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EDITORIAL

Friends,
In this edition, we will discuss the key guidelines governing the compulsory selection of Income-tax Returns (ITRs) for Complete Scrutiny and the categories of cases that may be picked up by the Income-tax Department for detailed examination.

Notices u/s 143(2) are served for all the cases selected for Compulsory Scrutiny, by 30th June as the Guidelines for compulsory selection of returns for Complete Scrutiny during the Financial Year are issued. Like every year, the CBDT released guidelines for the purpose of compulsory selection of returns for Complete Scrutiny during the Financial Year 2023-24 and the conduct of assessment proceedings in such cases. The government conducts massive data analytics to expand the tax base. This data along with information coming from GST and other agencies are used. The data is then tallied with the tax returns to assess if the income is adequately reflected or not, loss has been over stated or not or in any way has tax been underpaid.

The most critical Cases which would be selected for compulsory scrutiny are those related to specific information regarding tax evasion. Again, the question is how this "specific information" will be generated. The answer is that The Jurisdictional Assessing Officers (JAOs) shall prepare a list of cases falling under this parameter with prior administrative approval of Pr. CIT/Pr.DIT/CIT/DIT concerned. Hence, the assesses still need to keep the JAOs in good humour to ensure that their cases do not come up in compulsory scrutiny cases. Important to note is that the JAOs need to upload this specific information.

However, a breather for assessees is that the scrutiny would be undertaken by NaFAC. However, the cases which are selected for compulsory scrutiny by the International Taxation and Central Circle charges, shall continue to be handled by International Taxation and Central Circle charges respectively, as earlier. These will not go to NaFAC. The other cases which can be picked up for complete scrutiny are as follows –
(a) Cases where notice is issued under Section 148.

(b) Cases pertaining to survey under section 133A - However, there are certain exclusions as well such as where the book of accounts, documents etc. we're not collected.

(c) Cases pertaining to Search and Seizure either prior to April 1, 2021 or after that will be picked for complete scrutiny.

(d) Cases where notice under section 142(1), calling for return, have been issued or no returns have been furnished.

(e) Cases related to registration/approval under sections 12A, 35, 10(23C), etc.

(f) Cases involving additions in earlier AYs on a recurring issue of law and/or fact - (including transfer pricing issue) is: a) exceeding Rs 25 lakh in eight metro charges at Ahmedabad, Bengaluru, Chennai, Delhi, Hyderabad, Kolkata, Mumbai and Pune; b) exceeding Rs 10 lakh in charges other than eight metro charges. In addition to that, (i) has become final, as no further appeal has been preferred against the assessment order or (ii) has been upheld by the Appellate authorities in favour of revenue; even if further appeal of assessee is pending against such order.

Important to note is that where return has been furnished in response to notice u/s 142(1) of the Act and such notice u/s 142(1) of the Act was issued due to the information contained in NMS Cycle/ AIS/ Statement of Financial Transactions (SFT)/ CPC-TDS information/ information received from Directorate of I&CI, such return will not be taken up for compulsory scrutiny. Selection of such cases for scrutiny will be done through CASS cycle.

Earlier there was a criteria that there would not be compulsory scrutiny for those assessees also who declared a total income for the impugned assessment year which was more by a certain % of the total income returned for the earlier AY subject to certain conditions. Now the question arose that if the above requirements were fulfilled by the assessee, could the case not be taken up for sample scrutiny even in case the other balance sheet items were of high financial value and where the revenue would have doubts. It was held that If these criteria were fulfilled, then even if genuineness of Share application money, loans and advances taken or made, etc are prevalent, the case cannot be taken up for sample scrutiny - COMMISSIONER OF INCOME TAX, ROHTAK Vs M/s CRYSTAL PHOSPHATES LTD. [2023-VIL-50-P&H-DT]. Since last few years this criteria is no more there.
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
22nd June	GSTR-3B	Apr-Jun 2026	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.
25th June	PMT-06	May-26	GST payment by a registered person opting for return filing under QRMP Scheme

CASE LAW

COURT STRIKES DOWN TIME-BARRED REASSESSMENT NOTICE: RAHUL KUMAR SHAW VERSUS UNION OF INDIA AND ORS: CALCUTTA HIGH COURT

OUR COMMENT: In the instant case, the assessee challenged the validity of a reassessment notice issued under Section 148 of the Income Tax Act, 1961 for Assessment Year 2020-21. The challenge was primarily on the ground that the notice had been issued beyond the normal limitation period prescribed under Section 149(1)(a) and that the conditions required for invoking the extended limitation period under Section 149(1)(b) were not satisfied.

During the reassessment proceedings, the Assessing Officer (AO) passed an order under Section 148A (3) recording the reasons for reopening the assessment and quantifying the alleged escaped income under specific heads. Based on such findings, a notice under Section 148 was issued seeking to reassess the income of the assessee.

The assessee contended that once the period prescribed under Section 149(1)(a) had expired, the reassessment notice could be sustained only if the case fell within the ambit of Section 149(1)(b), which permits reopening beyond three years subject to fulfilment of the prescribed threshold of escaped income. It was argued that the escaped income quantified by the AO himself in the order passed under Section 148A (3) was below the statutory threshold and therefore the extended period of limitation could not be invoked.

The Revenue sought to justify the notice by contending that the escaped income exceeded the prescribed limit. However, the Court observed that the validity of a reassessment notice must be tested on the basis of the reasons recorded by the Assessing Officer and the material forming part of such reasons. Jurisdiction to reopen an assessment cannot be supplemented by subsequent explanations or grounds not forming part of the recorded reasons.

Upon examining the order passed under Section 148A(3), the Court found that the Assessing Officer had specifically quantified the alleged escaped income only under two heads and the aggregate amount so recorded was below the threshold required for invoking the extended limitation period under Section 149(1)(b). The Court held that after expiry of the normal limitation period, jurisdiction to issue a reassessment notice could survive only if the statutory conditions prescribed for the extended period were strictly satisfied.

The Court further held that the Assessing Officer could not travel beyond the reasons recorded to sustain the assumption of jurisdiction. Since the escaped income recorded by the AO himself did not meet the statutory threshold, the foundational requirement for invoking the extended period of limitation was absent. Consequently, the reassessment notice was held to be without jurisdiction and barred by limitation.

Accordingly, the Court quashed the order passed under Section 148A (3), the consequential notice issued under Section 148, and all proceedings arising therefrom.

In conclusion, the Court held that the validity of a reassessment notice must be examined strictly with reference to the reasons recorded by the Assessing Officer. Where the escaped income quantified in such recorded reasons does not satisfy the threshold prescribed for invoking the extended limitation period, reassessment proceedings initiated beyond three years cannot be sustained.

The ruling reinforces the principle that jurisdiction for reassessment must be founded exclusively on the reasons recorded by the Assessing Officer. It highlights that statutory conditions governing extended limitation periods are mandatory and cannot be circumvented through subsequent justifications. The decision provides important protection to taxpayers against reassessment proceedings initiated beyond the prescribed time limits without satisfying the threshold requirements laid down under the Act.

[Decided in the favour of the Assessee]

GST

ADVISORY

ADVISORY ON E-INVOICE API AND E-WAY BILL BY IRN API CHANGES FOR MANDATORY CAPTURE OF SHIP-TO GSTIN AND VOLUNTARY CLOSURE OF E-WAY BILL

OUR COMMENT: GSTN has issued advisory on the GST portal on 17.06.2026 that reference is invited to the GSTN Advisory dated 20.05.2026 regarding enhancements in the e-Way Bill system, wherein it was informed that "Ship-to GSTIN" shall be mandatorily captured in Bill-to/Ship-to transactions. It was also clarified that where the consignee is an unregistered person, the value "URP" shall be entered in the Ship-to GSTIN field.

In this regard, representations have been received from trade, ERP vendors, GSPs, ASPs, private IRPs and other stakeholders seeking clarification on the applicability of the said requirement in cases where e-Way Bill is generated along with e-Invoice or by using IRN. Representations have also been received regarding the Voluntary Closure of e-Way Bill facility and its impact on portal-based and API-based operations. Accordingly, an advisory has been issued to apprise stakeholders of the corresponding changes introduced in the e-Invoice API, e-Way Bill by IRN API and EWB Closure API. It has also been informed that the aforesaid changes have been made available in the Sandbox environment for testing and system preparedness. The changes are scheduled to be implemented in the Production environment with effect from 1st August, 2026.

