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EDITORIAL

Friends,

Section 2(14) of the Income Tax Act, 1961 (“ITA ’61”) expressly excludes “agricultural land in India” from the ambit of “capital asset,” thereby rendering any gains arising from its transfer outside the scope of capital gains taxation. The exclusion is absolute in nature and does not hinge upon the land being put to agricultural use or yielding agricultural income at the time of transfer.

The statutory framework, read in conjunction with judicial interpretation, establishes that No Capital Gains on Agricultural Land u/s 2(14) even in case the land is not used for earning agricultural income and is sold after purchasing [Sec 2(14) of ITA'61 - Sec 2(22) of ITA'25].

Section 2(14)(iii) of The Income tax Act provides that "Agricultural Land" would not be considered as a capital asset and states as under -
".. (iii) agricultural land in India, not being land situated-

(a) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee, or by any other name) or a cantonment board and which has a population of not less than ten thousand 47[***]; or

(b) in any area within the distance, measured aerially, -

(I) not being more than two kilometres, from the local limits of any municipality or cantonment board referred to in item (a) and which has a population of more than ten thousand but not exceeding one lakh; or

(II)not being more than six kilometres, from the local limits of any municipality or cantonment board referred to in item (a) and which has a population of more than one lakh but not exceeding ten lakhs; or

(III) not being more than eight kilometres, from the local limits of any municipality or cantonment board referred to in item (a) and which has a population of more than ten lakh.

Explanation. -For the purposes of this sub-clause, "population" means the population according to the last preceding census of which the relevant figures have been published before the first day of the previous year"
No criterion has been mentioned that for holding a land to be "agricultural land", agricultural produce must be done on such land and agricultural income should have been derived from such land. Where the land had been shown as agricultural land in Revenue records, there was no application made for conversion of aforesaid agricultural land to non-agricultural land, the agriculture land under consideration was situated beyond 8 km from the municipal limits and other conditions for claiming the said land as agricultural land are satisfied, then the claim u/s 2(14)(iii) cannot be denied on the grounds that the assessee had not performed any agricultural activity on the said land or that the assessee had purchased the said property with the sole intention to sell the same for profit. The same was held in the case of THE ITO, WARD-2(1)(4), AHMEDABAD Vs M/s MEGHDEEP FARMS PVT. LTD [2023-VIL-477-ITAT-AHM].

A question may be asked that when agricultural land is not a 'capital asset' itself, can the profit on sale of the land be taxed under any other head. It is to be noted that that there is difference between a receipt not being an income and the same being an exempt income under the tax laws. So, any profits made on sale of agricultural land, which is not a capital asset, is not an income at all for tax purpose. Such profit made on sale of such agricultural land is not required to be disclosed in the ITR.

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 August	Deposit of Tax deducted/collected under Income Tax	Jul-26	Due date for deposit of Tax deducted/collected for the month of July, 2026. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
7th August	Declaration under section 394(2) to be made by a buyer for obtaining goods without collection of tax	Jul-26	Uploading of declarations received in Form No. 127 (Income-tax Rules, 2026) from the buyer in the month of July, 2026

INCOME TAX

NOTIFICATION

NOTIFICATION GRANTING TAX EXEMPTION TO THE KERALA REAL ESTATE REGULATORY AUTHORITY UNDER SECTION 11 OF THE INCOME-TAX ACT, 2025.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 102/2026 dated 29.07.2026 notified that in exercise of the powers conferred by Schedule III [Table: Sl. No. 36] read with section 11 of the Income-tax Act, 2025 (30 of 2025), (hereinafter referred to as the said Act), the Central Government hereby notifies for the purposes of the said clause, "Kerala Real Estate Regulatory Authority" (PAN: AAAGK1025N), an Authority constituted by Government of Kerala under sub-section (1) of Section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016), in respect of the following specified income arising to the said authority namely:-

(a) fees collected for registration of projects / agents / plot.

(b) fees for filing compensation and complaint; and

(c) government grants.

2. This notification shall be effective subject to the conditions that 'Kerala Real Estate Regulatory Authority' (PAN: AAAGK1025N), -

(a) shall not engage in any commercial activity;

(b) shall file return of income in accordance with the provision of clause (c)(xiii) of sub-section (9) of section 263 of the said Act; and.

(c) activities and the nature of the specified income shall remain unchanged throughout the tax years.

3. Failure to comply with the conditions specified in paragraph 2 shall result in withdrawal of exemption under Schedule III [Table: Sl. No. 36] read with section 11 and initiation of proceedings under the said Act.

4. This notification shall be applicable for the tax year 2026-27.

[For further details please refer the Notification]

NOTIFICATION

GRANTING TAX EXEMPTION TO KERALA REAL ESTATE REGULATORY AUTHORITY (PAN: AAAGK1025N) IN RESPECT OF THE SPECIFIED INCOME UNDER SECTION 10(46) OF THE INCOME-TAX ACT, 1961 AND SECTION 536(2)(A)/(B) OF THE INCOME-TAX ACT, 2025.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 101/2026 dated 29.07.2026 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, recomputation, 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;

INCOME TAX

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, "Kerala Real Estate Regulatory Authority" (PAN:AAAGK1025N), an Authority constituted by Government of Kerala under sub-section (1) of Section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016), in respect of the following specified income arising to the said authority, namely :-

(a) fees collected for registration of projects / agents / plot.

(b) fees for filing compensation and complaint; and

(c) government grants.

2. This notification shall be effective subject to the conditions that the Kerala Real Estate Regulatory 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 2023-24, 2024-25, 2025-26 and 2026-27 relevant for the financial years 2022-23, 2023-24, 2024-25 and 2025-2026.

[For further details please refer the Notification]

NOTIFICATION

CENTRAL GOVERNMENT NOTIFY THE SPECIFIED INCOME FOR THE PURPOSES OF SCHEDULE III FOR 'CHHATTISGARH REAL ESTATE REGULATORY AUTHORITY

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 100/2026 dated 27.07.2026 notified that in exercise of the powers conferred by Schedule III [Table: Sl. No. 36] read with section 11 of the Income-tax Act, 2025 (30 of 2025), (hereinafter referred to as the said Act), the Central Government hereby notifies for the purposes of the said clause, 'Chhattisgarh Real Estate Regulatory Authority' (PAN: AAAJC1049H), an Authority constituted by the Government of Chhattisgarh under the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) in respect of the following specified income arising to that Authority, namely:-

(a) amount received as Grant-in-aid or loan / advance from Government;

(b) fee/penalty received from builders/developers, agents or any other stakeholders as per the provisions of the Real Estate (Regulation and Development) Act, 2016; and

(c) interest earned on (a) and (b) above.

2. This notification shall be effective subject to the conditions that Chhattisgarh Real Estate Regulatory Authority (PAN: AAAJC1049H)

(a) shall not engage in any commercial activity;

(b) shall file return of income in accordance with the provision of clause (c)(xiii) of sub-section (9) of section 263 of the said Act; and

(c) activities and the nature of the specified income shall remain unchanged throughout the tax years.

3. Failure to comply with the conditions specified in paragraph 2 shall result in withdrawal of exemption under Schedule III [Table: Sl. No. 36] read with section 11 and initiation of proceedings under the said Act.

