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TAX CONNECT:

Mumbai : 1st Floor, AJ House, Marol Maroshi Rd, Gamdevi, Marol, Andheri East, Mumbai, Maharashtra 400059.

Bengaluru : Go Spaze, B Narayana Pura, Mahadevapura, Outer Ring Road, Near HDFC Bank, Bengaluru Karnataka – 560016.

Delhi (NCR) : D-32, Second Floor, Main Vikas Marg, Laxmi Nagar, Delhi – 110092

Kolkata : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001

- Room No. 119, 1st Floor, “Diamond Arcade” 1/72, Cal Jessore Road, Kolkata – 700055

- Tobacco House, 1, Old Court House St, Radha Bazar, Corner, Kolkata, West Bengal 700001

: Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Phone : +91 7003384915

Website : www.taxconnect.co.in

Email : info@taxconnect.co.in

EDITORIAL



Friends,

In a landmark ruling with far-reaching implications for reassessment proceedings, the Punjab & Haryana High Court has declared Section 147A of the Income-tax Act, 1961 unconstitutional. The provision, retrospectively inserted by the Finance Act 2026 to validate reassessment notices issued by Jurisdictional Assessing Officers (JAOs), was struck down for being in direct conflict with Section 151A and the Faceless Assessment Scheme. The Court held that Parliament's attempt to retrospectively annul judicial pronouncements through a "clarificatory" amendment violated the doctrine of separation of powers. The judgement re-establishes that reassessment notices under Section 148 must be issued only through randomized automated allocation by Faceless Assessing Officers (FAOs), and any deviation renders such notices invalid. The following are the contours of the JAO/FAO story till date-

1. Judicial Position Before Finance Act 2026

- **Telangana High Court** - Kankanala Ravindra Reddy: Held reassessment notices under Section 148 must be issued through randomized automated allocation under Section 151A.
- **Bombay High Court** - Hexaware Technologies: Quashed jurisdictional AO notices, reiterating faceless allocation was mandatory.
- **Gauhati High Court** - Ram Narayan Sah: Confirmed deviation from faceless reassessment violated Section 151A
- **Punjab & Haryana High Court:** In Jyoti Sareen, notices issued by jurisdictional AOs were invalidated for non-compliance with Section 151A.

These judgments firmly established that faceless reassessment was the only permissible mode.

2. Finance Act 2026 - Section 147A

- Retrospective insertion effective 01.04.2021.
- Non-obstante clause overriding Section 151A and judicial pronouncements.
- "Clarified" that for Sections 148/148A, Assessing Officer means jurisdictional AO, not the National Faceless Assessment Centre.
- Reason per Memorandum: To address litigation chaos and divergent judicial views, and to validate reassessment notices already issued by jurisdictional AOs. The memorandum described it as a "clarificatory/validating provision" intended to protect revenue and crystallize statutory position.

3. Legal Issues Raised Petitioners (Assesseees)

- Separation of Powers: Legislature cannot retrospectively nullify judicial pronouncements without altering factual foundation.
- Conflict with Section 151A: Section 147A contradicted faceless regime.

- Arbitrariness under Article 14: Retrospective validation created unequal treatment.
- Violation of Article 265: Tax reassessment without lawful procedure amounted to taxation without authority of law.

Respondents (Revenue)

- Non-obstante clause: Legislature clarified AO meaning to remove doubts.
- Administrative necessity: Faceless allocation impractical in reassessment contexts.
- Retrospective validation: Parliament has power to retrospectively amend laws to protect revenue.

4. Court's Findings (Punjab & Haryana High Court, 2026)

- 147A Unconstitutional: Violated separation of powers; impermissible legislative override.
- Direct Conflict: Section 147A conflicted with Section 151A, which remained operative.
- Faceless Mandate Binding: Notices under Section 148 must be issued only through randomized automated allocation.
- Retrospective Clarification Invalid: Legislature cannot retrospectively "clarify" to nullify judgements without amending substantive provisions.
- Impugned Notices Quashed: Notices issued by jurisdictional AOs without faceless allocation were set aside.

5. Key Takeaways

- Faceless reassessment is mandatory under Section 151A.
- Retrospective clarifications cannot override judicial pronouncements unless substantive law is amended.
- Section 147A struck down as unconstitutional; reinforces judicial supremacy.
- Principle reaffirmed: "If a statute prescribes a thing to be done in a particular manner, it must be done in that manner and no other."

With around Rs.17 Lakh Crores at stake, as is expected Revenue has countered this judgement in similar matter in Karnataka HC by Arguing that procedures are 'handmaids' of law, it is inconceivable in law to reverse the situation by using the tool of automated allocation to make the regime faceless; Revenue buttressed this point further by submitting that any purported random re- allocation of the assessee's case from the original JAO to another JAO would be 'coram non judio'; Revenue further highlights that Punjab & Haryana HC fell in 'patent error' in holding that the notifications issued under Section 120 by the CBDT would be overridden by Section 151A of the Act.

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

Editor:

Vivek Jalan

Partner - Tax Connect Advisory Services LLP

Co-Editor:

Rohit Sharma

Joint Partner – Tax Connect Advisory Services LLP

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TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Descriptions
28th September	GSTR-11	Aug-26	Statement of inward supplies by persons having a Unique Identification Number (UIN) for claiming a GST refund
30th September	Form no. 3CE	Oct-26	Furnishing of audit report in Form no. 3CE (Income-tax Rules, 1962) under section 44DA (Income-tax Act, 1961) by a non-resident and foreign company for the previous year 2025-26 (if the assessee is required to submit return of income on October 31, 2026)
30th September	Form No. 3CEA	Oct-26	Furnishing of the report in Form No. 3CEA (Income-tax Rules, 1962) relating to computation of capital gains in case of slump sale taxable under section 50B (Income-tax Act, 1961) (if the assessee is required to submit return of income on October 31, 2026)
30th September	Form No. 29B	Oct-26	Furnishing report under section 115JB (Income-tax Act, 1961) in Form No. 29B (Income-tax Rules, 1962) for computing the book profits of the company during the previous year 2025-26 (if the assessee is required to submit return of income on October 31, 2026)
30th September	Form No. 29C	Oct-26	Furnishing report under section 115JC (Income-tax Act, 1961) in Form No. 29C (Income-tax Rules, 1962) for computing Adjusted Total Income and Alternate Minimum Tax of the person other than company during the previous year 2025-26 (if the assessee is required to submit return of income on October 31, 2026)
30th September	Form No. 66	Oct-26	Furnishing of Audit Report in Form No. 66 (Income-tax Rules, 1962) by tonnage tax company under clause (ii) of section 115VW (Income-tax Act, 1961) for the previous year 2025-26 (if the company is required to submit return of income on October 31, 2026)
30th September	Form No. 10-IL	Oct-26	Furnishing of the audit report in Form No. 10-IL (Income-tax Rules, 1962) by the specified fund, being the investment division of an offshore banking unit, for the purpose of exemption under section 10(4D) (Income-tax Act, 1961) (if assessee

TAX CALENDAR

			is required to submit return of income on or before October 31, 2026)
30th September	Form No. 10-IJ	Oct-26	Furnishing of certificate in Form No. 10-IJ (Income-tax Rules, 1962) issued by a Chartered Accountant certifying the annual statement of exempt income of the specified fund, being a category-III AIF, under section 10(23FF) (Income-tax Act, 1961) (if the assessee is required to submit the return of income on or before October 31, 2026)
30th September	Form No. 141	Aug-26	Furnishing of challan-cum-statement in Form No. 141 (Income-tax Rules, 2026) in respect of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] of the Income-tax Act, 2025 for the month of August 2026.
30th September	Audit Report	Oct-26	Due date for filing of audit report under section 44AB (Income-tax Act, 1961) for the assessment year 2026-27 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2026)

INCOME TAX

NOTIFICATION

INCOME-TAX (FIFTH AMENDMENT) RULES, 2026. - RULE 215 - CERTIFICATE OF TDS AND TCS, RULE 218 - DEPOSIT OF TDS AND TCS, RULE 219 - STATEMENT OF TDS AND TCS.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 121/2026 dated 22.09.2026 notified that in exercise of the powers conferred by section 533 read with sections 395(4)(a) and 397(3)(a) and (b) of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 2026, namely: —

1. (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 2026.

