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EDITORIAL

Friends,
In this edition, we will discuss the key clarifications issued by the Central Board of Direct Taxes (CBDT) through Circular No. 6/2023 dated 24 May 2023 concerning the taxation and compliance requirements applicable to trusts, non-profit organisations (NPOs), and charitable institutions.

The provisions related to Trusts/NPOs/Charitable Institutions are the subject matter of constant changes over the past 3 years. The CBDT is bent on streamlining the Income Tax issues relating to trusts which are long pending; The Apex Court has also in a series of judgements held against the trusts. Trusts thus needed some relaxations and the CBDT has provided a little vide Circular No. 6 of 2023, dated 24-05-2023, which announced a series of aspects which trusts should take note of.

It extended the due date to file an application in Form No. 10A or Form No. 10AB till 30.09.2023, where the due date for making such application has expired prior to such date. This amendment has come into effect from 01.04.2023 and therefore applies to the assessment year 2023-24 and subsequent assessment years.

The CBDT has extended the due date for furnishing of statement of donation in Form No. 10BD and the certificate of donation in Form No. IOBE in respect of the donations received during the financial year 2022-23 to 30.06.2023. Many trusts who had not yet filed this statement could take the opportunity to file, otherwise the donations made would not be eligible for deduction to the donor.

It has been clarified that the provisional approval or provisional registration for section 10(23C), section 11 or section 80G, shall be effective from the assessment year relevant to the previous year in which the application is made and shall be valid for three assessment years subject to the provisions of the relevant sections.

It is clarified that the statement of accumulation in Form No. 10 and Form No. 9A must be furnished at least two months before the due date of furnishing the return of income so that it may be taken into account while auditing the books of account. However, the accumulation/deemed application shall not be denied to a trust as long as the statement of accumulation/deemed application is furnished on or before the due date of furnishing the return as per section 139(1).

The Auditor's Report furnished in Form No. 10B and Form No. 10BB requires the auditor to bifurcate certain payments or applications in electronic modes and non-electronic modes. It has been clarified that for the purposes of Form No. 10B and Form No. 10BB, electronic modes referred are in addition to the account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account.

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
29th June	E-filing of a statement	FY 2025-26	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2025-26
30th June	challan-cum-statement	May-26	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of May, 2026
30th June	SECURITIES TRANSACTION TAX	FY 2025-26	Return in respect of securities transaction tax for the financial year 2025-26
30th June	Quarterly Return	Jan-Mar2026	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2026
30th June	FORM 64C	FY 2025-26	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to unit's holders in respect of income distributed during the previous year 2025-26
30th June	FORM 64B	FY 2025-26	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2025-26. This statement is required to be furnished to the unit holders in form No. 64B
30th June	Equalisation Levy statement	FY 2025-26	Furnishing of Equalisation Levy statement for the Financial Year 2025-26

INCOME TAX

NOTIFICATION

APPROVAL UNDER SECTION 45(4)(B) OF THE INCOME TAX ACT, 2025 FOR "PUBLIC HEALTH FOUNDATION OF INDIA, DELHI"

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 72/2026 dated 25.06.2026 notified that in pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the Public Health Foundation of India, Delhi (PAN: AABAP4445L) for Scientific Research under the category of University, college or other institution, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the Public Health Foundation of India, Delhi for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No. 15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No. 16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[For further details please refer the Notification]

NOTIFICATION

APPROVAL UNDER SECTION 45(4)(B) OF THE INCOME TAX ACT, 2025 FOR "UNIVERSITY OF HYDERABAD FOR SCIENTIFIC RESEARCH UNDER THE CATEGORY OF UNIVERSITY, COLLEGE OR OTHER INSTITUTION"

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 71/2026 dated 25.06.2026 notified that in pursuance to the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the University of Hyderabad (PAN: AAAAU8109M) for Scientific Research under the category of university, college or other institution, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the University of Hyderabad for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No. 15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No. 16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[For further details please refer the Notification]

GST

CASE LAW

M/S RAMA ENTERPRISES VERSUS STATE OF UTTAR PRADESH AND ANOTHER: ALLAHABAD HIGH COURT

OUR COMMENT: In the present case, the petitioner challenged the validity of the show cause notice issued for cancellation of GST registration and the consequential order cancelling the registration on the ground that the notice was merely system generated and did not disclose the name, designation, or office of the competent authority issuing it.

The principal issue involved in the writ petition was whether a system-generated show cause notice, which neither identified the jurisdictional officer nor bore any indication of the competent authority empowered under the CGST Act and the Rules, could validly form the basis for cancellation of GST registration, and whether such proceedings were violative of the principles of natural justice.

The learned counsel appearing for the petitioner submitted that the statutory power to issue a show cause notice is vested exclusively in the proper officer under the provisions of the CGST Act and the Rules. It was contended that the impugned notice merely stated that it was "system generated" and failed to disclose the name, designation, office, or identity of the officer issuing the notice. It was further argued that such a notice is without jurisdiction and contrary to the statutory scheme, and that the consequential order cancelling the petitioner's GST registration was therefore liable to be set aside.

After considering the rival submissions, the Court observed that the issue was squarely covered by the decision of the Allahabad High Court in M/s M Y Ent Bhatta v. State of U.P. & Anr., wherein it had been held that the statutory power to issue a show cause notice is vested in the competent officer and not in the electronic system. The Court held that a system-generated notice, which does not disclose the identity or office of the issuing authority, cannot be regarded as a valid notice under the provisions of the CGST Act and the Rules.

