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EDITORIAL

Friends,

In this edition, we will discuss the principles of valuable article. The "Apex Court lays down principles of what is a "valuable article" as per Sec 69A [Sec 69A of ITA'61 – Sec 104 of ITA'25]"

Way back, a scam was reported in the West Bengal media. The scam consisted of transporters of bitumen, lifted from oil companies, misappropriating the bitumen and not delivering the quantity lifted to the various Divisions of the Road Construction Department of the Government of Bihar. The scam had its repercussion in the assessments under the Income Tax Act. The AO, taking note of the scam, issued SCNs, alleging that the transporters had lifted say 100 tonnes of bitumen but delivered only say 70 tonnes. This meant that the transporters had not delivered 30 tonnes. The AO added a corresponding sum by finding that 30 tonnes had not been delivered. This was done by invoking Section 69A of the Act.

The Apex Court has in an important judgement in the matter of M/s D.N. SINGH Vs COMMISSIONER OF INCOME TAX, CENTRAL, PATNA [2023-VIL-20-SC-DT] set aside the orders ruling that to apply Section 69A of the Act.

It has held that it is indispensable there must be a "valuable article". It has also thus laid down the basis of terming an article as a "valuable article". It has held that Section 69A provides for unexplained 'money, bullion, jewellery'. It is thereafter followed by the words 'or other valuable articles'.

The intention of the law-giver in introducing Section 69A was to get at income which has not been reflected in the books of account but found to belong to the assessee. Not only it must belong to the assessee, but it must be other valuable articles. If the 'article' is to be found 'valuable', then in small quantity it must not just have some value but it must be 'worth a good price' or 'worth a great deal of money' and not that it has 'value'. Section 69A would then stand attracted. But if to treat it as 'valuable article', it requires ownership in large quantity, in the sense that by multiplying the value in large quantity, a 'good price' or 'great deal of money' is arrived at then it would not be valuable article.

Thus, it was concluded that 'bitumen' as such cannot be treated as a 'valuable article'. For purpose of Section 69A of Income Tax Act, it is therefore declared that an 'article' shall be considered 'valuable' if the concerned article is a high-priced article commanding a premium price.

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
31st May	TDS deposited	Jan-Mar2026	Quarterly statement of TDS deposited for the quarter ending March 31, 2026
31st May	Form No. 61A	FY 2025-26	Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2025-26.
31st May	Form No. 61B	Jan-Dec2025	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2025 by reporting financial institutions
31st May	Application in Form 9A	FY 2025-26	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2026)
31st May	Form no. 10	FY 2025-26	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2026)
31st May	Form 10BD	FY 2025-26	Statement of donation in Form 10BD to be furnished by reporting person under section 80G(5)(iii) or section section 35(1A)(i) in respect of the financial year 2025-26
31st May	Form no. 10BE	FY 2025-26	Certificate of donation in Form no. 10BE as referred to in section 80G(5)(ix) or section 35(1A)(ii) to the donor specifying the amount of donation received during the financial year 2025-26.

INCOME TAX

CASE LAW

THE PRINCIPAL COMMISSIONER OF INCOME TAX (OSD) (EXEMPTION), AHMEDABAD VERSUS SHREE KALOL STHANAKVASI JAIN MITRA MANDAL: HON'BLE GUJARAT HIGH COURT

OUR COMMENT: In the instant case, the respondent assessee/trust had applied for registration under Section 12A of the Income Tax Act, 1961. However, the Commissioner of Income Tax (Exemption) [CIT(E)] refused to grant registration by examining the objects and activities of the trust and holding that the same did not satisfy the requirements for grant of registration under the Act.

Aggrieved by the order passed by the CIT(E), the assessee preferred an appeal before the Income Tax Appellate Tribunal (hereinafter referred to as "the Tribunal"). The Tribunal allowed the appeal of the assessee by relying upon the decision rendered in the case of Jamiatul Banaat Tankaria.

While allowing the appeal, the Tribunal observed that the issue involved was squarely covered by the aforesaid decision and accordingly held that the refusal of registration by the CIT(E) was not sustainable in law.

Against the order of the Tribunal, the Revenue preferred an appeal before the High Court. During the course of hearing, it was brought to the notice of the Court that the judgment relied upon by the Tribunal in Jamiatul Banaat Tankaria was subsequently affirmed by the Hon'ble Gujarat High Court and further, the challenge against the said judgment before the Hon'ble Supreme Court.

The Court held that once the issue stood concluded by the aforesaid decisions, there was no reason to take a different view from the one adopted by the Tribunal while allowing the appeal of the assessee. The Court further observed that denial of registration under Section 12A by examining the objects of the respondent trust in the manner done by the CIT(E) was illegal and unsustainable in law.

The Court further held that no substantial question of law arose for consideration in the present appeal in view of the settled legal position already affirmed by the higher judicial forums.

The order passed by the Tribunal setting aside the refusal of registration was therefore upheld and the appeal filed by the Revenue came to be dismissed.

In conclusion, the Court found that the refusal of registration to the respondent trust was unsustainable in view of the settled legal position accepted by the Tribunal and subsequently affirmed by the High Court as well as the Hon'ble Supreme Court. Accordingly, the tax appeal filed by the Revenue was dismissed

[For further details please refer the Case Law]

GST

CASE LAW

DEEPAK SHARMA VERSUS COMMISSIONER, DEPARTMENT OF TRADE AND TAXES, GOVT OF NCT OF DELHI: HON'BLE DELHI HIGH COURT

OUR COMMENT: In the present case, the petitioner challenged the Order-in-Original passed under Section 74 of the CGST Act, 2017 along with consequential issuance of Form GST DRC-07 on the ground that the same had been passed beyond the statutory period of limitation prescribed under Section 74(10) of the Act.

The principal issue involved in the present writ petition was whether the adjudication order passed under Section 74 after expiry of the mandatory limitation period prescribed under the statute could be sustained in law.

The learned counsel appearing for the petitioner submitted that under Section 74(10) of the CGST Act, the proper officer is required to pass the adjudication order within a period of five years from the due date for furnishing the annual return for the relevant financial year. It was contended that for the Financial Year 2017-2018, the due date for furnishing annual return stood extended up to 05.02.2020 and therefore the outer limit for passing the adjudication order expired on 05.02.2025.