All concerned stakeholders may accordingly be advised to access the advisory through the link given below and undertake necessary testing, system changes and preparedness within the prescribed timeline.

https://tutorial.gst.gov.in/downloads/news/advisory_einvoice_api_ewb_by_irn_approved.pdf

[For further details please refer the Advisory]

PUBLIC NOTICE

OPERATIONALIZATION OF HELP DESK FOR THE GSTAT, CHENNAI BENCH.

OUR COMMENT: The Joint Registrar, GSTAT, Chennai Bench issued Public Notice Central Tax dated 12.06.2026 issued public notice and it is hereby informed that a Help Desk has been established and made operational at the Goods and Services Tax Appellate Tribunal (GSTAT), Chennai Bench, to facilitate stakeholders, including Chartered Accountants, Advocates, Authorized Representatives, and Taxpayers, in matters relating to filing of appeals, procedural requirements, case-related queries, and other general assistance concerning the functioning of the Tribunal.

Stakeholders and other persons requiring assistance may approach the Help Desk during office hours from 2:00 PM to 4:00 PM on all working days of the Bench. The Help Desk is temporary located at:

GSTAT, Chennai Bench, 2nd Floor, Narmada Block, Custom House, 60, Rajaji Salai, Chennai - 600001.

The following officials have been designated to provide assistance at the Help Desk:

(i) Smt. A. S. Charmi Sheela

(ii) Shri. Subhasish Giri

All concerned are requested to make use of the Help Desk facility for obtaining necessary guidance and assistance in matters pertaining to the Tribunal.

[For further details please refer the Public Notice]

NOTIFICATION

FOREIGN EXCHANGE MANAGEMENT (MODE OF PAYMENT AND REPORTING OF NON-DEBT INSTRUMENTS) (AMENDMENT) REGULATIONS, 2026.

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Notification No. 395(4)/2026 dated 13.06.2026 notified that in exercise of the powers conferred by Section 47 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Reserve Bank of India hereby makes the following amendments to the Foreign Exchange Management (Mode of Payment and Reporting of Non-Debt Instruments) Regulations, 2019 [Notification No. FEMA.395/2019-RB dated October 17, 2019] (hereinafter referred to as 'the Principal Regulations) namely:-

1. Short Title & Commencement

(i) These Regulations may be called the Foreign Exchange Management (Mode of Payment and Reporting of Non-Debt Instruments) (Amendment) Regulations, 2026.

(ii) They shall come into force from the date**#** of their publication in the Official Gazette.

2. In the principal regulations**, in** regulation 3.1**, for the existing provision at Sl. No. III and X, the following shall be substituted, namely:**

Schedule of the Rules	**Instructions on Mode of payment and Remittance of sale proceeds**
III. Schedule III **(Investments by an individual person resident outside India including Non-Resident Indian (NRI) or Overseas Citizen of India (OCI) on repatriation basis)**	**A. Mode of Payment** (1) The amount of consideration shall be paid as inward remittance from abroad through banking channels or out of funds held in any repatriable deposit account maintained in accordance with the Foreign Exchange Management (Deposit) Regulations, 2016. (2) A repatriable rupee account maintained in accordance with the Foreign Exchange Management (Deposit) Regulations,2016, shall be designated by an individual person resident outside India and the same shall be used exclusively for investments permitted under this Schedule. (3) Subscription to National Pension System by NRIs/OCIs shall be paid as inward remittance from abroad through banking channels or out of funds held in any repatriable foreign currency or rupee account or NRO account, maintained in accordance with the Foreign Exchange Management (Deposit) Regulations, 2016. **B. Remittance of sale proceeds** (1) The sale proceeds (net of taxes) of equity instruments may be remitted outside India or may be credited to designated rupee account of the person concerned. (2) The sale proceeds (net of taxes) of units of mutual funds and subscription to National Pension System by NRIs/OCIs may be remitted outside India or, may be credited to any account maintained in accordance with the Foreign Exchange Management (Deposit) Regulations, 2016at the option of the NRI/OCI investor.
X. Schedule XI **(Purchase or Subscription of Equity Shares of Companies Incorporated in India on International Exchanges Scheme by Permissible Holder)**	**A. Mode of Payment** (1) The amount of consideration for purchase / subscription of equity shares of an Indian company listed on an International Exchange shall be paid, - (i) through banking channels to a foreign currency account of the Indian company held in accordance with the Foreign Exchange Management (Foreign currency accounts by a person resident in India) Regulations, 2015, as amended from time to time; or (ii) as inward remittance from abroad through banking channelsor out of funds held in any repatriable foreign currency or rupee account maintained in accordance with the Foreign

	Exchange Management (Deposit) Regulations, 2016 **Explanation**: The proceeds of purchase / subscription of equity shares of an Indian company listed on an International Exchange shall either be remitted to a bank account in India or deposited in a foreign currency account of the Indian company held in accordance with the Foreign Exchange Management (Foreign currency accounts by a person resident in India) Regulations, 2015, as amended from time to time. **B. Remittance of sale proceeds** The sale proceeds (net of taxes) of the equity shares may be remitted outside India or may be credited to the bank account of the permissible holder maintained in accordance with the Foreign Exchange Management (Deposit) Regulations, 2016.

3. Amendment to Regulation 4 **of the** Principal Regulations

In sub-regulation (9) of Regulation 4 of the Principal Regulations, the existing provision shall be substituted by the following, namely:

"**LEC (Individual Foreign Investor - IFI)**: The designated Authorised Dealer Category I banks shall report to the Reserve Bank in Form LEC (IFI) the purchase / transfer of equity instruments by an individual person resident outside India including Non-Resident Indians or Overseas Citizens of India on stock exchanges in India".

[For further details please refer the Notification]

CIRCULAR

LIBERALISATION OF FOREIGN PORTFOLIO INVESTMENT UNDER SCHEDULE III OF THE FOREIGN EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS) RULES, 2019.

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 14/2026 dated 15.06.2026 notified that:

1.Attention of Authorised Dealer (AD) Category - I banks is invited to the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 (hereinafter referred to as 'Rules'), notified by the Central Government on October 17, 2019, which have been amended through the Foreign Exchange Management (Non-debt Instruments) (Third Amendment) Rules, 2026 vide S.O. 3030(E), dated June 12, 2026, enabling investment in equity instruments of a listed Indian company on a recognised stock exchange in India by all individual person(s) resident outside India [which was hitherto permitted only to Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs)] with enhanced investment limits,. Further, necessary amendments under the Foreign Exchange Management (Mode of payment and Reporting of Non-Debt Instruments) Regulations, 2019 (hereinafter referred to as 'Regulations') have been notified vide notification no FEMA 395(4)/2026-RB dated June 13, 2026.

2. The AD Category-I banks may open a repatriable INR account of an individual person resident outside India in accordance with Foreign Exchange Management (Deposit) Regulations, 2016 to facilitate investment under Schedule III to the Rules. The reporting of such transactions and monitoring of investment limits prescribed under the Rules shall be undertaken in the same manner as is presently followed for investments by NRIs/OCIs. Any reclassification of investments made under Schedule III of the Rules by an individual person resident outside India from Foreign Portfolio Investment to Foreign Direct Investment (FDI), upon breach of the prescribed investment limits or otherwise, shall be undertaken in accordance with the framework prescribed by the Reserve Bank for Foreign Portfolio Investors (FPIs) in terms of A.P. (DIR Series) Circular No. 19 dated November 11, 2024.

3. While facilitating such investments, AD Category-I banks shall ensure compliance with the provisions of the Rules, Regulations and applicable SEBI regulations. For this purpose, banks shall put in place appropriate systems and procedures and may obtain required documents/disclosures from the investor concerned as may be necessary to ensure compliance with the applicable regulatory requirements.

4. These directions shall come into force with immediate effect. AD Category-I banks may bring the contents of this circular to the notice of their customers / constituents concerned.

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

[For further details please refer the Circular]

CUSTOMS

NOTIFICATION

NAVI MUMBAI CUSTOMS AIRPORT IS APPOINTED AS INTERNATIONAL COURIER TERMINALS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 57/2026-Customs (N.T) dated 18.06.2026 notified that in exercise of the powers conferred by clause (f) of sub-section (1) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 27/2018-Customs (N.T.), dated, the 28th March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 295(E), dated, the 28th March, 2018, namely:-

In the said notification, in the table, after Sl. No. 14 and the entries relating thereto, the following Sl. No. and entry shall be added, namely: -

"15. Navi Mumbai".

