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EDITORIAL



Friends,

Transfer pricing provisions kick in only when an income is charged to tax under other provisions of the Income Tax Act. In the case of *Vodafone India Services (P.) Ltd. V. UOI* [2014] (Bombay) (HC), it was held that in its normal meaning 'income' will not include capital receipts unless it is so specified in Section 2(24) of the Income Tax Act. Neither Section 2(24) (vi) read with Section 45 nor clauses (vii), (ix) and (x) of sub-section (2) of Section 56 define purchase of depreciable capital assets to be income. Hence such a question arises.

An income arising from an international transaction must satisfy the test of income under the Act and find its home in one of the above heads i.e. charging provisions, as Chapter X is only a machinery provision to compute the chargeable income at ALP. Machinery section cannot be read de-hors the charging section, relying on the observations of the Supreme Court in *CIT v. B. C. Srinivas Shetty* 128 ITR 294.

Further, the CBDT vide Instruction No. 02/2015, dated 29 January 2015 has notified that it has accepted the decision of *Vodafone IV* and has directed that the ratio decidendi of the judgment must be adhered to by the field officers in all cases where this issue is involved.

However, according to the Explanation to sub-section (2) of Section 92B, a transaction of purchase of fixed asset is also an international transaction. Since Section 92 is not a charging section but a procedural provision for re-computing the income, there must be some existing income chargeable to tax before

applying TP provisions. If there is an international transaction in the capital field not giving rise to any income in itself then, no adjustment can be made for the difference between the declared value and the ALP of such international transaction.

Computation of ALP is necessary because of the impact of such a transaction on the revenue offshoots, i.e. depreciation charge which goes into the computation of income. In such cases, depreciation must be based on the ALP of such assets. Hence, the obligation to determine ALP in the case of purchase of depreciable capital asset arises only when depreciation is claimed. However, this will not relieve the person from his obligation to maintain information as stipulated in Section 92D and the relevant rules of the Income Tax Rules, 1962 because Section 92D obliges a person who enters into an international transaction to maintain information in respect of such international transaction.

Now the question is the method to be used for determining ALP in transaction of purchase of Capital Goods. Since the purchase of capital goods does not enter Profit and Loss account (except depreciation on those assets), the TNM method is not appropriate. The Hon'ble Mumbai ITAT in the case of *OWENS-CORNING (INDIA) PVT. LTD. Vs DCIT, CIRCLE 7(1)* [2023-VIL-284-ITAT-MUM] was of the view that the foreign AE can be selected as a tested party, the margin earned by AE from the transactions entered with non-AEs may be relevant.

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	Descriptions
25th October	ITC-04	Apr-Sept 2026	Half-yearly/yearly summary of goods sent to or received from a job-worker for those with a turnover of more than and up to Rs.5 crore in the given FY, respectively
28th October	GSTR-11	Sep-26	Statement of inward supplies by persons having a Unique Identification Number (UIN) for claiming a GST refund
30th October	Form No. 141	Sep-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 September 2026.
31st October	Form No. 142	July - Sept 2026	Filing of quarterly statement of tax deposited in Form No. 142 (Income-tax Rules, 2026) in relation to transfer of virtual digital asset under section 393(1) [Table: S. No. 8(vi)] of the Income-tax Act, 2025 to be furnished by an Exchange for the quarter ending September 30, 2026
31st October	Audit Report	AY 2026-27	Audit report under section 44AB (Income-tax Act, 1961) for the assessment year 2026-27 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E (Income-tax Act, 1961).
31st October	Form No. 175	July - Sept 2026	Intimation in Form No. 175 (Income-tax Rules, 2026) by a pension fund in respect of each investment made in India for quarter ending September 2026
31st October	Form II	July - Sept 2026	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending September, 2026
31st October	Form No. 3CEAB	A.Y.2025-26	Intimation by a designated constituent entity, resident in India, of an international group in Form No. 3CEAB (Income-tax Rules, 1962) for the accounting year 2025-26
31st October	Form No. 144	July - Sept 2026	Filing of quarterly statement of TDS in Form No. 144 (Income-tax Rules, 2026) in respect of payments other than salary made to non-residents for quarter ending September 30, 2026
31st October	Form No. 3CEJA	P.Y.2025-26	Submission of a report from a Chartered Accountant in Form No. 3CEJA (Income-tax Rules, 1962) for the previous year 2025-26 for the purpose of section 9A (Income-tax Act, 1961) regarding fulfilment of certain conditions by an eligible investment fund.

INCOME TAX

NOTIFICATION

INCOME-TAX (SEVENTH AMENDMENT) RULES, 2026.

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 137/2026 dated 19.10.2026 and notified that in exercise of the powers conferred by section 533 read with section 11 and Schedule IV 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 (Seventh Amendment) Rules, 2026.