(2) They shall come into force on the 1st day of October, 2026.

2. In the Income-tax Rules, 2026, —

(a) in rule 215(1), in the Table, against serial number 3, for the entries in column B, the following shall be substituted, namely: —

“(i) Deduction under section 393(1) —

(a) [Table: Sl. No. (2)(i)];

(b) [Table: Sl. No. (3)(i)];

(c) [Table: Sl. No. (6)(ii)]; and

(d) [Table: Sl. No. (8)(vi)].

(ii) Deduction under section 393(2) [Table: Sl. No. 17] in respect of a transaction, where a resident individual or Hindu undivided family is required to deduct tax at source on any consideration for the transfer of any immovable property.”;

(b) in rule 218(3),—

(i) in the opening portion, after the words, figures and brackets “where any sum is deducted under section 393(1)”, the word, brackets and figure “and (2)” shall be inserted;

(ii) in clause (d), after the brackets, words, figures and letters “(section 393 (1) [Table: Sl. No. (8)(vi)]”; the word “or” shall be inserted;

(iii) after clause (d), the following clause shall be inserted, namely: —

“(e) any consideration for transfer of any immovable property (being a sum of the nature specified in section 393(2)[Table: Sl. No. 17]) and where such consideration is paid or credited by a resident individual or Hindu undivided family.”;

(c) in rule 219,—

(i) in sub-rule (5), —

(A) in clause (c), the word “and” shall be omitted;

(B) in clause (d), for the brackets, word, letters and figures “[Table Sl. No. (8)(vi)].”, the brackets, words, letters and figures “[Table Sl. No. (8)(vi)]; and” shall be substituted;

(C) after clause (d), the following clause shall be inserted, namely: —

“(e) section 393(2) [Table Sl. No. 17], where a resident individual or Hindu undivided family is required to deduct tax at source on any consideration on transfer of any immovable property.”;

(ii) in sub-rule (8), for the word, brackets and figure “sub-section (1)”, the word, brackets and figure “sub-section (7)” shall be substituted;

(d) in Appendix III, —

(I) in Form No. 132,—

(i) for the brackets, words, figures and letters “[See rule 215(1) [Table: Sl.No.2]]”, the brackets, words, figures and letters” [See rule 215(1) [Table: Sl. No. 3]]” shall be substituted;

(ii) in the Table, in PART A, —

(A) against serial number 7, in the third column, after the entries “Transfer of virtual digital asset”, the following entries shall be inserted, namely: —

“Transfer of immovable property by a non-resident to a resident individual or Hindu undivided family”;

(B) against serial number 10, in the third column, the brackets, words and figure “(refer Note 3)” shall be inserted;

(iii) in the Table, in PART B, in the sub-heading, for the figures “132”, the figures “141” shall be substituted;

(iv) for Notes 3 and 4, the following Notes shall be substituted, namely: —

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"3. This field is mandatory, if the deductee is a resident.

4. Some of the information in the Form would be pre-filled to the extent possible.

5. Amounts to be filled in ₹ unless otherwise provided.”;

(II) in Form No. 141,—

(i) in the heading, after the words, figures, brackets and letters “section 393 (1) [Table Sl. Nos. 2(i), 3(i), 6(ii) and 8(vi)]”, the words, figures, brackets and letters “and section 393(2) [Table Sl. No. 17]” shall be inserted;

(ii) in PART A, against serial number 6, in the third column, after the entries, “o Transfer of virtual digital asset”, the following entries shall be inserted, namely: –

“o Transfer of any immovable property by a non-resident to a resident individual or Hindu undivided family”;

(iii) in PART B, after Schedule D, the following Schedule shall be inserted, namely: –

"Schedule E: TDS on any consideration on transfer of any immovable property covered under section 393(2) [Table: Sl. No. 17]

Particulars				
1	Address of property transferred/to be transferred		(refer Note 2)	
(i)	Type of immovable property (select one)		Land (other than agricultural land) Building or part of a building Both	
(i)	Details of all buyers			
ii	S	Permanent Account Number	N	Proportion of total sale consideration to be paid/credited by the buyer (%)
)	I.		a	
	N		m	
	O		e	
	.			
(i)			(r	
)			ef	
			er	
			N	
			ot	

					<i>ee 1)</i>					
	(i i)				<i>(refer Note 1)</i>					
	...						Total: 100%			
(i v)	Details of all deductees (sellers): <i>(refer Note 4)</i>									
	<i>(refer Note 6)</i>									
	S l. No. (A)	Permanent Account Number, if available (B)	Name (C)	Status (D)	Contact Number (E)	Email id (F)	Address in the country or specified territory outside India of which deductee is a resident (G)	Tax residency certificate Number (H)	Tax Identification Number (I)	Proportion of total sale consideration to be received/debited by the seller (%) (J)
	(i)		<i>(refer Note 7)</i>				<i>(refer Note 8)</i>	<i>(refer Note 9)</i>		

INCOME TAX

		N o t e 1)				Not e 2)			
(i i)		(r e f e r N o t e 1))	(refe r Not e 7)			(Ref er Not e 2)	(Ref er Not e 8)	(refer Note 9)	
...									Total: 100%
2 .	Date of agreement				(dd/mm/yyyy)				
3 .	Date of registration (if available)				(dd/mm/yyyy)				
4 .	Total Stamp Duty Value of the property								
5 .	Total sale consideration in respect of the property								
6 .	Is the payment being made in lumpsum or instalments?				(Lumpsum / Instalments)				
	(a) If in instalments, whether first, subsequent or last instalment (select one)				First instalment Subsequent instalment Last instalment				
	(b) In case of subsequent or last instalment, please mention the previous acknowledgement number								
	(c) In case of last instalment, total consideration paid/credited (including payment in this instalment)								
7 .	Transaction Details								

	(i)	PAN of the deductee (seller)		
	(i)	Name of the deductee (seller)		
	(i) ii	Whether deductee (seller) opting out of taxation regime u/s 202(1) for the relevant tax year? (if applicable)		Yes/No
	(i) v	Type of capital gains in the hands of deductee (seller)		<i>(Long Term Capital Gains as referred to in section 197(1)</i> <i>/Short Term Capital Gains excluding those referred to in section 196)</i>
	(	In respect of deductee	Proportionate amount of stamp duty value	
	v	mentioned in row (ii)	Total amount paid/credited in previous instalments, if any	
	)		Amount paid/credited in present transaction	
			Date of credit / payment	
			Amount on which tax is liable to be deducted	
			Rate at which tax deducted at source (<i>refer Note 3</i>)	
			Certificate Number u/s 395(1) of the Act, if obtained by the deductee	

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		Certificate Number u/s 395(2) of the Act, if obtained by the deductor	
		Amount of tax deducted at source (refer Note 10)	
		Date of deduction	
		Unique acknowledgment	
		number of the corresponding Form	
		No. 145, if applicable	
		(Repeat rows (i) to (v) if required);	

3	03	Hindu undivided family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members
6	06	Co-operative society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person
10	10	Others

8. Tax residency certificate is a certificate of being resident in any country or specified territory outside India from the Government of that country or specified territory if the law of that country or specified territory provides for issuance of such certificate.

9. Tax identification number of the deductee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the deductee is identified by the Government of that country or the specified territory of which he claims to be a resident.

10. Amount of tax deducted at source shall include surcharge, if applicable, and cess.

11. In case of more than one deductor, each deductor has to file separate form.

12. Some of the information in the form would be pre-filled to the extent possible.

13. Amounts to be filled in ₹ unless otherwise provided.”.

[For further details please refer the Notification]

(iv) in Note 3, in clause (c), after the words “Assessing Officer”, the words, figures and brackets “or under section 395(6) issued by the prescribed income-tax authority, as the case may be” shall be inserted;

(v) for the Notes 6, 7 and 8, the following Notes shall be substituted, namely: –

“6. (a) Contact Number, Email id and Address in the country or specified territory outside India of which deductee is a resident is to be mandatorily provided whether PAN of the non-resident is available or not.