It was further submitted that despite the statutory limitation having expired, the respondent authority proceeded to pass the impugned Order-in-Original on 30.12.2025, which was clearly beyond the limitation period prescribed under the statute and therefore wholly without jurisdiction.

After hearing the rival submissions and upon perusal of the materials placed on record, the Court held that Section 74(10) specifically mandates that the order must be passed within five years from the due date for furnishing the annual return for the relevant financial year. The Court observed that since the due date for furnishing annual return for Financial Year 2017-2018 had been extended up to 05.02.2020, the limitation for passing the order expired on 05.02.2025.

The Court further held that the limitation prescribed under Section 74(10) is mandatory in nature and cannot be relaxed by the authorities. Once the prescribed period expired, the adjudicating authority ceased to possess jurisdiction to pass any order under Section 74 of the Act.

Accordingly, the Court held that the impugned Order-in-Original dated 30.12.2025 having been passed beyond the statutory limitation period was unsustainable in law.

The impugned Order-in-Original along with consequential Form GST DRC-07 was therefore quashed and set aside.

In conclusion, the Court allowed the writ petition on the sole ground that the order under Section 74 had been passed beyond the mandatory limitation period prescribed under the statute. Consequently, the adjudication order and consequential demand were set aside as being without jurisdiction.

[For further details please refer the Case Law]

CASELAW

FOREIGN EXCHANGE CONTRAVENTION REQUIRES PROOF OF DEALING OR UNAUTHORISED CONVERSION; MERE RECEIPT OF RUPEES FROM NRE ACCOUNT IS INSUFFICIENT: HON'BLE DELHI HIGH COURT

OUR COMMENTS: In the present case, This appeal has been filed under Section 35 of the Foreign Exchange Management Act, 1999 [hereinafter, "FEMA"] read with Section 54 of the Foreign Exchange Regulation Act, 1973 [hereinafter, "FERA"], challenging the order dated 29.05.2024 passed by the learned Appellate Tribunal for Foreign Exchange under SAFEMA ["the Tribunal"] in Appeal No. FPA-FE-311/DLI/2005, titled as, "Shri Prakash Chandra Yadav vs. The Special Director, Directorate of Enforcement, Delhi", inter alia dismissing the appeal filed by the appellant herein.

The appellant had filed the appeal before the learned Tribunal, challenging the order dated 30.11.2004, whereby the learned Adjudicating Authority had imposed a penalty of Rs. 5 Lakhs on the appellant for the alleged contravention of Section 8(1) of FERA.

The respondent had imposed the penalty alleging that one Akbar Veerji, an NRI, had opened a Non-Resident External ["NRE"] account with the Canara Bank by depositing foreign exchange.

Out of the amount so deposited, a Cheque amounting to Rs. 30 Lakhs was issued in favour of the appellant on 17.07.1992. Claiming that the same was a violation of Section 8(1) of FERA, proceedings were initiated not only for imposition of penalty under Section 50 of the FERA but a criminal prosecution was also launched inter alia against the appellant.

As far as the criminal prosecution is concerned, by an order dated 30.11.2017 passed in CC No. 42/1/14, titled as, "Enforcement vs. Nemi Chand Jain & Ors.", the learned ACMM, Patiala House Courts has been pleased to acquit the appellant. However, as far as the penalty proceedings are concerned, as noted hereinabove, the Adjudicating Authority imposed a penalty of Rs. 5 Lakhs on the appellant vide order dated 30.11.2004, which has been confirmed by the learned Tribunal by dismissing the appeal filed by the appellant. The present appeal has been filed challenging the said order.

The appellant submits that in the present case, as the amount had been transferred to the appellant in Indian currency, there was no violation of Section 8(1) of FERA. He submits that the impugned order has wrongly interpreted Section 8(1) of FERA and is, therefore, liable to be set aside.

On the other hand, the respondent submits that the present appeal is liable to be dismissed not only on the ground of suppression, inasmuch as the appellant has failed to disclose in the appeal the judgment dated 06.04.2009 passed by this Court in CRL.REV.P. 146/2007, titled as, "Prakash Chand Yadav vs. Enforcement Directorate" [NC No. 2009:DHC:1166], by which the revision petition filed by the appellant against the framing of charge in the criminal case had been rejected by a learned Single Judge of this Court, but even on merits. He submits that in the present case, the alleged Loan Agreement dated 03.07.1992 relied upon by the appellant, would show that the appellant was aware that the amount been given to him as loan was from a NRE account, thereby showing his connivance in violation of Section 8(1) of FERA. He submits that the learned Tribunal has also upheld the impugned penalty by placing reliance on Section 8(2) of FERA, which prohibits conversion of foreign exchange into Indian Currency.

The Court held that the earlier order passed in the criminal revision petition was confined to the limited question whether there was sufficient material to proceed with the criminal prosecution on a prima facie view. Since the criminal case had thereafter ended in acquittal, that order had ceased to have material relevance for deciding the present appeal on the legality of the penalty. Its non-filing, therefore, could not justify rejection of the appeal on the ground of concealment. [Paras 20, 21, 22]. The objection founded on alleged suppression was rejected.

The Court held that receipt of Indian currency through a cheque drawn on an NRE account, without any dealing in foreign exchange or any unauthorised currency conversion, did not attract Section 8(1) or Section 8(2) of FERA. The Tribunal's order was set aside, the appeal was allowed, and refund of the deposited penalty was directed.

[For further details please refer the Case Law]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 47/2021-CUSTOMS (ADD) DATED 26TH AUGUST, 2021 - ANTI DUMPING DUTY ON IMPORTS OF "NATURAL MICA BASED PEARL INDUSTRIAL PIGMENTS EXCLUDING COSMETIC GRADE" ORIGINATING IN OR EXPORTED FROM CHINA PR- ANTI DUMPING DUTY

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 09/2026-Customs (ADD) dated 22.05.2026 notified that in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 47/2021-Customs (ADD) dated 26th August, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 590 (E), dated the 26th August, 2021, namely :

In the said notification, after paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:

"3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty shall remain in force up to and inclusive of 25th November, 2026, unless revoked, superseded or amended earlier."

