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EDITORIAL



Friends,

The eligibility of Input Tax Credit (ITC) on construction of immovable property intended for leasing has long been a contentious issue under GST. The recent case of ESNP Property Builder and Developers Private Limited vs State Tax Officer (ST), Group V [2026 VIL 1001 MAD] provides important judicial guidance, particularly in light of the Supreme Court's earlier ruling in Safari Retreats.

Background of the Dispute

The petitioner had claimed ITC on supplies received for construction undertaken with the intention of leasing out the completed properties. The Assessing Authority rejected the claim, invoking Section 17(5)(d) of the CGST Act, which blocks credit on construction of immovable property "on own account." According to the authority, construction for ownership, control, and capitalization fell within this exclusion, regardless of subsequent commercial usage.

Core Issue

The central question was whether construction of immovable property intended for leasing constitutes construction "on own account." If treated as such, ITC would be blocked; if not, ITC would be available, recognizing leasing as a taxable supply.

Judicial Reasoning

The Supreme Court in Safari Retreats had clarified that construction cannot be said to be on a taxable person's own account if the property is intended to be sold, leased, or licensed. Construction is considered "on own account" only when it is for

personal use or for premises from which the business is directly carried out.

Applying this principle, the Madras High Court observed that the proper officer should have dealt with the Safari Retreats judgment before rejecting ITC. The matter was remanded for reconsideration, directing application of the correct legal principles.

Implications

This case reinforces that ITC on construction for leasing is available, as such activity is not "on own account" but rather part of taxable commercial operations. The ruling strengthens the position of real estate developers and property builders who construct with the intent to lease, ensuring that GST does not become a cost component but remains creditable.

Strategic Takeaway

For practitioners, this judgment highlights the importance of citing authoritative precedents like Safari Retreats when contesting ITC disputes. It also signals that officers must carefully apply judicial principles rather than mechanically invoking statutory exclusions.

By clarifying the scope of Section 17(5)(d), the judiciary has provided greater certainty to businesses engaged in leasing, aligning GST treatment with the broader objective of neutrality in taxation.

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

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TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
13 th September	GSTR-1 (IFF)	Aug-26	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13 th September	GSTR-6	Aug-26	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 th September	GSTR-5	Aug-26	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
14 th September	Form No. 132	Jul-26	Issue of certificate in Form No. 132 (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] of the Income-tax Act, 2025 in the month of July, 2026
15 th September	Form 1	Aug-26	Statement in Form 1 (Income-tax Rules, 2026) by the stock exchange for the month of August 2026, in respect of transactions in which client codes have been modified after registering in the system.
15 th September	Advance tax	T.Y 2026-27	Second instalment of advance tax for the Tax Year 2026-27
15 th September	Form No. 137	Aug-26	Due date for furnishing Form No. 137 (Income-tax Rules, 2026) by an office of the Government where TDS/TCS for the month of August, 2026 has been paid without the production of a challan

INCOME TAX

NOTIFICATION

PROCEDURE AND GUIDELINES FOR SUBMISSION OF STATEMENT OF FINANCIAL TRANSACTIONS (SFT-2518) FOR MUTUAL FUND TRANSACTIONS UNDER SECTION 508(1) OF THE INCOME-TAX ACT, 2025 READ WITH SUB-RULE 6 OF RULE 237 OF THE INCOME-TAX RULES, 2026 BY REGISTRAR AND SHARE TRANSFER AGENT.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 2/2026 dated 10.09.2026 notified that section 508 of the Income-tax Act, 2025 and rule 237 of Income-tax Rules, 2026 require specified reporting persons to furnish statement of financial transaction (SFT).

2. For the purposes of pre-filling the return of income, sub-rule 6 of rule 237 specifies that a statement of financial transaction under section 508(1) containing information relating to capital gains on transfer of units of Mutual Funds shall be furnished by the class of person (reporting person) mentioned in column 4 of sl. no. 1 of the Table under the said rule in such Form, at such frequency, and in such manner, as may be specified by the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems), as the case may be, with the approval of the Board.

3. In exercise of the powers conferred under sub-rule 6 of rule 237, the DGIT(S) hereby specifies the guidelines for preparation and submission of statement of financial transaction (SFT), which are enclosed as Annexure A and Annexure B respectively. The format of control statement to be submitted by the Designated Director is enclosed as Annexure C. The data structure and validation rules are enclosed as Annexure D and Annexure E respectively.