(b) In case of non-availability of PAN of the non-resident, details as mentioned in column no. (H) and (I) of Sl. No. 1(iv) of Schedule E are required to be furnished as per rule 217 for ensuring that tax is not deducted at higher rate.

7. Fill one of the following in column 1(iv)(D) of Schedule E:

Sl. No.	Status	Description
1	01	Company, other than domestic company
2	02	Individual

GST

CASE LAW

REFUND UNDER INVERTED DUTY STRUCTURE – DETERMINATION OF INVERTED-RATED TURNOVER AND ADJUSTED TOTAL TURNOVER: GSTAT KOLKAT

OUR COMMENT: The issue under consideration was Refund of accumulated input tax credit under the inverted duty structure-determination of whether outward supplies allegedly taxable at 18% were required to be included with supplies taxable at 5% for computing inverted-rated turnover and adjusted total turnover.

The taxpayer had filed for refund of accumulated ITC under the inverted tax structure for an amount of Rs. 11,67,683/- for the month of January 2023 with the jurisdictional Officer.

During the scrutiny of the said refund claim, the OAA has noticed certain deficiencies in the aforesaid refund claim and accordingly issued Show Cause Notice (in short 'SCN') bearing Ref No. ZD190724005402N dated 03.07.2024 to the taxpayer. The taxpayer has furnished reply to the SCN on 19.07.2024. The OAA after following the due process of law has rejected the refund claim vide Refund Sanction Order bearing Ref No. ZD190824024497Z dated 12.08.2024 (in short 'the impugned order') on the grounds that the OAA is not satisfied with the reply submitted by the taxpayer as mentioned in the SCN. Being aggrieved by the impugned order, the taxpayer preferred appeal before the first Appellate Authority vide Ref No. AD191024008380K dated 23.10.2024. However, the first Appellate Authority has allowed the refund claim filed by the taxpayer and set aside the impugned order vide Order-in-Appeal No. 255/CGST/Kol-North/2025 dated 24.04.2025 (in short 'the impugned OIA').

The Revenue, being aggrieved by the order of the first Appellate Authority, filed the present appeal before this Tribunal only on the following grounds:

That the first Appellate Authority has wrongly taken the value of outward supplies falling under the tax rate of 5% only, whereas the respondent is also engaged in the supply of goods that attract 18% GST. In support of this claim, the Revenue contends that the same is evident from the perusal of e-invoices details as available on the portal wherein it is found that the respondent has issued three outward supply invoices attracting GST @ 18%. However, the first Appellate Authority has considered outward supplies attracting GST @ 5% only for the purpose of refund calculation. Due to this the respondent has got excess refund of Rs. 71,475/- as the adjusted turnover is taken as Rs. 4,84,63,857/- (5% supplies) instead of Rs. 4,91,52,037/- (5% and 18% supplies). The refund under the inverted structure under Section 54(3)(ii) of the CGST Act, 2017

read with Rule 89(5) of the CGST Rules, 2017 depends mainly on the identification of the correct value of inverted supply of goods and services i.e., the aggregate turnover. Maximum refund under the said rule is calculated based on a formula as prescribed under Rule 89(5) of the CGST Rules, 2017. Hence, due to the wrong adoption of the value of aggregate turnover for the purpose of formula, the respondent has been sanctioned excess refund of Rs. 71,475/-.

It has been held that the refund formula requires correct determination of the turnover of inverted-rated supplies and adjusted total turnover. As the first appellate authority had not addressed the alleged 18% outward supplies and the Revenue had not produced supporting invoices or documents, the correct admissible refund could not be ascertained. [Paras 8]

The matter was remanded to the first appellate authority for fresh determination of the relevant turnover and admissible refund after the Revenue produces the relevant documents, if any, and both parties are afforded reasonable opportunity; the merits of the refund computation were not adjudicated.

The Revenue's appeal was disposed of by remanding the refund computation to the first appellate authority for a reasoned fresh decision. **[For further details please refer the case law]**

FEMA

NOTIFICATION

FOREIGN EXCHANGE MANAGEMENT (EXPORT AND IMPORT OF GOODS AND SERVICES) (AMENDMENT) REGULATIONS, 2026.

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Notification No. 23(R)/(1)/2026-RB dated 22.09.2026 notified that in exercise of the powers conferred by Section 7, Section 8, sub-section (6) of Section 10 and sub-section (2) of Section 47 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Reserve Bank of India makes the following amendments to the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 [Notification No. FEMA 23(R)/2026-RB dated January 13, 2026] (hereinafter referred to as 'the principal regulations'), namely:

1. Short title and commencement -

(1) These regulations may be called the Foreign Exchange Management (Export and Import of Goods and Services) (Amendment) Regulations, 2026.

(2) They shall come into force from October 01, 2026.

2. Amendment to regulation 5 -

In the principal regulations, in regulation 5, in sub-regulation (1) -

(a) in clauses (a) and (b), for the words 'fifteen months', the words 'nine months' shall be substituted;

(b) in the first proviso, for the words 'eighteen months', the words 'twelve months' shall be substituted.

3. In the principal regulations, at the end of regulation 13, following shall be inserted, namely: -

"Provided that the exporters in the Caution List, as on September 30, 2026, as per orders issued by the Reserve Bank

under Regulation 16 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015, shall continue to be governed by the said order till such time the exporter is removed from the Caution List."

4. In the principal regulations, after regulation 19, the following shall be inserted, namely: -

"20. Powers to Authorised Dealers: Authorised Dealers shall handle transactions related to the export and import of goods and services, as well as merchanting trade, undertaken prior to October 01, 2026, which hitherto required approval of the Reserve Bank of India, under the Foreign Exchange Management (Export of Goods and Services) Regulations, 2015, Master Direction – Export of Goods and Services (FED Master Direction No. 16/2015-16, dated, January 01, 2016 as updated till July 17, 2026), and Master Direction – Import of Goods and Services (FED Master Direction No. 17/2016-17, dated, January 01, 2016 as updated till January 12, 2026)."

[For further details please refer the Notification]

CIRCULAR

EXIM BANK'S GOI-SUPPORTED LINE OF CREDIT (LOC) FOR ₹ 4,850 CRORES THE GOVERNMENT OF MALDIVES, FOR FINANCING VARIOUS DEVELOPMENTAL PROJECTS IN MALDIVES.

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 22 dated 23.09.2026 clarified that:

1. Export-Import Bank of India (Exim Bank) has entered into an agreement dated July 25, 2025, with the Government of the Republic of Maldives, for making available to the latter, Government of India supported Line of Credit (LoC) of ₹ 4,850 crores (Rupees Four Thousand Eight Hundred and Fifty crores only) for financing various developmental projects in Maldives.

FEMA

The export of eligible goods and services from India, as defined under the agreement, would be allowed, subject to their eligibility under the Foreign Trade Policy of the Government of India and whose purchase may be agreed to be financed by the Exim Bank under this agreement. Under this Agreement, goods, works and services of the value of at least 75% of the contract price (as may be applicable) shall be supplied by the Seller from India, and the remaining 25% of goods and services may be procured by the Seller for the purpose of the Eligible Contract from outside India.

2. The Agreement under the LoC is effective from August 27, 2026. Under the LoC, the last date for disbursement will be 48 months after scheduled completion date of the contract. Individual Credit Agreements will be signed under the ambit of Umbrella LOC (for a minimum value of ₹ 500 crores) subsequent to identification and approval of the projects to be financed under each individual credits under the LOC.

3. Shipments under the LoC shall be declared in Export Declaration Form/Shipping Bill as per instructions issued by the Reserve Bank from time to time.