The Court further held that any departmental advisory permitting issuance of notices or orders without a digital signature cannot override the statutory requirements or validate a notice which fails to identify the competent authority. The absence of the name, designation, or office of the issuing officer constituted a fundamental defect going to the root of the jurisdiction and rendered the notice dehors the provisions of the Act and the Rules.

The Court also observed that proceedings for cancellation of GST registration must strictly adhere to the statutory procedure and the principles of natural justice. Since the very foundation of the proceedings, namely the show cause notice, was invalid in law, the consequential order cancelling the petitioner's GST registration could not be sustained.

Accordingly, the Court held that the impugned show cause notice and the consequential order cancelling the petitioner's GST registration were without jurisdiction and liable to be quashed.

In conclusion, the Court allowed the writ petition and held that a system-generated show cause notice which fails to disclose the name, designation, or office of the competent issuing authority is not a valid notice under the CGST Act and the Rules. Consequently, the cancellation order founded upon such an invalid notice was quashed as being contrary to law and violative of the principles of natural justice.

[Decided in the favour of Petitioner]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. S.O. 3025(E), DATED THE 1ST JULY, 2022 - OFFICER COMPETENT FOR COMPOUNDING SPECIFIED FOR FOREIGN CONTRIBUTION (REGULATION) ACT - S.O. 3287(E)

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Notification No. 3287(E) dated 22.06.2026 notified that in exercise of the powers conferred by sub-section (1) of section 41 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), the Central Government hereby makes the following further amendments in the notification of the Government of India, Ministry of Home Affairs, vide number S.O. 3025(E), dated the 1st July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), namely:—

In the said notification, in the Table, —

(a) for serial number 3 and the entries relating thereto, the following serial number and entries shall be substituted, namely: —

“(1)	(2)	(3)	(4)
3	(a) Offence punishable under section 37 for defraying of foreign contribution beyond twenty per cent. of the contribution received for administrative expenses in contravention of section 8 of the Act.	One lakh rupee or five per cent. of such foreign contribution so defrayed beyond the permissible limit, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
	(b) Offence punishable under section 37 for utilisation of foreign contribution in speculative activities in contravention of section 8(1) of the Act read with rule 4 of the Foreign Contribution (Regulation) Rules, 2011.	Thirty per cent. of the amount invested in speculative activity or rupees one lakh, whichever is higher; and one hundred per cent. of the returns earned therefrom .	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act
	(c) Offence punishable under section 37 for utilisation of foreign contribution for purposes other than those for which it was received in contravention of clause (a) of sub-section (1) of section 8 of the Act.	Thirty per cent. of the amount so utilised for purposes other than the purpose for which such foreign contribution was received or rupees one lakh, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.”;

(b) for serial number 4 and the entries relating thereto, the following serial number and entries shall be substituted, namely: —

“(1)	(2)	(3)	(4)
4.	(a) Offence punishable under section 35 for accepting [or utilising] foreign contribution in contravention of section 11 of the Act.	One lakh rupee or thirty per cent. of the foreign contribution received [or utilised, as the case may be], whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
	(b) Offence punishable under section 35 for violation of	Thirty per cent. of the amount so utilised for such purpose or in such State or Union territory or rupees one	Director, or as the case may be, the Deputy Secretary in-

	section 11 read with rule 9(1B) of the Foreign Contribution (Regulation) Rules, 2011 by utilisation of foreign contribution for a purpose or in a State or Union territory for which registration has not been granted.	lakh, whichever is higher.	charge of the section responsible for the administration of the Act.”.

2. This notification shall not apply to the cases disposed of before the publication of this notification and no case so disposed of shall be reopened.

[For further details please refer the Notification]

NOTIFICATION

FOREIGN EXCHANGE MANAGEMENT (DEPOSIT) (SIXTH AMENDMENT) REGULATIONS, 2026.

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Notification No. 5(R)(6)/2026 dated 18.06.2026 notified that in exercise of the powers conferred by sub-section (2) of section 6 and sub-section (2) of section 47 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Reserve Bank of India makes the following amendment in the Foreign Exchange Management (Deposit) Regulations, 2016 (Notification No. FEMA 5 (R)/2016-RB dated April 01, 2016) (hereinafter referred to as 'the principal regulations'), namely:-

1. Short Title and Commencement: -

(i) These regulations may be called the Foreign Exchange Management (Deposit) (Sixth 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 2, after clause (v), the following shall be inserted namely: -

“(v-a) ‘International Financial Services Centre’ or ‘IFSC’ shall have the same meaning as assigned to it in clause (g) of section 3 of the International Financial Services Centres Authority Act, 2019 (50 of 2019).”

3. In the principal regulations, the sub-regulation (4) of regulation 5, shall be substituted by the following namely: -

“Any person resident outside India may open, hold and maintain with an authorised dealer in India or its branch outside India (including in an IFSC in India), a Special Non-Resident Rupee Account (SNRR account), specified in Schedule 4.”

4. In the principal regulations, in Schedule 1, in paragraph 3, after clause (j), the following shall be inserted namely: -

“(k) Transfer from NRO account within the limit specified in Regulation 4 of Foreign Exchange Management (Remittance of Assets) Regulations, 2016.”

5. In the principal regulations, in Schedule 3, in sub-paragraph (B) of paragraph 3, after clause (iv), the following shall be inserted namely: -

“(v) Transfer to NRE or SNRR account within the limit specified in Regulation 4 of Foreign Exchange Management (Remittance of Assets) Regulations, 2016.”

6. In the principal regulations, in Schedule 4, the existing paragraph 1 shall be substituted by the following namely: -

A person resident outside India may open a Special Non-Resident Rupee Account (SNRR account), with an authorised dealer in India or its branch outside India (including in an IFSC in India), for the purpose of putting through permissible current and capital account transactions with a person resident in India in accordance with the rules and regulations framed under the Act, and for putting through any bona fide transaction with a person resident outside India.