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO LEVY ANTI-DUMPING DUTY ON IMPORTS OF 'MONOISOPROPYLAMINE' IMPORTED FROM CHINA PR FOR A PERIOD OF 5 YEARS, ON THE RECOMMENDATIONS OF DGTR - 08/2026 - ANTI DUMPING DUTY

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No: 08/2026-Customs (ADD) dated 22.05.26 notified that in the matter of "Monoisopropylamine" (hereinafter referred to as the subject goods), falling under tariff items 2921 11 90, 2921 19 12 and 2921 19 90 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 the People's Republic of China (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, vide F. No. 6/46/2024-DGTR, dated the 23rd February, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 23rd February, 2026, has come to the conclusion that-

(i) the product under consideration has been exported to India from the subject country at a price below normal value, thus resulting in dumping;

(ii) the domestic industry has suffered material injury due to dumping in respect of the subject goods;

(iii) the landed price of imports is below the level of selling price of the domestic industry and is undercutting the prices of the domestic industry,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

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 aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement(UoM) as specified in the corresponding entry in column (8) of the said Table, namely :-

TABLE

S. No.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Amount	UoM	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2921 11 90, 2921 19 12 and 2921	Monoiso-propylamine	People's Republic of China	Any Country including People's Republic of China	Any producer	290	MT	USD

	19 90							
2	-do-	-do-	Any country other than People's Republic of China	People's Republic of China	Any producer	290	MT	USD

Note: The customs classification is indicative only and is not binding on the scope of the product under consideration.

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[For further details please refer the Notification]

PUBLIC NOTICE

CONVERSION OF DPD-CFS STATUS CONTAINERS TO DPD- DPD STATUS CONTAINERS AND AVAILABILITY OF TRANSPORT SUPPORT BY JNPA

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 62/2026-Customs dated 27.05.26 notified that:

1.Attention of all Importers, Customs Brokers, Shipping Lines/Agents, Terminal Operators, Container Freight Stations (CFSs) and other stakeholders is invited to CBIC Circular No. 14/2021- Customs dated 07th July, 2021, Public Notice No. 13/2020 dated 23rd January, 2020 and Public Notice No. 57/2018 dated 10th April, 2018 issued by JNCH, whereby the procedure for movement of DPD containers, to designated Container Freight Stations (CFSs) as selected by the importer through OTDI on the JNCH DPD Portal was delineated.

2.Due to the temporary shortage of trailer drivers being faced by the CFSs, the evacuation process of containers from terminals to CFSs has been adversely affected. In this regard, attention is invited to Trade Notice No. 04/2026 dated 23rd May, 2026 issued by Jawaharlal Nehru Port Authority (JNPA), whereby JNPA has stated that those importers or their agents willing to lift cargo directly from the import yard may apply to the Customs Department for conversion of their Bill of Entry Port Delivery (DPD-CFS) status to Direct Port Delivery (DPD-DPD) status.

3.In this regard, it is brought to the attention of the stakeholders that those importers or their agents willing to avail the aforementioned facility may email their request for conversion of DPD-CFS status containers to DPD-DPD status containers to the DPD-RMS Cell at dpd-jnch@gov.in, subject to the condition that the said Bills of Entry are fully facilitated Bills of Entry and the containers, if selected for scanning, are not found suspicious.

4.All such requests for conversion of the status from DPD-CFS to DPD-DPD will be dealt with on top priority the same day and approval will be granted promptly to deserving cases in order to facilitate the smooth evacuation of containers from terminals. It may be noted that the said approval will get updated on the JNCH website and the information will be accessible to the importers, terminal operators, shipping lines/agents and CFS.

5.These guidelines remain in effect until further notice. JNCH may modify or withdraw them based on operational requirements.

6.Any operational challenges encountered must be promptly communicated to the Additional Commissioner of Customs (DPD, JNCH) via email at dpd-inch@gov.in.

[For further details please refer the Public Notice]

PUBLIC NOTICE

TRADE FACILITATION MEASURE - DECLARATION OF A TEMPORARILY EXPANDED LAND PARCEL ADMEASURING 9.22 ACRES AT CENTRALIZED PARKING PLAZA (CPP) AS A CUSTOMS AREA UNDER SECTION 8(A) OF THE CUSTOMS ACT, 1962 FOR STORAGE OF DIRECT PORT DELIVERY (DPD) IMPORT GOODS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 59/2026-Customs dated 26.05.26 notified that in exercise of the powers vested in me under Section 8(a) of the Customs Act, 1962, I, Unmesh Sharad Wagh, Commissioner of Customs (General), JNCH, Nhava Sheva, hereby declare and notify the said land parcel admeasuring 9.22 acres located in the Centralized Parking Plaza of JNPA located at Post Sheva, Taluka-Uran, Dist.- Raigad, Maharashtra-400707 as shown in the map as a designated Customs Area also for the purpose of storage of Direct Port Delivery (DPD) import goods.

2. The operations within this newly declared 9.22-acre Customs Area shall be managed by the authorized operator M/s. Divvya CPP Private Limited under the provisions of the Handling of Cargo in Customs Area Regulations (HCCAR), 2009, subject to strict adherence to the following conditions:

2.1 The operator must completely isolate and physically segregate the entire 9.22-acre parcel from the surrounding plaza areas utilizing secure temporary or permanent fencing as per Customs requirement.

2.2 The Storage of any hazardous, chemical, volatile, or explosive cargo within this 9.22-acre zone is strictly prohibited.

2.3 The Custodian i.e JNPA and the authorised operator shall be held legally responsible for the safety, tally, and secure transit of all DPD goods brought into this area for storage purpose only.

3. This Public Notice is subject to strict observation of the provisions of the Customs Act, 1962, rules/regulations issued there under and other instructions issued in this behalf by the Government of India or the Commissioner of Customs, NS-General, JNCH, from time to time.

4. All the operations in the above notified place shall be carried out under administrative control and supervision of JNPA, Administration building, Sheva, Maharashtra-400707.

5. The area 9.22-acre is notified on a temporary basis in view of prevailing congestion and operational constraints and is subject to strict compliance with the conditions outlined above and shall remain valid till 30.06.2026 unless otherwise renewed.

6. This is issued in view of the current congestion at terminals, with the objective of facilitation. Any deviation from the above conditions shall render this public notice liable for withdrawal without prior notice.