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 21/2022-CUSTOMS (N.T.), DATED THE 31ST MARCH, 2022 - APPOINTMENT OF OFFICERS AT THE LEVEL OF COMMISSIONER OF CUSTOMS AND BELOW TILL AC/DC FOR ZONES.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 56/2026-Customs (N.T) dated 16.06.2026 notified that in exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1), (4) and (5) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2022-Customs (N.T.), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 1537(E), dated the 31st March, 2022, namely:—

In the said notification, in the **TABLE**, —

(i) against S. No. 18, in column (3) relating to the Area of Jurisdiction, -

(a) item (ii) and the corresponding entries shall be omitted;

(b) items (iii) and (iv) shall be respectively renumbered as items (ii) and (iii);

(ii) against S. No. 20, in column (3) relating to the Area of Jurisdiction, for item (i) and the entries relating thereto, the following item shall be substituted, namely: -

"(i) Chhatrapati Shivaji International Airport (International Terminal), area and airports under the jurisdiction of the Municipal Corporation of Greater Mumbai, area and airports under the districts of Thane, Palghar and Raigad in the State of Maharashtra."

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

[For further details please refer the Notification]

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. 55/2026-Customs (N.T) dated 15.06.2026 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	1232
2	1511 90 10	RBD Palm Oil	1238
3	1511 90 90	Others – Palm Oil	1235

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4	1511 10 00	Crude Palmolein	1247
5	1511 90 20	RBD Palmolein	1250
6	1511 90 90	Others – Palmolein	1249
7	1507 10 00	Crude Soya bean Oil	1248
8	7404 00 22	Brass Scrap (all grades)	7814

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	1348 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	2175 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.	2175 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturers or refiner's 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.	1348 per 10 grams

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	10785"

2. This notification shall come into force with effect from the 16th day of June, 2026.

[For further details please refer the Notification]

INSTRUCTION

COMPLETION OF DATA ENTRY IN DIGIT

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No 10/2026-Customs dated 18.06.26 notified that:

1. Reference is invited to CBIC Instruction No. 07/2023 - Customs dated 28.02.2023 regarding the completion of data entry in DIGIT. The DIGIT application has undergone a comprehensive upgradation and has gone live on 01.04.2026.

2. In this context, based on the feedback on capture of data flow in DIGIT and varied practises followed by different field formations was reviewed and following was observed, -

i. Instances of incorrect reporting of type of case such as reporting of NDPS seizure cases as outright smuggling import/export cases rather that under NDPS category;

ii. Lack of clarity of stage of recording a case in DIGIT, whether at the time of search or on the date of issuance of summons or when the case actually gets confirmed later;

iii. There is no specific threshold criterion for defining minor cases;

3. Hence, it was felt that the DIGIT instructions need to be reviewed and modified suitably to ensure a uniform approach to be followed by all field formations while data is captured in the system. These instructions are issued in supersession of all the instructions issued earlier, specifying the criteria as to what data needs to be entered in DIGIT and the applicable timelines for the same.

4. Types of Cases to be entered in DIGIT: Only those "offence cases" which are covered under the following categories need to be entered in DIGIT:

a) Outright smuggling cases, such as, the cases -

i. in which no declaration for the offending goods was made in a bill of entry, shipping bill, bill of export, import manifest, export manifest under the Customs Act or under the regulations under Section 84 of the Customs Act;

ii. involving unauthorised removal of goods from Customs area, warehouse, SEZ, EOU etc, or

iii. in which no declaration for the goods was made under the regulations under Section 81 of the Customs Act; or

iv. in which the declaration was made to import or export goods prohibited under Section 11 of the Customs Act;

b) Commercial fraud cases, that is, other than outright smuggling cases as per Para 4a above. Examples include cases that involve import or export of goods through fraudulent, falsified, incorrect or misleading declarations viz. mis-declaration, mis- classification, under/over-invoicing, wrong availment of exemption notifications, misuse of FTA/PTA/CEPA, non-payment of ADD/CVD/Safeguard duty, fraudulent availment of drawback and other export incentive schemes.

c) Cases under the provisions of NDPS Act, Wildlife (Protection) Act, 1972 and other allied Acts.

Note: in order to ensure uniformity in the data classification, it is clarified that

i. The category of a case for entry in DIGIT shall be determined based on the statute under which the offence is primarily booked or proposed to be booked;

ii. Where multiple laws are applicable, the main Act governing the offence shall decide the case category in DIGIT.

For instance, in cases involving NDPS in imported consignments, the case shall be categorised under the NDPS category, even though it may be in the course of import and thus shall not be classified under Outright smuggling (Import).

4.1 The first entry regarding any Offence case shall mandatorily be done on occurrence of any of the actions mentioned below within the timelines specified in subsequent paras for Data Entry:

1. Search under the Customs Act or other Act(s);

2. Investigation initiated on the basis of the summons / letters issued under the Customs Act or other Act(s); and

3. Seizure/confiscation under the Customs Act or other Act(s);

4.2 It is hereby clarified that the minor cases, i.e. the cases during the course of normal executive work where assessment groups/Customs officers have detected discrepancy and the matter **involves both, -**

a. adjudication with **waiver** of written Show Cause notice; and

b. **release** of goods on imposition of redemption fine and penalty

need not be entered in DIGIT, if the value of goods involved is below the threshold which is, -

(i) value of goods involved less than Rs 5 Lakh for cases at international airports regarding minor violations of Baggage Rules;

(ii) value of goods involved less than Rs 20 Lakh for cases by Assessment Groups at Sea Ports, Inland Container Depots (ICDs) and the Air Cargo Complexes;

(iii) value of goods involved less than Rs 1 Lakh for cases at courier terminals or foreign post offices;

(iv) value of goods involved less than Rs 1 Lakh for cases involving minor/ petty violations at Land Customs Stations (LCSs) or Land Border Preventive Formations.

Notwithstanding above, in order to be eligible for reward disbursal, the case has to be necessarily entered in the DIGIT.

4.3 The detections made by Audit Commissionerate need not be entered into DIGIT.

5. Stages of Data Entry in DIGIT: Data entry in DIGIT is to be done at the following stages:

1. **Search**: Searches conducted under the Customs Act, the NDPS Act or the Wild Life (Protection) Act, 1972 or other Acts, in a new offense case or a sub-case emanating from the existing offense case, need to be entered in DIGIT.

II. **Summon**: Summons issued under the Customs Act, the NDPS Act or the Wild Life (Protection) Act, 1972 or other Acts, in a new offense case or a sub-case emanating from the existing offense case, need to be entered in DIGIT.

III. **Seizure**: Seizures of goods, documents and things need to be entered in DIGIT, along with other relevant details likes place of seizure, quantity of seizure, etc.

IV. **Arrest:** All arrests made under the provisions of the Customs Act, the NDPS Act, the Wild Life (Protection) Act, 1972 or other Acts need to be entered in DIGIT, along with DIN, wherever applicable. The details of the detenue including his identity particulars (such as Aadhaar Number, PAN, Passport Number, Driving License or any other document prescribed by the government authorities), place and date of arrest, date of production before magistrate and other relevant details including those of custody should be entered in DIGIT.

V. **Investigation**: Any investigation initiated on the basis of letter(s) under the Customs Act, the NDPS Act or the Wild Life (Protection) Act, 1972 or other Acts, needs to be entered in DIGIT.

VI. **Conclusion of Investigations**: Every investigation attains completion stage through one of the following means: -

a. **Issuance of Investigation Report (IR):** All investigating agencies are required to upload the IR on DIGIT once it is finalized. The field formation to which the IR is forwarded need to be updated of the developments by the investigating agency.

b**. Issuance of Show Cause Notice (SCN)** - The details of SCN issued in each case need to be entered in DIGIT under SCN Module by the respective SCN issuing field formation. A scanned copy of the SCN is also required to be uploaded.

Note: In cases involving issue of multiple SCNs, where only limited SCNs (like SCN for seizure) are issued, the case will continue to figure under the "pending investigation" category until all the SCNs are uploaded and the "Issue" button is clicked, which will mark completion of investigations.

c. **Filing of complaint under NDPS Act** - In such cases, on conclusion of investigations, a complaint is filed in the competent court. Once the complaint is filed, details of the same shall be entered in DIGIT.

d. **Closure of investigations** under the provisions of Section 28(2) **of the** Customs Act, 1962**.**

e. **Closure of investigation** under the provision of Section 28(6) **of the** Customs Act, 1962**.**

f. **Closure of investigation** in case of transfer of case to other formation or other law enforcement authorities (e.g, Forest, Police).

g. **Case not established**: This happens in cases, wherein, after the completion of the investigation, no offence is established under the applicable legal provisions.