7. In the principal regulations, in Schedule 4, the existing paragraphs 2,5,6,7,8 shall be deleted.

8. In the principal regulations, in Schedule 4, the existing paragraph 10 shall be substituted by the following namely: -

"Transfer from NRO account to SNRR account shall be in accordance with the Schedule 3 of these regulations."

9. In the principal regulations, in schedule 4, after paragraph 15, the following shall be inserted namely: -

"16. Transactions between persons resident outside India involving the SNRR accounts, which may not be subject to compliance under the Act, or the Rules and Regulations framed thereunder, are to be affected by the AD bank based on instructions/mandate from the account holder that shall indicate the underlying purpose of the transfer."

[For further details please refer the Notification]

CIRCULAR

REVIEW OF CIRCULARS ISSUED UNDER FOREIGN EXCHANGE MANAGEMENT ACT, 1999 (FEMA).

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 18/2026-27 dated 24.06.2026 notified that in pursuance of the Reserve Bank's ongoing initiative to rationalise the regulatory framework under the Foreign Exchange Management Act, 1999 (FEMA), a review of circulars issued since June 01, 2000, has been undertaken. The circulars, as listed at **Annex**, that have ceased to be operative owing to subsequent regulatory amendments, redundancy, overlap or supersession by newer directives, are being withdrawn.

2. Authorised Persons may bring the contents of this circular to the notice of their constituents concerned.

3. The directions contained in this circular have been issued under Section 10(4) and Section 11(1) of the FEMA, 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]

CIRCULAR

MODIFICATION OF RETURNS / REPORTING REQUIREMENTS UNDER FEMA, 1999.

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 17/2026-27 dated 24.06.2026 notified that:

1. Attention of Authorised Persons is invited to the provisions contained in the Foreign Exchange Management (Authorised Persons) Regulations, 2026, Master Direction – Money Changing Activities, Master Direction – Money Transfer Service Scheme (MTSS), and Master Direction – Reporting under Foreign Exchange Management Act, 1999, as amended from time to time.

2. On a review, it has been decided to rationalise certain reporting requirements, and prescribe/modify reporting formats pursuant to the Foreign Exchange Management (Authorised Persons) Regulations, 2026.

3. The formats for submission of various returns are provided in the Annex to this circular. The following additional instructions shall apply:

i) The revised format of FLM-8 shall also capture details relating to write-off of foreign currency notes. The requirement of obtaining prior approval of the Reserve Bank for write-off of foreign currency notes exceeding USD 2000 has been discontinued. Entities maintaining Nostro accounts and reporting the relevant transactions through FETERS shall not submit FLM-8 returns.

ii) Authorised Persons having franchisee arrangements shall submit a list of such arrangements within 15 days from the end of each calendar quarter.

iii) Indian Agents under MTSS shall submit the list of Sub-Agents on a quarterly basis within 15 days from the end of each calendar quarter.

4. The following instructions / returns / forms stand discontinued:

i) Prescribed formats of registers FLM-1 to FLM-7 under the Master Direction – Reporting under FEMA. However, FFMCs and non-bank AD Category-II entities shall continue to maintain complete and accurate records of all foreign exchange transactions undertaken by them and shall make such records available to the Reserve Bank for inspection/supervisory purposes, as and when required.

ii) Return titled "Quarterly Statement showing summation of Foreign Currency Account opened in India out of export proceeds of Foreign Currency Notes / encashed Travellers' Cheques."

iii) Requirement for submission of separate List of Additional Locations under MTSS and the requirement of quarterly confirmation regarding the veracity of the list published on the Reserve Bank's website.

iv) Return relating to Statement of Collateral under MTSS. Indian Agents shall, however, continue to ensure adequacy of collateral in terms of extant instructions.

5. Master Direction – Money Changing Activities and Master Direction – Reporting under FEMA is being updated separately to reflect the above changes.

6. 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]

CIRCULAR

OPEN POSITIONS OF AUTHORISED DEALER CATEGORY-I BANKS

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 16/2026-27 dated 23.06.2026 notified that:

1. Attention of Authorised Dealer Category (AD Cat)-I banks are invited to the A.P. (DIR Series) Circular No. 13 dated June 8, 2026 and the Master Direction – Risk Management and Inter-Bank Dealings dated July 05, 2016, as amended from time to time. Attention of AD Cat-I banks is also invited to circulars FMOD.MAOG.No. S-56/01.06.016/2026-27 dated June 8, 2026 on 'Swap Facility for FCNR (B) Deposits' and FMOD.MAOG.No. S-57/01.06.016/2026-27 dated June 8, 2026 on 'Swap Facility for External Commercial Borrowings and Overseas Foreign Currency Borrowings'.

2. In partial modification of the A.P. (DIR Series) Circular No. 13 dated June 8, 2026 on 'NOP-INR position of Authorised Dealer Category-I banks', it has been decided that AD Cat-I banks shall exclude the positions arising out of hedged transactions related to FCNR (B) deposits, External Commercial Borrowings and Overseas Foreign Currency Borrowings raised in terms of the aforesaid circulars, while ensuring compliance with the provisions of the A.P. (DIR Series) Circular No. 24 dated March 27, 2026 and for computation of net overnight open position in terms of the aforesaid Master Direction.

3. The directions contained in this circular have been issued under Sections 10(4), 11(1) and 11(2) of the FEMA, 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]

CIRCULAR

REPORTING OF FCNR (B) DEPOSITS, ECB AND OFCB MOBILIZED UNDER RESERVE BANK'S SWAP FACILITY.