[For further details please refer the Public Notice]

PUBLIC NOTICE

LOADING AND SCANNING OF TWO 20 FT. CONTAINERS ON A SINGLE TRAILER AT JNCH CONTAINER SCANNERS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 58/2026-Customs dated 21.05.26 notified that:

1.Attention of all Importers, General Trade, Port Terminal Operators, Shipping Lines/Agents, Container Freight Stations, Officers and Staff under the jurisdiction of Jawaharlal Nehru Customs House (JNCH), and other concerned stakeholders is invited to the Public Notices No. 146/2018 dated 09.11.2018, 04/2019 dated 04.01.2019, 31/2021 dated 30.03.2021, 61/2023 dated 28.07.2023 and 76/2024 dated 10.09.2024 regarding detailed container scanning procedures.

2. Multiple requests have been received from different stakeholders seeking permission for Loading and Scanning of Two 20 ft. Containers on a Single Trailer at JNCH Container Scanners. The issue was predominantly raised during the Permanent Trade Facilitation Committee (Import) Meetings.

3. In partial modification of the aforementioned PNs, to facilitate the flow of trade and to enhance the movement of containers, following further facilitation guidelines shall apply for the loading and scanning of two 20 ft. containers on a single trailer at JNCH scanner facilities:

3.1 The simultaneous loading and scanning of two 20 ft. containers on the same trailer is permitted at all JNCH container scanners.

3.2 A container not selected for scanning should ordinarily not be placed on the same trailer along with a container selected for scanning. However, where a container not marked for scanning is loaded on the same trailer along with a container marked for scanning and presented for scanning at the Drive-Through Container Scanner, both containers loaded on the trailer shall be scanned, irrespective of the fact that only one container was originally selected for scanning. It may be noted that in the case of scanning taking place through the Mobile Scanner, only the container selected for scanning shall undergo scanning.

3.3 The CSD officer analyzing the scanned image of such containers i.e. in case of Drive-Through Container Scanner, should use split image option on the Image Analysis System to isolate and retain the image of the subject container while removing image of the other container.

3.4 The two 20 ft. containers loaded on the trailer, as far as possible, be positioned to ensure unobstructed access to both container doors, enabling Customs officers to apply bottle seals, in case suspicion arises, during analysis. However, where container's door remains inaccessible for affixation of Customs bottle seal due to the positioning of the containers on the trailer, such containers may remain unsealed by Customs despite being identified as suspicious by the Scanning Officer. In such scenario, the EIR slip should be marked suspicious by the Customs with the remarks, "Not sealed by Customs" and the concerned CFSs and logistics providers shall ensure that the original seal remains intact and the containers reaches the CFS without any tampering; and the AC/DC (docks) shall ensure and verify the same at the time of examination.

3.5 All concerned stakeholders (Terminal Operators, CFSs, Shipping Lines, Transporters, etc.) may make necessary system adjustments to facilitate the revised procedure and ensure strict adherence to these directives.

4. These guidelines remain in effect until further notice. JNCH may modify or withdraw them based on operational requirements.

5. Any operational challenges encountered must be promptly communicated to the Additional Commissioner of Customs (CSD, JNCH) via email at csd.jnch@gov.in.

6. This notice comes into immediate effect. Stakeholders are advised to comply without delay.

7. This issues with the approval of the Chief Commissioner of Customs, JNCH.

[For further details please refer the Public Notice]

PUBLIC NOTICE

DESIGNATION OF FIRST APPELLATE AUTHORITY (FAA), CENTRAL PUBLIC INFORMATION OFFICER (CPIO) AND CENTRAL ASSISTANT PUBLIC INFORMATION OFFICER (CAPIO) FOR THE CHENNAI IV (EXPORT COMMISSIONERATE), CHENNAI

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 34/2026-Customs dated 21.05.26 notified that in exercise of powers conferred under Section 19(1), 5(1) and 5(2) of the Right to Information Act, 2005, Shri Kishor S, Additional Commissioner of Customs (RTI), Shri. R. Shivakumar, Asst. Commissioner of Customs (RTI), and Shri. V.L. Aditya Prasad, Appraiser of Customs (RTI) are hereby designated as the First Appellate Authority (FAA), Central Public Information Officer (CPIO) and Central Assistant Public Information Officer (CAPIO) respectively for Chennai IV (Export Commissionerate) with immediate effect. The contact details of the afore mentioned Officers are as detailed below:

First Appellate Authority (FAA)	Central Public Information Officer (CPIO)	Central Assistant Public Information Officer (CAPIO)
Shri. Kishor S, Additional Commissioner of Customs, O/o the Commissioner of Customs, Chennai-IV Room No. 403, 4th Floor, Krishna Block, No. 60, Rajaji Salai, Custom House, Chennai-600001. Tel. No: 044-25221930 /25221904 Email: skishor.irs@gov.in	Shri. R. Shiva Kumar, Assistant Commissioner of Customs, O/o the Commissioner of Customs, Chennai – IV Room No. 213, 2nd Floor, Ganga Block, No. 60, Rajaji Salai, Custom House, Chennai-600001. Tel. No: 044-25254515/25225037. Email: rs.c038901@gov.in	Shri. V.L. Aditya Prasad, Appraiser of Customs, O/o the Commissioner of Customs, Chennai- IV Room No. K-519, 5th Floor, Krishna Block, No. 60, Rajaji Salai, Custom House, Chennai-600001. Tel. No: 044-25254462. Email: vootlalp.g071001@gov.in

Shri. Nixson D, Assistant Commissioner of Customs will function as the first link Officer and Smt. Thayeebunnissa MG, Assistant Commissioner of Customs will function as the second link Officer for the CPIO, Chennai IV (Export Commissionerate), as and when Shri R. Shivakumar, proceeds on leave, training etc.