4. No agency commission is payable for export under the above LoC. However, if required, the exporter may use his own resources or utilize balances in his Exchange Earners' Foreign Currency Account for payment of commission in any foreign currency. Authorised Dealer (AD) Category- I banks may allow such remittance after realization of full eligible value of export, subject to compliance with the extant instructions for payment of agency commission.

5. AD Category – I bank may bring the contents of this circular to the notice of their exporter constituents and advise them to obtain complete details of the LoC from the Exim Bank's office at Centre One, Floor 21, World Trade Centre Complex, Cuffe

Parade, Mumbai 400 005 or from their website www.eximbankindia.in

6. The directions contained in this circular have been issued under section 10(4) and 11(1) of the Foreign Exchange Management Act (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]

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NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY IN RESPECT OF R&M INDIA PVT. LTD., BENGALURU

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 79/2026-Customs (N.T) dated 24.09.2026 notified that in exercise of the powers conferred by sub-section (1) of section 4, read with section 3 and sub sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints officer mentioned in column (4) of the Table below to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table in respect of Noticee mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column (2) therein, namely:-

Table

Name of the Noticee(s) and Address (M/s.)	Show Cause Notice Number & Date	Details of Adjudicating Authorities	Common Adjudicating Authority Appointed
(1)	(2)	(3)	(4)
R&M India Pvt. Ltd., Bengaluru (IEC 07100033 23), Plot No. 65, Hi-Tech Aerospace & Defense Park, Arebinna mangala Village, Jala Hobli, Bengaluru, Ben galuru Urban, Karnata ka, 562149	1090/2024-25 dated 12.03.2025	The Deputy Comm issioner of Customs, Airport & Air Cargo Complex, Bengaluru	The Principal Commis sioner/ Commissioner of Customs, Airport & Air Cargo Commis sionerate, Bengaluru
	705/2025 dated 22.08.2025	The Assistant Commissioner of Customs, ICD, City Customs, Ben galuru	

[For further details please refer the Notification]

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY IN RESPECT OF TIRUPATI UDYOG LIMITED, KOTUR

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No.78/2026-Customs (N.T) dated 23.09.2026 notified that in exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints the officer mentioned in column (3) of the TABLE below to exercise the powers and discharge the duties conferred or imposed on the Commissioner of Customs and Central Excise, Hyderabad-IV Commissionerate, Hyderabad, for the purpose of adjudication of the show cause notice mentioned in column (2) of the said TABLE, in respect of the noticee mentioned in column (1) therein, namely:-

TABLE

Name of noticee and address(M/s.)	Show cause notice number and date	Common adjudicating Authority
(1)	(2)	(3)
Tirupati Udyog Limited, Kotur	VIII/26/23/2008-HRU, dated 06.11.2008 issued by the Additional Director General (ADG), Directorate of Revenue Intelligence (DRI), Zonal Unit, Chennai	Principal Commissioner or Commissioner of Customs, Hyderabad, GST Bhavan, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad-500004

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

[For further details please refer the Notification]

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY IN RESPECT OF MEENAKSHI TRADING CORPORATION AND OTHERS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 77/2026-Customs (N.T) dated 23.09.2026 notified that in exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints

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the officer mentioned in column (3) of the TABLE below to exercise the powers and discharge the duties conferred or imposed on the Commissioner of Customs, Nhava Sheva-V, Jawaharlal Nehru Customs House, for the purpose of adjudication of the show cause notices mentioned in column (2) of the said TABLE, in respect of the noticee mentioned in column (1) therein, namely:-

TABLE

Name of noticee and address (M/s.)	Show cause notice number and date	Common adjudicating authority
(1)	(2)	(3)
Meenakshi Trading Corporation and others	DRI/MZU/NS/INV-02/2011-12, dated 10-02-2014	Principal Commissioner or Commissioner of Customs (Import-I), Mumbai Customs Zone-I, New Custom House, Ballard Estate, Mumbai- 400001
	DRI/MZU/NS/INV-02/2011-12, dated 17-02-2014	

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

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 62/1994-CUSTOMS (N.T.) DATED THE 21ST NOVEMBER, 1994.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 76/2026-Customs (N.T) dated 23.09.2026 notified that in exercise of the powers conferred by clause (a) of sub-section (1) of the section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the Notification No. 62/1994-Customs (N.T.) dated the 21st November, 1994 of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 829 (E), dated the 21st November, 1994, namely:- In the said notification, in the Table, against serial number 1 relating to the Union Territory of Andaman and Nicobar, in column (3) and (4), after item (3) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
-----	-----	-----	-----

		“(4) Campbell Bay	Unloading of imported goods and the loading of export goods or any class of such goods.”
		“(5) Car Nicobar	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. 33/2022-CUSTOMS (ADD), DATED THE 30TH DECEMBER, 2022.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 24/2026-Customs (ADD) dated 24.09.2026 notified that the designated authority vide initiation notification No. 7/11/2024-DGTR, dated the 30th June, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 30th June, 2025, had initiated a mid-term review under sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), regarding the need for re-determination of duty in the matter of anti-dumping duty imposed on imports of “Jute Products comprising of Jute Yarn/ Twine (multiple folded/cabled and single), Hessian Fabric, Jute Sacking Bags and Jute Sacking Cloth” (hereinafter referred to as the subject goods), falling under tariff headings 5307, 5310, 5607 or 6305 of the First Schedule to the Customs Tariff Act, originating in or exported from Bangladesh and Nepal (hereinafter referred to as the subject countries), vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 33/2022-Customs (ADD), dated the 30th December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 914(E), dated the 30th December, 2022;

And whereas, the designated authority in its final findings in the mid-term review vide F. No. 7/11/2024-DGTR, dated the 25th June, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 25th June, 2026, has recommended re-quantification of the anti-dumping duty applicable on imports of the subject goods, originating in or exported from the subject countries, for the remaining period of imposition of duty under notification No. 33/2022-Customs (ADD), dated the 30th December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 914(E), dated the 30th December, 2022;

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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 23 of the said rules, 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. 33/2022-Customs (ADD), dated the 30th December, 2022.

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 77/2021-CUSTOMS(ADD), DATED THE 27TH DECEMBER, 2021 - ADD ON "DECOR PAPER" ORIGINATING IN OR EXPORTED FROM CHINA PR

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 23/2026-Customs (ADD) dated 22.09.2026 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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 77/2021-Customs(ADD), dated the 27th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 882(E), dated the 27th December, 2021, namely:-

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

"3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty imposed under this notification shall remain in force up to and inclusive of the 26th March, 2027, unless revoked, superseded or amended earlier."

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO MODIFY BASIC CUSTOMS DUTY (BCD) ON CRUDE AND REFINED EDIBLE OILS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 31/2026-Customs dated 23.09.2026 notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-

section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 45/2025-Customs, dated the 24th October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 781(E), dated the 24th October, 2025, namely: -

In the said notification, in TABLE I, -

(i) against S. No. 41, in column (4), for the entry "10%", the entry "5%" shall be substituted;

(ii) against S. No. 42, in column (4), for the entry "32.5%", the entry "27.5%" shall be substituted;

(iii) against S. No. 46, in column (4), for the entry "10%", the entry "5%" shall be substituted;

(iv) against S. No. 47, in column (4), for the entry "32.5%", the entry "27.5%" shall be substituted;

(v) against S. No. 49, in column (4), for the entry "10%", the entry "Nil" shall be substituted;

(vi) against S. No. 50, in column (4), for the entry "32.5%", the entry "22.5%" shall be substituted.

