564th Issue: 05th July 2026 - 11th July 2026

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EDITORIAL

Friends,

A New Chapter in Digital Compliance has been incorporated for Navigating the New GSTN Compliance Landscape: Voluntary e-Way Bill Closure and Ship-to GSTIN Mandate. The Goods and Services Tax Network (GSTN) continues its steady evolution toward a more transparent and traceable compliance ecosystem. Two upcoming changes are:

i. Voluntary Closure of e-Way Bills and
ii. mandatory capture of Ship-to GSTIN

effective 1st August 2026, mark a significant step in strengthening audit trails and system-based verification.

These reforms, though procedural in appearance, carry deep operational implications for taxpayers, transporters, ERP vendors, and taxpayers overseeing compliance frameworks.

1. Voluntary Closure of e-Way Bills: Recording Completion of Movement: The Voluntary e-Way Bill Closure facility allows taxpayers to formally record the completion of goods movement once delivery is made. While not mandatory as of now, it introduces a structured way to close the compliance loop. The Key Highlights are as under:

- Closure can be done on the day of delivery or the next day, and remains available up to one day after expiry of the EWB validity.
- Who can close: Supplier, recipient, transporter, or authorised driver (via mobile number).
- Modes: Portal-based closure (EWB-wise or date-wise) and API-based closure (EWB number, closure date, remarks).
- Post-closure flexibility: Temporary relaxation allows updates to transporter, vehicle, or validity even after closure — expected to be restricted later.

This initiative enhances traceability and prevents open-ended EWBs from lingering in the system, a common audit concern. For taxpayers, it signals the need to institutionalize closure protocols within logistics and ERP workflows.

2. Ship-to GSTIN: Strengthening Traceability in Bill-to/Ship-to Transactions: The second reform mandates capturing Ship-to GSTIN wherever the consignee is registered. This change applies across Bill-to/Ship-to, Combination, and Export transactions, ensuring that every movement is digitally traceable to its destination. The Key Highlights are as under:

- **Mandatory field:** Ship-to GSTIN must be entered;
- **Confidentiality preserved:** Ship-to GSTIN will not be printed on the e-Way Bill or visible to taxpayers/transporters — only authorised officers can view it.
- **API validations:** New error codes (608, 616, 618, etc.) enforce correct data entry and prevent duplication between Bill-to and Ship-to GSTINs.
- **Export treatment:** For port or customs-linked destinations, "URP" ensures system consistency without altering export classification.

This change aligns with GSTN's broader goal of data integrity and audit readiness, enabling officers to verify movement of goods without compromising trade confidentiality.

3. Implications for Taxpayers and Compliance Leaders:

Both reforms demand process redesign and ERP readiness. Taxpayers should lead cross-functional coordination among finance, logistics, and IT teams to ensure seamless adoption. The following Strategic Actions are recommended:

- Update ERP systems to capture Ship-to GSTIN and closure data fields.
- Train teams on portal and API workflows for voluntary closure.
- Establish internal SOPs for timely closure and document endorsement.
- Monitor post-closure restrictions and system updates from GSTN.

These steps will not only ensure compliance but also enhance internal governance and audit preparedness. In essence, August 2026 will mark a turning point where procedural discipline meets digital intelligence and taxpayers must be ready to lead this transformation from compliance to confidence.

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

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SYNOPSIS

TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
7th July	Deposit of Tax deducted/collected	Jun-26	Due date for deposit of Tax deducted/collected for the month of March, 2026 under section 393 and 394 of the Income Tax Act 2025.
10th July	GSTR-7	Jun-26	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST).
10th July	GSTR-8	Jun-26	Monthly return to be filed by e-commerce operators registered under the GST.
11th July	GSTR-1	Jun-26	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.

INCOME TAX

NOTIFICATION

GRANTING EXEMPTION UNDER SECTION 10(46) OF THE INCOME-TAX ACT, 1961 TO MUSSOORIE DEHRADUN DEVELOPMENT AUTHORITY IN RESPECT OF THE SPECIFIED INCOME ARISING TO THAT AUTHORITY.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 73/2026 dated 02.07.2026 notified that section 10(46) of the Income-tax Act, 1961 (43 of 1961) provided for exemption of specified income of certain bodies or authorities or Boards or Trusts or Commissions as may be notified by the Central Government in the Official Gazette for the purposes of that section;

And whereas, the Income-tax Act, 1961 (43 of 1961) was repealed by section 536 (1) of the Income-tax Act, 2025 (30 of 2025);

And whereas, section 536(2)(a) and (b) of the Income-tax Act, 2025 (30 of 2025), inter alia, provides that irrespective of the repeal of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Act of 1961) and subject to sub-section (4) thereof, nothing shall affect-

(i) the previous operation of the provisions of the Act of 1961 and any order or anything duly done or suffered thereunder; or

(ii) any right, privilege, obligation or liability acquired, accrued or incurred under the Act of 1961 or orders under that Act;

And whereas, section 536(2)(c) of the Income-tax Act, 2025 (30 of 2025) provides that the provisions of the Act of 1961 shall continue to apply to any proceeding pending on the date of commencement of the Income-tax Act, 2025 (30 of 2025) and to any proceedings initiated on or after the 1st April, 2026 (including notices, assessment, reassessment, re-computation, rectification, penalty, reference, revision and appeals) in respect of any tax year beginning before the 1st April, 2026 and such proceedings shall be carried out as per the procedure specified in the Act of 1961;

And whereas, section 536(2)(e) of the Income-tax Act, 2025 (30 of 2025) provides that any proceeding pending on the date of its commencement before any income-tax authority or any other authority constituted under the repealed Income-tax Act, Appellate Tribunal, or any court, by way of application, appeal, reference or revision or by any other means, shall be continued and disposed of as if this Act had not been enacted;

Now, therefore, in pursuance of the provisions of section 536(2)(a) to (c) and (e) of the Income-tax Act, 2025 (30 of 2025), the Central Government hereby notifies, for the purposes of section 10 (46) of the Act of 1961, 'Mussoorie Dehradun Development Authority' (PAN: AAAAM4651Q), an authority constituted by the State Government of Uttarakhand, in respect of the following specified income arising to that authority, namely:-

(a) Grant's/loans/ advances received from Government of Uttarakhand.

(b) Fees/charges/income (by whatever name called) levied as per Uttarakhand Urban and Country Planning and Development Act, 1973

(c) Income from disposal of lands, buildings and other movable and immovable properties.

(d) Income from lease/rent; and

(e) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that the Mussoorie Dehradun Development Authority -

(a) shall not engage in any commercial activity;

(b) its activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provisions of section 139(4C) (g) of the Act of 1961.

3. Failure to comply with these conditions shall result in the initiation of penal actions under the provisions of the Act of 1961, and withdrawal of exemption granted under section 10(46) of the Act of 1961.

4. This notification shall be deemed to have been applied for assessment years 2022-2023 and 2023-24 relevant for the financial years 2021-22 and 2022-2023.