[For further details please refer the Public Notice]

PUBLIC NOTICE

RECOVERY/RECONCILIATION OF EXPORT INCENTIVES (DRAWBACK, RODTEP & ROSCTL) IN CASES OF NON-REALISATION OR SHORT REALISATION OF EXPORT PROCEEDS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 28/2026-Customs dated 19.05.26 notified that:

1. Attention of all Exporters, Customs Brokers and all Members of Trade is invited to the Section 75(1) and 75A (2) of the Customs Act, 1962, read with Rule 18 of the Customs, Central Excise Duties and Services Tax Drawback Rules, 2017, CBIC Notification No. 76/2021- Customs [Remission of Duties and Taxes on Exported Products (hereinafter referred to as 'RoDTEP')] (N.T.) dated 23.09.2021, as amended, read with Circular No. 23/2021 dated 30.09.2021 & Electronic Duty Scrip Ledger Regulations, 2021 and CBIC Notification No. 77/2021-Customs [Rebate of State and Central Taxes and Levies (hereinafter referred to as 'RoSCTL')] (N.T.) dated 24.09.2021, as amended read with Circular No. 22/2021 dated 30.09.2021 & Electronic Duty Scrip Ledger Regulations, 2021, where Export incentives such as Drawback, RoDTEP & RoSCTL has been paid to an exporter, the sale proceeds in respect of such export goods have to be realised within the time limit under the Foreign Exchange Management Act (FEMA) 1999 (42 of 1999) for retention of benefits failing which such Export incentives/Export incentives in proportion to non-realised sale proceeds becomes liable to be recovered.

2. Further, an analysis of the data available for the exports having LEO EXP/EP/1/2025-BRC-O/o Commr-Cus-Exp-Chennai I/4178183/2026 date from 01.08.2024 to 30.06.2025 was done on the above lines which indicates that in case of a very large number of exporters/shipping bills where Export incentives were paid, export proceeds have not been realised even after completion of mandated period allowed under the Foreign Exchange Management Act, 1999. The Annexure-I containing Sr. No., IEC code, Exporter Name, and the full/proportionate demand amount (In INR) pertaining to above mentioned export incentives availed, viz. Drawback, RoDTEP, and RoSCTL, arising on account of non-realisation/short- realisation of

CUSTOMS

export proceeds for the above said period, are detailed in Annexure-I attached to this PN

3. Hence, as an outreach and facilitation measure, the concerned Exporters, whose name along with IEC etc., appear in the Annexure-1, are hereby strongly encouraged to take advantage of this streamlined process to prevent delays and complications and offered an opportunity to submit the proof for realisation of the sale proceeds against the exports made, with e-BRC's (electronic Bank Realisation Certificates), other relevant documents such as Bank Certificate from Authorized dealer Bank confirming Agency commission and foreign bank charges for export proceeds realised between 87.5% to 100% or pay back the Export incentives/proportionate incentives (Drawback, RoDTEP & RoSCTL) amount along with applicable interest from the scroll date wherever export proceeds are non-realised or short realised and should submit the proof of payment made to Government, to The Deputy Commissioner, BRC Cell, Chennai-IV Export Commissionerate, Custom House, Chennai, before 20.06.2026 on the mail id brc-chennai4@gov.in . It may be noted that all such payments are to be made through ICEGATE online payment facility.

4. Exporters are also informed that functionality has been made available on the ICEGATE Portal where exporters can themselves verify export proceeds realisation details as available in Customs EDI, in respect of individual export shipment and raise queries related to rectification required if any. ICEGATE has updated the SB EDPMS Enquiry for ICEGATE users. This enquiry is available publicly as well as post login. ICEGATE users can now raise the query related to rectification of SB EDPMS Status and check the amount realised by RBI EDPMS system on ICEGATE portal. The SB EDPMS status is available publicly, whereas Rectification of SB EDPMS Status and FE Realisation details are available under ICEGATE login.

5. Exporters are, therefore, advised that, in cases where export proceeds have been realised, details of such realisation may be updated in the EDPMS through their authorized dealer bank for reconciliation failing which it will have to be construed as non -realised export proceeds and action for recovery of ineligible export incentives disbursed along with interest will have to be initiated by this office.

6. Any difficulty in the implementation of this Public Notice may be brought to the attention of the Deputy/Assistant Commissioner, BRC Cell, EXP/EP/1/2025-BRC-O/o Commr-Cus-Exp-Chennai I/4178183/2026 Custom House, Chennai.

This issues with the approval of the Commissioner of Customs, Chennai IV Commissionerate

[For further details please refer the Public Notice]

PUBLIC NOTICE

IMPLEMENTATION OF MANDATORY USE OF BODY WORN CAMERAS (BWCS) DURING PHYSICAL EXAMINATION OF IMPORT CARGO AT CONTAINER FREIGHT STATIONS (CFSS) UNDER THE JURISDICTION OF HYDERABAD CUSTOMS COMMISSIONERATE WITH IMMEDIATE EFFECT

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 11/2026-Customs dated 19.05.26 notified that:

1. Attention of all Importers, Customs Brokers, CFSs 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 (BWCs) by Customs Officers during physical examination of Cargo.

2. In compliance with the aforementioned Circular, the mandatory use of BWCs during import cargo examinations at all Container Freight Stations (CFSS), ICDs & ACC under the jurisdiction of Hyderabad Customs Commissionerate will come into force with immediate effect.

3. The following will be ensured in this aspect-

i. The examination process will be recorded from the stage prior to opening of packages or containers and will continue until completion of examination. The recording will capture the examination of goods, interaction with the importer, Customs Broker or authorised representative.

ii. The recording will cover all critical stages of examination, including the condition of seals, opening of packages or containers, verification of description and quantity of goods, sampling where required. In the event of any interruption in recording, the same will be recorded along with reasons.

iii. The BWC recordings will be securely stored and retained for a period of 2 years by the Commissionerate having jurisdiction over the relevant CFS, ICDs & ACC. In instances involving investigations, disputes, or litigation, such recordings will be preserved until the final disposal of the proceedings.

4. All Container Freight Stations (CFSS), ICDs & ACC within the jurisdiction of Hyderabad Customs Commissionerate are directed to ensure the availability of Body Worn Cameras (BWCs) for the officers posted at their respective locations.

5. Difficulties, if any, encountered in implementation of this Public Notice may be brought to the notice of the respective Assistant Commissioner/Deputy Commissioner (Technical), Hyderabad Customs Commissionerate.