4. All Registrar and Share Transfer Agents registered under section 12(1) of the Securities and Exchange Board of India Act, 1992 (15 of 1992) are required to prepare the data file in prescribed format from their internal system. Reporting entities are required to submit the data files using SFTP server using the login credentials (communicated separately).

5. A separate control statement (refer annexure C) is required to be signed, verified and furnished by the Designated Director.

6. The statement of financial transaction will be submitted on half yearly basis. The SFT relating to 1st half of the Financial Year ending on 30th September and remaining half of the financial year ending on 31st March shall be furnished on or before 31st of October and 30th of April respectively.

7. The reporting entities are also required to provide information of Mutual Fund transactions, reported to Income Tax Department, to the account holder which will enable taxpayers to reconcile the information displayed in the Annual Information Statement (AIS) (Form 168).

8. In case the reporting person/entity comes to know or discovers any Inaccuracy in the information provided in the statement or the defects have been communicated to the reporting person/entity, it is required to remove the defects by submitting a correction/deletion statement.

9. The reporting person/entity is required to document and implement appropriate information security policies and procedures with clearly defined roles and responsibilities to ensure security of submitted information and related information/documents. The reporting person/entity is also required to document and implement appropriate archival and retrieval policies and procedures with clearly defined roles and responsibilities to ensure that submitted information and related information/documents are available promptly to the competent authorities.

10. This issues with the approval of the CBDT. This Notification shall come into effect from the date of issue.

[For further details please refer the Notification]

NOTIFICATION

FORMAT, PROCEDURE AND GUIDELINES FOR SUBMISSION OF STATEMENT OF FINANCIAL TRANSACTIONS (SFT-2517) FOR DEPOSITORY TRANSACTIONS UNDER SECTION 508(1) OF THE INCOME-TAX ACT, 2025 READ WITH SUB-RULE 6 OF RULE 237 OF THE INCOME-TAX RULES, 2026.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 1/2026 dated 10.09.2026 notified that Section 508 of the Income-tax Act, 2025 and rule 237 of Income-tax Rules, 2026 require specified reporting persons to furnish statement of financial transaction (SFT).

2. For the purposes of pre-filling the return of income, sub-rule 6 of rule 237 specifies that a statement of financial transaction under section 508(1) containing information relating to capital gains on transfer of listed securities or units of Mutual Funds shall be furnished by the class of person (reporting person) mentioned in column 4 of sl. no. 1 of the Table under the said rule in such Form, at such frequency, and in such manner, as may be specified by the Principal Director General of Income Tax

INCOME TAX

(Systems) or the Director General of Income Tax (Systems), as the case may be, with the approval of the Board.

3. In exercise of the powers conferred under sub-rule 6 of rule 237, the DGIT(S) hereby specifies the guidelines for preparation and submission of statement of financial transaction (SFT), which are enclosed as Annexure A and Annexure B respectively. The format of control statement to be submitted by the Designated Director is enclosed as Annexure C. The data structure and validation rules are enclosed as Annexure D and Annexure E respectively.

4. All Depositories as defined in section 2(1)(e) of the Depositories Act, 1996 (22 of 1996) are required to prepare the data file in prescribed format from their internal system. Reporting entities are required to submit the data files using SFTP server using the login credentials (communicated separately).

5. A separate control statement (refer annexure C) is required to be signed, verified and furnished by the Designated Director.

6. The statement of financial transaction will be submitted on half yearly basis. The SFT relating to 1st half of the financial year ending on 30th September and remaining half of the financial year ending on 31st March shall be furnished on or before 31st of October and 30th of April respectively.

7. The reporting entities are also required to provide information reported to Income Tax Department, to the account holder which will enable taxpayers to reconcile the information displayed in the Annual Information Statement (AIS) (Form 168).

8. In case the reporting person/entity comes to know or discovers any inaccuracy in the information provided in the statement or the defects have been communicated to the reporting person/entity, it is required to remove the defects by submitting a correction/deletion statement.

9. The reporting person/entity is required to document and implement appropriate information security policies and procedures with clearly defined roles and responsibilities to ensure security of submitted information and related information/documents. The reporting person/entity is also required to document and implement appropriate archival and retrieval policies and procedures with clearly defined roles and responsibilities to ensure that submitted information and related information/documents are available promptly to the competent authorities.