[For further details please refer the Notification]

CIRCULAR

CONDONATION OF DELAY IN FILING FORM NO. 10AB ELECTRONICALLY FOR APPROVAL UNDER CLAUSE (II) OF THE FIRST PROVISO TO SECTION 80G (5) OF THE INCOME-TAX ACT, 1961.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Circular No. 06/2026 dated 02.07.2026 clarified that:

INCOME TAX

1.Section 80G of the Income-tax Act, 1961 ("the Act") provides for deduction in respect of donations made to certain funds and institutions. For availing approval under clause (ii) of the first proviso to section 80G (5) of the Act, a fund or institution approved under section 80G (5) and whose approval is due to expire, is required to furnish an application in Form No. 10AB electronically, at least six months prior to expiry of the said period.

2. Representations have been received in the Board from certain funds and institutions whose approval was expiring on 31.03.2026 and who could not furnish Form No. 10AB for seeking approval under clause (ii) of the first proviso to section 80G(5) of the Act within the due date of 30.09.2025.

It has been represented that the delay in furnishing the prescribed application was attributable to bona fide reasons and other circumstances resulting in genuine hardship to the funds or institutions in terms of receipt of donations.

3. The matter has been examined by the Board. In order to mitigate genuine hardship to such funds and institutions, the Central Board of Direct Taxes, in exercise of the powers conferred under section 119(2)(b) of the Income Tax Act, 1961 read with section 536(2) of Income Tax Act, 2025, hereby condones the delay in filling Form No. 10AB, where the prescribed application in Form No.10AB has been furnished electronically between 01.10.2025 to 31.03.2026. The jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax are authorized to dispose of such applications on merits and pass an order on or before 31.12.2026.

4. Further, where an application in Form No. 10AB filed electronically between 01.10.2025 to 31.03.2026 has been rejected as on date of issue of this circular solely on the ground that it was furnished beyond the prescribed time limit of 30.09.2025, the delay shall be deemed to have been condoned in such cases. The jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax are authorized to dispose of such applications on merits and pass an order on or before 31.12.2026.

5. Nothing contained in this Circular shall be construed as conferring any automatic entitlement to approval under section 80G (5) of the Act or section 133(1)(b) of I.T. Act, 2025, as the case may be.

[For further details please refer the Circular]

GST

NOTIFICATION

GST APPELLATE TRIBUNAL APPEALS: DEADLINE EXTENDED UP TO 31ST JULY 2026 AND WITHIN THE PRESCRIBED THREE-MONTH OR SIX-MONTH PERIODS FROM COMMUNICATION OR PASSING OF THE ORDER, AS THE CASE MAY BE, FOR ORDER THEREAFTER. - S.O. 3502 (E) - F. NO. A-50/7/2025-GSTAT-DOR.

OUR COMMENT: The Joint Secretary to the Government of India, Department of Revenue, Ministry of Finance issued Notification no. S.O. 3502(E) dated 30.06.2026 and notified that in exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue number S.O. 4220(E), dated the 17 September, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), except as respects things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby notifies the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against, -

(i) is communicated to the person preferring the appeal before the 1st day of May, 2026, and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated;

(ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.

[For further details please refer the Notification]

CIRCULAR

CLARIFICATION REGARDING JURISDICTION IN CASES INVOLVING MIGRATION/ TRANSFER OF TAXABLE PERSONS FROM ONE JURISDICTION TO ANOTHER JURISDICTION.

OUR COMMENT: The GST Policy Wing, Central Board of Indirect Taxes and Customs issued Circular No. 255/01/2026 – GST dated 25.06.2026 clarified that:

1. References have been received from field formations seeking clarification on the validity of action taken, and on the authority competent to act, at various stages of proceedings under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”) in cases where the jurisdiction of the taxable person has changed on account of change in Principal Place of Business of the taxable person.

2. Clarification has been sought on the following:

(i) whether an action undertaken by the transferor jurisdictional authority, at a given stage of proceedings, before such migration/transfer of the taxable person to another jurisdiction, remains valid and applicable on the transferee jurisdiction authority;

(ii) whether the transferor jurisdiction authority can take any action or initiate proceeding against the taxable person, after he has migrated/transferred to another jurisdiction (transferee); and

(iii) who would be the authority competent to give effect to, implement, or act upon any such action already taken, and also to act upon any consequential action arising from the antecedent proceedings, including representing, defending, or otherwise conducting proceedings, filing of appeals before the appellate authority or appellate tribunal, in cases involving migration/transfer of the taxable person.

3. The matter has been examined in consultation with the Union Ministry of Law and Justice. In order to ensure uniformity in the implementation of procedure in such cases involving migration/transfer of taxable persons from one jurisdiction to another, the Central Board of Indirect Taxes and Customs (hereinafter referred to as "the Board"), hereby, issues the following clarifications in the matter.

4. The core issue, common to all the proceedings under the GST framework referred to in para 2 above, is a conflict between the validity of action already taken by the erstwhile (transferor) jurisdictional officer, and the need for the present (transferee) jurisdictional officer to have control over the proceeding once a taxable person has migrated/transferred to a different jurisdiction. The governing principle, applicable uniformly across all stages of actions or proceedings, is that jurisdiction to exercise a statutory power is required to be assessed as on the

date on which the power is actually invoked. A subsequent migration/transfer of the taxable person does not retrospectively vitiate a proceeding already validly initiated or concluded by the erstwhile (transferor) jurisdictional officer, though it does affect who should conduct matters from that point forward.

5. Where an action corresponding to particular stage of proceedings (i.e. investigation, conducting audit, issuance of show cause notice, issuance of adjudication order, issuance of Order-in-review, filing of appeal, issuance of Order-in-Appeal, or any other proceedings under the CGST Act and the rules made thereunder) has been validly undertaken by the officer having jurisdiction over the registered taxpayer at that time (transferor), the action so taken remains valid, notwithstanding subsequent migration/transfer of the taxable person to another jurisdiction (transferee). The conduct of the next stage of proceedings, and the implementation of any directions contained in an action already taken or proceedings, is however to be undertaken by the officer presently having jurisdiction (transferee) over the taxable person, and not by the erstwhile (transferor) jurisdictional officer who, on account of the migration/transfer of the taxpayer, ceased to have jurisdiction thereon.

6. Judicial treatment of post-migration/transfer actions, as held by the Hon'ble Supreme Court and Hon'ble High Courts in various of judicial pronouncements, in tax related matters, shows that the past acts of a competent authority remain valid, and enforcement and further proceedings must be taken over by the officer, who has now acquired jurisdiction (transferee) subsequent to such migration/ transfer. In such cases, it has been highlighted that continuing or consequent proceedings to any action, must be exercised by the authority currently having jurisdiction over the taxable person, after the said migration/transfer. Moreover, there is nothing to prevent the transferee jurisdictional authority from acting upon an earlier valid administrative or quasi-judicial action or proceeding initiated by the transferor jurisdictional authority. This indicates that the present jurisdictional authority (transferee) should be the face of proceedings at every subsequent stage after the migration/ transfer and wherever any action or proceeding had already been initiated by the transferor jurisdictional authority before the migration/ transfer, the transferee jurisdictional authority can rely on such action or proceeding already taken by the erstwhile jurisdictional authority (transferor).