6. This issues with the approval of the Competent Authority.

[For further details please refer the Public Notice]

CUSTOMS

PUBLIC NOTICE

LAUNCH OF INDIAN CUSTOMS EDI SYSTEM (ICES 1.5) FOR IMPORT AND EXPORT AND COMMENCEMENT OF OPERATIONS AT ICD CONCOR, KADAKOLA, MYSURU

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 04/2026-Customs dated 18.05.26 notified that:

1. Attention of Importers, Exporters, Customs Brokers, other stakeholders and Trade Associations is invited to CBIC Notification No. 38/99-Customs (N.T.) dated 08.06.1999 (Amendment to Notification 12/97 - CUS (NT) dt. 2.4.1997) issued under Section 7(1) (aa) of the Customs Act, 1962, wherein, inter alia, Mysuru District was appointed as Inland Container Depot for the purpose of unloading of imported goods and the loading of export goods or any class of such goods.

2. The Commissioner of Customs, City Customs, Bengaluru vide Notification No. 01/2025(N.T) dated 16.06.2025 issued under Section 8 of the Customs Act, 1962 has approved Multi Modal Logistics Park (MMLP)/Inland Container Depot (ICD) at Kadakola, Thandya, 2nd Stage, Industrial Area, Nanjangud Taluk, Mysuru, Karnataka - 571311, as a place for unloading of imported goods and loading of Exported goods and specified the limits of the Customs area of the ICD.

3. The Commissioner of Customs, City Customs, Bengaluru, vide File No. GEN/TECH/csdn/74/2020-Tech dated 17.06.2025, issued under Section 45 of the Customs Act, 1962, has appointed M/s. CONCOR as the "Custodian" of the imported goods received at the ICD, Thandya, 2nd Stage, Industrial Area, Nanjangud Taluk, Mysuru, Karnataka - 571311. The custodianship shall continue until such goods are cleared for home consumption, warehoused, or transshipped in accordance with the Page 1 of 3 GEN/TECH/csdn/74/2020-Tech-O/o-Commr-Cus-City-Bengaluru I/4172978/2026 provisions of Chapters VII and VIII of the Customs Act, 1962. Further, M/s CONCOR has also been appointed as the custodian of export cargo brought into the said ICD for examination and stuffing, till its exportation.

4. The Principal Chief Controller of Accounts, CBIC, New Delhi, vide office Memorandum issued under F.No. 05/Coord/2(1)/Bengaluru/2025-26/243 dated 13.02.2026 has conveyed the approval for authorisation of State Bank of India, ICD Kadakola, Mysuru Branch (BSR Code: 0024365) for collection of Customs duty and for payment of duty drawback/refund under EDI System in respect of ICD.

5. The Directorate General of Systems, New Delhi vide email dated 22.10.2025 has allocated the Location Code to ICD CONCOR as under:

Custodian Code	Custodian Name	Custodian Type	Port Code	Commissionerate
INKD06CON1	Container Corporation of India Limited	ICD	INKD06	Bangalore Customs (SCBNG1)

6. Further, the pre-production trials for EDI connectivity were completed by the team of officers, and the report was submitted to DG Systems, CBIC, New Delhi. A report of successful completion of pre-production trials was communicated by the DG Systems, CBIC, New Delhi on 11.05.2026.

7. Accordingly, the computerized processing of Bills of Entry and Shipping Bills under the Indian Customs EDI (Electronic Data Interchange) System, (ICES 1.5) has been completed on 11.05.2026 at ICD Kadakola, Mysuru located at Kadakola, Thandya, 2nd Stage, Industrial Area, Nanjangud Taluk, Mysuru, Karnataka - 571311(INKD06).

8. Whereas, M/s. CONCOR, ICD Kadakola, Thandya, 2nd Stage, Industrial Area, Nanjangud Taluk, Mysuru, Karnataka - 571311 (INKD06) the Customs Cargo Service Provider, has fulfilled the requirements of the Customs Act, 1962 as well as the provisions of Handling of Cargo in Customs Area Regulation, 2009, therefore, in terms of the provisions under Regulation 8 of the HCCAR, 2009, I, S.P. Singh, Commissioner of Customs, City Customs, Bengaluru, hereby permit M/s. CONCOR, Kadakola Thandya, 2nd stage, Industrial Area, Nanjangud Taluk, Mysuru, Karnataka (INKD06) to commence the operations in the said ICD with effect from the date of Page 2 of 3 GEN/TECH/csdn/74/2020-Tech-O/o-Commr-Cus-City-Bengaluru I/4172978/2026 affixing of the signature on the Public Notice.

9. The Assistant/Deputy Commissioner of Customs may be approached by the Importers or Exporters or their Customs Brokers for redressal of any problems faced at any stage of the Import or Export clearances. Regarding Helpdesk facilities, the following by be noted.

10. ICEGATE users would continue to interact with the Helpdesk at 01123379020 and 011-23370133 or icegatehelpdesk@icegate.gov.in.

11. User requiring any other clarifications regarding the new application may interact with the Toll-Free Helpdesk No. 18002662232 or at Saksham.seva@icegate.gov.in.

12. All the Importers/Exporters/Customs Brokers/other stakeholders/Trade Associations are requested to bring the contents of this Facility Circular to their members/constituents for the benefit of trade and industry.

[For further details please refer the Public Notice]

CUSTOMS

CIRCULAR

ADVISORY ON PROPER HANDLING OF CARGO DURING EXAMINATION

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No 06/2026-Customs dated 27.05.26 notified that:

1. Attention of the Importers, Customs Brokers and all other concerned stakeholders is invited to the above-mentioned subject. In few cases, trade reports about mishandling of cargo during the process of examination, including de-stuffing of packages from containers, opening and examination of packages, and re-packing and stuffing them back into containers.

2. In view of the above, reference is invited to Para 5(1)(i) of the Handling of Cargo in Customs Areas Regulations, 2009, wherein it was specified that the Customs Cargo Service Provider (CCSP) should provide Infrastructure, equipment and adequate manpower for loading, unloading, stacking, handling, stuffing and de-stuffing of containers, storage, dispatch and delivery of containers and cargo etc. Accordingly, the Custodian should be responsible for providing suitable facilities and to make necessary arrangements for unloading, de-stuffing, and opening of consignments for the purpose of examination by the Customs officers. Accordingly, reference is invited to the circulars and communications issued to the CCSPs earlier in this regard. In continuation to those, the following shall also be followed.