VII. **Adjudication:** After issue of the Order-in-Original (O-i-O), details of the same need to be entered in DIGIT along with copy of the O-i-O by the office of respective Adjudicating Authority. The recommendation whether the case is fit for prosecution or not, along with the date of recommendation should also be entered, along with the copy of the letter issued. In case of common adjudicating authority or Commissioner (Adj.), such entries shall be made by the office of Common Adjudicating Authority and Commissioner (Adj.) respectively.

VIII**. Post-Adjudication:** The post-adjudication status of a case, such as payment (including part payment) of confirmed dues (e.g., duty, fine and penalty), filing of an appeal by either by the party concerned or the Department or both, must be promptly updated in DIGIT by the Commissionerate concerned, following timely verification of the relevant details.

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IX. **Prosecution:** In all cases, wherein prosecution is approved by the sanctioning authority, following details also need to be entered in DIGIT:

a. Sanction details (including name and designation of the sanctioning authority, and the date of sanction);

b. Details of complaint (including Complaint No., Name of the Court, Date of Complaint, etc.);

c. Outcome of complaint; and

d. Details of immunity granted (including through order of Settlement Commission or Compounding of offences by the Competent Authority).

6. Timelines for Data Entry: The data contained in DIGIT is utilized for reporting to Board, other Ministries including in drafting replies to Parliamentary Questions and to generate various periodical reports. Thus, the accuracy, integrity and its timely feeding of data in DIGIT is absolute sine qua non for its utility. Accordingly, the following time-limits have been prescribed for feeding/uploading of data in DIGIT:

a. Details of search - within 5 days of search in a new offense case or a sub-case emanating from the existing offense case;

b. Details of summons - within 5 days of issuance of summons in a new offense case or a sub-case emanating from the existing offense case;

c. Investigation initiated on the basis of letters - the timeline will be the same as in summons ((b) above).

d. Details of seizure of goods, documents or things - within 5 days of seizure;

e. Details of arrest - within 5 days of date of arrest along with entry of search, summons and seizure as the case maybe;

f. Uploading of IR - from the date of issuance of IR till 5th day of the following month;

g. Uploading of SCN - within 5 days from the date of issuance/receipt of SCN;

h. Uploading conclusion of investigations - from the date of approval of closure/completion of investigations by the competent authority till 5th day of the following month;

i. Uploading details of adjudication - from the date of issue of O-I-O till 5th day of the following month;

j. Uploading details of filing of appeals and orders in various forum viz. Commissioner (Appeal), CESTAT / High Court etc. - from the date of filing appeal or issuance of order till 5th day of the following month by the jurisdictional executive Commissionerate;

k. Uploading details of sanction of prosecution- from the date of approval of prosecution by the sanctioning authority till 5th day of the following month;

l. Uploading details of filing of prosecution/complaint- from the date of filing of complaint till 5th day of the following month;

m. Filing of complaint under NDPS Act - within 5 days of date of filing of complaint.

n. As and when there is a payment made by the entity, all such details should be captured in DIGIT within 5 days of electronic credit by the investigating agency before issuance of SCN and thereafter by the jurisdictional executive Commissionerate.

7. Capturing of data in DIGIT: DIGIT provides the facility to capture data in detail for offenders (companies, firms, individuals, etc.) such as company/firm details (e.g., IEC, GSTIN, PAN, CIN, address and contact details - telephone/mobile number, e-mail), individual details (e.g., Aadhaar Number, PAN, Passport Number, Driving License or any other document prescribed by the government authorities, and addresses, and contact details - mobile/telephone number, e-mail),and travel details of passengers in the applicable cases, including travel itinerary and passport number. While registering a new case in the offence database or updating the data entry as per the time limits during various stages of the investigation cycle, it should be ensured by the case officer and the supervisory officers of the concerned formation that maximum details in the database are incorporated. These details thereafter may act as identifiers for such entities who are arrested/ noticee/ co-noticee/ offenders etc. Care should also be taken to properly classify the case, upload the necessary documents and accurately fill remarks in the relevant fields, including the duty involved/ seizure values.

Note: In case of offenders intercepted during international travel, the **passport details shall mandatorily be entered** *in DIGIT.*

8. Administration of DIGIT: A 3-tier structure of Nodal officers is prescribed for the administration of DIGIT.

S. No.	Officer details	Designated by	Responsibilities

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1	National Nodal Officer	Pr. DG / DG of DRI	a) Manage all-India operations of DIGIT; b) Mapping of Nodal officers; c) Make modifications in DIGIT after 10th of the succeeding month after obtaining written approval of the Pr Chief Commissioner/ Chief Commissioner/ DG along with, - a. the certificate of the JC/ ADC of the CC office that the amendments sought tallies with the MPR data for the said month; and b. signed copies of the relevant MPR of the said month.
2	Nodal Officers of JC/ADC rank in the CC office and JD/ADD rank in the DRI Zonal Unit/DRI HQ	PCC/CC of the concerned Zone/ Pr.DG/DG of DRI shall designate the nodal officer and details of such nodal officer shall be communicated to the National Nodal Officer for mapping in DIGIT	a) Ensure that the details are fed and updated in the DIGIT in a timely and accurate manner. b) Strict and continuous monitoring of DIGIT entries made by various formations/cells reporting to them. c) Make **modifications in DIGIT entries** after obtaining written approval of the concerned Pr. Commissioner/ Commissioner or Pr. ADG / ADG, till 9th of succeeding month (before filing of the MPR).
3	Nodal Officer of AC/DC rank in the Commissionerate/DRI Zonal Unit/HQ	Pr. Commissioner/ Commissioner or Pr. ADG/ADG of the concerned commissionerate/DRI Zonal Unit/HQ shall designate the nodal officer and details of such nodal officer shall be communicated to the National Nodal Officer for mapping in DIGIT	a) Deal with all the issues related to DIGIT at the Commissionerate/ Zonal Unit including User Management (that is mapping of new users and un-mapping of users who have been transferred out of the formation), timely feeding of data in DIGIT and checking the accuracy of the data entered. b) Ensure that the data of DIGIT matches with that fed in the Monthly Performance Report (MPR) submitted by the respective formation; and c) Place the reconciliation report in tis regard for the perusal of senior officer of rank of at least JC by the 10th of every following month.

All other users of DIGIT in a particular formation shall be mapped or demapped by the nodal officer of that formation after due approval of the concerned Pr. Commissioner/ Commissioner or Pr. ADG/ADG.

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9.1 Monthly reconciliation between DIGIT data and MPR and auto-population of MPR from DIGIT: Consequent to letter F.No 21/100/2023-INV-CUSTOMS-CBEC-Part (1) dated 08.05.2025 as clarified by letter dated 14.05.2025, the monthly MPR reports and DIGIT data is being reconciled by the zones. Subsequently, for the month of December- 2025 onwards, the arrest details in the monthly MPR-DRI-CUS-8 report are being auto- populated from the DIGIT database. Further, all the details in MPR-DRI-CUS-1 and MPR- DRI-CUS-8 will be auto-populated from upgraded DIGIT application from financial year 2026-27 onwards for which an option in MPR-DRI-CUS-1 will be given to field formations for manually entering the details of minor cases (para 4.2 supra) not entered in DIGIT. Hence, the instructions for monthly report sought vide letter dated 08.05.2025, 14.05.2025 and the monthly report earlier prescribed under Circular No. 38/2013-Cus dated 17.09.2013, issued vide F. No. 394/68/2013-Cus (AS) shall stand withdrawn from financial year 2026-27.

9.2 Gradually, the other MPR enforcement reports are also being worked upon for getting the same auto-populated from DIGIT in due course. Therefore, the correct and timely entry of case details in DIGIT is again being emphasised for correct reporting of performance of field formations in the MPR.

10. As part of the initiative to promote the Digital Governance framework of Government of India, all DIGIT related requests shall be handled electronically with in the DIGIT system itself. Only in exceptional circumstances, requests may be submitted through email to dri-digit.admin@gov.in, the designated email address for DIGIT related correspondence. Further, in accordance with Government of India's email policy, only communications sent from official gov/nic email I.Ds shall be processed.

11. The Principal Chief Commissioners/Chief Commissioners, Heads of DRI Zonal Units are requested to circulate these Instructions to all the field formations under their charge for strict compliance.