4. This notification shall be applicable for the tax Years 2026-27 to 2027-28.

[For further details please refer the Notification]

NOTIFICATION

GRANTING TAX EXEMPTION TO CHHATTISGARH REAL ESTATE REGULATORY AUTHORITY (PAN: AAAJC1049H) IN RESPECT OF THE SPECIFIED INCOME UNDER SECTION 10(46) OF THE INCOME-TAX ACT, 1961 AND SECTION 536(2)(A)/(B) OF THE INCOME-TAX ACT, 2025.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 99/2026 dated 27.07.2026 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 1 April, 2026 (including notices, assessment, reassessment, recomputation, 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, "Chhattisgarh Real Estate Regulatory Authority (PAN: AAAJC1049H)", an authority constituted by the State Government of Chhattisgarh, in respect of the following specified income arising to that authority, namely:-

(a) amount received as Grant-in-aid or loan / advance from Government;

(b) fee/penalty received from builders/developers, agents or any other stakeholders as per the provisions of the Real Estate (Regulation and Development) Act, 2016; and

(c) interest earned on (a) and (b) above.

2. This notification shall be effective subject to the conditions that Chhattisgarh Real Estate Regulatory 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 the assessment years 2024-25, 2025-26 and 2026-27 relevant to the financial years 2023-24, 2024-25 and 2025-26.

[For further details please refer the Notification]

NOTIFICATION

GRANTING TAX EXEMPTION TO FEES REGULATING AUTHORITY IN RESPECT OF THE SPECIFIED INCOME UNDER SECTION 10(46) OF THE INCOME-TAX ACT, 1961 AND SECTION 536(2)(A)/(B) OF THE INCOME-TAX ACT, 2025.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 98/2026 dated 27.07.2026 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 1 April, 2026 (including notices, assessment, reassessment, recomputation, 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, "Fees Regulating Authority (PAN AAAJF0167B)", an authority constituted by the State Government of Maharashtra, in respect of the following specified income arising to that authority, namely:-

(a) processing fees, interest, penalties and other charges payable by Private Professional Educational Institutions;

(b) reimbursements/Grants received from Government of Maharashtra; and

(c) income from interest on bank deposits and other investments.

2. This notification shall be effective subject to the conditions that Fees Regulating 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 provision of section 139(4C) (g) of the Act of 1961.

3. Failure to comply with these conditions may result in the initiation of penal actions under the provisions of the Income Tax Act, 1961, and withdrawal of exemption granted u/s 10(46) of the Act.

4. This notification shall be deemed to have been applied for the assessment years 2022-23, 2023-24, 2024-25, 2025-26 and 2026-27 relevant to the financial years F.Y. 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26.

[For further details please refer the Notification]

CIRCULAR

CLARIFICATION REGARDING FILING OF APPEAL BY DEPARTMENT BEFORE THE GOODS AND SERVICES APPELLATE TRIBUNAL AGAINST ORDER OF APPELLATE AUTHORITY (WHERE ORDERS-IN-ORIGINAL HAVE BEEN PASSED BY A COMMON ADJUDICATING AUTHORITY IN DGGI CASES).

OUR COMMENT: The Central Board of Indirect Taxes issued Circular No. 256/02/2026-GST dated 25.07.2026 clarified that:

Kind attention is drawn to notification No. 02/2022-Central Tax dated 11th March, 2022 wherein para 3A and Table V were inserted in notification No. 02/2017-Central Tax dated 19th June, 2017 (and further amended by notification No. 27/2024-Central Tax, dated 25th November, 2024), to empower Additional/ Joint Commissioners of Central Tax of specified Central Tax Commissionerates (hereinafter referred to as "Common Adjudicating Authority" or "CAA"), with all India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence (herein after referred as "DGGI").

2. Attention is further drawn to circular No. 169/01/2022-GST dated 12th March 2022 and circular No. 239/33/2024-GST dated 4th December 2024 wherein guidelines were issued with respect to assignment of show cause notices for adjudication and passing of order by a CAA, in respect of cases investigated by the officers of the DGGI.

3. Further, vide circular No. 250/07/2025-GST dated 24th June 2025, guidelines were issues with respect to reviewing and revisional authority and appeal by department before the appellate authority against orders passed by a CAA.

4. References have been received from field formations seeking clarification regarding filing of appeal by the department before the Goods and Services Tax Appellate Tribunal (hereinafter referred to as 'GSTAT'), against an order of appellate authority (where Order-in-Original has been passed by a Common Adjudicating Authority in respect of DGGI cases). Clarifications are being sought as to:

(a) who will be the reviewing authority in respect of such orders of appellate authority in CAA cases?

(b) which jurisdictional authority will be required to file an appeal before the GSTAT in such CAA cases? and

(c) whether appeal before the GSTAT, in such CAA cases, is required to be filed before the bench of GSTAT having territorial jurisdiction over the location of the taxable person/ noticee or is to be filed before the bench of GSTAT having jurisdiction over Commissionerate of the CAA.

5. The GSTAT has been constituted under section 109 of the CGST Act, 2017. The territorial jurisdiction of the benches of the GSTAT has been notified through, the notification S.O. 3048(E) [F. NO. A-50050/150/2008-CESTAT-DOR dated the 31st July, 2024 (as amended from time to time), issued by the Central Government under the said section on the recommendations of the GST Council. Appeals to the GSTAT are governed by the provisions of section 112 of the CGST Act, 2017.

6. The matter has been examined in consultation with the Union Ministry of Law and Justice. In order to ensure uniformity in the procedure of filing of departmental appeals before the GSTAT in such cases (where Orders-in-Original have been passed by a CAA in DGGI cases), the Central Board of Indirect Taxes and Customs, hereby issues the following clarifications in respect of procedure to be followed for the purposes of review of orders passed by the appellate authority in such CAA cases and for filing of appeal by department against such order of appellate authorities:

(a). Communication of order by the appellate authority: The appellate authority, upon passing of an order-in-appeal, under section 107 of the CGST Act, in respect of an appeal arising from an order-in-original passed by the Common Adjudicating Authority, shall upload the order-in-appeal on the common portal, and shall also send a copy of the said order to the Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over Common Adjudication Authority, through email, along with a with a physical copy.

(b). The Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority, shall examine the said order-in-appeal passed by the appellate authority in such cases, after seeking comments and inputs from DGGI (if required) at the earliest, and he shall, forward such comments to the jurisdictional CGST Pr. Commissioner/ Commissioners of all the taxable persons/ noticees involved in the said order-in-original, with his recommendations.

(c). Reviewing authority: The jurisdictional CGST Pr. Commissioner/ Commissioner of a particular taxable person/ noticee shall be the reviewing authority under sub-section (3) of section 112 of CGST Act, 2017 in respect of the order passed by the appellate authority in such CAA cases, in respect of the said taxable person/ notice under his jurisdiction. The said reviewing authority (including the Pr. Commissioner/ Commissioner having jurisdiction over the Common Adjudication Authority) shall, examine the matter regarding the legality and propriety of the order of appellate authority in such

CAA cases after taking into consideration, inter alia, the comments and recommendations referred to in para (b) above in accordance with provisions of sub-section (3) of section 112 of CGST Act, 2017. Where the reviewing authority is of the opinion that an appeal is required to be filed by the department against order of the appellate authority in such CAA cases, he may for the purpose of satisfying himself as to the legality or propriety of the said order and for determination of such points arising out of the said order, as may be specified him, may, by order, appoint and direct any officer subordinate to him for filing and pursuing the appeal by the department before the GSTAT.