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 15/2026-27 dated 19.06.2026 notified that:

1. Attention of Authorised Dealer (AD) Category-I banks is invited to circulars FMOD.MAOG.No. S-56/01.06.016/2026-27 dated June 8, 2026, on 'Swap Facility for FCNR (B) Deposits' and FMOD.MAOG.No. S-57/01.06.016/2026-27 dated June 8, 2026, on 'Swap Facility for External Commercial Borrowings and Overseas Foreign Currency Borrowings'.

2. All AD Category-I banks are advised to submit daily data on FCNR (B) deposits, External Commercial Borrowings (ECBs) and Overseas Foreign Currency Borrowings (OFCBs), mobilized under the provisions of the above FMOD circulars, by 6 p.m. every day. The data shall be submitted in the format provided at Annex I for FCNR (B) deposits to fedcoepd@rbi.org.in, Annex II for ECBs to ecbframework@rbi.org.in and for OFCBs in Annex III to fmrdfx@rbi.org.in. In case of no transactions during the day, a NIL statement should be submitted (except on Saturdays and holidays).

3. The data on FCNR (B) deposits, ECBs and OFCBs from June 08, 2026 till issuance of these directions, shall be submitted along with the first reporting due on June 22, 2026.

4. The directions contained in this circular have been issued under Sections 10(4), 11(1) and 11(2) of the FEMA, 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

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY IN RESPECT OF M/S FLEXITUFF VENTURES INTERNATIONAL LIMITED.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 58/2026-Customs (N.T) dated 22.06.2026 notified that In exercise of the powers conferred by sub-section (1) of section 4, read with section 3 and sub-sections (1), (1A), (4) and (5) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints the officer mentioned in column (5) of the Table below to exercise the powers and discharge the duties conferred on the officers mentioned in column (4) thereof, for the purpose of adjudication of the show cause notices, mentioned in column (3) of the said Table, in respect of the noticees mentioned in column (2) therein, namely:-

TABLE

Sl. No.	Name of noticee(s) and address (M/s.)	Show cause notice number and date	Name of adjudicating authorities	Common adjudicating authority
(1)	(2)	(3)	(4)	(5)
1.	Flexituff Ventures International Limited (IEC No. 1194001645) C-41-50, Special Economic Zone, Sector No. 03, Pithampur, Dhar, Madhya Pradesh, 454 775; and 2 others	F. No. CUS/LIC/AA/390/2025-ADJN-O/o COMMR-CUS-INDORE dated 23.05.2025 read with Corrigendum/ Addendum dated 04.08.2025	Principal Commissioner of Customs/ Commissioner of Customs, Customs Hqrs, B-Zone, 3rd Floor, 12/2/7 & 12/2/8, Village-Pipliakumar, Nipania, Indore-452001 (MP)	Principal Commissioner of Customs/ Commissioner of Customs, Customs Hqrs, B-Zone, 3rd Floor, 12/2/7 & 12/2/8, Village-Pipliakumar, Nipania, Indore-452001 (MP)
2.		No. 14/Commr. / NOIDA/ CUS/ 2025-26 dated 21.07.2025 issued on 22.07.2025 read with Corrigendum under C.No. VIII (30) CUS/Noida/ICD-DD/DRI/Flexiturff/ 13/2025 dated 31.07.2025	Commissioner of Customs, Noida Customs Commissionerate, Concor Complex, Greater Noida, UP - 201311	
3.	Flexituff International Ltd., 94, Industrial Area, Sector No. 1, Pithampur, Distt. Dhar, MP-454775; and 2 others	No. 57/2025/Gr. 2G/ADC/ICD/IMP/ TKD dated 09.05.2025 issued on 13.05.2025 read with Corrigendum under F. No. CUS/APR/ SCN/739/2025-Gr2 dated 31.07.2025	Joint /Additional Commissioner of Customs (Gr.2G), Office of the Principal Commissioner of Customs (Import), Inland Container Depot, Tughlakabad, New Delhi - 110020	

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

LEVY OF ANTI-DUMPING DUTY ON IMPORTS OF POLYETHYLENE TEREPHTHALATE (PET) RESIN ORIGINATING IN OR EXPORTED FROM CHINA - 12/2026 - ANTI DUMPING DUTY.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 12/2026-Customs (ADD) dated 19.06.2026 notified that the designated authority, vide notification number 07/15/2025-DGTR dated the 23rd September, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 23rd September, 2025, had initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), and read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty

CUSTOMS

on imports of “Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher” (hereinafter referred to as the subject goods) falling under tariff items 3907 61 10, 3907 61 90, 3907 69 30 and 3907 69 90 of the First Schedule to the Customs Tariff Act, originating in or exported from People’s Republic of China (hereinafter referred to as the subject country) imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue), number 18/2021-Customs (ADD) dated the 27th March 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 216(E), dated the 27th March 2021;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published vide notification number 07/15/2025-DGTR, dated the 20th March 2026, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 20th March 2026, has come to the conclusion that

(i) the dumping margin and injury margin for all producers from the subject country is positive and significant;

(ii) the imports have increased at a significantly high rate, notwithstanding the duties in force. Therefore, in the absence of duty, the imports are likely to increase further;

(iii) the imports are undercutting the prices of the domestic industry. In the absence of duties, the imports are likely to suppress or depress the prices of the domestic industry,

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, 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, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 18/2021-Customs (ADD) dated 27th March 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 216(E), dated the 27th March 2021, except as respects things done or omitted to be done before such supersession, 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 tariff items 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), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (7), as per unit of measurement (UOM) as specified in the corresponding entry in column (8) and in the currency as specified in the corresponding entry in column (9) of the said TABLE, namely :-

TABLE

S. No.	Tariff items	Description	Country of Origin	Country of Export	Producer	Amount	UOM	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	3907 61 10, 3907 61 90, 3907 69 30, and 3907 69 90	Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher*	People’s Republic of China	Any country including People’s Republic of China	Any	200.66	MT	USD
2	-do-	-do-	Any country other than People’s Republic of China	People’s Republic of China	Any	200.66	MT	USD

* Bottle-grade PET resin, excluding recycled PET resin

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, 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 Customs Act.