3. The Custodian should also provide sufficient and skilled labour based on the sensitivity of the cargo and the Custodian should also ensure that lifting of containers, consignment, destuffing of cargo from container etc., shall takes place in the presence of representative/supervisor from the Custodian side and representative from the importer side.

4. In this regard, this office has already issued letter dated 09.04.2026 issued in F.No. GEN/4902/2025-Docks-Admn (copy enclosed) addressed to all the Custodians under this Commissionerate with directions to provide adequate labour, handling equipment and examination infrastructure at Container Freight Stations (CFSs) for expeditious and smooth destuffing and examination of the cargo and the same may be complied with.

5. Further, all Importers, Customs Brokers and other stakeholders are hereby advised to intimate the Custodian sufficiently in advance regarding the tonnage of the cargo being imported, the manner in which the cargo is secured inside the container, and any other relevant information which will assist in safe handling of the cargo by the Custodian.

6. Stakeholders are also advised to inform the Shed Officers in advance regarding the nature, characteristics and sensitivity of the goods so as to enable the officers posted in the shed to exercise due care and caution during examination and handling of the cargo.

7. All Importers, Customs Brokers and Trade Associations are requested to give wide publicity to the contents of this facility circular among their members and trade in general. Difficulties if any may be brought to the notice of ADC - Docks Administration, Chennai IV Commissionerate.
This issues with the approval of the Commissioner of Customs, Chennai IV Commissionerate.

[For further details please refer the Circular]

DGFT

TRADE NOTICE

LAUNCH OF ONLINE MODULE FOR ISSUANCE OF CERTIFICATE OF ORIGIN (COO) FOR AGARWOOD ON TRADE CONNECT PLATFORM

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 05/2026-27 dated 22.05.2026 notified that reference is invited to Para 1.07 of the Foreign Trade Policy, which envisages facilitation of exports and imports through efficient, transparent, and accountable delivery systems. With a view to achieve this objective and to enhance transparency, traceability, and ease of doing business for exporters, the Directorate General of Foreign Trade (DGFT) has developed and operationalised a dedicated online module for issuance of Certificate of Origin (CoO) for Agarwood exports on the Trade Connect ePlatform (TCeP).

2. The said module facilitates issuance of CoO for Agarwood exports for establishing legal origin, validating chain of custody, and ensuring compliance with applicable international requirements, including those under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). The platform serves as a single-window digital interface for issuance of CoOs and provision of integrated trade facilitation services.

3. The online module enables exporters to submit applications electronically along with supporting documents and details relating to source or origin, stock particulars, chain of custody, and inspection records. The module allows for digital routing of such applications to the jurisdictional Divisional Forest Officer (DFO) for verification and inspection and thereafter to the designated State Nodal Officer for review and approval. Upon approval, the CoO shall be issued electronically through the platform.

3.1. The system has been designed to provide a transparent, paperless workflow with improved traceability and reduced physical interface between the exporters and concerned authorities.

Workflow

4. The workflows within the online module are summarised as under:

4.1. Workflow For Exporters:

(i). The exporters' login credentials as created on the DGFT website (https://dgft.gov.in) shall also work on the Trade Connect ePlatform (https://trade.gov.in). There is no need for the exporter to create new account on this platform.

(ii). In case any exporter is not registered on the DGFT Website, they would be required to register on DGFT Website. Please refer to the Application Help & FAQs section on DGFT Website → Learn (https://www.dgft.gov.in/CP/?opt=application-help) for more details.

(iii). Exporters may apply online for issuance of CoO for Agarwood through the Trade Connect ePlatform using their login credentials by following Trade Connect ePlatform (https://trade.gov.in) → Certificate of Origin → Apply for Certificate of Origin → Application details → Basic details → Certification details → Type of Certificate of Origin → Other → Trade Agreement/ Others → Forest Produce - Agarwood.

(iv). Exporters shall furnish details relating to source or origin, stock particulars, chain of custody, quantity, product description, and upload supporting documents, including inspection photographs and other relevant records.

(v). Exporters may track the status of their application online through the platform.

(vi). Upon approval, the digitally issued CoO may be downloaded from the platform.

4.2. For onboarding of Divisional Forest Officers (DFO)/ State Nodal Officers on the Module:

(i). All issuing officers are required to register by navigating to the Trade Connect ePlatform (https://trade.gov.in) → 'Register' → selecting 'Register User As' - 'CoO Authorized Agency' → Select agency "North Eastern States (For Issuance of Agarwood)" → selecting 'State name' for registering as a State Nodal officer and by selecting 'State - District name' for registering as a Divisional Forest Officer (DFO).

(ii). Issuing officers must use only their official e-mail address for registration.

(iii). Issuing officers must register their digital token key after logging into the platform and then navigating to 'My Dashboard' → 'Register Digital Signature Certificate', in order to enable them to digitally sign the eCoOs.

(iv). Divisional Forest Officers (DFOs) and State Nodal Officers already onboarded on the DGFT Back Office Portal are not required to register again. Such officials may write to **coo-dgft@gov.in** for any assistance.

4.3. Workflow for DFO/Forest Authority Workflow:

(i). The submitted application shall be assigned to the jurisdictional Divisional Forest Officer (DFO).

(ii). The DFO shall undertake necessary verification of documents and physical inspection of stock and supporting records.

(iii). Following verification, the application shall be forwarded online by the DFO to the designated State Nodal Officer along with the officer's recommendations/ comments.

4.4. Workflow for State Nodal Officer Workflow:

(i). The State Nodal Officer shall examine the verified application and may approve, reject, or seek clarification by marking it deficient, as required.

(ii). Upon approval, the CoO shall be generated and issued electronically through the Trade Connect ePlatform.

5. Exporters and stakeholders are advised to familiarise themselves with the new digital process and utilise the online module for the submission and processing of applications with effect from **May 25, 2026**. Further, user manuals for exporters and issuing officials are available on the Trade Connect ePlatform (https://trade.gov.in).

Verification Mechanism

6. The authorities requiring verification of genuineness of the CoO presented to them by the exporters shall visit the following link on the Trade Connect ePlatform (https://trade.gov.in) → 'Certificate of Origin' → 'Verify Certificate' and enter the CoO No. pertaining to the CoO which is required to be verified. This will display the details of the CoO issued on the platform corresponding to the CoO No. entered for verification purposes on the platform.