(d). Separate appeals have to be filed in respect of each of the taxable person/ noticee, against the order of appellate authority in such CAA cases, by the jurisdictional CGST Commissionerate of the taxable person/ noticee, before the concerned Bench of the GSTAT having territorial jurisdiction over such taxable person/ noticee.

(e). After such application to the GSTAT has been made, the jurisdictional CGST Pr. Commissioner/ Commissioner shall also intimate the Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority, along with a copy of the appeal filed in this respect. Where the reviewing authority is of the opinion that no appeal by the department is required to be filed against the order of the appellate authority in CAA cases, he shall intimate the same to Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority.

7. 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 KEEPING ON HOLD THE PROPOSED E-WAY BILL ENHANCEMENTS

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 29.07.2026 that GSTN had earlier issued advisories dated 9th June 2026 and 17th June 2026 regarding certain proposed enhancements to the e-Way Bill system, with the scheduled date of implementation as 1st August 2026. Detailed FAQs relating to these enhancements were also issued on 2nd July 2026.

It is hereby informed that the implementation of the above-mentioned enhancements has been kept on hold until further notice

Accordingly, all stakeholders are advised that no changes are required to be implemented in the production environment pursuant to the aforesaid advisories until further communication.

[For further details please refer the Advisory]

FEMA

CASE LAW

VIPIN GUPTA & PREMWATI VERSUS DIRECTOR OF ENFORCEMENT, ENFORCEMENT DIRECTORATE: DELHI HIGH COURT.

OUR COMMENTS: In the present case, the appellants challenged the legality of the Adjudication Order dated 30 December 2003 and the order passed by the Appellate Tribunal under the Foreign Exchange Regulation Act, 1973 ("FERA") dated 22 February 2008, whereby penalties had been imposed upon them for the alleged contravention of Sections 8(3) and 8(4) of FERA on the ground that they had failed to furnish proof of import against certain foreign remittances.

The principal issue involved in the appeals was whether the appellants had furnished satisfactory documentary evidence establishing import of goods corresponding to the foreign remittances referred to in the Show Cause Notice and, consequently, whether the penalties imposed for the alleged contravention of the foreign exchange provisions could be sustained. An ancillary issue related to the relief that would follow if the findings of contravention were found to be unsustainable.

The learned counsel appearing for the appellants submitted that the goods corresponding to the disputed remittances had in fact been imported and that certified copies of the Exchange Control copies of the Bills of Entry, invoices and other supporting import documents had been produced before the Appellate Tribunal. It was contended that these documents specifically related to the remittances mentioned at Sl. Nos. 9 to 11 and 12 to 14 of the Show Cause Notice and conclusively established compliance with the foreign exchange requirements. It was further argued that the original import records could not be produced during the adjudication proceedings as the relevant files had been seized by the Customs authorities in the year 1995. Despite this explanation, the documentary evidence subsequently placed on record during the appellate proceedings was completely overlooked by the Appellate Tribunal. It was also contended that the Enforcement Directorate had neither disputed the authenticity of the certified copies nor sought any verification of the documents from the Customs authorities, thereby rendering the allegations of contravention wholly unsustainable.

After considering the rival submissions, the Court observed that certified copies of the Bills of Entry, invoices and other import-related documents corresponding to the disputed remittances had been placed on record before the Appellate Tribunal. The Court found that these documents had not been considered by the Tribunal while adjudicating the appeals and that no objection regarding their authenticity had been raised by the Enforcement Directorate. The Court further observed that, having regard to the considerable lapse of time and the admitted seizure of the original import records by the Customs authorities, the inability of the appellants to produce the original contemporaneous documents during the adjudication proceedings could not, by itself, be treated as sufficient to establish contravention once certified documentary proof of import had been produced during the appellate stage. The Court further observed that where documentary evidence establishing import is placed on record and the prosecuting authority neither disputes the genuineness of such documents nor undertakes any verification from the concerned statutory authorities, the very foundation of the allegation of contravention under the exchange control provisions ceases to exist. In the present case, the Enforcement Directorate failed to challenge the authenticity of the Bills of Entry or seek any verification from the Customs authorities despite the availability of certified copies. Consequently, the Court held that the appellants had satisfactorily established proof of import corresponding to the disputed foreign remittances and, therefore, no sustainable cause of action survived for imposing penalties under Sections 8(3) and 8(4) of FERA.

Having concluded that the alleged contraventions were not established, the Court further held that the Adjudication Order and the Appellate Tribunal's order imposing penalties upon the appellants could not be sustained in law. Consequently, the findings of contravention in respect of the specified remittances were liable to be set aside.

The Court further considered the consequential relief to which the appellants were entitled. It observed that since both the Adjudication Order and the Appellate Tribunal's order had been set aside, the amounts deposited by the appellants during the pendency of the appeals before the Tribunal were required to be refunded in accordance with law. The Court further directed that the bank guarantees furnished by the appellants towards 25% of the penalty amount shall stand discharged. The Court specified that the refund shall be made within a period of eight weeks from the date of the judgment.

In conclusion, the Court allowed the appeals and held that once certified documentary evidence establishing proof of import had been produced and its authenticity remained undisputed by the Enforcement Directorate, the allegations of contravention under Sections 8(3) and 8(4) of FERA could not be sustained. Accordingly, the Adjudication Order dated 30 December 2003 and the Appellate Tribunal's order dated 22 February 2008 were set aside, the deposits made by the appellants during the pendency of the proceedings were directed to be refunded in accordance with law within eight weeks, the bank guarantees furnished by the appellants were ordered to be discharged, and no order as to costs was passed.

[Decided in the favour of Appellant]

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. 68/2026- Customs (N.T) dated 31.07.2026 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	1211
2	1511 90 10	RBD Palm Oil	1212
3	1511 90 90	Others – Palm Oil	1212
4	1511 10 00	Crude Palmolein	1222
5	1511 90 20	RBD Palmolein	1225
6	1511 90 90	Others – Palmolein	1224
7	1507 10 00	Crude Soya bean Oil	1255
8	7404 00 22	Brass Scrap (all grades)	7639

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	1323 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 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.	1875 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturers or	1323 per 10 grams

		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.	

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 August, 2026.

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 12/97-CUSTOMS (N.T.) DATED THE 2ND APRIL, 1997

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 67/2026- Customs (N.T) dated 31.07.2026 notified that in exercise of the powers conferred by clause (aa) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/97-Customs (N.T.) dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193 (E), dated the 2nd April, 1997, namely:-

In the said notification, in the Table, against serial number 4 relating to the State of Gujarat, in column (3) and (4), after item (xviii) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
		"(xix) Umarwada, Ankleshwar, Bharuch	Unloading of imported goods and the loading of export goods or any class of such goods."