2. This notification shall come into force on the 24th day of September, 2026.

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO IMPOSE COUNTERVAILING DUTY ON IMPORTS OF "CALCIUM CARBONATE FILLER MASTERBATCH" ORIGINATING IN OR EXPORTED FROM VIETNAM FOR A PERIOD OF FIVE YEARS, PURSUANT TO THE FINAL FINDINGS OF DGTR.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 4/2026-Customs (CVD) dated 23.09.2026 notified that in the matter of "Calcium Carbonate Filler Masterbatch" (hereinafter referred to as the subject goods), falling under tariff item 3824 99 00 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 Vietnam (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, published in the Gazette of India, Extraordinary, Part

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I, Section 1, vide notification F. No. 6/39/2024-DGTR, dated the 24th June, 2026, has come to the conclusion that-

(i) the subject goods have been exported to India from the subject country at subsidised prices;

(ii) the domestic industry has suffered material injury on account of the subsidised imports of the subject goods from the subject country,

and has recommended the imposition of definitive countervailing duty on imports of the subject goods originating in, or exported from the subject country.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act read with rules 20 and 22 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidised Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, a countervailing duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely:-

TABLE

Serial Number	Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	38249900	Calcium Carbonate Filler Masterbatch	Vietnam	Any country including	European Plastic Joint Stock Company	15.16	M T	USD

2	-do-	-do-	Vietnam	Any country including Vietnam	(“EuroPlast”) Yen Bai European Plastic Joint Stock Company (“Yenbai”)	15.16	M T	USD
3	-do-	-do-	Vietnam	Any country including Vietnam	Nghe An European Plastic One Member Limited Liability Company (“Nghe”)	15.16	M T	USD
4	-do-	-do-	Vietnam	Any country including Vietnam	Polyfill joint stock company (“Polyfill”) (collectively referred to as “Europlast Group”)	15.16	M T	USD
5	-do-	-do-	Vietnam	Any country including	ADC Plastic., JSC	14.20	M T	USD

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				Vietnam				
6	-do-	-do-	Vietnam	Any country including Vietnam	An Tien Industries Joint Stock Company	13.42	MT	USD
7	-do-	-do-	Vietnam	Any country including Vietnam	Vitaplas Joint Stock Company (Vitaplas)	9.11	MT	USD
8	-do-	-do-	Vietnam	Any country including Vietnam	Vietnam Industrial Minerals International Joint Stock Company	16.03	MT	USD
9	-do-	-do-	Vietnam	Any country including Vietnam	US Masterbatch Joint Stock Company	22.52	MT	USD
10	-do-	-do-	Vietnam	Any country including Vietnam	US Masterbatch Joint Stock Company - Hung Yen Branch	22.52	MT	USD

11	-do-	-do-	Vietnam	Any country including Vietnam	Any Producer	69.19	MT	USD
12	-do-	-do-	Any country other than Vietnam	Vietnam	Any Producer	69.19	MT	USD

Note 1: For serial numbers 1 to 8, 11 and 12, since the sum of the countervailing duty mentioned in column (7) above and the anti-dumping duty imposed vide notification No. 37/2025-Customs (ADD), dated the 24th December, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 920(E), dated the 24th December, 2025, for the subject goods does not exceed the respective injury margin of the producers, the countervailing duty mentioned in column (7) of the above Table shall be collected.

Note 2: For serial numbers 9 and 10, since the sum of the countervailing duty mentioned in column (7) above and the anti-dumping duty imposed under the residual category vide notification No. 37/2025-Customs (ADD), dated the 24th December, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 920(E), dated the 24th December, 2025, for the subject goods exceeds the respective injury margin of the producers, the countervailing duty mentioned in column (7) of the above Table shall not be collected.

Note 3: The application of the individual duty rates specified for the producers mentioned at serial numbers 1 to 10 in the Table above shall be conditional upon presentation to the customs authorities of a valid commercial invoice, on which there shall be affixed a declaration, dated and signed by an official of the entity issuing such invoice, identified by his or her name and function, as follows:

"I, the undersigned, certify that the (volume) of (product concerned) sold for export to India covered by this invoice was manufactured by (company name and address) in Vietnam. I declare that the information provided in this invoice is complete and correct." If no such invoice is presented, the duty applicable

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to all other producers shall apply. This requirement is without prejudice to the verification procedures independently undertaken by the customs authorities under the applicable customs law and regulations.

2. The countervailing duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation. - For the purposes of this notification, the rate of exchange applicable for the purposes of calculation of such countervailing duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[For further details please refer the Notification]

CIRCULAR

APPLICATION OF SECTION 28DA OF THE CUSTOMS ACT, 1962 AND CAROTAR, 2020 CONSISTENT WITH THE RULES OF ORIGIN UNDER TRADE AGREEMENTS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No. 43/2026-Customs dated 24.09.2026 clarified that:

1. Attention is invited to section 28DA of the Customs Act, 1962, CAROTAR, 2020 and the Rules of Origin under Trade Agreements notified under section 5 of the Customs Tariff Act, 1975. Each Trade Agreement contains its framework for determining and verifying origin, while section 28DA and CAROTAR, 2020 provide the domestic framework for its implementation. These provisions shall be applied in a manner that preserves the intent of the Trade Agreement. Accordingly, rule 8(3) of CAROTAR, 2020 provides that, in the event of any conflict between CAROTAR, 2020 and the Rules of Origin under the Trade Agreement, the latter shall prevail.

2. In this connection, Board is in receipt of certain concerns raised by the trade. The same have been examined and clarified as follows, -

a) Requirement of Form-I for preferential claims under the India-UK CETA

2.1.1 Under the India-UK CETA, an Origin Declaration completed by the UK exporter or producer in the prescribed manner constitutes the proof of origin for claiming preferential tariff treatment on imports into India. Therefore, a claim supported by a valid Origin Declaration shall be processed without requiring Form-I.

2.1.2 Form-I under CAROTAR, 2020 is not required to be submitted with the Bill of Entry. Accordingly, it shall not be treated as a precondition for allowing preferential tariff treatment. In this regard, Board's letter F. No. 15021/18/2020- (ICD) dated 13.11.2020 is reiterated.

2.1.3 Where the Bill of Entry is interdicted by the National Risk Management System for origin-related checks, and the proper officer has reason to believe that the origin criteria have not been met, only in such cases the relevant information specified in Form-I may be sought from the importer under section 28DA, read with rule 5 of CAROTAR, 2020.

2.1.4 Under the India-UK CETA, the importer is not required to obtain confidential information from the exporter or producer. Non-furnishing of such information shall not, by itself, be a ground for denying preferential tariff treatment. The importer shall furnish the information made available by the exporter or producer.

2.1.5 Where the available information is insufficient to determine origin, verification may be undertaken through the Verification Authority of the exporting Party in accordance with the Trade Agreement.

(b) Subsequent imports of identical goods

2.2.1 Section 28DA (11) permits an earlier determination denying preferential tariff treatment to be applied to subsequent imports of identical goods from the same producer or exporter, unless sufficient information is furnished to establish that such goods satisfy the country-of- origin criteria.

2.2.2 Goods shall not be treated as identical merely because they have the same description, tariff classification, exporter, producer or technical characteristics. Before applying an earlier determination, the importer shall be given an opportunity to furnish additional information relating to such subsequent import consignments. Where the information establishes that the goods satisfy the country-of-origin criteria, the earlier determination shall not be applied.

2.2.3 Where the goods differ from those covered by the earlier determination in any material fact relevant to origin, the current claim shall be examined independently on its merits

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and, where necessary, verified in accordance with section 28DA and the Rules of Origin under the Trade Agreement.

3. Field formations are requested to bring this Circular to the notice of officers under their jurisdiction and the trade and ensure its uniform implementation.

4. Difficulties, if any, in implementing this Circular may be brought to the notice of the Board.

[For further details please refer the Circular]

CIRCULAR

MANDATORY ADDITIONAL QUALIFIERS IN EXPORT DECLARATIONS IN RESPECT OF CERTAIN TEXTILE PRODUCTS W.E.F. 01.11.2026

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No. 42/2026-Customs dated 24.09.2026 clarified that:

1. Reference is invited to the Circular 55/2020-Customs dated 17.12.2020 wherein, importers were advised to voluntarily declare the complete description of imported goods and certain additional qualifiers for imported items such as scientific names, IUPAC names, brand name etc., as applicable to reduce queries and improve the efficiency of assessment.