[For further details please refer the Notification]

NOTIFICATION

LEVY OF ANTI-DUMPING DUTY (ADD) ON OF 'SULPHENAMIDES ACCELERATORS' ORIGINATING IN, OR EXPORTED FROM, THE PEOPLE'S REPUBLIC OF CHINA, THE EUROPEAN UNION AND THE UNITED STATES OF AMERICA - 11/2026 - ANTI DUMPING DUTY.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 11/2026-Customs (ADD) dated 19.06.2026 notified that the matter of 'Sulphenamides Accelerators' (hereinafter referred to as the subject goods), falling under tariff items 2921 51 90, 2930 30 00, 2931 90 90, 2934 20 10, 2934 20 90, 2934 99 90, 3812 10 00, 3812 20 90, 3812 31 00, 3812 39 10, 3812 39 20, 3812 39 30 and 3812 39 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, the European Union and the United States of America (hereinafter referred to as the subject countries) and imported into India, the designated authority in its final findings, vide F. No. 6/52/2024-DGTR, dated the 20th March, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 20th March, 2026, has come to the conclusion that-

(i) the landed prices from subject countries have remained below the cost of sales and selling price of the domestic industry;

(ii) the price undercutting from the subject countries is positive in the period of investigation;

(iii) the selling price of the domestic industry has been suppressed over the injury period,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in or exported from the subject countries 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 items 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. N.	Tariff Items	Descri-ption	Country of origin	Country of export	Producer	Amount	UOM	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2921 51 90, 2930 30 00, 2931 90 90, 2934 20 10, 2934 20	Sulphenamides Accelerators**	People's Republic of China	Any country including People's Republic of China	Any	974	MT	US$

CUSTOMS

	90, 2934 99 90, 3812 10 00, 3812 20 90, 3812 31 00, 3812 39 10, 3812 39 20, 3812 39 30 and 3812 39 90*							
2	-do-	do-	Any country other than People's Republic of China, European Union and United States of America	People's Republic of China	Any	974	MT	US$
3	-do-	do-	European Union	Any country includi	Lanxess Belgium N.V.	1257	MT	US$
				ng European Union				
4	-do-	do-	European Union	Any country including European Union	Any producer other than SN 3	1748	MT	US$
5	-do-	do-	Any country other than People's Republic of China, European Union and United States of America	European Union	Any	1748	MT	US$
6	-do-	do-	United States of America	Any country including United States of America	Lanxess Corporation	75	MT	US$
7	-do-	do-	United States of America	Any country including United States of America	Any producer other than SN 6	192	MT	US$
8	-do-	do-	Any country other than People	United States of America	Any	192	MT	US$

			's Republic of China, European Union and United States of America					

** Customs classification mentioned above is only indicative.*

*** The description of the product under consideration is 'Sulphenamides Accelerators'. The scope of the product under consideration excludes MOR (N-oxydiethylene-2-benzothiazole sulphenamide) and DCBS (N, N'-Dicyclohexyl-2- benzothiazole sulfenamides) Sulphenamides Accelerators. The scope of the product under consideration only includes CBS (N-cyclohexyl-2-benzothiazolesulfenamide) and NS (N-tert-butyl-2-benzothiazole sulfenamide) form of the product under consideration.*

Note : The application of the individual duty rates specified for the producers mentioned in the SN 3 and 6 in the TABLE above shall be conditional upon presentation to the customs authorities of a valid commercial invoice, on which shall appear a declaration dated and signed by an official of the entity issuing such invoice, identified by his/her name and function, drafted as follows: *'I, the undersigned, certify that the (volume) of Sulphenamides Accelerators' including CBS (N-cyclohexyl-2-benzothiazolesulfenamide) and/or NS (N-tert-butyl-2-benzothiazole sulfenamide) form only sold for export to India covered by this invoice was manufactured by (company name and address) in China PR/ European Union/ United States of America. I declare that the information provided in this invoice is complete and correct.'*. If no such invoice is presented, the duty applicable to all other producers shall apply. This requirement is without prejudice to the verification procedures independently undertaken by the Customs authorities under the applicable customs law and regulations.

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]

INSTRUCTION

ESTABLISHMENT OF GREEN CHANNEL FOR CUSTOMS CLEARANCE OF POLLUTION RESPONSE EQUIPMENT AND MATERIALS DURING OIL AND HAZARDOUS AND NOXIOUS SUBSTANCES (HNS) SPILL EMERGENCIES.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No 11/2026-Customs dated 23.06.26 notified that:

The Board has received a request from Coast Guard Headquarters regarding establishment of a Green Channel mechanism for expeditious Customs clearance of pollution response equipment, materials and associated resources required for combating Oil and Hazardous and Noxious Substances (HNS) spill incidents at sea.

1.2 Coast Guard Headquarters has highlighted that India, through various international and regional forums such as the Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC), the South Asia Co-operative Environment Programme (SACEP) and the Indian Ocean Rim Association (IORA), is committed to providing necessary support and cooperation in responding to oil and chemical spill incidents.