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 66/2021-CUSTOMS (ADD), DATED THE 11TH NOVEMBER, 2021

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 19/2026- Customs (ADD) dated 31.07.2026 notified that In exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 66/2021-Customs (ADD), dated the 11th November, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number S.O. 790(E), dated the 11th November, 2021, namely:-

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

"3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty shall remain in force up to and inclusive of 10th February, 2027, unless revoked, superseded or amended earlier.".

[For further details please refer the Notification]

CUSTOMS

NOTIFICATION

CORRIGENDUM - NOTIFICATION NO. 28/2026-CUSTOMS, DATED THE 10TH JULY, 2026

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued corrigendum Notification No. G.S.R. 674(E)- Customs dated 28.07.2026 notified that in the English version of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 28/2026-Customs, dated the 10th July, 2026, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (i), vide number G.S.R. 615 (E), dated the 10th July, 2026,-

"G.S.R. 615(E)" may be read as "G.S.R. 613(E)"

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON IMPORTS OF "LOW ASH METALLURGICAL COKE" ORIGINATING IN OR EXPORTED FROM AUSTRALIA, CHINA PR, COLOMBIA, INDONESIA, JAPAN AND RUSSIA FOR A PERIOD OF 5 YEARS. - 18/2026 - ANTI DUMPING DUTY

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 18/2026- Customs (ADD) dated 27.07.2026 notified that in the matter of 'Low Ash Metallurgical Coke' (hereinafter referred to as the subject goods), falling under tariff items 2704 00 10, 2704 00 20, 2704 00 30 and 2704 00 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 Australia, China PR, Colombia, Indonesia, Japan and Russia (hereinafter referred to as the subject countries) and imported into India, the designated authority vide its preliminary findings F. No. 6/03/2025-DGTR, dated the 14th November, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 14th November, 2025, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries;

And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 41/2025-Customs (ADD), dated the 31st December, 2025 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 944(E), dated the 31st December, 2025;

And whereas, the designated authority in its final findings vide notification F. No. 6/03/2025-DGTR dated 28th April, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th April, 2026 has concluded that-

(i) the product under consideration has been exported to India from the subject countries at dumped prices;

(ii) the domestic industry has suffered material injury;

(iii) material injury has been caused by the dumped imports of the subject goods from the subject countries,

and has recommended imposition of definitive 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 following Table, 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 countries as specified in the corresponding entry in column (4), exported from the countries 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 equal to the amount indicated 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 as specified in the corresponding entry in column (8) of the said Table, namely:-

TABLE

S. No.	Tariff Item	Description*	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2704 00 10, 27	Low Ash Metallurgical Coke*	Australia	Any country including	Any	71.16	MT	USD

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	04 00 20, 27 04 00 30 and 27 04 00 90			Australia				
2	-do-	-do-	Any Country other than Australia, Colombia, China PR, Indonesia, Japan and Russia	Australia	Any	71.16	MT	USD
3	-do-	-do-	China PR	Any country including China PR	Any	128.83	MT	USD
4	-do-	-do-	Any Country other than Australia, Colombia, China PR, Indonesia, Japan and Russia	China PR	Any	128.83	MT	USD
5	-do-	-do-	Colombia	Any country including Colombia	Any	118.55	MT	USD
6	-do-	-do-	Any Country other than Australia, Colombia, China PR, Indonesia, Japan and Russia	Colombia	Any	118.55	MT	USD
7	-do-	-do-	Indonesia	Any country including Indonesia	Any	67.50	MT	USD
8	-do-	-do-	Any Country other than Australia, Colombia, China PR, Indonesia, Japan and Russia	Indonesia	Any	67.50	MT	USD
9	-do-	-do-	Japan	Any country including Japan	Any	42.95	MT	USD

10	-do-	-do-	Any Country other than Australia, Colombia, China PR, Indonesia, Japan and Russia	Japan	Any	42.95	MT	USD
11	-do-	-do-	Russia	Any country including Russia	Any	84.16	MT	USD
12	-do-	-do-	Any Country other than Australia, Colombia, China PR, Indonesia, Japan and Russia	Russia	Any	84.16	MT	USD

** Low Ash Metallurgical Coke that is, Metallurgical Coke having ash content below 18%*

Note: Customs classification is only indicative, and the determination of anti-dumping duty shall be made as per the description of the product under consideration.

2. Nothing contained in this notification shall apply to the following subject goods, namely: -

(a) ultra-low phosphorous metallurgical coke having phosphorous content up to 0.030 per cent with size upto 30 mm with 5 per cent size tolerance, imported by an actual user for use in ferroalloy manufacturing, subject to the importer, at the time of import, furnishing an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to pay the anti-dumping duty otherwise leviable under this notification, together with applicable interest, in the event of failure to use the imported goods for the specified purpose;

(b) semi-coke or soft coke;

(c) Low Ash Metallurgical Coke of size 20-40 mm (with a mean size of approximately 30 mm ± 2 mm), imported by an actual user for use in blast furnaces up to 130 cubic metres for pig iron manufacturing, subject to the importer, at the time of import,

(i) furnishing an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to pay the anti-dumping duty otherwise leviable under this notification, together with applicable interest, in the event of failure to use the imported goods for the specified purpose; and

(ii) producing a valid certificate issued by the concerned State Pollution Control Board or the Central Pollution Control Board, as applicable, certifying the capacity of the blast furnace in which the imported goods are intended to be used.

3. The anti-dumping duty imposed under this notification shall be effective for a period of five years from the date of imposition of the provisional anti-dumping duty, unless revoked, amended or superseded earlier, and shall be payable in Indian currency:

Provided that the said anti-dumping duty shall not be levied for the period commencing from the date of the lapse of the provisional anti-dumping duty, up to the preceding day of the publication of this notification in the Official Gazette.

Explanation- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of the 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 Customs Act.

[For further details please refer the Notification]

CUSTOMS

PUBLIC NOTICE

APPOINTMENT OF CUSTODIAN FOR IMPORT AND EXPORT CARGO – M/S. SATTVA HI-TECH & CONWARE PVT. LTD.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 60/2026 dated 30.07.2026 notified that attention of all Importers, Exporters, Customs Brokers, Steamer Agents, Shipping Lines, Container Freight Stations and members of the Trade is invited to the Public Notice No. 120/2000 dated 12.04.2000 issued by Custom House, Chennai, wherein M/s. Sattva Hi-Tech & Conware Pvt Ltd., S.F. No. 126, Vaikadu village, Thiruvottiyur, Chennai was appointed as 'Custodian' of imported goods landed at Chennai Port and received in their CFS at S.F. No. 126, Vaikadu village, Thiruvottiyur, Chennai until the goods are cleared for Home Consumption or are warehoused or are transshipped in accordance with the provisions of the Customs Act, 1962. Similarly, M/s. Sattva Hi-Tech & Conware Pvt Ltd also appointed as 'Custodian' of cargo brought into their premises for Export till they are exported.