2. Amongst the products exported, it has been noted that several woven and knitted fabrics used in the manufacture of Fire/Flame Retardant (FR) textile products are presently classifiable under various tariff items of Chapters 52, 55 and 60 of the First Schedule to the Customs Tariff Act, 1975. As these tariff items cover non-FR textile products also, such products cannot be distinguished electronically on the basis of tariff classification alone, resulting in difficulties in their identification for the purposes of implementation of the Production Linked Incentive (PLI) Scheme for Textiles.

3. Accordingly, in terms of the provisions of Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019, it has been decided to enable the mandatory additional qualifiers/ identifiers for the tariff items specified in the Annexure to this Circular. The said qualifiers/identifiers shall be required to be mandatorily declared while filing export declarations in the Customs Automated System **with effect from 01.11.2026**.

4. Suitable Public Notice may kindly be issued for the guidance of the Trade. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of the Board.

[For further details please refer the Circular]

PUBLIC NOTICE

CHENNAI IV COMMISSIONERATE - PERMISSION FOR INTER CFS MOVEMENT OF LCL EXPORT CARGO FROM OTHER CFS TO ALLCARGO TERMINALS LTD CFS BY M/S. ALLCARGO LOGISTICS LTD.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 126/2026 dated 21.09.2026 notified that:

1. M/s. Allcargo Logistics Ltd., LCL Consolidation Division operating at No. 54/28, SBL House, Second Floor, Monleth Road, Egmore, Chennai - 600008, is hereby permitted to undertake movement of export LCL cargo in sealed containers from any of the Container Freight Stations (CFSs), which are permitted to handle LCL Export cargo, coming under the jurisdiction of the Chennai Customs Zone to M/s. Allcargo Terminals Ltd., a CFS located at No. 913, Thiruvottiyur High Road, Ernavoor, Chennai - 600057, for carrying out consolidation/ assimilation of such LCL export cargo at Allcargo Terminals Ltd. CFS and thereafter for moving such consolidated export cargo in containers sealed by Customs to Chennai Port, Kattupalli Port and Ennore Port for export in line with instructions issued by the Board vide Circular No. 55/2000 dated 30.06.2000, Circular No. 67/2000 dated 17.08.2000 and Board Letter dated 24.11.2005 Issued in F. No. 450/66/2005-Cus-IV.

2. The procedures which are to be followed in this regard are as detailed below:

(I) M/s. Allcargo Logistics Ltd. would undertake the movement, in sealed containers, of LCL cargo covered under a Shipping Bill from other CFSs (which are permitted to handle LCL export cargo) to Allcargo Terminals Ltd. CFS, after

Let Export Order (LEO) is granted by the proper officers of the Customs under the existing procedures at the originating CFS. Consignment of one Shipping Bill shall not be allowed to be moved in part.

(II) M/s. Allcargo Terminals Ltd. CFS and M/s. Allcargo Terminals Ltd. will have to submit, within 7 days from the receipt of this permission, separate indemnity bonds to indemnify the Commissioner of Customs on account of damages caused or loss suffered on export goods after grant of LEO during inter-CFS movement, due to accident, damage, deterioration, destruction or any other unnatural cause during their receipt, storage, delivery, dispatch or otherwise handling.

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(III) At the originating CFS, the LCL packages, for which LEO is given by the Proper Officer of Customs, shall be stuffed into the export containers under the supervision of Proper Officer of Customs viz., Gate Preventive Officer and representative of the CFS (viz., Custodian) concerned. Thereafter, the container shall be sealed with Customs One Time Bottle Seal (OTBS) by the Gate Preventive Officer of the originating CFS.

(IV) After stuffing and sealing of the container, the Gate PO of the originating CFS shall make an endorsement in the duplicate copy of the Shipping Bill in the following manner:

"Supervised stuffing of _____ Packages into Container No: _____ (20'/40'); Goods bound for reconsolidation at ALLCARGO TERMINALS LTD. CFS by M/s. Allcargo Logistics Ltd., in pursuance of this Public Notice No: / 2026; Customs OTL No:"

(V) The indemnity bond for export goods executed by the Custodian of the originating CFS (Ref: Public Notice No: 97/2014 dated 17.06.2014) shall be debited to the extent of value declared in the Shipping Bills concerned before permitting Gate Out of the goods under reference to Allcargo Terminals Ltd. CFS. This shall be monitored by the respective Gate Preventive Officer.

(VI) Thereafter, the duplicate copy of the Shipping Bills, invoice, packing list and other export documents shall be handed over to the representative of the Consolidator M/s. Allcargo Logistics Ltd., by the Gate PO under proper acknowledgement in a register for effecting the transfer of the goods to Allcargo Terminals Ltd. CFS.

(VII) The said register shall contain details such as Shipping Bill No./date, Name of Exporter, Description of Goods, Number of Packages, One Time Bottle Seal No., Container Number, Truck Number, Country of Destination, Signature of Recipient of the goods etc.

(VIII) The sealed container will then be allowed for Gate Out from the originating CFS to Allcargo Terminals Ltd. CFS under gate pass procedure by the Custodian as per existing practice.

(i) On receipt of such sealed container at the destination CFS viz., Allcargo Terminals Ltd. CFS.:

(a) The time of arrival of the truck carrying the said export container at Allcargo Terminals Ltd. CFS. shall be mentioned in the gate pass by the Custodian. If any container is received at Allcargo Terminals Ltd. CFS more than 3 hours from the time of leaving the originating CFS, then the same shall be brought to the notice of the Gate PO by the Custodian. The Gate PO shall

inform the Deputy/Assistant Commissioner of Customs, Allcargo Terminals Ltd. CFS, who will either decide to condone the delay or order for 100% examination of the packages, as the case may be.

(a) (1) The duplicate copies of Shipping Bills shall be presented by the representative of M/s. Allcargo Logistics Ltd., to the Gate PO of M/S. Allcargo Terminals Ltd. CFS.

(b) The Gate PO shall verify the integrity of the Customs OTL and Shipping Bill(s) concerned. If everything is in order, then the Gate PO shall permit unloading of the export cargo at the designated place viz., the space now used by M/s. Allcargo Logistics Ltd., at the Export Warehouse at Allcargo Terminals Ltd. CFS for the purpose of consolidation or assimilation, as the case may be.

(c) After unloading, the Gate PO shall check the marks and numbers of the individual packages with the export documents and if everything is in order, he shall make an endorsement in the duplicate copy of Shipping Bills in the following manner "Inspected the seal on the container and the same was found to be in order; Marks and number of individual packages found to be tallying as per Shipping Bills and Goods de-stuffed from the container in my presence at the designated place"

(d) In the case of tampering of the seal, such container should be immediately resealed with Customs OTB seal in the presence of the custodian/shipping agent/ consolidator and the fact and nature of tampering should be recorded in the custodian register maintained by the Customs for the purpose. Such containers should be examined 100% by the Customs officers and findings recorded thereof should be placed before the Deputy/Assistant Commissioner (Allcargo Terminals Ltd. CFS) for proper action.

(e) All activities in relation to the de-stuffing and re-stuffing, segregation and consolidation shall be carried out within said designated secure shed/enclosure located within the Allcargo Terminals Ltd. CFS under the supervision of Gate PO and Custodian.

(f) M/s. Allcargo Logistics Ltd. would then get the said cargo, received from various CFSs, consolidated at the designated place of Allcargo Terminals Ltd. CFS through Shipping/Line Agents. Thereafter, the same would be stuffed in respective export containers in the presence of Gate PO and the container shall be sealed by the Proper Officer of Customs as per existing practice.

(g) After stuffing and sealing of the container, the Gate PO of the M/s. Allcargo Terminals Ltd. CFS shall give stuffing report

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in ICES and sign the duplicate copy of the Shipping Bill as per existing practice.

(h) The indemnity bond for export goods executed by the Custodian of M/s. Allcargo Terminals Ltd. CFS (Ref: Public Notice No: 97/2014 dated 17.06.2014) shall be debited to the extent of value declared in the Shipping Bills concerned before permitting Gate Out of the goods under reference. This shall be monitored by the Gate Preventive Officer, M/s. Allcargo Terminals Ltd. CFS.