1.3 However, in the event of a major oil or chemical spill exceeding national response capacity, assistance from foreign governments, international organizations and specialized service providers such as Oil Spill Response Limited (OSRL) may be required. Such assistance may involve urgent import or export of pollution response equipment, materials and other related resources, through airports and seaports in India. Timely deployment of such equipment is critical for minimizing environmental damage, protecting marine ecology, safeguarding public health and ensuring continuity of port operations.

2. Owing to the challenges highlighted by Coast Guard Headquarters, the Board has decided to establish a Green

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Channel for expeditious Customs clearance of consignments relating to oil and HNS spill response operations at the following locations:

Coast Guard District HQ	Nearest Airport	Nearest Sea Port
DHQ -15 Okha Gujarat	Jamnagar	Vadinar
DHQ-2 Mumbai Maharashtra	Chhatrapati Shivaji Maharaj International airport	Mumbai Port
DHQ-4 Kochi, Kerala	Cochin International airport	Cochin Port
DHQ-5 Chennai Tamilnadu	Chennai International airport	Chennai port
DHQ -7 Paradip, Odisha	Biju Patnaik International Airport, Bhubneshwar	Paradip Port
DHQ-14, Sir Vijay Puaram, A& N	Sri Vijay Puram Airport	Sri Vijay Puram Port

3. The concerned Customs Zones are directed to designate a senior officer, not below the rank of Additional Commissioner/Joint Commissioner, as Nodal Officer for coordination with the Indian Coast Guard and other stakeholders in matters relating to import, export, temporary import, temporary export, re-import and re-export of pollution response equipment and materials required for oil/HNS spill response operations. The Nodal Officer shall, inter alia perform the following roles and responsibilities:

(i) maintain close liaison with the concerned Coast Guard Headquarters, Port Authorities, Airport Authorities and other stakeholders;

(ii) ensure expeditious and hassle-free Customs clearance of consignments relating to pollution response operations in accordance with the provisions of the Customs Act, 1962 and the rules, regulations and notifications issued thereunder;

(iii) maintain contact details of all relevant stakeholders and also facilitate priority processing of such consignments during emergency situations on a 24×7 basis, wherever required;

(iv) act as the single point of contact for addressing Customs-related issues arising during pollution response operations;

(v) participate, wherever required, in inter-agency coordination exercises conducted by the Indian Coast Guard for validation and improvement of the response mechanism.

4. This facilitation mechanism shall operate within the framework of the Customs Act, 1962 and other applicable laws and shall not dispense with any statutory requirement unless specifically exempted under law.

5. The details of the Nodal Officer(s), including the officer's designation, mobile number and e-mail address, may be shared with the Board and following officers of Coast Guard Headquarters within fifteen days of issuance of this communication. Any subsequent changes may also be intimated promptly:

a. Joint Director (Operations)/Coast Guard Headquarters. Tele: 011-23073523, email: dte-ops@indiancoastguard.nic.in.

b. Joint Director (Fisheries & Environment)/Coast Guard Headquarters, Tele: 011- 23115107, email: dte-fe@indiancoastguard.nic.in.

6. The Customs formations under your jurisdiction may be suitably sensitized regarding the importance of timely facilitation of such consignments during pollution response operations.

7. Difficulties, if any, in implementation of this Instruction may be brought to the notice of the Board.

[For further details please refer the Instruction]

PUBLIC NOTICE

DESIGNATION OF FIRST APPELLATE AUTHORITY UNDER THE RTI ACT, 2005 FOR CHENNAI VII COMMISSIONERATE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 14/2026-Customs dated 20.06.26 notified that in exercise of the powers conferred under Section 4(1) and 5(1) of the Right to Information Act, 2005, the following Officer is designated as the First Appellate Authority for the Office of the Principal Commissioner of Customs, Chennai VII (Air Cargo) Commissionerate.
[For further details please refer the Public Notice]

PUBLIC NOTICE

MANDATORY FILING UNDER SEA CARGO MANIFEST AND TRANSHIPMENT REGULATIONS (SCMTR).

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 44/2026-Customs dated 18.06.26 notified that:

CUSTOMS

1.Attention of all Shipping Lines, Shipping Agents, Steamer Agents, Custodians, Terminal Operators, Customs Brokers, Importers, Exporters and all other stakeholders is invited to the implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR)-2018. Reference is also invited to the communication vide F. No. DGSYS/APP/ICES/GEN/3/2024/887-42 dated 09.06.2026 issued by the Directorate General of Systems & Data Management, CBIC, regarding mandatory filing of Sea Cargo Manifest and Transhipment Regulations (SCMTR).

2. The SCMTR system was introduced to streamline maritime trade processes, enhance cargo visibility and ensure advanced risk management. To achieve full digital optimization, it is imperative that all relevant trade stakeholders' transition entirely to this advanced platform.

3. In this regard, despite guidelines and the parallel run phase, it has been observed that a significant volume of manifest and transhipment filings continues to be routed through the supplementary IGM/EGM process. This dual-system operation dilutes data integrity, creates administrative redundancies and delays the ultimate sunsetting of legacy modules.

4. DG Systems has shared a list of Gateway Ports through which the SCMTR filings are high (95% and above) and has proposed to disable the supplementary IGM/EGM process with effect from 16.06.2026 onwards. Similarly, a list of Gateway Ports through which the SCMTR filings are less than 95% has also been shared and for such Gateway Ports, it has been proposed to disable the supplementary IGM/EGM process with effect from 30.06.2026 onwards. Thereafter, the manifest and transhipment filings can be done only through the SCMTR module.