10. This issues with the approval of the CBDT. This Notification shall come into effect from the date of issue.

[For further details please refer the Notification]

NOTIFICATION

NOTIFICATION AUTHORISING SHARING OF INFORMATION REGARDING INCOME-TAX PAYERS' FOR IDENTIFYING ELIGIBLE BENEFICIARIES FOR THE VARIOUS WELFARE SCHEMES BEING IMPLEMENTED BY GOVERNMENT OF ANDHRA PRADESH.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 118/2026 dated 09.09.2026 notified that in pursuance of section 258(1)(b) of Income-tax Act, 2025, the Central Government hereby specifies Secretary, ITE&C, Government of Andhra Pradesh for the purposes of the said section in connection with sharing of information regarding income-tax payers for identifying eligible beneficiaries under various welfare schemes being implemented by Government of Andhra Pradesh.

[For further details please refer the Notification]

GST

ADVISORY

ENABLING FILING OF APPEALS IN CASES INVOLVING NIL OR ZERO DEMAND AMOUNT – REG.

OUR COMMENT: Team GSTN has issued advisory on the GST portal on 07.09.2026 that in cases where a dispute regarding liability exists but the demand amount is reflected as "NIL" or "Zero" in the demand order, and payment has been made by the taxpayer prior to the issuance of the demand order, the previous validation restricting the filing of an appeal against such demand orders has been removed from the GST Portal. Accordingly, taxpayers are now enabled to file an appeal in Form GST APL-01 against demand orders reflecting a NIL or Zero demand amount.

Taxpayers facing the above issue may now file an appeal in Form GST APL-01 against such demand orders.

In case of any query or difficulty while filing the appeal, taxpayers may raise a ticket with the GST Helpdesk for assistance.

[For further details please refer the Advisory]

CASE LAW

THE COMMISSIONER OF CGST & CENTRAL EXCISE, KOLKATA NORTH COMMISSIONERATE VERSUS M/S. HP COTTON CASUALS PRIVATE LIMITED.: GSTAT KOLKATA

OUR COMMENT: In the Instant case, eligibility for accumulated input tax credit refund under an inverted duty structure on supplies of finished apparel, relevance of the claimant's status as manufacturer or trader was in dispute.

It has been held that GST is levied on the supply of goods or services and not on manufacture. Therefore, eligibility for the claimed refund could not be made dependent on whether the registered person was engaged in trading or manufacturing.

The Revenue's objection founded on the claimant's manufacturing status was rejected.

Inapplicability of rate-reduction circular to unchanged-rate supplies - Accumulated input tax credit refund - Applicability of the circular excluding refund where input and output are the same goods to supplies of apparel where there was no reduction in the GST rate. It has been held that the circular concerns accumulation arising from a reduction in the GST rate on the

same goods at different points of time. As the final products were supplied at the same GST rate and no rate reduction was involved, the circular did not govern the refund claim. Accumulation attributable to other inputs taxed at higher rates remained computable under the prescribed refund formula.

The circular did not disentitle the respondent to refund of accumulated input tax credit.

Tax-period-wise computation of inverted-duty-structure refund - Period-wise computation of refund of accumulated input tax credit under the inverted-duty-structure formula - HELD THAT: - The original authority had computed net input tax credit and the refund on the basis of period-specific data by applying the prescribed formula. The record therefore disclosed no violation of the requirement that refund be determined for each tax period rather than cumulatively for the year. [Paras 10]

The Revenue's challenge to the computation of the refund was rejected.

Verification of input tax credit refund claims - Adequacy of verification of the refund claims, including exclusion of ineligible credit, invoice reconciliation and treatment of input tax credit relating to zero-rated supplies. It has been held that the appellate authority had examined the documents relevant to the refund claims, and the original authority had also considered their verification. The Revenue produced no evidence beyond oral submissions to displace the findings regarding such verification. No infirmity was found in the verification of the refund claims or in the orders allowing them.

The Revenue appeals were dismissed and the appellate orders allowing refund of accumulated input tax credit were sustained.

[Decided in favour of the assessee]

FEMA

CIRCULAR

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

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 21 dated 08.09.2026 clarified that in pursuance of the Reserve Bank's ongoing initiative to rationalise the regulatory framework under the Foreign Exchange Management Act, 1999 (FEMA), a comprehensive review of circulars issued since June 01, 2000, is underway.

2. In furtherance of the aforementioned initiative, seven circulars as listed at Annex, that have ceased to be operative owing to subsequent regulatory amendments, redundancy, overlap or supersession by newer directives, are being withdrawn.