7. Therefore, it is hereby clarified that:

(a) Where any action or proceeding under the CGST Act and the rules made thereunder has been validly undertaken by the transferor jurisdictional authority having jurisdiction over the registered taxpayer on the date such action was undertaken, the same shall remain valid notwithstanding the subsequent migration/ transfer of the taxable person to another jurisdictional authority. The transferee jurisdictional authority shall act upon, give effect to, and proceed on the basis of such earlier valid action taken by the transferor jurisdictional authority, as if it had itself initiated the same.

(b) The transferor jurisdiction authority shall not take any action or initiate proceedings against the taxable person, after he has migrated/ transferred to another jurisdiction and any issue that comes to the notice of the transferor jurisdictional authority should be intimated to the transferee jurisdictional authority for any further action.

(c) Where the taxable person migrates to another jurisdiction during the pendency of any action or proceeding initiated by the transferor jurisdictional authority, the transferee jurisdictional authority shall take over and conclude the same from the stage at which it stood at the time of migration/ transfer, and shall be competent to take all further actions, including consequential proceedings that might arise therefrom. Thus, the transferee jurisdictional authority shall be the competent authority to give effect to, implement, or act upon any such action already taken, and also to act upon any consequential action arising from the antecedent proceedings, including representing, defending, or otherwise conducting proceedings, filing of appeals before the appellate authority or appellate tribunal, in cases involving migration/transfer of the taxable person.

8. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

[For further details please refer the Circular]

ADVISORY

ADVISORY ON REVISION OF TIMELINE FOR AMENDMENT OF AGGREGATE ANNUAL TURNOVER (AATO), 2026.

OUR COMMENT: GSTN has issued advisory on the GST portal on 01.07.2026 that it is informed that the Aggregate Annual Turnover (AATO) functionality is currently being upgraded to enable automatic updation of AATO as subsequent returns are filed post amendment window. As this enhanced functionality is being deployed from 1st July 2026, the window for amendment of AATO by taxpayers for FY 2025-26 has been revised on the GST Portal.

GSTN had earlier issued an advisory dated 02 May 2022 regarding the functionality for amendment of Aggregate Annual Turnover (AATO) on the GST Portal, which was applicable for AATO till FY 2024-25. Under the said advisory, taxpayers were provided the facility to amend their turnover during the month of May.

In continuation thereof, it is informed that the timelines for submission of amendment applications and verification of amended AATO details by Tax Officers, in respect of FY 2025-26, have been revised.

To ensure greater consistency, accuracy, and uniformity in the reporting of AATO across various modules of the GST Portal, certain system-level enhancements are being implemented. Consequently, the revised timelines for amendment of AATO for FY 2025-26 by the taxpayers and subsequent action by the tax officers are as under:

Activity	Timeline
AATO Amendment Application window for FY 2025-26	01 July to 31 July 2026
Review by jurisdictional Tax officer	01 Aug to 15 Aug 2026

Accordingly, the facility for amendment of AATO, which was earlier available during May as per the previous advisory, shall now be made available from 01 July to 31 July 2026 for FY 2025-26. The amended AATO details will be available for review of Tax Officers from 01 Aug to 15 Aug.

All taxpayers are requested to take note of the revised timelines and carefully review the AATO details while submitting the amendment application and ensuring that the amended details are accurate before submission.

In case of any difficulty or concern, taxpayers are advised to raise a grievance through the Self-Service Portal available on the GST Portal, along with all relevant details, to facilitate prompt and effective resolution.

[For further details please refer the Advisory]

FEMA

CASE LAW

P. BALASUBRAMANIAM VERSUS THE APPELLATE TRIBUNAL FOR FOREIGN EXCHANGE: MADRAS HIGH COURT

OUR COMMENTS: In the present case, the appellants challenged the legality of the penalty imposed under Section 50 of the Foreign Exchange Regulation Act, 1973 ("FERA") for the alleged contravention of Sections 18(1)(a), 18(2), and 18(3) on account of non-realisation of a portion of export proceeds within the prescribed period in respect of goods exported to various foreign countries.

The principal issue involved in the appeal was whether mere non-realisation of a small portion of export proceeds within the prescribed period automatically attracted penalty under Section 50 of FERA, or whether the provisions of Sections 18(1)(a), 18(2), and 18(3) were required to be construed harmoniously with the notification issued thereunder, the applicable Rules, and the subsequent RBI policy permitting write-off of unrealised export bills.

The learned counsel appearing for the appellants submitted that Section 18(2) could not be read in isolation and that any alleged contravention under Section 18(2) flowed from the provisions of Section 18(1)(a) and the notification issued thereunder. It was contended that the appellants had realised the substantial portion of export proceeds and that the unrealised amount represented genuine business losses arising from international trade transactions. It was further argued that the Reserve Bank of India had subsequently recognised the write-off of unrealised export bills through A.P. (DIR Series) Circular No. 61 dated 14.12.2002, and that the authorised dealer bank had also recommended write-off of the unrealised amount. The appellants additionally submitted that the proportionate duty drawback received by them had already been reversed and, therefore, no export incentive had been misused.

After considering the rival submissions, the Court observed that Section 18(2) of FERA must be read together with Sections 18(1)(a) and 18(3), the notification issued thereunder, and the applicable Rules. The Court held that although the appellants had admittedly failed to realise a small portion of the export proceeds within the prescribed period, such non-realisation by itself did not automatically justify the imposition of penalty under Section 50.

The Court further observed that with the liberalisation of the economy and the replacement of FERA by the Foreign Exchange Management Act, 1999, the RBI had recognised the commercial realities faced by exporters and had permitted write-off of unrealised export bills through its Circular dated 14.12.2002. The Court noted that despite the authorised dealer bank recommending such write-off, the Reserve Bank of India had failed to act upon the recommendation.

The Court also held that the appellants had realised approximately 94.55% of the export proceeds and that the unrealised amount constituted only a small percentage of the total exports. Further, since the appellants had reversed the proportionate duty drawback, there was no allegation of misuse of export incentives or wrongful enrichment.

Accordingly, the Court held that even assuming there was a technical contravention of Sections 18(1)(a), 18(2), and 18(3), the appellants were entitled to the benefit of write-off of the unrealised export bills, and in the facts and circumstances of the case, penalty under Section 50 of FERA was not attracted.

In conclusion, the Court allowed the appeal and held that mere non-realisation of a minor portion of export proceeds does not automatically warrant imposition of penalty under Section 50 of FERA. The provisions of Sections 18(1)(a), 18(2), and 18(3) must be construed harmoniously with the RBI policy permitting write-off of unrealised export bills, and where the exporter has acted bona fide, suffered genuine commercial losses, and has not misused export incentives, imposition of penalty is not justified.

[Decided in the favour of Appellant]

NOTIFICATION

SEA CARGO MANIFEST AND TRANSSHIPMENT (SECOND AMENDMENT) REGULATIONS, 2026.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 61/2026-Customs (N.T) dated 01.07.2026 notified that in exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the Sea Cargo Manifest and Transshipment Regulations, 2018, namely:-

1. Short title and commencement. –

(1) These regulations may be called the Sea Cargo Manifest and Transshipment (Second Amendment) Regulations, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Sea Cargo Manifest and Transshipment Regulations, 2018**.-**

(1) In the TABLE after FORM-XII:

i. against Sr. No. 6, in column (3), for the entry, the entry "31.08.2026" shall be substituted.