5. As per the mentioned list, Kolkata Customs Sea Port (INCCU1) falls in the category of Gateway Ports having SCMTR filing below 95% (approx 30.43%) and accordingly, as proposed in para 4 above, the Supplementary IGM/EGM filing facility for this port shall be disabled with effect from 30.06.2026.

6. In this regard, officers of Kolkata Customs Port Commissionerate and all Stakeholders are requested to note and comply with the following:

(i) Mandatory use of SCMTR: All manifest and transhipment filings shall be routed through the SCMTR platform. Stakeholders are advised to complete the transition well before the prescribed dates.

(ii) Monitoring of SCMTR filing: The filing through SCMTR and supplementary IGM shall be closely monitored by the officers concerned. ICES will generate daily reports and circulate them port-wise along with details of Shipping Lines and their percentage of filing through SCMTR.

(iii) Discouraging supplementary filings: Manual or automated filings for modules already covered under SCMTR should be actively discouraged. Legacy format filings shall not be accepted except under exceptional system-failure circumstances duly verified by the local Systems Manager.

(iv) Stakeholder responsibility: Stakeholders are hereby informed that continued reliance on the supplementary IGM/EGM process may lead to processing delays, for which the concerned trade entity shall be responsible.

7. All stakeholders operating at Kolkata Sea Port are advised to urgently migrate their operations to the SCMTR platform and ensure complete readiness before the prescribed timeline.

8. All Stakeholders are requested to take note and publicize the contents of this public Notice among their members/constituents.

9. This Public Notice should be considered as a Standing Order for the purpose of Officers/Staff of Kolkata Customs (Port).

10. Any difficulties faced in the implementation of the SCMTR module may immediately be brought to the notice of the Systems Manager/Alternate System Manager, Kolkata Customs Port Commissionerate, for necessary resolution.

[For further details please refer the Public Notice]

PUBLIC NOTICE

SELF-SEALING PERMISSION FOR ELECTRONIC SEALING(RFID) OF CONTAINERIZED CARGO AT FACTORY OR WAREHOUSE.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 43/2026-Customs dated 18.06.26 notified that:

1. Attention of the Exporters, Customs Brokers and all concerned is drawn to CBIC Circular No. 26/2017-Customs dated 01.07.2017 and CBIC Circular No. 36/2017 dated 28.08.2017, read with Public Notice(s) No. 58/2017 dated 06.10.2017, No. 72/2017 dated 31.10.2017 and No. 50/2019 dated 29.06.2019 issued by this Commissionerate and Clarification regarding validity period for self-sealing permission to exporters issued under Circular No. 14/2026-Customs dated 27.03.2026 on procedure followed for granting of Self-Sealing (RFID) permission.

2. It is specified that self-sealing permission once granted shall remain valid unless withdrawn, suspended, or cancelled by the jurisdictional Principal Commissioner or Commissioner of Customs, due to non-compliance, misuse of the facility, or any other valid reason. This covers all such permissions issued by this office, till date. All such permission shall have due reflection in the EDI System.

3. However, as a facilitation measure and to maintain necessary checks, it is decided that all Self-Sealing (RFID) permissions granted by this Commissionerate are subject to review, in every three (03) years. For such review, the exporter shall submit the following documents as specified in Circular No. 26/2017-Customs dated 01.07.2017 as amended and other relevant Circulars/Notification, to the Deputy/Assistant Commissioner of Customs, Export Self Sealing Unit:
a. Request letter from the Exporter.

b. Self-Sealing/factory stuffing permission issued by this office.

c. Exporter's Authorization letter with Photograph and Specimen Signature duly attested by Director/ Partner/ Proprietor in this regard, if any.

d. Valid IEC, PAN, GSTN Registration No, AEO status (if any) and Trade License.

e. Proof of ownership/valid lease deed etc. with photographs of the premises.

f. Exporter's Declaration of Previous cases, SCNs etc., if any.

g. Details of goods to be exported with HSN Code.

4. Difficulties faced, if any, in this regard may be brought to the notice of the Deputy/Assistant Commissioner of Customs, Export Self-Sealing Unit.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AUTO TRANS-SHIPMENT OF SEZ-BOUND CARGO AT GATEWAY PORT.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 38/2026-Customs dated 18.06.26 notified that all Importers, Exporters, General Trade, Port Authorities, Port Terminal Operators, Shipping Lines / Shipping Agents, Customs Brokers and SEZ Units falling under the jurisdiction of Chennai Custom House, and all other stakeholders concerned are hereby informed that, in alignment with the initiative of DG Systems (Advisory No. 18/2026) to facilitate digitization of manual processes, Auto Transshipment of SEZ-bound cargo from Gateway Ports has been implemented in the system. This initiative is expected to reduce dwell time and demurrage at ports.

Under this facility, once the Bill of Entry (BoE) is assessed, the system will automatically generate the Transshipment (TP) and a copy of the same will be delivered to the registered email ID. Since the Auto-TP feature has been enabled, manual approval of TP by officers is no longer required. Accordingly, TP generation is not required during goods registration, and upon completion of goods registration, the TP details (IRN No. and DOC Code) will automatically appear under the supporting documents.

However, in cases where Customs Brokers / Importers / SEZ Units are not receiving the Auto Transshipment Number, they may approach the CMFC Section for the generation of the Transshipment Number through the ICES system.

All stakeholders are encouraged to make full use of this enhanced facility to ensure smooth and efficient container movement operations to all Special Economic Zones (SEZs).

Traders facing any difficulties or issues may send their queries to icegatehelpdesk@icegate.gov.in or may be brought to the notice of the Assistant Commissioner / Deputy Commissioner, CMFC Section through e- mail at cmfc-chn3@gov.in.

