gov.in)-> Services-> Export Management Systems-> License for Restricted Exports. Applying online through any other link on the DGFT Website shall not be accepted as a valid application.

(b) **Time-period for filing online applications**: The applications shall be invited during May 01, 2026, to May 10, 2026.

(c) **Validity:** The Export Authorization issued to the applicant shall be valid for a period of six months from the date of its issuance, with such quantities as are allocated initially or are re-allocated subsequent to review. Any request for extension of the validity period shall be considered by the competent authority on a case-by-case basis.

(d) **Non-transferability:** The Export Authorizations shall strictly be non- transferable and must be used by the allottee IEC holder only.

2. **Allocation mechanism:** A Special Exim Facilitation Committee (SEFC), constituted for this purpose by the Directorate General of Foreign Trade (DGFT), shall recommend the allocation against each application to the competent authority.

3. **Allocation/Re-allocation of wheat:**

3.1. **Methodology for allocation**: The allocation of 25 LMT shall be done based on the following criteria:

(a) 18 LMT out of 25 LMT shall be allocated to exporters, who have:

(i) Minimum average annual export turnover of ₹150 crores in the last three years;

(ii) Applied for not less than 50,000 Metric Tonnes (MT) in terms of this Notice;

(iii) Submitted certificate issued by a Chartered Accountant with valid UDIN in support of point (i) above.

(b) 5 LMT out of 25 LMT shall be considered for the applications submitted by State Trading Enterprises as well as Cooperative Societies, functioning under the aegis of Government of India, handling agricultural commodities;

(c) Balance quantity of 2 LMT out of 25 LMT shall be allocated to existing MSME . exporters and have applied for not less than 10,000 Metric Tonnes (MT) in terms of this Notice.

3.2. **Allocation Criteria:** The SEFC shall, while examining the applications for recommending allocation, take into consideration the previous export history of the applicant and existence of confirmed export orders/contracts available on the date of application, as submitted in terms of Para 4 below.

3.3. **Review and Re-allocation:** The SEFC shall review the status of exports made by the Export Authorization Holders who have been issued Export Authorization in terms of this Notice, after three months of issuance of such Authorization. Based on such review, the SEFC shall recommend re-allocation of unutilized quantities based on percentage of exports made under such Authorization, especially in cases where the exports have been made which are less than 50 percent of the quantity allocated under such Authorization, as substantiated by the documents reported by the Authorization Holder as indicated in Para 6 below.

4. **Required documents:** The following documents shall be submitted by the applicant at the time of filing the application, namely: -

(i) Copies of confirmed export orders/contracts available on the date of application;

(ii) Past export performance during the preceding 5 financial years in INR including turnover requirement as indicated in Para 3.1 above; and,

(iii) Certificate issued by a Chartered Accountant, with valid UDIN in support of point (ii) above.

5. **Disqualification of Applications**: The applications which do not meet the following criteria shall not be considered for any allocation in terms of this notice, namely :-

Applications seeking export for quantities less than that prescribed under Para 3.1 of this Notice;

Applications received by post or e-mail and not submitted through the DGFT Portal as specified in Para 1(a) above;

Applications not submitted during the window period mentioned at Para 1(b) above.

Applications containing any misdeclaration by the applicant; and,

Submission of more than one application by an IEC holder.

6. **Reporting condition:**

Exporters shall furnish monthly progress reports of exports made under the Authorization at sefc-wheatflour-dgft@gov.in by 5th of every month. Any requirement for additional documents shall be communicated to the exporter by the SEFC, as and when required through the same e-mail id.

Non-compliance with reporting requirements shall attract action under the provisions of the Foreign Trade (Development & Regulation) Act, 1992 and Rules made thereunder.

Effect of this Public Notice:

Applications for Authorizations for export of wheat, notified vide Notification No. 13/2026- 27 dated April 27, 2026, as amended from time to time, shall be invited and processed as per the modalities mentioned in this Public Notice.

[For further details please refer the Public Notice.]

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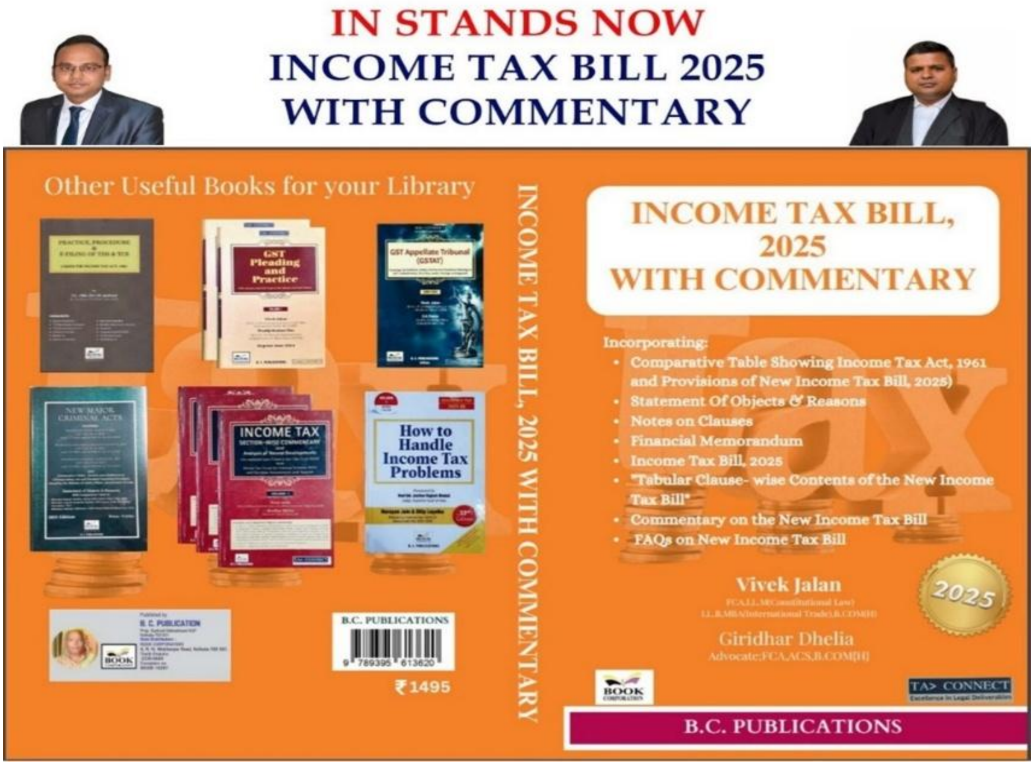