[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. 60/2026-Customs (N.T) dated 30.06.2026 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	1190
2	1511 90 10	RBD Palm Oil	1197
3	1511 90 90	Others – Palm Oil	1194
4	1511 10 00	Crude Palmolein	1217
5	1511 90 20	RBD Palmolein	1220
6	1511 90 90	Others – Palmolein	1219
7	1507 10 00	Crude Soya bean Oil	1260
8	7404 00 22	Brass Scrap (all grades)	7763

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	1297 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	1875 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	1875 per kilogram

		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.	
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.	1297 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 (i.e., no change)"

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

[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. 59/2026-Customs (N.T) dated 29.06.2026 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 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1238 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1235 (i.e., no change)
4	1511 10 00	Crude Palmolein	1247 (i.e., no change)
5	1511 90 20	RBD Palmolein	1250 (i.e., no change)
6	1511 90 90	Others – Palmolein	1249 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1248 (i.e., no change)

CUSTOMS

8	7404 00 22	Brass Scrap (all grades)	7814 (i.e., no change)

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 (i.e., no change)
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	1897 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.	1897 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 (i.e., no change)

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 (i.e., no change)"

2. This notification shall come into force with effect from the 30th day of June, 2026.

[For further details please refer the Notification]

PUBLIC NOTICE

PAN-INDIA IMPLEMENTATION OF THE SEA CARGO MANIFEST AND TRANSHIPMENT REGULATIONS, 2018 AND EXTENSION OF TRANSITIONAL PROVISIONS UP TO 31.08.2026.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 80/2026-Customs dated 02.07.26 notified that:

1. Attention of all Importers, Exporters, Customs Brokers, Authorized Sea Carriers, Authorized Sea Agents, Authorized

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Carriers, Custodians, Transhippers, Terminal Operators, Container Freight Stations (CFSs), Inland Container Depots (ICDs), SEZ Units, Shipping Lines, Freight Forwarders and all other stakeholders is invited to the Sea Cargo Manifest and Transhipment Regulations, 2018 issued vide Notification No. 38/2018-Customs (N.T.) dated 11.05.2018, as amended from time to time.

2. Attention is also invited to Public Notice No. 78/2026 dated 30.06.2026 (copy enclosed) issued by this office regarding the implementation / Pan-India rollout of SCMTR, 2018, wherein stakeholders were advised to ensure full compliance with the SCMTR framework and to file the prescribed electronic declarations within the stipulated timelines. The said Public Notice also referred to the implementation of SCMTR messages including SAM, SDM, SF, ASR, SFCN, DP, DT, AR and AT under the SCMTR framework.

3. Attention is further invited to Circular No. 29/2026-Customs dated 01.07.2026 (copy enclosed) issued by the Central Board of Indirect Taxes and Customs, Customs Policy Wing, on the subject "Pan-India implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018". Vide the said Circular, the Board has noted that the SCMTR message framework has been implemented in four functional segments, namely:

(a)Sea messages to Gateway Port— Arrival.

(b)Gateway port to foreign sea ports— Departure.

(c) Gateway port to Inland Customs locations — Import Transhipment.

(d) Inland Customs locations to Gateway port — Export Transhipment.

4. The Circular further states that the messages relating to cargo movement between gateway ports and foreign sea ports in respect of arrivals, namely SAM, SEI, SAA, SCE, VCN and Vessel Profile, and departures, namely SDM, SDA, SCX and SDN, have already been implemented successfully on a Pan-India basis. In respect of Export Transhipment, SF, ASR and SFCN messages have been implemented nationwide, while the remaining DP, DT, AR and AT messages have been implemented Pan-India on 30.06.2026. Accordingly, all message developments, except Import Transhipment (ITP) messages, as envisaged under SCMTR, 2018, are fully operational with effect from 01.07.2026.

5. In view of the above, all stakeholders are hereby advised to file the necessary electronic messages prescribed under SCMTR, 2018 through the online filing mechanism. Stakeholders shall ensure that complete, accurate and timely electronic declarations are submitted in the prescribed format so as to avoid disruption or delay in cargo clearance, transhipment and related processes.

6. The Board has further decided to extend the transitional provisions under SCMTR, 2018 up to 31.08.2026 vide Notification No. 61/2026-Customs (N.T.) dated 01.07.2026 (copy enclosed). The said extension has been granted to encourage all stakeholders, including Authorised Sea Carriers, Shipping Lines, Authorised Sea Agents, Steamer/Shipping Agents, Authorised Carriers, Transhippers, Terminal Operators and Custodians, to file all prescribed messages, except Import Transhipment (ITP) messages, electronically under SCMTR, 2018 with effect from 01.07.2026.

7. It has also been decided by the Board that, in order to facilitate trade, no penal action shall be initiated against the trade for technical or procedural difficulties faced by stakeholders up to 31.08.2026 in the online filing mechanism under SCMTR, 2018. However, all stakeholders are advised to use this transitional period to complete registration, system integration, user training and filing readiness under the SCMTR framework.

8. All Custodians, Transhippers, Terminal Operators, CFSs, ICDs, SEZ Units, Authorised Sea Carriers, Authorised Sea Agents and other concerned trade entities shall take the following actions immediately:

i. Ensure that all entities requiring registration under ICEGATE/SCMTR are duly registered;

ii. Ensure readiness for filing of all applicable SCMTR messages;

iii. Ensure that operational personnel are trained and sensitised regarding SCMTR message filing and message flow;

iv. Promptly take up API connectivity, registration or technical issues with the ICEGATE Helpdesk; and

9. Weekly outreach / sensitisation sessions will be conducted to identify and resolve difficulties faced by stakeholders in the implementation of SCMTR messages. Stakeholders are advised to actively participate in such sessions and bring specific technical or procedural issues to the notice of the concerned officers for timely resolution.

10. Stakeholders are advised to refer to the advisories, Message Implementation Guides (MIGs) and Frequently Asked

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Questions (FAQs) available on the ICEGATE portal for detailed technical and procedural guidance.

11. Stakeholders are advised to refer Policy-related issues, if any, to the Board through proper channel.

12. Subsequent to extension of transitional provisions of SCMTR 2018 till 31.08.2026 vide Notification 61/2026-Customs (N.T.) dated 01.07.2026, the date 30.06.2026 referred to in Para 2, Para 3.1 and Para 10 in Public Notice No. 78/2026 JNCH dated 30.06.2026 may be read as 31.08.2026. Accordingly, Public Notice No. 78/2026 JNCH dated 30.06.2026 stands modified to that extent.

13. This Public Notice is issued to facilitate trade, ensure uniform implementation of SCMTR, 2018, and enable a smooth transition to the complete electronic filing framework under SCMTR.

14. Any difficulty in implementation of this Public Notice may be brought to the notice of the Assistant Commissioner, SCMTR Cell, JNCH, for appropriate guidance and necessary resolution.