[For further details please refer the Trade Notice.]

TRADE NOTICE

REVIEW AND RE-ALLOCATION OF ALLOCATED EXPORT QUOTA OF PHARMA GRADE SUGAR BY SPECIAL EXIM FACILITATION COMMITTEE (SEFC)

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 04/2026-27 dated 22.05.2026 notified that in continuation of Trade Notice No. 06/2025-26 dated June 18, 2025 and subsequent notices regarding allocation of Pharma Grade Sugar, the competent authority has decided to review the utilization of the allocated quantities and assess the requirement for further allocation from the balance quota.

2. Accordingly, all exporters who were allocated Pharma Grade Sugar under the above-mentioned Trade Notices are requested to submit the following details:

(i) Utilization Certificate issued by a Chartered Accountant indicating the quantity exported against the allocated authorization.

(ii) Requirement for additional allocation of Pharma Grade Sugar, along with:

(a) Justification for the requirement; and,

(b) Copies of valid export contracts/purchase orders, if available

3. The above details must be submitted **within 10 days from the date of issuance of this Trade Notice** by applying a revalidation application in the DGFT IT system enclosing the details mentioned in Para 2 above on the allottee's letterhead. Those who have already filed a revalidation application need not to apply again.

4. It is further informed that:

(a) Authorizations in cases where more than 50% of the allocated quantity has been utilized may be considered for revalidation for a further period of six months.

(b) In cases where utilization is less than 50%, the unutilized quantity shall be transferred to the common pool for reallocation, unless and until copies of valid export contracts/purchase orders are made available as part of the application in terms of this Notice.

(c) Allocation from the common pool shall be made proportionately based on the demand submitted by exporters and total quantity exported so far subject to availability.

5. Non-submission of the required information within the stipulated time may result in appropriate action, including reallocation of the unutilized quota.

6. Deficient applications or applications received through e-mail/post or received beyond the specified timelines will not be considered.

7. DGFT reserves the right to decide or alter the modalities of distribution and allocation as per applications received.

[For further details please refer the Trade Notice.]

PUBLIC NOTICE

ALLOCATION OF 8606 MTRV OF RAW CANE SUGAR TO USA UNDER TRQ SCHEME FOR US FISCAL YEAR 2026

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 12/2026-27 dated 22.05.2026 notified that in exercise of the powers conferred under Paragraph 2.04 of the Foreign Trade Policy, 2023, the Director General of Foreign Trade hereby allocates quantity of 8606 MTRV for export of raw cane sugar to USA under TRQ scheme for US FY 2026 (October 1, 2025, to September 30, 2026).

2. As per Notification No. 3/2015-20 dated 20.04.2015, export of sugar (HS Code 17010000) to USA and EU under TRQ is 'Free' subject to the conditions notified in the 'Nature of Restrictions' in the above notification.

3. Certificate of Origin, if required, for preferential export of sugar to USA shall be issued by Additional Director General of Foreign Trade, Mumbai on the recommendation of Agriculture and Processed Food Products Export Development Authority (APEDA) regarding entity and quantity for which eligible. Other certification requirements, if any, prescribed specifically for the export of sugar to USA would continue to be followed.

4. The quota will be operated by Agriculture and Processed Food Products Export Development Authority (APEDA), New Delhi as the implementing agency for export of TRQ items to USA.

5. The reporting requirement as notified vide Notification No. 3/2015-2020 dated 20.04.2015 read with Notification No. 20 dated 07.09.2015 would be followed.

Effect of this Public Notice: The quantity of 8606 MTRV raw cane sugar to be exported to USA under TRQ scheme from 01.10.2025 to 30.09.2026 has been notified.

[For further details please refer the Public Notice.]

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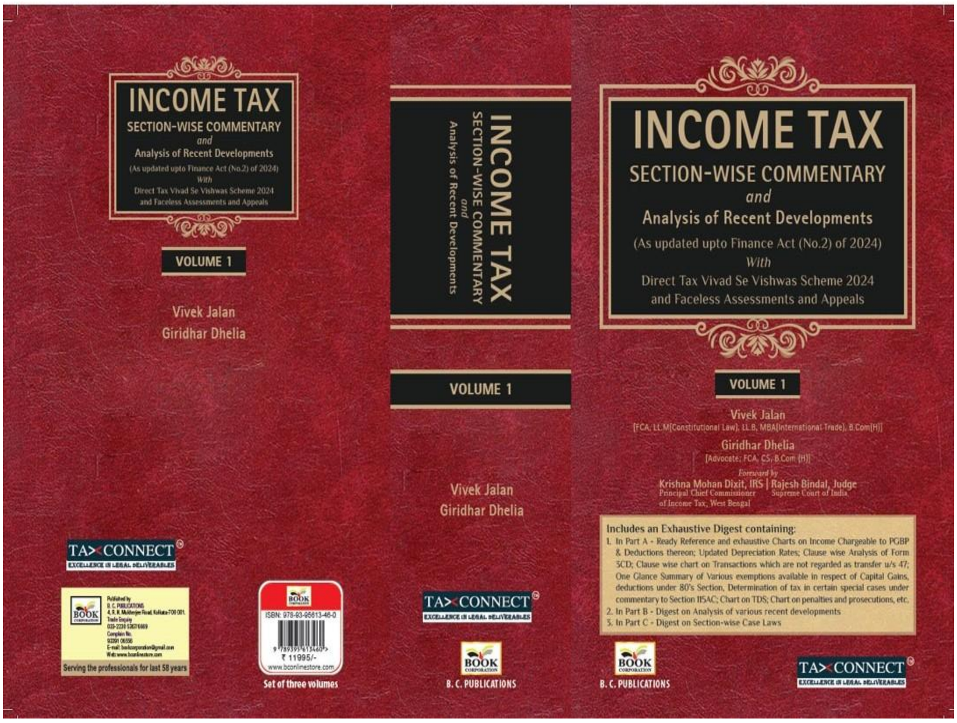
:IN STANDS

Income Tax Section-Wise Commentary and Analysis of Recent Developments



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