(i) M/s. Allcargo Logistics Ltd. and M/s. Allcargo Terminals Ltd. CFS would maintain a container wise tally sheet giving details of all console export consignments mentioning the Shipping Bill No., Name of exporter, Country of destination, Description of goods, value, no of packages, gross weight, net weight, previous container number, new container number in which the goods have been re- stuffed, Name of Vessel, BL No etc.

(j) After re-stuffing the container wise tally sheet would be signed by the representative of M/s. Allcargo Terminals Ltd. CFS and Terminal Operators Pvt Ltd, M/s. Allcargo Logistics Ltd., Shipping Lines and submitted to DC/AC, M/s. Allcargo Terminals Ltd. CFS and Terminal Operators Pvt Ltd within 3 days from the date of sailing of the vessel.

(k) The sealed container will then be allowed for removal from M/s. Allcargo Terminals Ltd. CFS to the Chennai Ports (INMAA1, INKAT1, INENR1) under Gate Pass procedure as per existing practice.

(l) Besides the tally sheet, a register incorporating all the relevant details of the cargo consolidated/ assimilated should be maintained by M/s. Allcargo Logistics Ltd. And M/s. Allcargo Terminals Ltd. CFS. The tally sheet and registers so maintained should be preserved as records by the M/s. Allcargo Terminals Ltd. CFS and M/s. Allcargo Logistics Ltd. for a minimum period of five years in accordance with the provisions of the Customs Act, 1962.

The registers maintained by M/s. Allcargo Logistics Ltd. and M/s. Allcargo Terminals Ltd. CFS shall be submitted to the Dy./Asst. Commissioner periodically for scrutiny.

(m) The export cargo received at Allcargo Terminals Ltd. CFS for consolidation/assimilation shall be shipped within 30 days from the date of receipt of such cargo at the Allcargo Terminals Ltd. CFS. In case shipment of such cargo is delayed beyond 30 days period, the Custodian CFS shall bring it to the notice of DC/AC, M/s. Allcargo Terminals Ltd. CFS and seek permission for clearance of the same justifying reasons for delays, in writing.

(n) M/s. Allcargo Logistics Ltd. should send a monthly statement regarding the LCL cargo consolidated/ assimilated and pendency of more than 30 days, if any, through M/s. Allcargo Terminals Ltd. CFS to the concerned Dy./Asst Commissioner of Customs by 7th of every calendar month.

(IX) The permission shall remain valid during the contract period between M/s. Allcargo Logistics Ltd. and M/s. Allcargo Terminals Ltd. CFS and subject to compliance of all Customs Laws and procedures.

(X) The custodian viz., M/s. Allcargo Terminals Ltd. CFS shall be responsible for safe handling and accounting of the LCL export consignments received from the other CFSs. They will ensure that there is no intermixing of such consignments/packages with any other cargo lying with the custodian failing which they are liable for action under HCCAR, 2009 read with the Customs Act, 1962.

(XI) If there is any theft, loss, destruction or decay of export goods under reference in the transit of export goods laden containers from originating CFS to M/s. Allcargo Terminals Ltd. CFS and from M/s. Allcargo Terminals Ltd. CFS to the respective ports, the Customs Cargo Service Provider viz., the CFS concerned shall be liable to pay the duty leviable on such goods. Also if there is any switching or swapping or replacement of export goods in the transit of export goods or any act in the transit of export goods laden containers which makes such goods liable for confiscation under Section 113 of the Customs Act, 1962, the Customs Cargo service Provider viz., the CFS concerned from where the goods are dispatched to M/s. Allcargo Terminals Ltd. CFS or M/s. Allcargo Terminals Ltd. CFS, as the case may be, shall be held responsible and shall be subjected to penal actions as per law in addition to others who are found to be involved in the said act.

(XII) The Custodians (M/s. Allcargo Terminals Ltd. CFS and the respective originating CFS) are liable for action, as deemed fit, under the HCCAR, 2009 read with the Customs Act, 1962, if they fail to comply with responsibilities casted upon them.

This Public Notice will come to effect from 21-09-2026.

[For further details please refer the Public Notice]

PUBLIC NOTICE

MODULE ON DRAWL OF SAMPLES BY THE CUSTOMS OFFICERS ON REQUEST OF AQCS OFFICERS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 113/2026 dated 21.09.2026 notified that:

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INSTRUCTION

CLARIFICATION IN RESPECT OF DIFFICULTIES BEING FACED BY FIELD FORMATIONS IN ADJUDICATION OF CASES WHERE SHOW CAUSE NOTICES HAVE BEEN ISSUED UNDER SECTION 28AAA OF THE CUSTOMS ACT, 1962 IN LIGHT OF TRU INSTRUCTION VIDE D.O. LETTER DATED 01.06.2012 AT PARA II.2

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No. 17/2026-Customs dated 21.09.2026 notified that:

1. Attention is invited to Section 28AAA of the Customs Act, 1962, which provides for recovery of duty from the person to whom the instrument/scrip was originally issued, where such instrument had been obtained fraudulently by way of collusion, wilful misstatement or suppression of facts, and para II.2 of TRU D.O. letter dated 01.06.2012, which inter alia states that *"...Field formations are advised to issue demands as soon as DGFT/concerned regional Authority initiates action for cancellation of an instrument but the matter may be decided only after the instrument has been cancelled by the DGFT."*

2. References have been received from field formations regarding difficulties being faced in the adjudication of Show Cause Notices issued under Section 28AAA of the Customs Act, 1962, for want of cancellation of the instrument/scrip by DGFT, as advised vide TRU D.O. letter dated 01.06.2012.

3. The matter has been examined in the Board, and it is seen that -

(a) There are instances where field formations/DRI allege that instruments/scrips have been obtained fraudulently on the grounds of misdeclaration in the Shipping Bill, including misclassification, overvaluation, or other incorrect declarations. In such cases, DGFT has taken a view that where Customs/DRI suspects or alleges misclassification, the appropriate course is for Customs to undertake an investigation and complete adjudication under the relevant provisions of the Customs Act, 1962, and where warranted, conclusively amend the shipping bill/classification. It is only after such final determination and amendment by Customs that RAs of DGFT can examine consequential action, including cancellation of scrips, in accordance with the Foreign Trade (Development and Regulation) Act, 1992, the Foreign Trade Policy, and associated Rules. DGFT has stated that scrips should not be cancelled solely on the basis of allegations, suspicions or requests from DRI/Customs without a final determination and an amendment to the shipping bill by the customs. The Board agrees with the aforesaid position of DGFT. Accordingly, field formations are instructed that, in such cases, they shall

1. Attention of all the Importers, Customs Brokers and all other stakeholders is invited to ICES Advisory No. 34/2026 dated 20.08.2026 regarding introduction of module on drawl of samples by the Customs officers on request of AQCS officers. As a part of ongoing efforts to integrate PGAs with Customs EDI System, the system has been enhanced to receive online request from AQCS officer for drawl of samples by the Customs Officers, in cases where Bill of Entry has been marked to AQCS Officer for No Objection Certificate.

2. The request for drawl of sample from AQCS officer will be made available to Customs Officers at the time of examination and Out of Charge. A pop-up message will be displayed to the Customs officer for drawl of sample for a particular item in the Bill of Entry. It will be mandatory for the Customs Officer to draw the sample; otherwise, the System will not allow Out of Charge for that particular Bill of Entry.

3. The officer will generate the test memo using the existing test memo module using INS role and dispatch the sample using the existing mechanism. In order to ensure proper reconciliation within the system, the test memo generated in the system by the Customs officer will also be transmitted electronically to the AQCS officer. At the same time, officers shall continue to forward the physical copy of the test memo along with the sample of goods to the AQCS officer for necessary action.

4. After the sample is dispatched and examined by the AQCS officer, the test report generated by AQCS will be digitally transmitted to the system by AQCS and will be integrated with the Bill of Entry. An option "NOC details" is made available to view AQCS's test report by the Officer, under "other" tab in "view_BE" option.