12. Difficulties, if any, in implementing these instructions may be brought to the notice of the Board.

[For further details please refer the Instruction]

INSTRUCTION

IMPLEMENTATION OF MEITY NOTIFICATION S.O. 2204(E) DATED 05.05.2026 REGARDING "STANDALONE HARD DISK DRIVES" UNDER ELECTRONICS AND INFORMATION TECHNOLOGY GOODS (REQUIREMENTS FOR COMPULSORY REGISTRATION) ORDER, 2021

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No 09/2026-Customs dated 12.06.26 notified that:

1.Reference is invited to Notification S.O. 2204(E) dated 05.05.2026 issued by Ministry of Electronics and Information Technology (MeitY) amending the "Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2021".

2. Vide the said notification, the entry at Column (2) against Sr. No. 50 of the Schedule to the said Order has been substituted as "Standalone Hard Disk Drives".

3. Further, it has been provided that the requirements for USB Type External Hard Disk Drives shall continue to be governed as per the existing notified provisions and that, for all other standalone HDDs, the provisions of the "Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2021" shall become applicable with effect from 05th November.

4. In view of above, it is directed that necessary action may be taken to sensitize officers under your jurisdiction regarding the above issue.

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

[For further details please refer the Instruction]

INSTRUCTION

IMPLEMENTATION OF MEITY NOTIFICATION S.O. 1246(E) DATED 10.03.2026 REGARDING EXEMPTION FOR HIGHLY SPECIALIZED EQUIPMENT (HSE) UNDER ELECTRONICS AND INFORMATION TECHNOLOGY GOODS (REQUIREMENTS FOR COMPULSORY REGISTRATION) ORDER, 2021.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No 08/2026-Customs dated 12.06.26 notified that:

1.Reference is invited to Notification S.O. 1246(E) dated 10.03.2026 issued by Ministry of Electronics and Information Technology (MeitY) amending the "Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2021".

2. Vide the said notification, amendments to the "Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2021", notified vide S.O. 1248(E) published in the Gazette of India on 18th March, 2021 has been made, wherein Paragraph 8 inserted vide notification No S.O. No 2844 (E) dated 1st July, 2021 shall be read as,

Exemption for Highly Specialized Equipment (HSE): HSE as per the criteria given below shall stand exempted from application of this Order based on specific exemption issued by Ministry of Electronics and Information Technology under Para 2 of Gazette notification S.O. No 1248(E) dated the 18th March, 2021, as amended by S.O. 1929 (E) dated 26th April 2023, provided they are manufactured/ imported in less than 100 units per model per year-

(i) Equipment powered by three phase power supply; or

(ii) Equipment powered by single phase power supply with current rating exceeding 16 Ampere; or

(iii) Equipment with dimensions exceeding 1.5 m × 0.8 m; or

(iv) Equipment with weight exceeding 80 Kg.

3. The aforesaid amendment shall come into effect from 15.06.2026.

4. In view of above, it is directed that necessary action may be taken to sensitize officers under your jurisdiction regarding the above issue.

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

[For further details please refer the Instruction]

PUBLIC NOTICE

ADDENDUM TO THE SOP FOR REWORKING/RE-CONTAINERISATION OF INTERNATIONAL TRANSSHIPMENT CARGO AT MUNDRA PORT AND RATIONALISATION OF DOCUMENTATION REQUIREMENTS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 10/2026-Customs dated 17.06.26 notified that:

1.Attention of all Shipping Lines, Shipping Agents, NVOCCs, Customs Brokers, Port Terminal Operators, Custodians, CFSs, and other stakeholders operating under the jurisdiction of Mundra Customs is invited to Public Notice No. 04/2026 dated 16.04.2026, CBIC Circular No. 15/2026-Customs dated 27.03.2026, the Goods Imported (Conditions of Transshipment) Regulations, 2025, and the Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR).

With a view to facilitating trade, expediting container turnaround, preventing the dispersion of foreign transshipment containers across multiple CFS yards and streamlining operational compliance while maintaining effective Customs control, the following amendments and clarifications are hereby issued:

I. Rationalisation of CFS Approvals

Reworking/re-containerisation of international transshipment containers shall be permitted only at CFSs specifically approved by the Commissioner of Customs, following due consultation with stakeholders and verification of the requisite infrastructure and compliance standards.

In order to ensure operational efficiency and effective monitoring, approvals shall be granted to a limited number of eligible CFSs on a first- come-first-served basis, subject to fulfilment of the prescribed conditions.

II. Simplified Documentation Framework

Requests for reworking/cross-stuffing of FTP-FCL containers shall be considered on a case-by-case basis, depending upon the nature of the transaction and subject to submission of the following documents:

A. Reworking Within the Same Shipping Line

Where cargo is required to be transferred due to operational reasons such as container damage, un-seaworthiness, or seal compromise, submission of the following documents shall be sufficient:

a. Application in the prescribed format (Annexure-A);

b. Master Bill of Lading (MBL);

c. Relevant IGM extract;

d. Packing List/Container Load Plan (CLP); and

e. Vehicle and driver details for movement between the Port and the CFS.

In such cases, permission for reworking may be granted expeditiously to safeguard cargo integrity. Consequential amendments to the Bill of Lading and IGM shall thereafter be carried out in accordance with the applicable Customs provisions.

B. Reworking Involving a Change of Shipping Line

In addition to the documents specified above, the following safeguards shall be mandatory:

a. Exporter's NOC (Annexure-I);

b. Existing Shipping Line's NOC (Annexure-II);

c. Consignee's NOC (Annexure-III); and

d. Confirmed booking from the new Shipping Line.

III. Operational Safeguards

Perishable cargo shall be accorded priority processing and shall be routed directly to designated reworking zones within the approved premises.

Approved reworking zones shall be equipped with adequate reefer plug points and supporting infrastructure to ensure uninterrupted maintenance of the cold chain throughout the operation.

The seal of the original container shall not be broken unless the replacement container(s) or authorised reefer infrastructure is physically available and ready for the immediate transfer of cargo.

The entire reworking process, commencing from seal cutting and continuing until affixation of the final shipping line seal, shall be videographed. Such records shall be preserved by the Custodian/CFS and produced before Customs whenever required.

In accordance with the Goods Imported (Conditions of Transshipment) Regulations, 2025, no transshipment permit fee shall be levied for such facilitation.

IV. Miscellaneous

The above procedural relaxations are intended to promote trade facilitation while ensuring effective Customs supervision and compliance with the provisions of the Customs Act, 1962.

Any difficulty encountered in the implementation of these provisions may be brought to the notice of the designated Nodal Officer for appropriate resolution.

This Addendum shall come into force with immediate effect.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENT TO PUBLIC NOTICE NO. 03/2008 DATED 07.02.2008 - IMPORT/EXPORT PROCEDURE AT ICD, M/S HALCON, JANORI, TALUKA DINDORI, DIST. NASHIK - INTRODUCTION OF PROCEDURE FOR LCL EXPORT TRANSHIPMENT BY CLOSED BODY TRUCKS (CBTS) TO GATEWAY PORT.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 05/2026-Customs dated 17.06.26 notified that:

1.Attention of all Importers, Exporters, Customs Brokers, Freight Forwarders, and all other concerned is hereby invited to Public Notice No. 03/2008 dated 07.02.2008 (hereinafter referred to as "the Principal Public Notice"), which prescribed the Import/Export procedure at ICD HALCON, Janori, Taluka Dindori, Dist. Nashik (hereinafter ICD Janori).

2. Background

2.1 Representations have been received from M/s. HALCON, Janori (Custodian) and the Nashik Customs Brokers Association, requesting that the facility of Transhipment of LCL (Less than Container Load) export cargo from ICD Janori to the Gateway Port (Mumbai) in Closed Body Trucks (CBTs) under Customs seal be explicitly operationalised.

2.2 The principal Public Notice No. 03/2008, while prescribing a comprehensive procedure for movement of FCL export containers from ICD Janori to Gateway Ports, does not contain an explicit provision for movement of LCL export cargo in Closed Body Trucks. This lacuna has resulted in operational difficulties for trade.

2.3 The facility of movement of LCL export cargo from an ICD to the Gateway Port in Closed Body Trucks has been provided at the CBIC level under Circular No. 57/98- Customs dated 04.08.1998, as further elaborated through Circular No. 55/2000-Customs dated 30.06.2000 (as amended by Circular No. 67/2000-Customs dated 17.08.2000 and Circular No. 22/2001-Customs dated 17.04.2001), and CBIC Circular No. 01/2019- Customs dated 02.01.2019. The procedure for movement of export cargo in CBTs from ACC Janori to Gateway Airports is also already operationalised under Public Notice No. 04/2008 dated 12.02.2008 issued by the Commissioner of Central Excise & Customs, Nashik.