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

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

[For further details please refer the Circular]

CUSTOMS

INSTRUCTION

REGISTRATION OF IMPORTERS UNDER CENTRALIZED EPR PORTAL FOR PLASTIC PACKAGING AS PER PLASTIC WASTE MANAGEMENT RULES, 2016 (AS AMENDED) AND VERIFICATION OF REGISTRATION

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No. 15/2026-Customs dated 09.09.2026 notified that reference is invited to CBIC Instruction No. 14/2023-Customs dated 17.04.2023, CBIC Instruction No. 21/2025-Customs dated 02.07.2025 and TNPCB letter dated 15.08.2026 (copy enclosed) on the above subject.

2. TNPCB in its letter has stated that all importers of plastic packaging, commodities with plastic packaging, plastic raw materials and intermediate materials are mandated to register on the Common EPR portal developed by Central Pollution Control Board (<https://epr.cpcb.gov.in/home>) and are not permitted to carry out any business activity without obtaining EPR registration.

3. It is also informed that the applications filed by importers in Common EPR portal is scrutinized by the CPCB / and or SPCB and EPR registration certificates are issued to the importers upon verification of correctness of the details furnished by importers in their EPR application.

3.1 TNPCB has further informed that it has been receiving grievances from various importers stating their difficulty in obtaining the consignments with due clearance from the Customs Department due to the invalid EPR certificate issued to importer specifying one year period as validity as mentioned in the certificate.

4. In view of this and in terms of TNPCB letter dated 15.08.2023, it is requested that necessary action may be taken to sensitise officers under your jurisdiction for the following:

a. To clear the consignments of the importers those involved in importing of any plastic packaging / any commodity with plastic packaging / plastic raw material / intermediate material for manufacturing plastic packaging material upon the verification of EPR registration certificates.

b. To consider the EPR registration certificates issued to importers, indicating a validity period of one year, as "one-time Registration Certificates" which do not require renewal as per the amendment to the Plastic Waste Management Rules notified on 30.10.2023. Accordingly, such registration certificates may be accepted as valid proof of EPR registration

for the purpose of import clearance, and the import consignments may be cleared accordingly.

5. The above instructions may be brought to the notice of all concerned officers for uniform implementation.

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

[For further details please refer the Instruction]

PUBLIC NOTICE

FACILITATION OF STORAGE OF IMPORTED GOODS UNDER SECTION 49 OF THE CUSTOMS ACT, 1962 AND STREAMLINING OF ISSUANCE OF DETENTION/DEMURRAGE WAIVER CERTIFICATES IN RESPECT OF AIR CARGO

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No.18/2026 dated 07.09.2026 notified that:

1. Attention is invited to the provisions of Sections 48 and 49 of the Customs Act, 1962; the Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR, 2009); Board Circular No. 42/2001-Cus dated 31.07.2001; and the instructions issued by the Central Board of Indirect Taxes and Customs (CBIC) from time to time on the above subject, to all concerned Importers, Exporters, Customs Brokers, Custodians, Customs Cargo Service Providers (CCSPs), Airlines, Airline Agents, Ground Handling Agencies and other stakeholders dealing with air cargo.

2. It has been observed that imported goods are, at times, held up due to investigations, examinations, testing, verification, approval by Participating Government Agencies (PGAs), issuance of statutory No Objection Certificates (NOCs), regulatory clearances, or other Customs or statutory processes. In many such cases, the statutory facility available under Section 49 of the Customs Act, 1962 is either not utilised in time or the importer is not informed of its availability at the appropriate stage. This may result in avoidable detention and demurrage/ground handling/storage charges, increased logistics costs, prolonged cargo dwell time, congestion at Air Cargo Complexes/ sheds and inefficient utilisation of logistics infrastructure.

3. Reducing cargo dwell time, minimising logistics costs, facilitating legitimate trade and efficiently utilising logistics infrastructure are key objectives of Customs administration

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and are aligned with the National Logistics Policy and the Government's Ease of Doing Business initiatives.

4. The objective of this Public Notice is to ensure that, wherever clearance of imported air cargo is likely to be delayed due to any Customs or statutory process, the importer is informed at the earliest possible stage of the statutory facility available under Section 49 of the Customs Act, 1962, thereby enabling an informed decision regarding storage of the imported goods pending clearance. This Public Notice also seeks to promote uniformity and expeditious processing of requests under Section 49, while ensuring that the statutory provisions relating to clearance of imported goods, including action under Section 48 of the Customs Act, 1962, continue to operate strictly in accordance with law.