5. The contents of this Public Notice shall be treated as a Standing Order for all the officers concerned.

6. Importers/Customs Brokers/Stakeholders facing any difficulties or issues may email to icegatehelpdesk@icegate.gov.in.

7. Officers facing any difficulties or issues may email to saksham.seva@icegate.gov.in.

[For further details please refer the Public Notice]

CUSTOMS

first investigate and adjudicate the alleged misdeclaration under the applicable provisions of the Customs Act, 1962, and wherever warranted, make the consequential amendment to the Shipping Bill. Thereafter, the matter shall be referred to the concerned authority in DGFT for taking further necessary action, including cancellation of the instrument/scrip, at their end.

(b) There are also instances where field formations/DRI allege that instruments/scrips have been obtained fraudulently on grounds relating to policy interpretation, eligibility, entitlement, or other matters falling within the domain of DGFT. In such cases, the matter should first be referred to DGFT, being the competent authority for the issuance, administration and interpretation of the relevant instrument/scrip. In such cases, the view of DGFT shall prevail with regard to the validity of, and entitlement under, the instrument/scrip issued by it, and the proceedings by Customs/DRI should be decided in accordance with the determination/view conveyed by DGFT in respect of such policy-related issues.

(c) Further, there are instances where DGFT is unable to cancel the instrument/scrip on technical or legal grounds, including where such cancellation is precluded by an order or judgment of an Hon'ble Court, as in the case of *M/s Supreme Castings Ltd. v. Joint DGFT, Ludhiana*, wherein the Court observed that *"there being no provision in Section 9(4) to cancel the license with retrospective effect, on the ratio of the aforesaid case, it has to be held that the DEPB could not have been cancelled ab initio from the date of issue"*. In such cases, there appears to be no reason for keeping such SCNs issued under Section 28AAA of the Customs Act, 1962 pending for adjudication for want of cancellation of the instrument/scrip. Accordingly, the adjudicating authorities shall proceed with the adjudication of such cases and decide the same on merits, in accordance with law.

4. In all other cases, where it is alleged that the instrument issued by DGFT has been obtained fraudulently and where DGFT has initiated action for cancellation of instrument/scrip, the adjudication should take place only after the instrument has been cancelled by the DGFT.

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

[For further details please refer the Instruction]

DGFT

DISCUSSION

DGFT EXTENDS EXPORT OBLIGATION PERIOD FOR EPCG & ADVANCE AUTHORISATION HOLDERS

OUR COMMENTS: The Directorate General of Foreign Trade (DGFT), Ministry of Commerce & Industry, vide Public Notice No. 51/2025-26, has granted an automatic extension of the Export Obligation (EO) period / block-wise EO fulfilment period up to 31 August 2026 for specified EPCG and Advance Authorisation holders.

The relaxation applies where the original EO period, already-extended EO period, or block-wise EO fulfilment period expires between 1 March 2026 and 31 May 2026. For such authorisations, the EO period shall automatically stand extended up to 31 August 2026, without requiring the holder to file any online application, seek amendment, obtain separate approval from the Regional Authority, or pay any composition fee.

The amendment has been incorporated into the Handbook of Procedures, 2023, through modifications relating to Para 4.40 (Advance Authorisation), Para 5.13 (EPCG EO period) and Para 5.16 (Block-wise EO fulfilment).

The relief covers EPCG Authorisations under Chapter 5 of FTP 2023, Advance Authorisations, Advance Authorisations for Annual Requirement and Special Advance Authorisations. The relaxation has been introduced considering the impact of geopolitical developments, disruptions in global shipping routes, logistics corridor disturbances and international supply-chain instability, which may have affected exporters' ability to meet their prescribed export obligations within the existing timelines.

Under the EPCG Scheme, capital goods may be imported at concessional / nil customs duty, subject to fulfilment of the prescribed export obligation. Accordingly, failure to fulfil the EO within the prescribed period may result in customs duty recovery, interest and other proceedings under the applicable customs and foreign trade framework. The automatic extension provides additional time to eligible authorisation holders to fulfil their obligations and helps mitigate the immediate risk associated with technical or timeline-based defaults.

From a compliance perspective, the relaxation is relevant for export-oriented manufacturers, EPCG holders, customs practitioners, Chartered Accountants, auditors, CFOs and finance teams. Businesses should review their EPCG and Advance Authorisation portfolios to identify authorisations falling within the specified period and update their EO tracking, compliance records, contingent liability assessments and provisioning requirements accordingly.

Overall, the measure provides significant procedural and compliance relief by extending the EO timeline automatically up to 31 August 2026, while eliminating the need for a separate extension application or payment of composition fee for covered authorisations.

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Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

S. K. Panda

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

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4, R. N. Mukherjee Road

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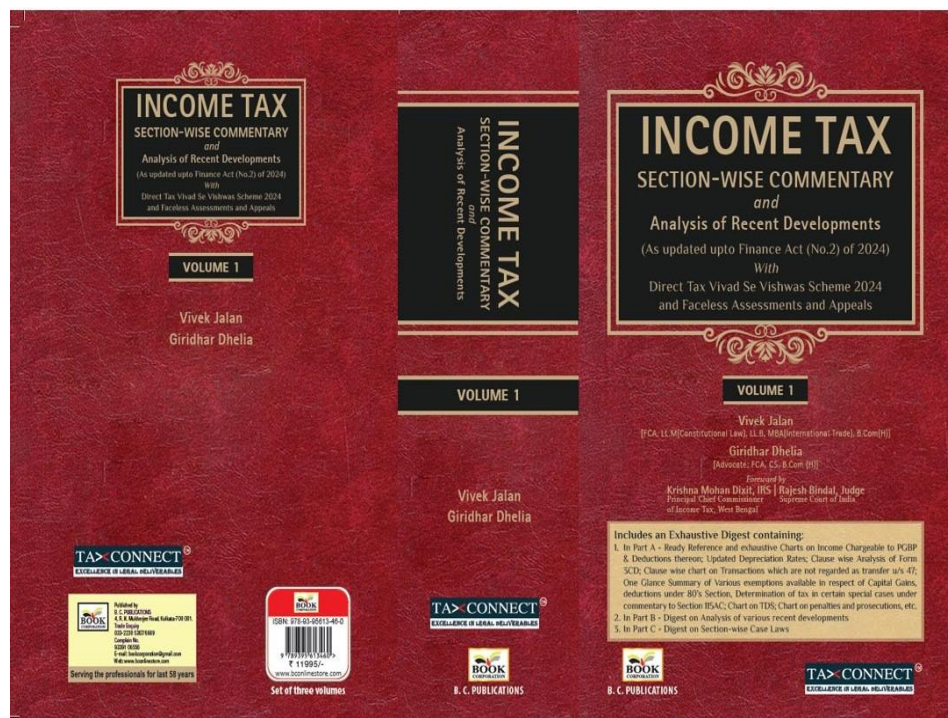
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Income Tax Section-Wise Commentary and Analysis of Recent Developments



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Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

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OUR OFFICES:

MUMBAI

1st Floor, AJ House, Marol Maroshi Rd, Gamdevi, Marol, Andheri East, Mumbai, Maharashtra 400059.

Contact Person: Prashant Jha

Email:prashant.jha@taxconnect.co.in

BENGALURU

Go Spaze, B Narayana Pura, Mahadevapura, Outer Ring Road, Near HDFC Bank, Bengaluru Karnataka – 560016.

Contact Person: Tarun Singh Bhadouria

Email:tarun.bhadouria@taxconnect.co.in

DELHI (NCR)

D-32, Second Floor, Main Vikas Marg, Laxmi Nagar, Delhi – 110092

Contact Person: Poonam Khemka

Email:poonam.khemka@taxconnect.co.in

KOLKATA

6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata - 700001

Contact Person: Sandeep Mandal

Email:sandeep.mandal@taxconnect.co.in

KOLKATA

R No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road, Kolkata – 700055

Contact Person: Uttam Kumar Singh

Email:uttam.singh@taxconnect.co.in

DUBAI

Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact Person: Rohit Sharma

Email:rohit.sharma@taxconnect.co.in

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