2.4 In the backdrop of the existing provisions and in exercise of powers conferred under Section 45(1) read with Section 141 of the Customs Act, 1962 (52 of 1962), and further, subject to the extant provisions of the Handling of Cargo in Customs Areas

Regulations, 2009 (HCCAR, 2009), the following amendment is made to the principal Public Notice No. 03/2008.

3. Amendment

After the existing Paragraph 13 of the principal Public Notice No. 03/2008 dated 07.02.2008, the following new Paragraph 13A is hereby inserted:

PARAGRAPH 13A - PROCEDURE FOR LCL EXPORT TRANSHIPMENT BY CLOSED BODY TRUCKS (CBTs) FROM ICD JANORI TO GATEWAY PORT

13A.1 Scope and Applicability

This paragraph prescribes the procedure for LCL (Less than Container Load) export cargo brought by exporters/Customs Brokers to ICD HALCON, Janori, for Customs clearance and Transhipment by road in Closed Body Trucks (CBTs) under Customs seal to a CFS/Gateway Port for consolidation into an export container and subsequent shipment. This procedure shall be read in conjunction with CBIC Circular No. 57/98-Customs dated 04.08.1998, Circular No. 55/2000-Customs dated 30.06.2000 (as amended), and CBIC Circular No. 01/2019-Customs dated 02.01.2019. The AC/DC of Customs, ICD Janori (hereinafter the AC/DC, ICD Janori) shall be the proper officer for all purposes under this paragraph.

13A.2 Filing of Shipping Bill at ICD Janori

(a) Exporters/Customs Brokers desiring to avail of the LCL CBT transhipment facility shall file Shipping Bills electronically through ICES and shall bring their goods to ICD Janori. The Shipping Bill shall clearly indicate the Gateway Port of export and the port of final destination outside India. All requisite documents, including Commercial Invoice, Packing List and Bill of Lading, shall be uploaded on e-Sanchit and referenced by their IRN in the Shipping Bill, as mandated under CBIC Advisory No. 25/2019 and CBIC Circular No. 35/2018-Customs dated 01.10.2018.

(b) Assessment, valuation, and all the applicable Participating Government Agency (PGA) clearances through the ICEGATE Single Window shall be completed at ICD Janori itself. The Shipping Bills shall not require re-assessment at the Gateway Port. The consignment covered under one Shipping Bill should not be allowed to be moved in part, as provided under CBIC Circular No. 55/2000-Customs dated 30.06.2000.

13A.3 Export Transhipment Permit (ETP) in ICES

(a) After filing the Shipping Bill, M/s. HALCON (as the registered transhipper/Custodian) shall file an Export Transhipment Permit (ETP) application in the ICES Export Transhipment Module (ETM), in accordance with the procedure prescribed by the Directorate of Systems, CBIC. The ETP application shall inter alia specify the Shipping Bill number(s), the Gateway Port CFS of destination, and the Continuity Bond registration number.

(b) The ETP application shall be verified by the Preventive Officer, ICD Janori, and an ETP Approval Permit shall be issued by the proper officer. Upon issuance of the ETP Approval Permit, the Continuity Bond of M/s. HALCON shall be automatically debited in ICES with the FOB value of the goods covered under the ETP. The ETP Approval Permit so generated shall accompany the truck to the Gateway Port.

(c) The Continuity Bond executed by M/s. HALCON for export Transhipment shall be registered in ICES and shall cover LCL CBT movements under this paragraph. The bond shall be of adequate value to cover the FOB value of goods likely to be in transit at any given time. The bond shall be re-credited in ICES upon successful filing of the Export General Manifest (EGM) at the Gateway Port confirming actual shipment, in accordance with the ETM workflow.

13A.4 Examination and Let Export Order

(a) The goods shall be subject to examination/inspection as per the risk assessment by the ICES Risk Management System (RMS). Examination, where ordered, shall be carried out by the Customs Officer at ICD Janori in the presence of the exporter/Customs Broker and the representative of M/s. HALCON.

(b) After satisfactory examination/inspection and compliance with all legal requirements, the goods shall be physically stuffed into the Closed Body Truck under the direct supervision of the Customs Officer and the representative of M/s. HALCON. A Stuffing Sheet recording the details of each Shipping Bill, number of packages, marks and numbers, gross weight, and truck details shall be signed by the Customs Officer and the Custodian's representative.

(c) The Let Export Order (LEO) shall be endorsed in ICES on the relevant Shipping Bill(s) only after the stuffing of the CBT is complete, and the truck has been sealed as provided in Para 13A.5 below. LEO shall not be granted prior to stuffing and sealing of the truck.

13A.5 Sealing of the Closed Body Truck

(a) After stuffing is complete and the Stuffing Sheet is signed, the Customs Officer at ICD Janori shall seal the Closed Body

Truck with tamper-proof Customs bottle seal(s)/One Time Lock (OTL) seal(s).

(b) The seal number(s), truck registration number, and total number of packages stuffed shall be prominently endorsed by the Customs Officer on the printout of the LEO- endorsed Shipping Bill, the ETP Approval Permit printout, and the Stuffing Sheet. These endorsed documents shall be handed over to the Custodian's representative to accompany the truck to the Gateway Port.

(c) The EP (Export Promotion) copy of the Shipping Bill shall be endorsed by the Customs Officer at ICD Janori to the effect:

Goods cleared for LCL export at ICD Janori, Nashik.

To be transhipped at [Gateway Port] for the final destination outside India.

Truck No. _____ sealed with Customs Seal No. _______ dated _______.

13A.6 Movement by Road and Intimation

a) M/s. HALCON shall be responsible for transporting the sealed Closed Body Truck by road to the Gateway Port CFS. The Custodian shall bear full responsibility for safe custody and movement of the goods from ICD Janori to the Gateway Port and for the integrity of Customs seals during transit, as provided under Section 45(1) of the Customs Act, 1962, and Regulation 6 of HCCAR, 2009. M/s. HALCON shall also be responsible for any acts of omission or commission of the transporter appointed by them.

(b) Immediately upon dispatch of the truck from ICD Janori, M/s. HALCON shall intimate the AC/DC, ICD Janori and the Customs Officer in charge at the destination Gateway Port CFS by email, furnishing the truck registration number, Customs seal number(s), Shipping Bill number(s), FOB value of cargo, ETP number, and expected date and time of arrival at the Gateway Port CFS.

13A.7 Procedure at the Gateway Port CFS

(a) Upon arrival at the Gateway Port CFS, the Custodian's representative shall present the ETP Approval Permit printout, the LEO-endorsed Shipping Bill printout, and the Stuffing Sheet to the proper officer of Customs at the Gateway Port, who shall -

(i) verify the genuineness of the documents and the ETP details in ICES;

(ii) inspect the Customs seal(s) on the Closed Body Truck and verify the seal number(s) against those recorded on the documents and in ICES;

(iii) if the seals are found intact and all documents are in order, endorse the documents:

Inspected and seals found intact bearing Customs Seal No._____ on Truck No._____ on [date].

(b) If the seals are intact and documents are in order, no further examination of the goods shall be conducted at the Gateway Port. The Preventive Officer at the Gateway Port shall endorse 'Shipment Allowed' and, at the time of actual shipment, 'Let Export' on the ETP Approval Permit and the relevant Shipping Bill copies. The Steamer Agent shall file the Export General Manifest (EGM) electronically under the Sea Cargo Manifests and Transhipment Regulations, 2018.

(c) If the Customs seal(s) on the Closed Body Truck are found broken, tampered with, or if any discrepancy is found in seal number(s), the matter shall immediately be brought to the notice of the AC/DC of Customs at the Gateway Port, and the export consignment shall be subjected to 100% examination. Such irregularity shall also be immediately reported to the AC/DC, ICD Janori. Such cases shall be put up for further appropriate action, including action against M/s. HALCON under the bond and applicable law.

(d) The LCL cargo cleared at ICD Janori shall, at the Gateway Port CFS, be de- stuffed from the CBT and re-stuffed into an export container along with LCL cargo from other ICDs/CFSs, under the supervision of the Customs Officer at the Gateway Port, in accordance with CBIC Circular No. 55/2000-Customs dated 30.06.2000 as amended. A Tally Sheet shall be maintained by the custodian of the Gateway Port/CFS, container- wise, giving details of the Shipping Bill number, previous CBT number, new container number, and package details.