Now, in exercise of powers conferred under Section 45(1) of the Customs Act, 1962, M/s. Sattva Hi-Tech & Conware Pvt Ltd., S.F. No. 126, Vaikadu village, Thiruvottiyur, Chennai, is appointed as 'Custodian' of imported goods landed at M/s. Kamarajar Port, Ennore and received in their CFS at S.F. No. 126, Vaikadu village, Thiruvottiyur, Chennai until the goods are cleared for Home Consumption or are warehoused or are transhipped in accordance with the provisions of the Customs Act, 1962. Similarly, M/s. Sattva Hi-Tech & Conware Pvt Ltd also appointed as 'Custodian' of cargo brought into their premises for Export till they are exported from this port.

M/s. Sattva Hi-Tech & Conware Pvt Ltd, as the custodian of the goods meant for Exports and Imports would be required to comply with the provisions of the section 45 of the Customs Act, 1962, Handling of Cargo in Customs Areas Regulations, 2009, as well as rules, regulations and instructions issued from time to time.

This Public Notice will come to effect from 30-07-2026.

[For further details please refer the Public Notice]

PUBLIC NOTICE

ISSUANCE OF PUBLIC NOTICE IN RESPECT OF M/S. SATTVA HI-TECH & CONWARE PVT LTD. CFS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 59/2026 dated 30.07.2026 notified that attention of all Importers, Exporters, Customs Brokers, Steamer Agents, Shipping Lines, Container Freight Stations and members of the Trade is invited to the Public Notice No. 121/2000 dated 12.04.2000 issued by Custom House, Chennai wherein the premises of M/s. Sattva Hi-Tech & Conware Pvt Ltd., S.F. No. 126, Vaikadu village, Thiruvottiyur, Chennai was declared as 'Customs Area' for the purpose of examination and clearance of cargo imported in FCL containers which were allowed to be moved from Chennai Port Trust to the C.F.S (Other than LCL Cargo and passenger's unaccompanied baggage) and cargo meant for export under section 8(b) of the Customs Act,1962, Public Notice No. 82/2005 dated 14.07.2005 for declaration of additional area of 1.53 acre vacant land and additional shed having 2813 sq. ft. for handling LCL import cargo as 'Customs Area', Public Notice No 125/2006 dated 25.08.2006 for Declaration of additional area of 8.82 acres vacant land for handling import FCL Containers as Customs Area at the CFS, Public Notice No. 99/2019 dated 16.12.2019 - De-notification of an area of 3,84,552 Sq. Ft. out of total area of 7,87,852 Sq. Ft. The boundaries and other specifications are as mentioned in the aforesaid public Notices.

In exercise of powers conferred under Section 8(b) of the Customs Act, 1962, the premises of M/s. Sattva Hi-Tech & Conware Pvt Ltd., S.F. No. 126, Vaikadu village, Thiruvottiyur, Chennai, is declared as 'Customs Area' for handling of imported FCL and LCL cargo as declared in Public Notices referred above (other than Passenger Unaccompanied Baggage) arrived from M/s. Kamarajar Port and for handling of export cargo, till they are exported from this port.

The procedures for dealing with Export and Import cargo is to be followed as laid down in Handling of Cargo in Customs Areas Regulations, 2009 and as laid down in the public notices issued in this regard by Custom House, Chennai from time to time.

This Public Notice will come to effect from 30-07-2026.

[For further details please refer the Public Notice]

CIRCULAR

AUTOMATION OF REFUND APPLICATION AND PROCESSING FOR COURIER IMPORTS THROUGH EXPRESS CARGO CLEARANCE SYSTEM (ECCS)

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No. 34/2026- Customs dated 30.07.2026 clarified that The Central Board of Indirect Taxes and Customs (CBIC) has been undertaking continuous efforts to streamline and modernize procedures relating to Courier imports and exports, with a focus on enhancing ease of doing business for the trade.

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Recognizing the need for faster and efficient handling of refund claims with respect to Courier imports, Board has identified the automation of refund processes under the Express Cargo Clearance System (ECCS) as a key reform area.

2. At present, the refund applications in respect of Courier Imports are filed manually and processed under Section 27 of the Customs Act, 1962 read with Customs Refunds Application (Form) Regulations, 1995, Board Circular No. 24/2007-Cus., dated 2nd July, 2007 and Circular No. 22/2008-Customs, dated 19th December, 2008.

3. Board has now decided to automate the filing and processing of refund applications pertaining to Courier imports through the ECCS. Accordingly, an ECCS Refund Module has been developed and enabled on ECCS at https://eccs.cbic.gov.in/eccs.

4. The key aspects relating to the electronic processing of refund through ECCS are as under:

a. The Authorised Courier may file the Refund Application electronically on the ECCS Portal (https://eccs.cbic.gov.in/eccs) in terms of the Customs Refunds Application (Form) Regulations, 1995, along with supporting documents such as B/E, AWB, Duty payment proof, invoice, Unjust Enrichment Certificate, NOC from the importer etc.

b. The Authorised Courier shall provide Bank Account details at the time of filing the Refund Application on ECCS. The payment integration of ECCS with ICEGATE/PFMS is not yet operationalized. Till such time, payment shall be processed as per the existing manual procedure.

c. On successful filing of the Refund Application on ECCS, a unique Refund Request Number (RRN) shall be generated immediately, which shall serve as the reference for all subsequent processing, communication, and tracking of the claim.

d. On receipt of the Refund Application, the Proper Officer shall scrutinise the application and intimate any deficiency within 10 days of generation of the RRN on the ECCS dashboard. The Proper Officer shall ensure that all queries are raised in one-go and piecemeal queries are avoided.

e. If there is no deficiency or if all the deficiencies have been rectified, an Acknowledgement Number shall be generated by the Proper Officer on ECCS and the same shall be available to the user.

f. The Show Cause Notice in case of rejection or the order for refund sanction or rejection shall be communicated electronically through the ECCS Portal. The Proper Officer shall pass a speaking order, including examination of aspects relating to unjust enrichment.

g. On the lines of Circular No. 5/2025-Customs, dated 17.02.2025, Board has decided to do away with the concurrent audit of refund claims processed through ECCS and shift the same to post-audit, in view of electronic processing of refund applications. The manner of selection for audit shall be finalized by DG Audit in consultation with DGARM.

h. The status of the Refund Claim shall be made available to the applicant at the ECCS Dashboard.

i. The MIS reports regarding refund pendency, processing timelines, and Commissionerate-wise performance shall be available to Customs Officers for efficient, effective, and transparent monitoring.

5. The Board Circulars No. 24/2007-Cus., dated 2nd July, 2007 and No. 22/2008- Customs, dated 19th December, 2008 stand modified to the above extent insofar as they relate to processing of refund claims filed under Section 27 of the Customs Act, 1962 for Courier Bills of Entry (CBEs) processed through ECCS.

6. The DG (Systems) shall issue detailed guidelines on the processing of Refund application through the ECCS Refund Module.

7. As a transitional measure, Couriers may file refund claims either manually or through the ECCS Refund Module till 30th September 2026. No manual refund application in respect of Courier Bills of Entry shall be accepted after this date, unless specifically allowed by the concerned Principal Commissioner/Commissioner of Customs, for reasons to be recorded in writing.