A. Intimation regarding availability of Section 49

(i) Whenever imported air cargo is placed on hold, detained, or its clearance is likely to be delayed on account of an investigation, examination, testing, verification, requirement of an NOC, approval by a Participating Government Agency (PGA), or any other Customs or statutory process, the concerned Assistant/Deputy Commissioner shall, without delay and preferably within one working day from the occurrence of such event, notify the importer or the authorised Customs Broker in writing or through email.

Such communication shall inform the importer of the availability of the facility under Section 49 of the Customs Act, 1962 for storage of imported goods pending clearance and advise that, where appropriate, an application under Section 49 may be submitted. A copy of such communication may also be endorsed to the concerned Custodian for information and necessary action.

(ii) Where imported air cargo remains uncleared for more than fifteen days from the commencement of any Customs hold, detention, investigation, examination, testing, verification, PGA clearance or any other statutory process, or within one month of arrival of the goods at the Air Cargo Complex, and no application under Section 49 has been received, the concerned Custodian shall issue a written or email reminder to the importer or authorised Customs Broker regarding the availability of the facility under Section 49 of the Customs Act, 1962 and shall maintain proper records of such communication, including proof of dispatch and acknowledgement, wherever available.

(iii) Custodians, CCSPs, Ground Handling Agencies and other agencies responsible for handling cargo in the Customs area shall maintain proper records of all communications and

reminders issued under this Public Notice and shall produce the same before the Customs authorities whenever called upon to do so.

(iv) It is clarified that the above procedure is intended solely to facilitate timely consideration of requests under Section 49 of the Customs Act, 1962 in respect of imported goods for which Bills of Entry have been filed but which remain uncleared due to pending Customs or other statutory processes.

B. Processing of requests under Section 49

(v) Upon receipt of an application under Section 49 of the Customs Act, 1962, the concerned Assistant/Deputy Commissioner shall examine the application expeditiously and strictly in accordance with the provisions of Section 49 of the Customs Act, 1962 and the applicable notifications, regulations and Board instructions.

(vi) Where no legal or operational impediment exists, permission to store imported goods under Section 49 may be granted without undue delay.

(vii) Where imported goods are subject to investigation, examination or regulatory action by any Participating Government Agency or any other statutory authority, and consultation with such authority is considered necessary before deciding the request under Section 49, the concerned Assistant/Deputy Commissioner shall communicate the request to the relevant authority and seek its comments.

Where no response is received within fifteen days from the date of such communication, a reminder shall be sent.

Where no response is received within thirty days from the initial communication, the concerned Assistant/Deputy Commissioner may thereafter consider and decide the request on its own merits in accordance with law, having due regard for revenue, security and regulatory considerations provided that any comments or objections received before a decision is made shall be duly considered, and the final decision shall be communicated to the relevant authority.

(viii) Where permission under Section 49 cannot be granted, the reasons shall be recorded in writing and communicated to the applicant.

(ix) The concerned Assistant/Deputy Commissioner shall ordinarily endeavour to dispose of complete applications under Section 49 within three working days of receipt. However, where consultation with another statutory authority is considered necessary under paragraph (vii), the request shall

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be processed expeditiously upon receipt of comments from that authority or upon expiry of the period specified therein, as the case may be.

(x) In cases where imported air cargo remains under Customs hold, detention, investigation, testing or any other statutory process for an extended period, the concerned Assistant/Deputy Commissioner shall periodically review the necessity of continuing such hold and endeavour to complete the process expeditiously in accordance with law.

C. Issuance of waiver certificates

(xi) Attention is invited to Regulation 6(1)(I) of the Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR, 2009), regarding non-recovery of demurrage/ detention or other applicable charges, as provided therein, for the period during which goods remain detained by Customs for verification, examination, investigation or other Customs-related processes, subject to fulfilment of the prescribed conditions.

(xii) waiver certificates, wherever legally admissible, shall be issued by the concerned Assistant/Deputy Commissioner or any officer specifically authorised for the purpose, only after due verification of the relevant facts and records.

(xiii) Such waiver certificates shall clearly indicate:

(a) the period attributable to Customs detention, hold or regulatory process, i.e. the period for which waiver is recommended;

(b) brief reasons for such detention or hold, wherever possible;

(c) brief outcome/status of the investigation, examination, testing, verification or PGA process, wherever relevant; and

(d) DIN/e-Office reference number.

(xiv) All concerned officers shall ensure that detention/demurrage waiver certificates are issued strictly in accordance with the applicable legal provisions, Board Circulars and extant instructions.