[For further details please refer the Public Notice]

DGFT

DISCUSSION

CERTIFICATE OF ORIGIN (COO): KEY COMPLIANCE REQUIREMENTS FOR INDIAN EXPORTERS

OUR COMMENTS: A Certificate of Origin (COO) is an important export document that certifies that goods originate from India. It enables customs authorities in the importing country to determine the applicable customs duty and assess whether the goods qualify for concessional duty under India's Free Trade Agreements (FTAs). A valid COO also facilitates customs clearance and is often required by banks for processing payments under a Letter of Credit (LC). In the absence of a COO, importers may lose preferential duty benefits, face delays in customs clearance, and encounter payment-related issues.

The issuance of COOs in India is governed by the Foreign Trade Policy (FTP) and the Handbook of Procedures (HBP) issued by the Directorate General of Foreign Trade (DGFT). Only authorised agencies, such as Chambers of Commerce, Export Promotion Councils, and Commodity Boards, are empowered to issue COOs after verifying the prescribed documents. Exporters are required to submit applications electronically through the DGFT's e-COO portal using their Importer Exporter Code (IEC). The online platform has streamlined the process by enabling digital filing, Aadhaar-based authentication, digital signatures, and electronic issuance of certificates, all of which are legally recognised and accepted by customs authorities and banks.

Certificates of Origin are broadly classified into Non-Preferential and Preferential COOs. A Non-Preferential COO merely certifies that the goods originate from India and is generally used for customs clearance and compliance with import regulations. In contrast, a Preferential COO enables importers to avail concessional or nil customs duty under trade agreements entered into by India with countries and regions such as ASEAN, Japan, South Korea, the UAE, Australia, and EFTA. To obtain a Preferential COO, exporters must comply with the applicable Rules of Origin prescribed under the relevant trade agreement.

The Rules of Origin require that goods must either be wholly obtained in India or have undergone substantial transformation within the country. Substantial transformation is generally assessed based on value addition, change in tariff classification, or completion of specified manufacturing processes. Exporters should maintain complete records relating to procurement, manufacturing, and costing to substantiate the origin of goods and support any verification conducted by customs authorities.

Certain trade agreements also permit self-certification by approved exporters, allowing them to declare the origin of goods without obtaining a certificate from an authorised issuing agency for every shipment. However, exporters availing this facility must maintain proper documentary evidence, as customs authorities may verify the declaration. Any incorrect declaration or non-compliance may result in withdrawal of the facility and other penal consequences.

To obtain a COO, exporters are generally required to submit documents such as the commercial invoice, packing list, shipping bill, bill of lading or airway bill, and, where applicable, a manufacturer's declaration. It is essential that all documents contain consistent particulars, including the product description, HS Code, quantity, invoice details, and buyer information, as discrepancies may lead to delays or rejection of the application.

Non-compliance with COO requirements or incorrect origin declarations can result in denial of preferential tariff benefits, customs delays, recovery of duties with penalties, suspension of the IEC in serious cases, and damage to the exporter's commercial reputation. Accordingly, exporters should ensure strict compliance with the applicable Rules of Origin, maintain adequate supporting records, and utilise the DGFT's e-COO platform effectively. Proper COO compliance not only mitigates legal and commercial risks but also enhances the competitiveness of Indian goods in international markets.

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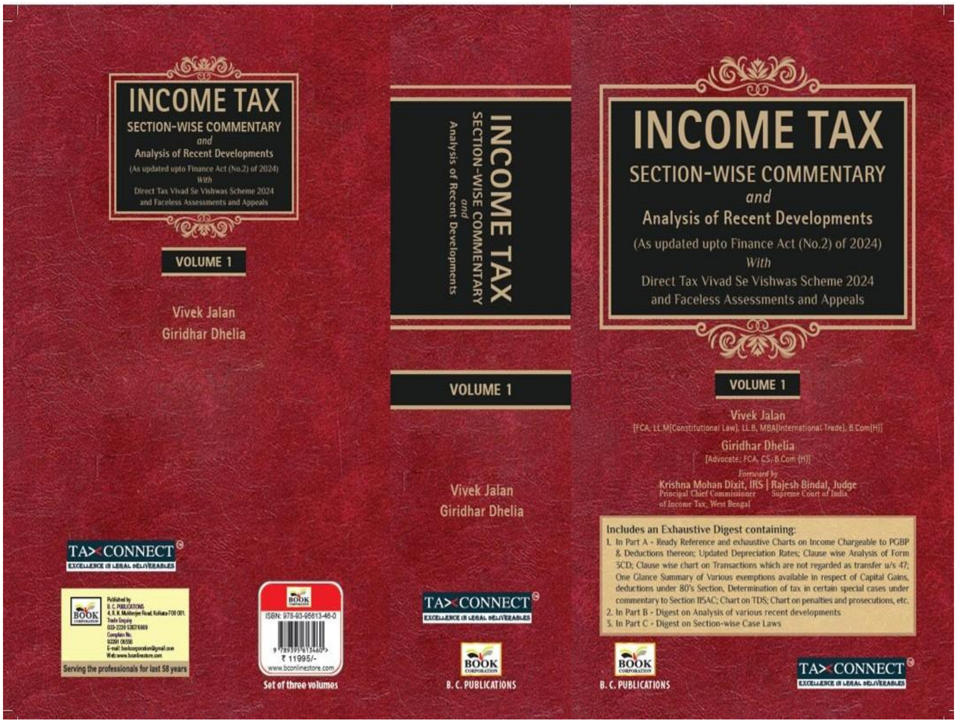

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