8. This Circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. Officers under your jurisdiction may be sensitised to handhold stakeholders in the use of this module. Difficulties, if any, in the implementation of this Circular may be brought to the notice of the Board.

[For further details please refer the Circular]

PUBLIC NOTICE

APPOINTMENT OF CAPIO AND CPIO UNDER THE JURISDICTION OF THE OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI AUDIT COMMISSIONERATE.

CUSTOMS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 55/2026- Customs dated 29.07.2026 notified that in exercise of powers conferred under Section 4(1) and 5(1) and 5(2) of the Right to Information Act, 2005, the following officers are hereby appointed as CAPIO and CPIO for Customs Audit Commissionerate, Chennai:

S. No	Name of the Officer	Designation	Appointed As	Email ID	Phone number
1	E. GOVINDASAMY	Assistant Commissioner of Customs	CPIO	eg.g069201@gov.in	9841727969
2	TADA MOHAN RAO	Superintendent of Customs	CAPIO	tadamr.c039601@gov.in	9791147523

This is issued with the approval of competent authority.

[For further details please refer the Public Notice]

PUBLIC NOTICE

DESIGNATION OF CPIO UNDER RTI ACT, 2005 FOR CHENNAI AIR CARGO COMMISSIONERATE.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 16/2026 dated 27.07.2026 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 Central Public Information Officer for the Office of the Principal Commissioner of Customs, Chennai Air Cargo Commissionerate.

[For further details please refer the Public Notice]

PUBLIC NOTICE

DISCONTINUATION OF SUBMISSION OF MANUAL DOCUMENTS/STATEMENTS IN RESPECT OF CONTAINERS IMPORTED UNDER NOTIFICATION NO.104/94-CUS DATED 16.03.1994 BY THE SHIPPING LINES/AGENTS/IMPORTERS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 90/2026 dated 24.07.2026 notified that:

1. Attention of Shipping Lines/Steamer Agents/Importers and all concerned is invited to CBIC Circular No.32/2026-Customs dated 11.07.2026 regarding discontinuation of submission of manual documents/statements in respect of containers imported under Notification No.104/94-Cus dated 16.03.1994 read with Boards Circular No.31/2005-Cus dated 25.07.2005 & Circular No.51/2020-Cus dated 20.11.2020, which exempts containers of a durable nature from the whole of the Customs duty and whole of the additional duty payable, subject to execution of a Continuity Bond and fulfilment of the prescribed conditions, including re-export of such containers within the stipulated period, or payment of the whole of the Customs duty along with applicable interest & penalty.

2. In order to promote the Ease of Doing Business, the Board has decided to revise the framework of monitoring the duty-free imports of containers in terms of Notification No. 104/94-Customs dated 16.03.1994. The DG Systems will generate reports of containers along with necessary details which have not been re-exported within the stipulated period of 6 months. These reports will then be published on the ICEGATE portal (https://www.icegate.gov.in) for use by various shipping lines or Customs officers to take appropriate action under the Customs Act, 1962. The Shipping Lines, Non-Vessel Owning Common Carrier (NVOCC), Steamer Agents or their authorised agents shall continue to execute the bond without any surety. This process will streamline manual debit/credit of bonds for every transaction and save stakeholders' time and costs.

3. Accordingly, in partial modification to Jawaharlal Nehru Custom House Facility Notice No.102/2016 dated 12.07.2016, the requirement for submission of request for Container Movement Permission in respect of movement of import containers from Port area, as envisaged in para 5 of said Facility Notice, is done away with immediate effect.

Henceforth, either no such manual request for Container Movement Permission shall be required to be made nor shall it be accepted in Container Cell, JNCH.

4. Furthermore, it shall be the responsibility of all the Shipping Lines/NVOCC/Agents/Importers, who have executed a manual Continuity bond, to record their Bond in the ICES system by generating National Bond No. thereof, so that all Continuity Bonds get debited and credited based on the filing of manifest information with Customs viz. IGM/SAM and EGM/SDM electronic messages. The process of registering/recording of Continuity Bond in ICES systems with National Bond numbers should be completed by all Shipping Lines/NVOCC/Agents/Importers positively by 30.08.2026.

5. Monitoring & submission of Quarterly report: - All the Shipping Lines/NVOCC/Agents/Importers shall submit quarterly statements/reports of import containers and re-

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export thereof, through email containercell.jnch@gov.in, in the following manner.

(i) Annexure 'A' by 7th of every quarter (e.g. 7th April/7th July/7th Oct./7th Jan)

(ii) Annexure 'B' by 15th of every quarter (e.g. 7th April/7th July/7th Oct./7th Jan)

This information will be continued till a fully automated system by DG System is in place.

6. Closure/Cancellation of Bond: - In the event of Shipping Line/Agent/Importer complying with all the conditions of Notifications and Continuity Bond, it shall be the responsibility of the Shipping Line/Agent/Importer to apply for cancellation of the Continuity Bond. On receipt of such application, the AC/DC in-charge of Container Cell shall cancel the Bond after detailed verification of the fulfilment of all conditions of the Bond/Notification to his satisfaction, and thereafter the Original Bond copy shall be returned to the concerned Shipping Line/Agent.

7. All the concerned are hereby directed to strictly comply with the above instructions, failing which, the bond will be enforced to recover the Customs duty along with applicable interest under Section 142 of the Customs Act, 1962 read with Section 143 of the Customs Act, 1962. In addition to the above action, penal action may also be initiated in accordance with the Customs Act, 1962.

The aforesaid process is designed for ease of doing business and trust-based Customs administration. This will place additional responsibility on the Shipping Line/Agent/NVOCC/Importer to comply with Acts and Regulations in both letter and spirit to avoid any action under the provisions of the Customs Act, 1962.

8. Difficulty, if any, may be brought to the notice of Dy/Asstt. Commissioner of Customs in charge of Container Cell through e-mail/in-person (email: containercell.jnch@gov.in).

9. Action to be taken in terms of the decision taken in this Public Notice should be considered as a Standing Order for the purpose of officers and staff.

10. Facility Notice No.82/2018 dated 16.05.2018 is hereby superseded.

[For further details please refer the Public Notice]

PUBLIC NOTICE

SUSPENSION OF APPROVAL OF M/S CONTAINER CORPORATION OF INDIA LTD. (CONCOR), DRONAGIRI RAIL TERMINAL CFS, AS CUSTOMS CARGO SERVICE PROVIDER (CCSP) UNDER REGULATION 11(2) OF HCCAR, 2009.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 89/2026 dated 22.07.2026 notified that:

Attention of all Exporters, Importers, Customs Brokers, Shipping Agents, and all concerned is invited to Public Notice No. 61/2025 dated 21/08/2025, wherein approval of M/s Container Corporation of India Ltd. i.e. CONCOR (A Govt. of India Undertaking, under Ministry of Railways), CFS, Dronagiri Rail Terminal (CONCOR-DRT CFS), located at 35, Dronagiri Rail Terminal, Dronagiri Node, JNPT Road, Near Paghote, Sector-2, Navi Mumbai – 400707, as a Customs Cargo Service Provider (CCSP) was renewed under Regulation 10 of the Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR, 2009).