(xv) Importers, Customs Brokers, Airlines, Airline Agents, Custodians, Ground Handling Agencies and other stakeholders are advised to ensure timely submission of requests and relevant documents so that cases are processed expeditiously within the applicable statutory and regulatory framework.

(xvi) All officers and stakeholders shall endeavour to facilitate legitimate trade by ensuring that requests under Section

49 are considered promptly and that detention/demurrage waiver certificates, wherever legally admissible, are issued and acted upon without avoidable delay.

D. Compliance

(xvii) Custodians, CCSPs, Airlines, Airline Agents, Ground Handling Agencies and other entities operating within the Air Cargo Complex shall maintain effective communication with the trade and facilitate utilisation of statutory provisions intended to minimise avoidable logistics costs, reduce cargo dwell time and ensure efficient utilisation of aircargo infrastructure.

(xviii) Custodians, CCSPs and Ground Handling Agencies and other stakeholders shall maintain proper records of all advisories, reminders and communications issued under this Public Notice and shall produce the same before the Customs authorities whenever called upon to do so.

(xix) Failure by a Custodian, CCSPs or other stakeholders to comply with the directions contained in this Public Notice, particularly with regard to timely communication of Customs hold/detention, issuance of written advisories and reminders regarding the facility available under Section 49 of the Customs Act, 1962, and maintenance of records thereof, may be viewed as non-compliance with the obligations prescribed under Regulation 6 of HCCAR, 2009 and may invite action under Regulation 11 thereof, wherever warranted.

5. Nothing contained in this Public Notice shall be construed as conferring any automatic, vested or enforceable right to grant of waiver, permission under Section 49, or any other relief.

6. Nothing in this Public Notice shall be construed as modifying, postponing, suspending or dispensing with the statutory procedure prescribed under Section 48 of the Customs Act, 1962. The provisions of Section 48 relating to disposal of unclaimed and uncleared goods shall continue to operate independently and strictly in accordance with the provisions of the Act, wherever applicable.

7. Any difficulty in implementation of this Public Notice may be brought to the notice of the Commissioner of Customs, Air Cargo Commissionerate, Chennai.

8. This is issued with the approval of competent authority and shall come into force with immediate effect.

[For further details please refer the Public Notice]

CUSTOMS

PUBLIC NOTICE

EXCLUSION OF CERTAIN CATEGORIES OF IMPORT CONTAINERS FROM SCANNING

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 125/2026 dated 06.09.2026 notified that:

1. All the Importers, Exporters, General Trade, Port Terminal Operators, Shipping Lines/Shipping Agents, Container Freight Stations, Inland Container Depots and all other stakeholders concerned are hereby informed that, in the context of the ongoing phased enhancement of container scanning at sea ports and as a measure of further trade facilitation, it has been decided to exclude the following categories of containers from the requirement of scanning:

- i. Empty containers manifested by the Shipping Lines at the time of import; and
- ii. International transshipment containers carrying cargo which are not meant to be cleared in India.

2. However, the above categories of containers may be taken up for examination, including scanning, based on specific intelligence received from the Directorate of Revenue Intelligence (DRI) or the field formations, if any.

3. Accordingly, all concerned stakeholders are advised to take note of the above and ensure compliance. Containers falling under the above-mentioned categories, which have been selected for scanning through the National Committee for Targeting Cargo (NCTC), shall also not be taken up for scanning in accordance with the instructions issued by the Central Board of Indirect Taxes and Customs (CBIC).

4. Any difficulty in the implementation of the above instructions may be brought to the notice of the undersigned.

[For further details please refer the Public Notice]

PUBLIC NOTICE

PARTIAL DE-NOTIFICATION OF CUSTOMS AREA AND CONSEQUENTIAL REVISION OF THE CUSTOMS-NOTIFIED AREA OF THE CONTAINER FREIGHT STATION (CFS CODE- INNSA1ULA1) OPERATED BY M/S INTERNATIONAL CARGO TERMINAL PRIVATE LIMITED (ICTPL), VILLAGE KOPROLI, TALUKA URAN, DISTRICT RAIGAD, MAHARASHTRA

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 110/2026 dated 04.09.2026 notified that:

1. M/s International Cargo Terminal Private Limited (ICTPL) operates a Container Freight Station (CFS Code- INNSA1ULA1) at Village Koproli, Taluka Uran, District Raigad, Maharashtra - 410206. An area admeasuring 66,900 square metres of the said premises was initially declared as a Customs Area under Section 8 of the Customs Act, 1962 vide CFS Notification No. 12/2016 dated 23.12.2016. M/s ICTPL was thereafter appointed as Custodian under Sections 45(1) and 141(2) of the Customs Act, 1962 and approved as Customs Cargo Service Provider under the Handling of Cargo in Customs Areas Regulations, 2009 vide CFS Notification No. 02/2017 dated 30.03.2017.