13A.8 EGM Reconciliation and Bond Re-credit

(a) Upon filing of the EGM by the Steamer Agent at the Gateway Port, the fact of shipment shall be reflected in ICES. The AC/DC, ICD Janori shall ensure reconciliation of the local EGM filed at ICD Janori with the Gateway EGM through the ETM in ICES, in accordance with CBIC Circular No. 01/2019-Customs dated 02.01.2019. Upon successful EGM reconciliation confirming actual shipment, the Continuity Bond shall be automatically re-credited in ICES.

(b) M/s. HALCON shall coordinate with the Shipping Line, NVOCC, or Freight Forwarder to ensure timely and accurate filing of the Gateway EGM and resolution of any EGM errors in ICES. In case the Gateway EGM is not filed, or EGM reconciliation is not completed within 90 days of the Let Export Order, the AC/DC, ICD Janori shall take follow-up action with the Gateway Port Customs and the Steamer Agent, and, in case of confirmed non-export, shall raise a demand on M/s. HALCON, in terms of the bond conditions and applicable law, and initiate such further action against the concerned exporter as may be warranted, including intimation to DGFT and RBI.

13A.9 Drawback and IGST Refund

Drawback, if applicable, shall be processed at ICD Janori on the basis of the Gateway EGM as reflected in ICES, confirming actual export. IGST refund shall be processed in an automated manner on the basis of EGM-Shipping Bill linkage in ICES. M/s. HALCON shall coordinate with the Shipping Line, NVOCC, or Freight Forwarder to ensure timely filing of the Gateway EGM and resolution of EGM errors in accordance with CBIC Circular No. 01/2019-Customs dated 02.01.2019.

13A.10 Weekly Statement by the Custodian

M/s. HALCON shall submit a weekly statement to the AC/DC, ICD Janori, with the following particulars in respect of LCL CBT export Transhipment movements effected under this paragraph (until such time as the ETM is fully operationalised for CBT-based LCL movements and all tracking is available electronically in ICES):

(a) Shipping Bill number(s) and date of filing;

(b) Description of goods and FOB value;

(c) ETP number and date of issuance;

(d) Date and time of departure of CBT from ICD Janori;

(e) Truck registration number and Customs seal number(s);

(f) Name and address of Gateway Port CFS of destination;

(g) Date of Gateway EGM filing and container number in which LCL cargo was ultimately loaded;

(h) Status of Continuity Bond re-credit in ICES.

13A.11 Prohibitions and Restrictions

(a) The facility under this paragraph shall not be available for goods prohibited under Section 11 of the Customs Act, 1962, or for goods subject to export prohibition or restriction under the Foreign Trade Policy or any other applicable law, unless specifically permitted by the competent authority.

(b) Multiple Shipping Bills may be covered under one CBT movement, provided each consignment is distinctly packed, marked, and identified with the respective Shipping Bill number and exporter's details, and all such Shipping Bills are covered under a single ETP.

13A.12 Responsibility and Penal Consequences

(a) M/s. HALCON (Custodian) shall be fully responsible for the safe custody, handling, and transportation of the LCL export cargo from the time it enters ICD Janori until it is handed over to the Customs at the Gateway Port CFS, as provided under Section 45 of the Customs Act, 1962, and Regulation 6 of HCCAR, 2009.

(b) Any violation of the provisions of this paragraph, or of the conditions of the Continuity Bond, or of any applicable law, shall render M/s. HALCON liable to action under the Customs Act, 1962, including under Sections 45(3), 116, and 117 thereof, and under HCCAR, 2009.

4. All other provisions of the principal Public Notice No. 03/2008 dated 07.02.2008 shall remain unchanged.

5. All Trade Associations, Customs Brokers Associations, Chambers of Commerce, Freight Forwarders, and all others concerned are requested to take note and comply with the above. The contents of this Public Notice may be circulated among member constituents.

[For further details please refer the Public Notice]

PUBLIC NOTICE

EXTENSION OF OPERATIONAL HOURS OF CONTAINER SCANNING DIVISION TO 12 HOURS (10:00–22:00 HRS) AT SYAMA PRASAD MOOKHERJEE PORT, KOLKATA (SMPK)

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 41/2026-Customs dated 11.06.26 notified that:

1. Attention of all Importers, Trade, Port Terminal Operators, Shipping Lines/Agents, Container Freight Stations, Vessel Operators/Non-Vessel Operating Common Carriers, Inland Container Depots and other stakeholders under the jurisdiction of the Commissionerate of Customs (Port), Kolkata is invited to Public Notices PN-15/2022 dated 11.04.2022, Addendum 01 to PN-15/2022 dated 11.04.2022, PN-25/2022 dated 23.06.2022 and PN-07/2024 dated 23.03.2024 issued by this Commissionerate regarding commissioning and commencement of operations of the Drive Through Container Scanner (DTCS) and Mobile X-ray Container

Scanner (MXCS) at Syama Prasad Mookherjee Port, Kolkata (SMPK).

2. Representations received from stakeholders and deliberations during the recent Trade Facilitation Committee (TFC) meeting have highlighted operational constraints resulting from the limited scanning hours. To address these concerns and to improve cargo clearance efficiency, it has been decided to extend the operational hours of the Container Scanning Facility (DTCS and MXCS) with immediate effect.

3. The operational timings of both DTCS and MXCS are revised as follows:

Existing timings: 10:00 hrs – 18:00 hrs

Revised timings: 10:00 hrs – 22:00 hrs (all working days)

4. Presently, MXCS operates from Monday to Saturday from 10:00 hrs to 18:00 hrs. Analysis of arrival patterns indicates low scanner utilization during 10:00–13:00 hrs. Stakeholders are therefore advised to present containers for scanning during daytime hours to optimize MXCS utilization and to reduce congestion during the extended night operations. The MXCS has a scanning capacity of 24 containers per hour.

5. There is no change in procedures for DPD containers, containers destined for ICDs, or Nepal/Bhutan bound CTD containers. Such containers shall continue to follow the procedures prescribed under PN-25/2022 dated 23.06.2022, PN-15/2022 dated 11.04.2022, Addendum 01 to PN-15/2022 dated 11.04.2022 and PN-07/2024 dated 23.03.2024.

6. All concerned officers are directed to ensure availability of requisite staff and uninterrupted processing of import documents, examination, assessment, out-of-charge and other Customs functions during the extended hours.

7. Trade stakeholders are advised to plan operations and utilize the extended scanning window for expeditious cargo clearance and completion of Customs formalities.

8. In the event of any difficulty in implementation arising from points or procedures not addressed in this Public Notice but clarified in other Public Notices issued by Kolkata Customs (Port), the provisions of such earlier Public Notices may be adopted for resolution. Any difficulties in implementing this Public Notice may be reported to Kolkata Customs (Port) at: prcpmmr-port-cuskol@gov.in

[For further details please refer the Public Notice]

CIRCULAR

TESTING OF SAMPLES OF EXPORT CONSIGNMENTS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No 28/2026-Customs dated 15.06.26 notified that wherein it has been highlighted that even when exporters have access to accredited labs, samples must first pass through Revenue Laboratories, causing delays and duplicate testing.

2. The issue has been examined by the Board. It is stated that various Circulars have been issued by Board with respect to forwarding of samples to outside laboratories. Circular 43/2017- Customs dated 16.11.2017 and Circular No. 11/2018-Customs dated 17.05.2018 shortlisted the items whose samples cannot be tested in CRCL Laboratories and has also identified Laboratories functioning under the other Ministries /Departments/ Organizations where such samples could be tested. Further, vide Circular No. 46/2020-Customs dated 15.10.2020, Board has prescribed guidelines for Testing of outside samples by Revenue Laboratories.

3. It has been observed that exporters often voluntarily obtain testing and quality certification of export consignments in order to comply with technical regulations, sanitary and phytosanitary requirements, product standards and other compliances prescribed by the countries where samples are exported. In many sectors, such testing is routinely undertaken through laboratories accredited by the National Accreditation Board for Testing and Calibration Laboratories (NABL), Export Promotion Councils (EPCs) or other recognised agencies.

4. In view of above, it is clarified that, in respect of export consignments, exporters may continue to voluntarily obtain test reports from NABL-accredited laboratories, accredited laboratories recognised by Export Promotion Councils (EPCs) or other recognised agencies for the purpose of fulfilling regulatory requirements of the country where samples are being exported. In such cases, where the test report is submitted for such compliance and there is no risk-based intervention or intelligence, the proper officer shall take into consideration such test reports issued by the aforesaid accredited laboratories without mandatorily sending such samples to CRCL.