The Advisory dated 25.06.2026 issued from this office, directing all Customs Cargo Service Providers to strengthen security measures and ensure strict compliance with the HCCAR, 2009, However, despite the aforesaid Advisory, serious security deficiencies and theft/pilferage of export cargo were subsequently detected at M/s CONCOR DRT CFS, indicating failure to implement the prescribed safeguards.

In terms of Regulation 11(2) of HCCAR, 2009, the approval of appointment as Customs Cargo Service Provider granted to M/s CONCOR DRT CFS has been SUSPENDED with immediate effect, until further orders, vide Order dated 22.07.2026.

To prevent hardship and avoid inconvenience to Importers and Exporters on account of the suspension of operations of M/s CONCOR DRT CFS, the following operational guidelines are hereby issued for strict compliance:

1. Cargo already available and present within the premises of the CFS as on the date of issue of the Suspension Order shall be permitted to be cleared for Export or Import, as the case may be, by the Proper Officer after following due process.

2. Fresh receipts of Export and Imported cargo into the CFS premises stand stopped forthwith except for which an Import General Manifest (IGM) / Sea Arrival Manifest (SAM) has already been filed by the shipping line and also where the shipping bill or the Bill of entry, as the case may be, has been filed prior to 00:00 HRS, 23.07.2026 earmarking M/s CONCOR-DRT CFS as the destination.

CUSTOMS

[For further details please refer the Public Notice]

PUBLIC NOTICE

APPOINTMENT OF "FIRST APPELLATE AUTHORITY" WITHIN THE JURISDICTION OF COMMISSIONER OF CUSTOMS (NS-I, III & V), JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 87/2026 dated 17.07.2026 notified that in accordance with the provisions of sub section (1) of Section 5 and sub section (1) of Section 19 of the Right to Information Act, 2005 the officer as mentioned below is hereby designated as "First Appellate Authority" within the jurisdiction of Commissioner of Customs (NS-1,3,5), Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Distt. Raigad with immediate effect and until further orders:

Sr. No.	Name & Office Designation of the Telephone Officer	Office Address/Telephone	Post	Jurisdiction
1.	Khandagale Patil Pankaj Pandit, Joint Commissioner of Customs	Office of Commissioner of Customs, NS-I, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Distt. Raigad, MH400707	First Appellate Authority	Information pertaining to the Office of the Commissioner of Customs (NS-I, NS-III, NS-V) Jawaharlal Nehru Custom House, Nhava Sheva

2. The Public Notice supersedes all the earlier Public Notice(s) on the said subject.

3. This Public Notice should be considered as Standing Order for the purpose of officers and staff of JNCH and is applicable to NS-I, III & V Customs Commissionerates.

4. This issues with the approval of the Commissioner of Customs, NS-I.

[For further details please refer the Public Notice]

PUBLIC NOTICE

PROCEDURE FOR REVALIDATION/ NEW REGISTRATION OF SELF-SEALING PERMISSION IN EDI SYSTEM BY FSP CELL FOR ELECTRONIC STALING OF CONTAINERIZED CARGO AT FACTORY OR WAREHOUSE PREMISES

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 86/2026 dated 24.07.2026 notified that:

1. Attention of the Exporters, Custom Brokers and all concerned is invited to CBIC Circular No. 26/2017-Customs dated 01.07.2017, 36/2017-Customs dated 28.08.2017, 37/2017-Customs dated 20.09.2017, 41/2017-Customs 30.10.2017, and Public Notice No. 94/2023 dated 20.10.2023 regarding procedure of Self-Sealing of container by exporters using electronic seals and registration/renewal of Self-Sealing Permission in EDI System (FSP Cell), JNCH, Nhava Sheva Customs.

2. Now as a facilitation measure and ease of doing business, the CBIC Board vide Circular no. 14/2026-Customs dated 27.03.2026 issued clarification regarding validity period for self-sealing permission to exporter under Circular no. 26/2017 & Circular no. 36/2017- Customs.

3. It is hereby clarified that the facility of registration of self-sealing, once granted to an eligible exporter/merchant exporter in terms of the circular no. 26/2017-Customs dated 01.07.2017, does not have any prescribed validity period. The permission shall continue to remain valid unless it is specifically withdrawn, suspended, or cancelled by the jurisdictional Customs Authority due to non-compliance, misuse of the facility, or any other valid reason.

4. For registration of the Self-Sealing Permission (SSP) in the EDI System, the entry of both the "Effective Date" and the "Valid Upto" date is mandatory. The EDI System is presently being updated to incorporate the functionality relating to the validity of SSP registration.

5. Accordingly, the validity of registration of the Self-Sealing Permission for fresh application or those already registered in the EDI System shall stand extended up to 31st March, 2027. Thereafter, until the necessary system enhancement is implemented, the validity of the registration of the Self-Sealing Permission shall be extended for a further period of one (01) year at a time by the officer of the FSP Cell, without requiring any fresh approval, unless otherwise specifically directed.

6. In order to facilitate the trade, a dedicated e-mail(fspcell-jnch@gov.in) has been created. The exporter, Custom Brokers

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and all concerned may send their request for registration for self-sealing permission along with the aforementioned attachments in person or through email.

7. Those exporters who will apply for first time for registration of self-sealing permission at JNCH, the procedure for such registration shall remain same as laid down in Public Notice 94/2023 dated 20.10.2023, until further orders.

8. Further, where the self-sealing permission issued by the jurisdictional Commissionerate expressly specifies a period of validity, the date up to which such permission remains valid shall be entered into the ICES system. In such cases only, the exporter shall be required to approach the jurisdictional Commissionerate for renewal of the validity of the self-sealing permission upon its expiry.

9. Exporters under self-sealing permission/registration also need to seek Permission for any update/amendment to the original permission/Registration viz. (i) Change of Premises (ii) Change in Authorized Signatory (iii) Amendments in ROC etc. The same has to be approved by the competent authority of Jurisdictional Customs Commissionerate and the same may be intimated to FSP Cell, JNCH.

10. This shall also be considered as standing order for officers/staff concerned.

11. Difficulties faced, if any, in the implementation of this Public Notice may be brought to the notice of the DC/AC FSP Cell, immediately.

[For further details please refer the Public Notice]

PUBLIC NOTICE

TRANSSHIPMENT PERMISSION TO M/S SHREEJI TRANSLOGISTICS LIMITED TO OPERATE EXPORT BONDED TRUCKING SERVICES FROM AIR CARGO COMPLEX, KOLKATA TO ALL OTHER CUSTOMS NOTIFIED AIRPORTS/ICDS/AFSS/CFSS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 19/2026 dated 21.07.2026 notified that M/s. Shreeji Translogistics Ltd., have sought renewal of earlier permission to operate as bonded trucker in respect of export transshipment Cargo tendered at Air Cargo Complex, NSCBI Airport, Kolkata and handled by the custodian, M/s Airport Authority of India Cargo Logistics and Allied Services Company (AAICLAS) under Transhipment Bond from Air Cargo Complex, Kolkata to all other Customs notified Airports/ICDs/AFSs/CFSs by road through Closed Body Trucks (CBT) under ECTS seal within India.