[For further details please refer the Public Notice]

PUBLIC NOTICE

IMPLEMENTATION / PAN-INDIA ROLLOUT OF SEA CARGO MANIFEST AND TRANSHIPMENT REGULATIONS (SCMTR), 2018.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 78/2026-Customs dated 30.06.26 notified that:

1. Attention of all Importers, Exporters, Customs Brokers, Authorized Sea Carriers, Authorized Sea Agents, Custodians, Transhippers, Terminal Operators, Container Freight Stations (CFSs), Inland Container Depots (ICDs), SEZ Units, Shipping Lines, Freight Forwarders and all other stakeholders is invited to the provisions of the Sea Cargo Manifest and Transhipment Regulations, 2018 (SCMTR, 2018) issued vide Notification No. 38/2018-Customs (N.T.) dated 11.05.2018, as amended from time to time.

2. Attention is also invited to the Board's Notification No. 31/2026-Customs (N.T.) dated 30.03.2026 (copy enclosed), whereby 30.06.2026 has been notified as the due date for the complete Pan-India rollout of SCMTR, 2018. Further, the Directorate General of Systems & Data Management, New Delhi, vide communication dated 28.06.2026(copy enclosed), has informed that the Customs Policy Wing has confirmed that no further extension of the rollout timeline is envisaged.

3. The Directorate General of Systems & Data Management, vide communication dated 09.06.2026 issued under F. No. DGSYS/APP/ICES/GEN/3/2024(copy enclosed), regarding mandatory filing under SCMTR, has observed that despite detailed advisories and the parallel-run phase, a significant volume of manifest and transhipment transactions continues to be processed through the Supplementary IGM/EGM mechanism. The continued operation of this parallel system adversely affects data integrity, creates avoidable administrative redundancies and delays the complete migration to the SCMTR framework.

3.1 Accordingly, as directed by the Directorate General of Systems & Data Management vide the aforesaid communication dated 09.06.2026 (copy enclosed), the facility for filing Supplementary IGM/EGM at Nhava Sheva Port shall stand disabled with effect from 30.06.2026. All Shipping Lines, Shipping Agents and other stakeholders operating through JNCH are therefore advised to ensure full compliance with the SCMTR framework. Stakeholders are also advised that continued reliance on the Supplementary IGM/EGM process beyond the prescribed date may result in avoidable processing delays.

3.2 Consequently, the following operational changes shall take effect (Ref.: Public Notice No. 18/2026, JNCH (copy enclosed)):

a. Freight Forwarders/Consolidators shall file the Cargo Summary Notification (CSN) within the prescribed timelines. The Sea Arrival Manifest (SAM) filed by the Vessel Operator shall appropriately capture the corresponding CSNs and Bills of Lading.

b. Any addition or amendment to a Bill of Lading in the SAM/CSN prior to the grant of Sea Entry Inwards shall be carried out only through the Sea Arrival Amendment (SAA) or Sea Cargo Amendment (SCA) messages, as applicable, and not through the Supplementary IGM Amendment process. Such amendments shall be system-driven and shall not require routing through the proper officer.

c. Any addition or amendment to a Bill of Lading in the SAM/CSN after the grant of Sea Entry Inwards shall continue to be processed through the proper officer. In such cases, the officer may seek reasons for the non-inclusion of the Bill of Lading in the original SAM/CSN filed under SCMTR, and supplementary amendment charges, wherever applicable, may be levied in accordance with the existing procedure

4. Attention is also invited to the communication dated 28.06.2026 (copy enclosed) issued by the Directorate General of Systems & Data Management, CBIC, New Delhi, on the subject "Pan India Rollout of Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018." The communication reiterates that no further extension of the rollout timeline is envisaged and directs all Customs formations to proceed with the Pan-India implementation of the Customs Inland Manifest (CIM-Export) module for all Custodians, Transhippers and Terminal Operators in alignment with the complete rollout of SCMTR, 2018, with effect from 30.06.2026.

5. The SCMTR framework has been introduced to streamline maritime trade processes, enhance cargo visibility, strengthen advanced risk management and enable end-to-end digital processing of cargo movement. The legacy IGM/EGM messaging system for gateway port and foreign import/export movements has already been successfully migrated to the corresponding SCMTR message architecture, including Sea Arrival Manifest (SAM) and Sea Departure Manifest (SDM). The status of inland movement and export-leg messages under SCMTR is as follows:

1	SF	Stuffing Message
2	ASR	Allowed for Shipment Request
3	SFCN	Stuffing Cancellation
4	DP	Departure Report
5	DT	Departure Time
6	AR	Arrival Report
7	AT	Arrival Time

The messages at Sr. Nos. 1 to 3, namely SF, ASR and SFCN, have already been implemented on a Pan-India basis and are operational. The remaining messages, namely DP, DT, AR and AT, have also been successfully tested and shall be implemented Pan-India in API mode with effect from 30.06.2026. All stakeholders are therefore advised to familiarize themselves with the SCMTR processes and the related advisories, Message Implementation Guides (MIGs), and Frequently Asked Questions (FAQs) available on the ICEGATE portal.

6. All stakeholders are hereby directed to ensure strict compliance with the provisions of SCMTR, 2018 by submitting complete, accurate and timely electronic declarations in the prescribed format and within the stipulated timelines. Failure to obtain registration under SCMTR, wherever required, or failure to file the prescribed inland or export-leg messages may result in delays in cargo processing, for which the concerned trade entity shall be solely responsible. Such noncompliance may also attract action under the provisions of the Customs Act, 1962 and the Sea Cargo Manifest and Transhipment Regulations, 2018, wherever applicable.

7. To ensure a smooth transition to the complete implementation of SCMTR, 2018, all Custodians, Transhippers, Terminal Operators, CFSs, ICDs, SEZ Units, Authorised Sea Carriers, Authorised Sea Agents and other concerned trade entities shall take the following actions immediately:

i. ensures that all entities requiring registration under ICEGATE/SCMTR are duly registered;

ii. ensure operational readiness for filing SF, ASR, SFCN and all subsequent export-leg messages prescribed under SCMTR;

iii. promptly take up any API connectivity or technical issues with the ICEGATE Helpdesk to avoid disruption in message filing;

iv. ensure that the ASR message is enabled at the concerned locations, wherever required; and

v. Ensure that all operational personnel are adequately trained and sensitised regarding SCMTR message filing, message flow and the applicable compliance requirements.

8. Since the SF and ASR messages constitute the foundation for processing the subsequent SCMTR export-leg messages, namely DP, DT, AR and AT, all stakeholders shall ensure that the necessary registrations, system enablement, API integration and filing procedures are fully operational before commencement of filing of the subsequent messages.

9. Stakeholders are advised to refer to the advisories, Message Implementation Guides (MIGs) and Frequently Asked Questions (FAQs) available on the ICEGATE portal for detailed technical and procedural guidance. Any operational or technical difficulty encountered during implementation may be brought to the notice of the SCMTR Cell, JNCH, and/or the ICEGATE Helpdesk for prompt resolution.