2. Consequent upon inclusion of an additional area admeasuring 26,070 square metres, the limits of the Customs Area were re-specified as 92,970 square metres vide CFS Notification No. 06/2019 dated 12.06.2019. The corresponding appointment of M/s ICTPL as Custodian and its approval as Customs Cargo Service Provider for the expanded area were issued vide CFS Notification Nos. 07/2019 and 08/2019.

3. The appointment of M/s ICTPL as Custodian in respect of the aforesaid area admeasuring 92,970 square metres was subsequently renewed vide CFS Public Notice No. 67/2023 dated 08.08.2023.

4. Thereafter, an adjoining area admeasuring 1,355 square metres, situated in Survey No. 101/1/B/2, was declared as Customs Area vide CFS Notification No. 01/2025 dated 11.07.2025. M/s ICTPL was appointed as Custodian and approved as Customs Cargo Service Provider in respect of the said additional area vide CFS Public Notice No. 63/2025 dated 26.08.2025. Accordingly, the total Customs- notified area of the CFS stood at 94,325 square metres.

5. M/s ICTPL, vide application dated 01.09.2026, requested partial de-notification of an area admeasuring 11,525 square metres from its existing Customs-notified premises on account of operational restructuring and optimal utilisation of space. The CFS proposed to retain the balance area admeasuring 82,800 square metres for Customs operations. A revised layout plan clearly identifying the area proposed for de-notification and the area proposed to be retained as Customs Area was submitted and further clarified vide email dated 02.09.2026.

6. Now, therefore, in exercise of the powers conferred upon me under Section 8(a) of the Customs Act, 1962, I, Unmesh Sharad Wagh, Commissioner of Customs (NS- General), Jawaharlal Nehru Custom House, hereby partially de-notify an area admeasuring 11,525 square metres from the existing Customs-notified area of 94,325 square metres, with the balance area admeasuring 82,800 square metres being

CUSTOMS

retained as the Customs-notified area, as shown in the enclosed layout plan/map.

7. The revised layout plan dated 01.09.2026, showing the retained Customs Area and the area excluded therefrom, shall form an integral part of this Public Notice.

8. Consequent upon the aforesaid partial de-notification, the appointment of M/s International Cargo Terminal Private Limited as Custodian under Sections 45(1) and 141(2) of the Customs Act, 1962 and its approval as Customs Cargo Service Provider under the Handling of Cargo in Customs Areas Regulations, 2009 shall stand confined to the retained Customs Area admeasuring 82,800 square metres. The validity and all other terms and conditions of the existing appointment and approval shall remain unchanged.

9. Except to the extent modified by this Public Notice, all other provisions, conditions and obligations contained in the earlier notifications, Public Notices and approvals issued in respect of M/s International Cargo Terminal Private Limited shall continue to remain in force.

10. This Public Notice shall come into force with effect from the date of its issuance.

[For further details please refer the Public Notice]

DGFT

TRADE NOTICE

COMMENTS/VIEWS ON PROPOSED SUSPENSION OF 544 STANDARD INPUT OUTPUT NORMS (SIONS) REMAINING UNUTILIZED DURING THE LAST THREE FINANCIAL YEARS.

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 26/2026-27 dated 07.09.2026 notified that this Directorate, has undertaken a review of the utilization status of Standard Input Output Norms (SIONs). As a result of the said review, a total of 544 SIONs, as detailed in the Annexure to this Trade Notice, which have remained unutilized under the Advance Authorisation (AA)/Duty-Free Import Authorisation (DFIA) Schemes during the last three financial years.

2. In view of the prolonged non-utilization of the aforesaid SIONs, this Directorate proposes to suspend the said 544 SIONs. Accordingly, comments/views are hereby invited from the trade and other concerned stakeholders, including exporters, importers, Export Promotion Councils, industry associations and other interested parties, on the proposed suspension of the aforesaid SIONs.

3. The comments/views, along with relevant supporting information/documents, if any, may be submitted to this Directorate within 15 days from the date of issuance of this Trade Notice. Stakeholders may specifically indicate the reasons for continued retention of any SION(s), along with details of actual or proposed utilization under the AA/DFIA Schemes, wherever applicable.