AND

Whereas, M/s Shreeji Translogistics Ltd. have executed an Export Transshipment Bond of Rs.30,00,00,000 (Rupees Thirty Crore Only) in favor of "The President of India" through the Principal Commissioner/Commissioner of Customs, Air Cargo Complex, Kolkata in terms of Kolkata Customs Public Notice No. 85/2016 dated 03.10.2016.

AND

Whereas M/s. Shreeji Translogistics Ltd. have also prayed for waiver of Bank Guarantee in light of CBIC Circular No. 24/2006-Cus dated 25.08.2006 and Circular No.- 33/2016 dated-22.07.2016 as their annual transshipment volume during previous financial year i.e., 2025- 26 from other Customs notified airport, viz. Air Cargo Complex, BLR, MAA, HYD and AMD was more than 2500 MT and, accordingly, the submission of Bank Guarantee stands waived in light of said CBIC Circular No. 24/2006-Cus dated 25.08.2006.

NOW, in exercise of power conferred under section 45(1) of Customs Act, 1962, Commissioner of Customs, Airport & ACC, Custom House, Kolkata has been pleased to accord approval for renewal of transhipment permission to M/s Shreeji Translogistics Ltd. for transhipment of Air Export Cargo handled by the custodian M/s AAICLAS from Air Cargo Complex, Kolkata to all other inland Gateway Customs Stations subject to fulfillment of the conditions as outlined herein.

CONDITIONS

1. The aforesaid renewal permission accorded to M/s. Shreeji Translogistics Ltd. for Export transshipment of Air cargo is for a period of three (03) years or validity of Bond submitted whichever is earlier, as per this Public Notice/Trade Facilitation Notice.

2. The Bonded Trucking renewal permission for transshipment of Export cargo, from Air Cargo Complex, Kolkata to outlying Air Cargo Complexes (ACCS)/ICDs/AFSs/CFSs is permitted only in closed body trucks under ECTS seal.

3. In case of Export Transshipment, the amount will be debited from the bond when the transshipment cargo is taken by the transhipper, and it will be credited back when the cargo is handed over to the Customs at destination ACCs/Airports/ICDs/AFSs/CFSs. M/s Shreeji Translogistics Ltd., the transhipper will be held responsible for any shortage or

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pilferage of the cargo, if any, and if so, they will be required to pay the amount equal to value of the transshipped goods with applicable interest, penalty, Cess if any.

4. This permission to M/s. Shreeji Translogistics Ltd., for Export transshipment of Air cargo from Air Cargo Complex, Kolkata to all other Customs notified Airports (ACCs)/ICDs/AFSs/CFSs by road through closed body trucks (CBT) under ECTS seal within India will be governed by: -

a. The provisions of Chapter VIII (Goods in Transit) of Customs Act, 1962.

b. Goods Imported (Condition of Transshipment) Regulation, 1995.

c. Handling of Cargo in Customs Area regulations, 2009 (as amended).

d. CBIC Circular No. 57/98-Customs dated 04.08.1998.

e. CBIC Circular No. 06/2007-Cus.IV dated 22.01.2007

f. Kolkata Customs SOP 01/2019 under Kolkata Customs Public Notice 40/2019 dated 31.05.2022.

g. Provisions of the Foreign Trade Policy 2015-20 & 2023 and all other allied Acts in force enabled / amended by the Government from time to time.

h. Other Rules, Notification, Regulations and Instructions issued from time to time.

5. The above permission can be renewed subject to satisfactory fulfillment of terms and conditions. The permission may be withdrawn at any time after giving an opportunity of being heard and upon issuance of a notice stating the reasons thereof.

This issues with the approval of the Pr. Commissioner of Customs, AP & ACC, NSCBI Airport, Kolkata.

[For further details please refer the Public Notice]

NOTIFICATION

HARMONISATION OF SCHEDULE-II (EXPORT POLICY), ITC (HS) 2022 WITH AMENDMENTS INTRODUCED VIDE FINANCE ACT, 2026.

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 26/2026-27 dated 27.07.2026 notified that In exercise of the powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act 1992, read with Para 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends Schedule-II (Export Policy), ITC (HS) 2022, on the lines of the Finance Act, 2026 dated March 30, 2026.

2. The modifications/amendments in the Section Notes, Chapter-wise Main Notes, Sub-Heading Notes and Supplementary Notes as per the Finance Act, 2026 are annexed herewith (Annexure-I).

3. The List of ITC (HS) codes introduced/deleted/amended/split/merged as per Finance Act, 2026 are annexed herewith (Annexure-II).

4. The updated ITC (HS) shall be available on the website of DGFT (https://dgft.gov.in).

Effect of this Notification: Schedule-II (Export Policy), ITC (HS) 2022 is being amended in line with the Finance Act, 2026. This shall come into force with immediate effect.

[For further details please refer the Notification]

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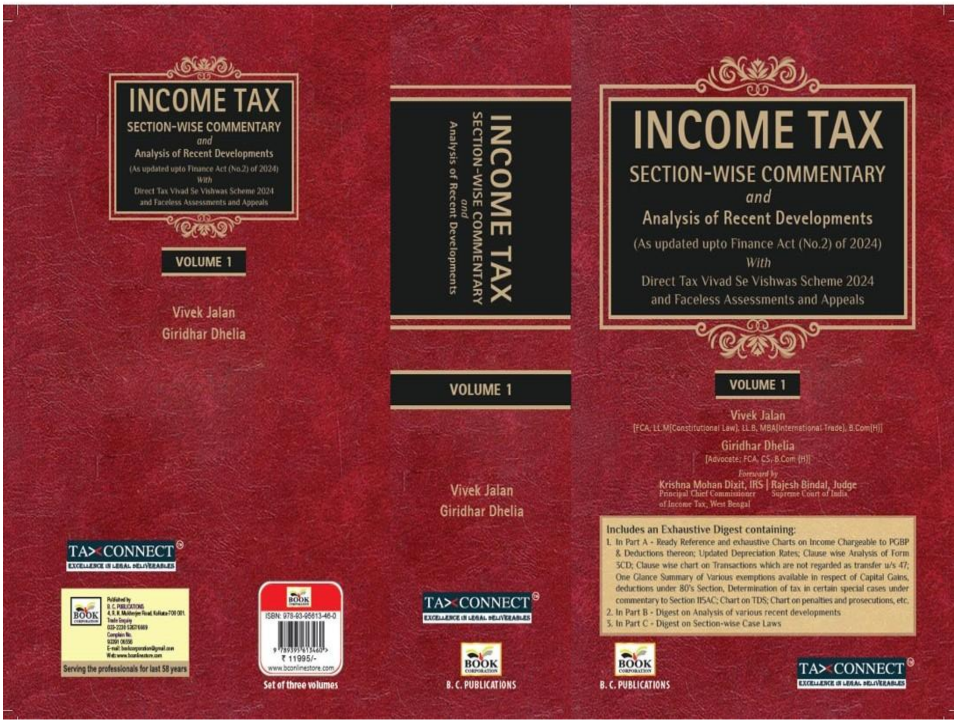

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