5. In cases involving risk-based intervention or intelligence, the proper officer shall continue to follow the existing procedure for withdrawal and testing of samples, including referral to CRCL or other accredited laboratories as per extant instructions.

6. It is further clarified that the existing procedure for drawal and testing of samples of import consignments shall continue without any change and import samples shall be drawn and sent to CRCL or other accredited laboratories as per extant instructions.

7. In view of above, it is directed that necessary action may be taken to sensitize officers under your jurisdiction regarding the above issue.

8. Suitable trade notice may be issued by field formations for information of relevant stakeholders. The difficulties, if any, may be brought to the notice of the Board.

[For further details please refer the Circular]

CIRCULAR

EXEMPTION OF MERCHANT OVERTIME CHARGES (MOT) ON INTERNATIONAL CRUISE PASSENGERS AND BAGGAGE CLEARANCE AT CRUISE PORTS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No 27/2026-Customs dated 15.06.26 notified that:

Attention is invited to the Customs (Fees for Rendering Services by Customs Officers) Regulations, 1998 [Notification No. 69/98-Cus.(N.T.) dated 04.09.1998], as amended by Notification No. 46/2016-Cus.(N.T.) dated 01.04.2016, and the various Board Circulars issued for operationalization of the 24x7 Customs clearance facility at notified customs ports and airports.

2. Representations have been received from the Ministry of Ports, Shipping & Waterways (MoPSW), Cruise Bharat Mission and other stakeholders regarding levy of Merchant Overtime (MOT) charges for services rendered by Customs Officers in relation to the clearance of cruise passengers and their accompanied baggage at customs ports notified for 24x7 operations.

3. The matter has been examined by the Board. In order to ensure uniformity in implementation and to facilitate cruise operations, it has been decided as a trade facilitative measure that no Merchant Overtime (MOT) charges shall be levied for services rendered by Customs Officers in relation to the clearance of cruise passengers and their accompanied baggage at Customs locations notified for 24×7 operations.

4. All Principal Chief Commissioners/Chief Commissioners of Customs are directed to ensure strict compliance with this Circular and uniformity in its implementation.

5. Any difficulty faced in implementation may be brought to the notice of the Board immediately.

[For further details please refer the Circular]

DGFT

DISCUSSION

ICEGATE: DIGITISING CUSTOMS FOR A SMARTER TRADE ECOSYSTEM IN INDIA

OUR COMMENTS: International trade in India has witnessed a significant transformation with the adoption of digital platforms aimed at simplifying customs procedures and enhancing trade efficiency. One of the most important initiatives in this regard is ICEGATE (Indian Customs Electronic Gateway), the official electronic portal of the Central Board of Indirect Taxes and Customs (CBIC). The platform serves as a digital interface between trade stakeholders and Indian Customs, enabling seamless electronic filing, communication, and processing of customs-related transactions.

ICEGATE has emerged as a critical component of India's trade infrastructure by allowing importers, exporters, customs brokers, shipping lines, airlines, banks, and other stakeholders to access customs services through a unified online platform. By replacing traditional paper-based processes with digital workflows, ICEGATE has significantly improved the efficiency, transparency, and speed of customs administration.

The primary objective of ICEGATE registration is to provide businesses engaged in international trade with access to a wide range of electronic customs services. Through registration, importers and exporters can electronically file Bills of Entry and Shipping Bills, make online customs duty payments, track the status of shipments and customs filings, and communicate directly with customs authorities. The portal also facilitates integration among various stakeholders involved in the import-export ecosystem, thereby reducing procedural bottlenecks and enhancing coordination.

ICEGATE registration is particularly important for importers and exporters, whose registration is generally linked to their Import Export Code (IEC) issued by the Directorate General of Foreign Trade (DGFT). Customs brokers, freight forwarders, shipping lines, airlines, and authorised banks also utilize the platform to fulfil their respective customs-related obligations and facilitate smoother trade operations.

The portal offers several digital services that contribute to faster and more efficient customs clearance. Exporters can electronically file Shipping Bills, while importers can submit Bills of Entry online for customs clearance of imported goods. The platform also enables electronic payment of customs duties through authorised banks, eliminating delays associated with manual payment processes. Additionally, traders can monitor the status of their filings and shipments in real time, ensuring greater visibility and transparency throughout the customs clearance cycle.

The adoption of ICEGATE provides substantial benefits to businesses involved in international trade. The paperless environment significantly reduces documentation requirements and administrative burden, while digital filing accelerates customs processing and clearance timelines. Improved transparency through online tracking mechanisms helps businesses stay informed about the progress of their transactions, and better record management supports compliance with customs regulations. Furthermore, reduced processing time and operational efficiencies translate into cost savings and enhanced competitiveness for businesses engaged in cross-border trade.

To avail these benefits, businesses are generally required to furnish documents such as the Import Export Code (IEC), PAN, GST registration details, contact information, business address details, bank account information, and a Digital Signature Certificate (DSC), wherever applicable. The registration process is conducted entirely online through the ICEGATE portal and involves submission of business details, document verification, and account activation.

The importance of ICEGATE extends beyond procedural convenience. The platform represents a key step in India's broader agenda of digital governance and trade facilitation. By streamlining customs processes, reducing physical interactions, and promoting electronic compliance, ICEGATE contributes significantly to improving the ease of doing business in India. It also aligns with global best practices in customs modernisation and supports the country's efforts to strengthen its position in international trade.

In conclusion, ICEGATE has become an indispensable tool for businesses engaged in import and export activities. Its comprehensive suite of digital customs service’s simplifies compliance requirements, accelerates customs clearance, and enhances transparency across the trade ecosystem. As India continues to expand its digital infrastructure and global trade footprint, ICEGATE will play an increasingly important role in facilitating efficient, secure, and technology-driven customs operations.

The ICEGATE platform represents a significant advancement in India's trade facilitation framework. By digitising customs procedures and creating a single-window interface for stakeholders, it reduces compliance burdens and enhances operational efficiency. Its continued adoption and development are expected to further strengthen India's international trade ecosystem, improve ease of doing business, and support the country's vision of becoming a globally competitive trading hub.

:IN STANDS

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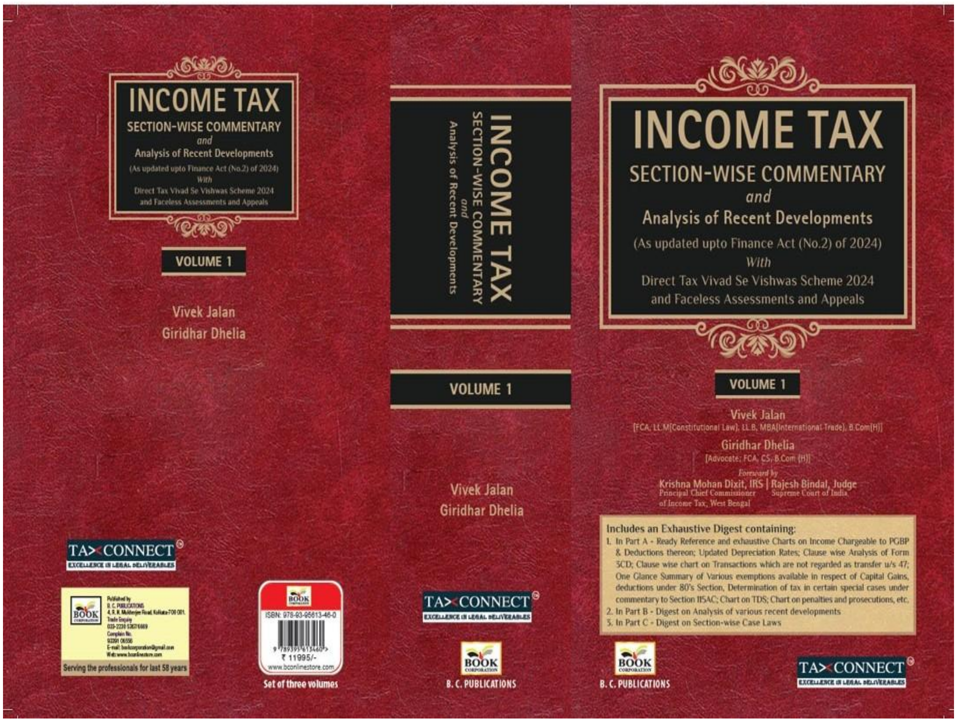
:IN STANDS

Income Tax Section-Wise Commentary and Analysis of Recent Developments



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