10. The Import Noting Section, JNCH and the EGM Coordination Cell shall continue to process requests for amendment of IGM/EGM filed on or before 30.06.2026. With effect from 01.07.2026, the Assistant Commissioner, SCMTR Cell, JNCH, who has been duly authorised under Regulation 8 of the Sea Cargo Manifest and Transhipment Regulations, 2018, shall process requests relating to amendment of the arrival or departure manifest, including applications for condonation of delay, in accordance with the provisions of the said Regulations.

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11. The provisions relating to amendment fees, as prescribed under the applicable Board Circulars, Public Notices and Standing Orders governing IGM/EGM amendments, shall continue to apply, wherever relevant, to amendments processed under SCMTR, 2018, until further instructions are issued by the Board.

12. This Public Notice is issued with a view to facilitating legitimate trade, ensuring uniform implementation of the Sea Cargo Manifest and Transhipment Regulations, 2018, and enabling a smooth and seamless transition to the complete Pan-India rollout of the SCMTR framework.

13. Any difficulty in the implementation of this Public Notice may be brought to the notice of the Assistant Commissioner, SCMTR Cell, JNCH, for appropriate guidance and necessary resolution.

[For further details please refer the Public Notice]

CIRCULAR

PAN-INDIA IMPLEMENTATION OF THE SEA CARGO MANIFEST AND TRANSHIPMENT REGULATIONS (SCMTR), 2018

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No 29/2026-Customs dated 01.07.26 notified that:

1. Attention is invited to the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 issued vide Notification No. 38/2018- Customs (N.T.) dated 11th May, 2018, as amended from time to time.

2. The Board has received various representations from the trade for smooth implementation of the SCMTR, 2018. The due date for complete rollout of the SCMTR, 2018 was prescribed as 30.06.2026 by the Board vide Notification No. 31/2026-Customs (N.T.) dated 30.03.2026. The DG Systems implemented the SCMTR message framework in four functional segments in a phased manner:

(a). Sea messages to Gateway Port (Arrival);
(b). Gateway port to foreign sea ports (Departure);
(c). Gateway port to Inland Customs locations (Import Transshipment); and
(d). Inland Customs locations to Gateway port (Export Transshipment).

3. The SCMTR messages relating to cargo movement between gateway ports and foreign sea ports in respect of arrivals (SAM, SEI, SAA, SCE, VCN and Vessel Profile) and departures (SDM, SDA, SCX and SDN) have already been implemented successfully on a Pan-India basis. For Export Transhipment, the SF, ASR and SFCN messages have been implemented nationwide, while the remaining DP, DT, AR and AT messages have been implemented Pan-India on 30.06.2026. Accordingly, all message developments except Import Transhipment (ITP) messages, as envisaged under the SCMTR, 2018 will be fully operational with effect from 01.07.2026. The DG System has issued necessaries advisories for implementation of the SCMTR, 2018.

4. In view of the above, Ithas been decided that field formations and DG Systems should take all necessary steps to ensure the filing of necessary electronic messages by stakeholders. Weekly outreach sessions may be held by each Zone to identify the difficulty faced by stakeholders, if any for the implementation of SCMTR messages.

5. Accordingly, the Board has decided to extend the transitional provisions under the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 up to 31st August, 2026 vide Notification No. 61/2026-Customs (N.T.) dated 1st July, 2026. The extension has been granted to encourage all stakeholders, including Authorised Sea Carriers (including Shipping Lines), Authorised Sea Agents (Steamer/Shipping Agents), Authorised Carriers (Transhippers and other notified carriers), Terminal Operators and Custodians, etc. to file all prescribed messages (except ITP) electronically under the SCMTR, 2018 w.e.f. 01.07.2026. In order to facilitate the trade, it has also been decided that no penal action shall be initiated against the trade for technical or procedural difficulties faced by stakeholders upto 31st August, 2026, in the online filing mechanism under the SCMTR, 2018.

6. Field formations may issue suitable Public Notices. The field formations shall resolve the system related issues in coordination with the DG System, and policy related issues shall be brought to the notice of the Board.

7. Any difficulties in implementation may be brought to the notice of the Board.

[For further details please refer the Circular]

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NOTIFICATION

AMENDMENT IN IMPORT POLICY UNDER CHAPTER 74 (POLICY CONDITION 3, SUB-PARA (C)) AND CHAPTER 76 (POLICY CONDITION 1, SUB-PARA (C)) OF THE ITC(HS), 2022

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 22/2026-27 dated 30.06.2026 notified that in exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby makes the following amendments relating to Chapter 74 (Policy Condition 3, sub-para (c)) **and** Chapter 76 (Policy Condition 1, sub-para (c)) **of the** ITC(HS) 2022, with immediate effect:

Chapter No.	**Existing Import Policy**	**Revised Import Policy**
Chapter 74 [Policy Condition Sl. No. 3, Sub Para (c.)]	c. The Non-ferrous metal Import Monitoring System (NFMIMS) shall require importers to submit advance information in an online system for import of items in the Annexure-I (for copper) and Annexure-II (for aluminium) and obtain an automatic Registration Number by paying a registration fee as per Appendix 2K. The importer shall apply for registration before the arrival of import consignment. Registration can be applied not earlier than 60th day before the expected date of arrival. The automatic number thus granted shall remain valid for a period of 75 days.	c. The Non-ferrous metal Import Monitoring System (NFMIMS) shall require importers to submit advance information in an online system for import of items in the Annexure-I (for copper) and Annexure-II (for aluminium), and obtain an automatic Registration Number by paying a registration fee as per Appendix 2K. The importer shall apply for registration **before final clearance / 'Out of Charge'** consignment. Registration can be applied not earlier than 60th day before the expected date of arrival. The automatic number thus granted shall remain valid for a period of 75 days.
Chapter 76 [Policy Condition Sl. No. 1, Sub Para (c.)]	The Non-ferrous Metal Import Monitoring System (NFMIMS) shall require importers to submit advance information in an online system for import of items in the Annexure-I (for copper) and Annexure-II (for aluminium) and obtain an automatic Registration Number by paying a registration fee as per Appendix 2K. The importer shall apply for registration before the arrival of import consignment. Registration can be applied	The Non-ferrous Metal Import Monitoring System (NFMIMS) shall require importers to submit advance information in an online system for import of items in Annexure-I (for copper) and Annexure-II (for aluminium), and obtain an automatic Registration Number by paying a registration fee as per Appendix 2K. The importer shall apply for registration **before final clearance / 'Out of Charge'.** Registration can be applied not earlier than 60th day before the expected date of arrival. The automatic number thus granted shall remain valid for a period of 75 days.

	not earlier than 60th day before the expected date of arrival. The automatic number thus granted shall remain valid for a period of 75 days.	

Effect of this Notification: The notification amends Chapter 74 [Policy Condition 3(c)] and Chapter 76 [Policy Condition 1(c)] of the ITC(HS) 2022 to allow importers to obtain registration under the NFMIMS at any time before the issuance of the Customs "Out of Charge" order, i.e., the final Customs clearance permitting removal of goods from the Customs area, thereby easing compliance and facilitating smoother import clearance.