4. Upon expiry of the stipulated period of 15 days, and after due consideration of the comments/views received from the trade and other concerned stakeholders, the aforesaid 544 SIONs may be suspended. All concerned stakeholders are, therefore, requested to submit their comments/views within the prescribed time. Comments received after expiry of the stipulated period may not be considered.

This Trade Notice is issued with the approval of the DG, DGFT.

[For further details please refer the Trade Notice]

TRADE NOTICE

INTRODUCTION OF OPEN API INTEGRATION FOR CERTIFICATE OF ORIGIN (COO) THROUGH TRADE CONNECT E-PLATFORM

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 25/2026-27 dated 07.09.2026

notified that the Directorate General of Foreign Trade (DGFT) has been undertaking various initiatives for digitalisation and ease of doing business. In this regard, an Open API facility for issuance of Certificates of Origin (CoOs) has been introduced on the Trade Connect e-Platform and is now being released and made available for use by eligible exporters/systems as per the prescribed process and technical requirements.

2. The objective of the Open API facility is to enable exporters to integrate their Enterprise Resource Planning (ERP), accounting or other software systems with the DGFT's Certificate of Origin system for electronic submission and exchange of CoO-related information, thereby reducing manual data entry and facilitating a more efficient application process.

3. Access and Onboarding: The complete process for registration, API access, authentication, technical integration and use of the Open API facility is available on the Trade Connect e-Platform at:

“<https://www.trade.gov.in/pages/certificate-of-origin> → API Management for Exporters”

3.1. The Help Manual containing the step-by-step procedure for accessing and using the facility is provided at Annexure-I.

4. Support Channels: Exporters and stakeholders are encouraged to reach out to the DGFT Helpdesk with respect to any queries, suggestions, or feedback related to the eCoO module. Support is available through the following channels:

Toll-Free Assistance: You may contact the DGFT Helpdesk through our tollfree numbers for support.

Email Inquiries: For clarifications or further assistance, please e-mail DGFT.

6. All concerned stakeholders are encouraged to undertake the necessary technical integration and make use of the Open API facility in accordance with the process and technical specifications prescribed by DGFT.

This is issued with the approval of the competent authority.

[For further details please refer the Trade Notice]

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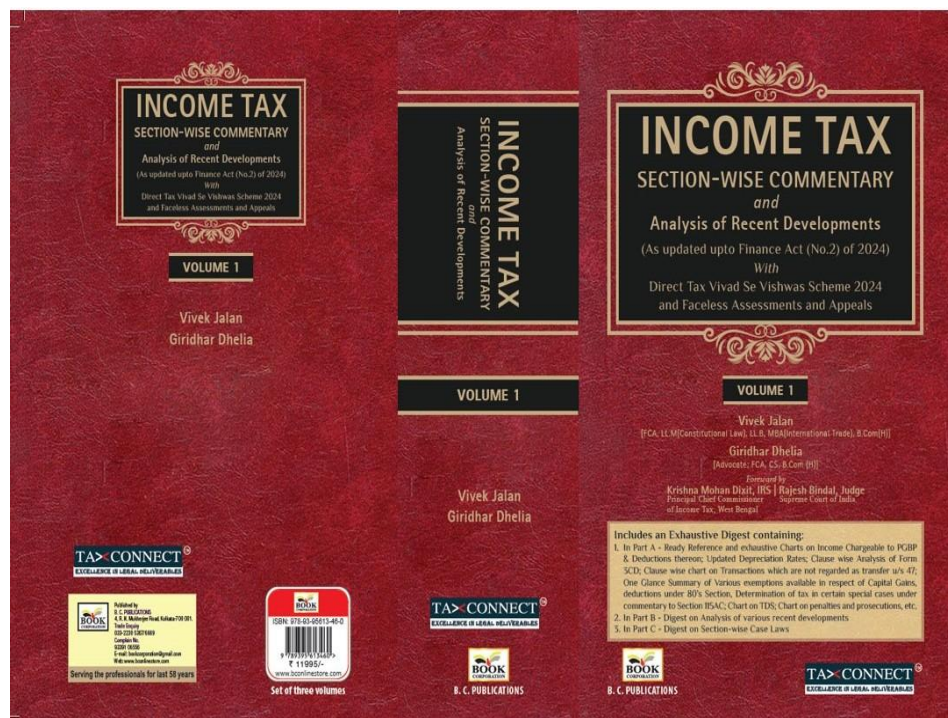
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