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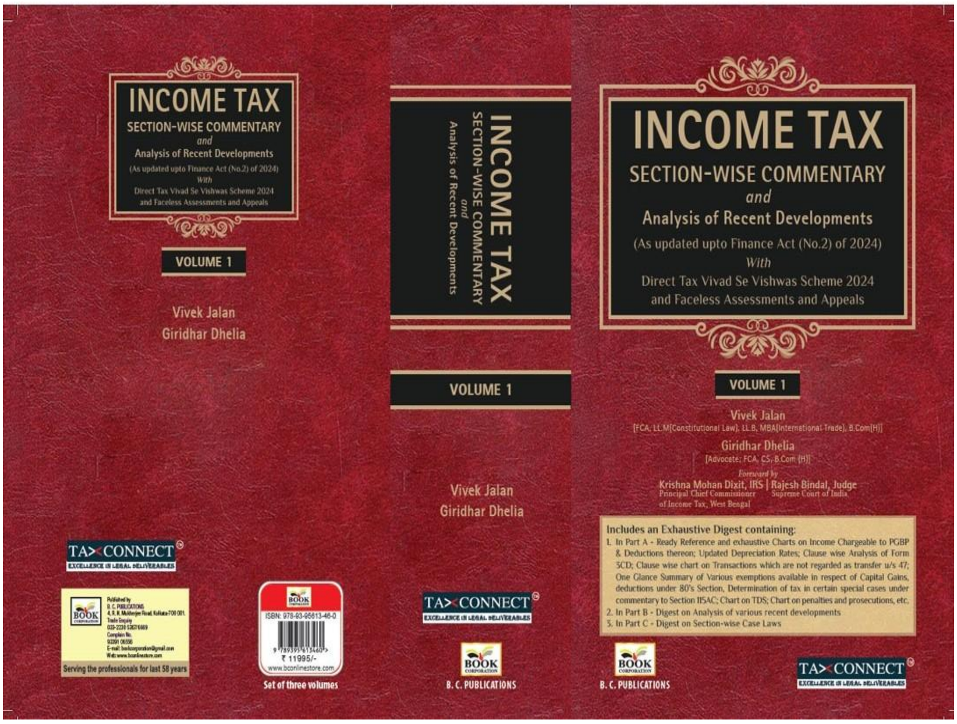

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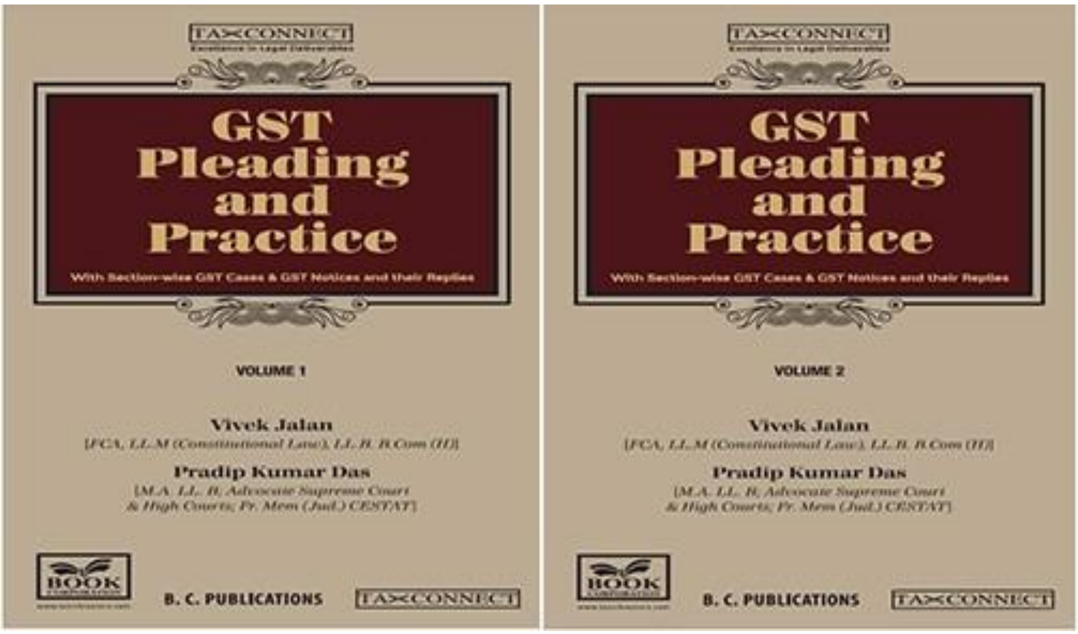

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