[For further details please refer the Notification]

NOTIFICATION

AMENDMENT TO NOTIFICATION NO. 65/2025-26 FOR EXTENSION OF TIMELINES UNDER COMPONENT II OF RESILIENCE & LOGISTICS INTERVENTION FOR EXPORT FACILITATION (RELIEF) INTERVENTION

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 21/2026-27 dated 29.06.2026 notified that in exercise of powers conferred under Sections 3 and 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with paras 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby amends Notification No. 65/2025-26 dated 19.03.2026 relating to the Resilience & Logistics Intervention for Export Facilitation (RELIEF) under the Export Promotion Mission (EPM).

2. In Para 7.2 of Annexure to Notification No. 65/2025-26 of the eligibility and validity criteria under Component II, the eligibility period shall stand extended upto 30th September 2026 for shipments meant for delivery or transshipment under the intervention, to enhance utilization and facilitate trade resilience.

3. All other provisions of Notification No. 65/2025-26 dated 19.03.2026 (as amended from time to time) shall remain unchanged.

Effect of this Notification: The eligibility timelines under Component II of the EPM RELIEF intervention are extended up to 30th September 2026 to support Indian exporters and mitigate logistics challenges arising out of the continuing West Asia Crisis.

[For further details please refer the Notification]

TRADE NOTICE

REVIEW AND RE-ALLOCATION OF ALLOCATED EXPORT QUOTA OF WHEAT FLOUR AND RELATED PRODUCTS

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 10/2026-27 dated 01.07.2026 to clarify that in continuation of Public Notice No. 44/2025-26 dated January 16, 2026 and Public Notice No. 48/2025-26 dated February 24, 2026 regarding allocation of Wheat Flour and related products, the Competent Authority has decided to undertake a review of the utilization of the quantities already allocated and to assess the requirement for further allocation of the unutilized quota, if any.

2. Accordingly, all exporters who were issued authorisation to export Wheat flour and related items by DGFT under the above-mentioned Public Notices are requested to submit the following details:

(i) Utilization Certificate issued by a Chartered Accountant indicating the quantity exported against the allocated authorization till June 30, 2026 along with Shipping Bill details.

(ii) Requirement for additional quantity of Wheat flour and related products (if any) and request for surrender of allocated quantity if any of the allocated quantity, along with:

(a) Justification for the requirement/surrender; and,

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

3. The above details must be submitted by July 10, 2026 via email to sefc- wheatflour-dgft@gov.in. Any license holder requiring additional quantity must also file corresponding amendment application in the online portal by enclosing relevant documents as detailed in Para 2 above by July 10, 2026. Requests for additional quantity that are not filed in portal or those without documents stated above or those filed beyond July 10, 2026 will be rejected.

4. It is further informed that:

(a) Authorizations in cases where more than 50% of the allocated quantity has been utilized may be considered for further re-allocation of Wheat and Wheat Flour and related products.

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

(c) Allocation from the common pool shall be made by DG, DGFT as per documents submitted by the firms.

5. Non-submission of the required information within the stipulated time may result in appropriate action, including reallocation of the unutilized quota and barring applicants from future restricted export authorizations. The aforesaid information is required to be e-mailed at sefc-wheatflour-dgft@gov.in.

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

[For further details please refer the Trade Notice]

TRADE NOTICE

AMENDMENTS TO THE GUIDELINES FOR TRADE REGULATIONS, ACCREDITATION AND COMPLIANCE ENABLEMENT UNDER EXPORT PROMOTION MISSION (EPM) – NIRYAT DISHA

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 09/2026-27 dated 01.07.2026 notified that in continuation of Trade Notice No. 26/2025-26 dated 20th February 2026, the following amendments and insertions are hereby issued for operational clarity and certainty. These shall form part of the Guidelines for Trade Regulations, Accreditation and Compliance Enablement under Export Promotion Mission (EPM) - Niryat Disha, as issued earlier –

Para No.	Existing Text	Revised / Inserted Text
Operational and Procedural Guidelines Para 1(c)	The Positive List and Priority Positive List (as detailed in **Annexure-V and Annexure - VI**) of such testing, inspections, certifications etc. shall be dynamic and shall be periodically reviewed for inclusion or exclusion of certifications based on stakeholder consultations, monitoring of international standards notifications, and trade facilitation considerations.	The List of Eligible Testing, Inspections, and Certifications (Annexure-I to this Trade Notice) shall be dynamic and shall be periodically reviewed for inclusion or exclusion of certifications based on stakeholder consultations, monitoring of international standards notifications, and trade facilitation considerations.
Operational and Procedural Guidelines Para 2(b)	The level of assistance shall be uniform across all MSMEs (involved in international value chains), irrespective of classification as Micro, Small, or Medium enterprises. The maximum cumulative reimbursement admissible shall be ₹25 lakh per IEC per financial year.	The level of financial assistance shall be differentiated on the basis of MSME classification, as follows: i. **Micro and Small Enterprises:** Up to 95% of the actual cost (net of applicable taxes, duties, and cess) or the notified ceiling, whichever is lower. ii. **Medium Enterprises:** Up to 80% of the actual cost (net of applicable taxes, duties, and cess) or the notified ceiling, whichever is lower. The maximum cumulative reimbursement

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		admissible shall be ₹50 lakh per IEC per financial year. Cases requiring support exceeding ₹50 lakh may be considered on a case-to-case basis after detailed examination by the Sub-Committee.
Operational and Procedural Guidelines Para 2(c)	Reimbursement rates shall be as follows: i. Positive List (Annexure-V): Up to 60% of the actual cost net of taxes, duties, cess etc or notified ceiling, whichever is lower. ii. Priority Positive List (Annexure-VI): Up to 75% of the cost net of taxes, duties, cess etc or notified ceiling, whichever is lower.	Disbursement of approved support shall be made in two instalments: i. 50% of the approved support shall be disbursed upon successful completion of certification and submission of the relevant certificate. ii. The remaining 50% shall be disbursed upon completion of exports linked to the relevant certification.
Operational and Procedural Guidelines Para 3(c)	Stage II – Reimbursement Claim (RC): After obtaining certifications, test reports, and compliance documents, the eligible entity shall file the Reimbursement Claim online, tagging the	Stage II – Reimbursement Claim (RC): The Reimbursement Claim shall be filed in two stages: IIA – First Claim (RC-1): After obtaining certifications, test reports, and compliance documents, the

	relevant IC(s) and enclosing: i. Copy of the certificate / inspection report / test report. ii. Invoice and proof of payment. iii. Evidence of mandatory or market-driven requirement	eligible entity shall file the first Reimbursement Claim online, tagging the relevant IC(s) and enclosing: i. Copy of the certificate/ inspection report/test report. ii. Invoice and proof of payment. iii. Evidence of mandatory or market-driven requirement. IIB – Second Claim (RC-2): After demonstrating exports linked to the relevant certification, the eligible entity shall file the second Reimbursement Claim online, enclosing evidence of exports and proof of realisation linked to the relevant certification.
Operational and Procedural Guidelines Para 4(b)	Disbursements shall be made directly to the bank account specified in the IEC.	Disbursements shall be made directly to the bank account specified in the IEC, in two instalments as prescribed under Para 2(c) of the Operational and Procedural Guidelines. The

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		first instalment shall be released upon successful completion of certification and submission of the relevant certificate. The second instalment shall be released upon submission of evidence of exports linked to the relevant certification.
Operational and Procedural Guidelines Para 5(a)	Where an applicant fails to submit a reimbursement application against their intent-to-claim within a period of 2 years, the claim shall automatically lapse. Further, such applicants shall be ineligible for claims for the next financial year period.	Where an applicant fails to submit a reimbursement application against their Intent-to-Claim within a period of 2 years, the claim shall automatically lapse. Further, such applicants shall be ineligible for claims for the next financial year period. Where the first instalment of disbursement has been made under Para 2(c)(i) Operational and Procedural Guidelines, the applicant shall submit evidence of exports linked to the relevant certification within 2 years of such disbursement, failing which the second instalment shall lapse, and the first

		instalment may be subject to recovery.
Governance Structure Para 1(e)	a. The Sub-Committee shall, inter alia, recommend: i. The level and applicable ceilings of financial assistance under TRACE. ii. Inclusion, revision, or deletion of entries in the Positive List of Certifications under TRACE as specified at Annexure-V, iii. The Priority Positive List of Certifications as specified in **Annexure-VI;** and iv. List of tariff lines eligible for support to Merchant Exporters under TRACE, as specified in **Annexure-VII.**	a. The Sub-Committee shall, inter alia, recommend: i. The level and applicable ceilings of financial assistance under TRACE. ii. Inclusion, revision, or deletion of entries in the list of eligible testing, inspections, and certifications. iii. List of tariff lines eligible for support to Merchant Exporters under TRACE, as specified in **Annexure-VII.**
ANNEXURE-V to the TRADE NOTICE Positive List of Testing, Inspections, Certifications Eligible for TRACE	Positive List of Testing, Inspections, Certifications Eligible for TRACE	List of Eligible Testing, Inspections, and Certifications under Trade Regulations, Accreditation and Compliance Enablement. The list has expanded to 462 entries

DGFT

		(Annexure-I to this Trade Notice)

2. All other provisions of Trade Notice No. 26/2025-26 dated 20th February 2026 shall remain unchanged. This Trade Notice is issued with the approval of the Competent Authority.

[For further details please refer the Trade Notice]

TRADE NOTICE

AMENDMENT TO GUIDELINES FOR MARKET ACCESS SUPPORT UNDER EXPORT PROMOTION MISSION (EPM) - NIRYAT DISHA

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 08/2026-27 dated 01.07.2026 clarofied that in continuation of Trade Notice No. 19/2025-26 dated 31st December 2025, the following amendments and insertions are hereby issued for operational clarity and certainty. These shall form part of the guidelines of the Market Access Support intervention under Export Promotion Mission (EPM) - Niryat Disha, as issued earlier –

Para No.	Existing Text	Revised / Inserted Text
Draft HBP Para X.5 (f)	A minimum delegation size of 50 participants is recommended for each BSM.	A minimum delegation size of participants for BSM shall be 25.
Inserted Operational Guidelines of Market Access Support Para 6.1 (i)		In cases of cancellation of the event/decision to withdraw from participation — any advance grant released shall be refunded within 15 days from the cancellation of the event/decision to withdraw from participation, failing which the funding obtained shall be refunded along with simple interest at 10% per annum from the date of communication of cancellation of the event/decision to
		withdraw from participation.

2. All other provisions of Trade Notice No. 19/2025-26 dated 20th dated 31st December 2025 shall remain unchanged. This Trade Notice is issued with the approval of the Competent Authority.

[For further details please refer the Trade Notice]

PUBLIC NOTICE

EXTENSION IN THE VALIDITY OF TRQ AUTHORISATION FOR IMPORT OF GOLD UNDER INDIA-UAE CEPA (TARIFF HEAD 7108) ISSUED IN FY 2025-26, TILL 30.09.2026

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 18/2026-27 dated 01.07.2026 notified that in exercise of powers conferred under paragraph 1.03 read with 2.04 of the Foreign Trade Policy 2023, as amended from time to time, and in continuation to Public Notice no. 53/2025-26 dated 24.03.2026, the Directorate General of Foreign Trade hereby extends the validity of TRQ Authorisations issued in the financial year 2025-26, for import of Gold under CTH 7108 issued under the India-UAE CEPA, from the existing validity of 30.06.2026 up to 30.09.2026.

2. No separate application, composition fee, amendment or endorsement shall be required to avail this automatic extension of TRQ Authorisations.

Effect of this Public Notice: The validity of TRQ Authorisations for import of Gold under CTH 7108 issued under the India-UAE CEPA, issued in the financial year 2025-26, stands automatically extended up to 30.09.2026.

[For further details please refer the Public Notice]

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

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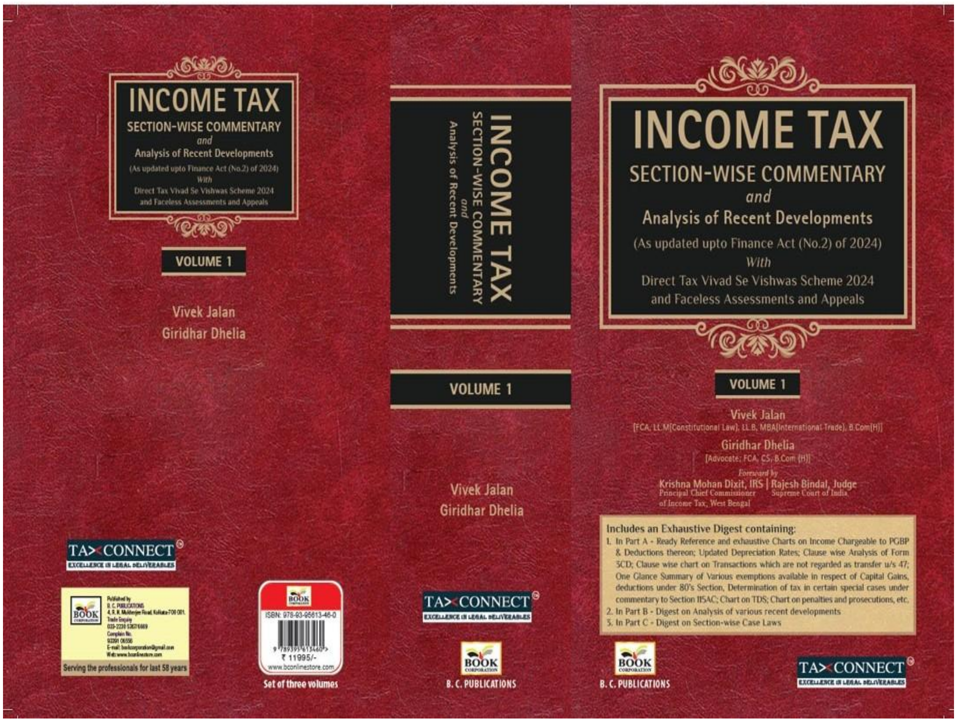

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2. In Part B – Digest on Analysis of various recent developments
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