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

2. In Income-tax Rules, 2026, —

(a) after rule 281, the following rule shall be inserted, namely: —

“281A. Information to be furnished under Schedule IV (Table: Sl. Nos. 13D and 13E). -

For the purposes of claiming exemption under Schedule IV (Table: Sl. Nos. 13D and 13E), the assessee shall be required to furnish information in Form No 173 A”;

(b) after Form 173, the following Form shall be inserted, namely: —

“FORM NO. 173A

[See Schedule IV (Table: Sl. Nos. 13D and 13E) of the Income-tax Act, 2025]

Information to be furnished for claiming exemption on interest and capital gains from Government securities

PART A: (Basic Information)

1.	(i)	Name	(Refer Note 1)
	(ii)	Country of Residence	
	(iii)	Address in the Country of Residence/ Headquarters	(Refer Note 2)
	(iv)	Permanent Account Number (PAN)	
	(v)	Tax Identification Number (TIN) in country of residence	(Refer Note 4)

(vi)	SEBI Registration Number as FPI/FII	(Refer Note 4)	
(vii)	Tax Year for which the exemption is claimed		
(viii)	Email Id:		
(ix)	Contact Number	Country code	Number

PART B: (Details of exempt income claimed on government securities)

2.	A	(i)	International Securities Identification Number (ISIN)	
		(ii)	Type of Government securities (<i>Select one</i>)	Treasury Bills Fixed Rate bonds Floating Rate bonds State Development Loans (SDLs) Others (please specify)
		(iii)	Tenor	
		(iv)	Total value of securities as on 1st April	(Refer Note 3)
		(v)	Value of securities purchased during the year	(Refer Note 3)
		(vi)	Sale consideration of securities sold during the year	(Refer Note 3)
		(vii)	Total value of securities as on 31st March	(Refer Note 3)
		(viii)	Gross amount of interest received/accrued during the tax year	(Refer Note 3)
		(ix)	Capital gains earned during the tax year	(Refer Note 3)
		B Repeat if required		

Declaration

I certify that all the above information is true to the best of my knowledge and belief and is in accordance with the provisions of Schedule IV (Table: Sl. Nos. 13D and 13E) of the Income-tax Act, 2025 (30 of 2025).

INCOME TAX

Date:

Place:

Signature

Name of the Principal officer

Development Bank to such person being holder of the Maharajah INR Bonds issued by the New Development Bank during the tax year 2026-27 and subsequent tax years.

2. For the purposes of this notification, the expression 'holder of Maharajah INR Bonds' shall mean —

(i) a resident; or

(ii) a Foreign Institutional Investor, as referred to in section 210(6) of the said Act.

3. The New Development Bank shall furnish information as required under Schedule VII (Table: Sl.No. 49) to the said Act and the provisions of the Income-tax Rules, 2026.

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

[For further details please refer the Notification]

Notes:

1. The name shall be provided in full.

2. The address shall include

i. Country/Specified territory,

ii. Flat/Door/Building,

iii. Road/Street/ Block/Sector,

iv. PIN/ZIP Code,

v. Town/Area/locality,

vi. District,

vii. State

3. Amounts to be filled in ₹ unless otherwise provided.

4. The details in 1(v) and (vi) is optional for Bank for International Settlements (BIS)."

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM DEDUCTION OF TAX AT SOURCE IN RESPECT OF INTEREST PAYABLE UNDER THE NEW DEVELOPMENT BANK (NDB) MAHARAJAH INR BOND PROGRAMME

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 136/2026 dated 19.10.2026 notified that in exercise of the powers conferred by sub-section (1) of section 400 of the Income-tax Act, 2025 (30 of 2025) (hereinafter referred to as the said Act), the Central Government hereby specifies that no deduction of tax shall be made under section 393(1) [Table: Sl.No. 5] or section 393(2) [Table: Sl.No. 17] of the said Act, as the case may be, on payment in the nature of interest, made by the New

GST

CASE LAW

M/S. ADVANCE ENGINEERING FARMS AND EQUIPMENTS VERSUS THE STATE OF ASSAM, THE ASSISTANT AND COMMISSIONER OF STATE TAX GUWAHATI, THE COMMISSIONER OF STATE TAXES ASSAM GUWAHATI, M/S. C.R GROUP: GAUHATI HIGH COURT

OUR COMMENT: In the present case, the petitioner challenged the legality of the demand raised under the Central Goods and Services Tax Act, 2017 (CGST Act) whereby input tax credit (ITC) availed on the purchase of generators during the Financial Year 2017–18 had been denied on the ground that the registered selling dealer had failed to furnish the requisite GST returns despite having collected tax from the petitioner.

The principal issue involved in the writ petition was whether input tax credit could be denied to a bona fide purchasing dealer solely on account of the default committed by the registered selling dealer in not filing GST returns after collecting tax, even though the purchasing dealer had duly paid the tax against valid tax invoices.

The learned counsel appearing for the petitioner submitted that the petitioner had purchased generators from a registered supplier against valid tax invoices and had discharged the entire consideration, including the GST charged thereon. It was contended that the petitioner had fulfilled all the statutory requirements for availing input tax credit and could not be penalised for the subsequent default of the selling dealer in failing to file returns or remit the tax to the Government. It was further argued that, in the absence of any allegation or material indicating collusion, fraud, or connivance between the petitioner and the selling dealer, the denial of input tax credit was contrary to law.

After considering the rival submissions, the Court observed that the sole basis for denying input tax credit was the failure of the registered selling dealer to file GST returns despite having collected tax from the petitioner. The Court noted that there was no material on record to establish that the petitioner had acted in collusion with the selling dealer or had participated in any fraudulent arrangement to evade tax.

The Court relied upon the decision of the Gauhati High Court in National Plasto Moulding, wherein the principle laid down by the Delhi High Court in On Quest Merchandising India Private

Limited had been adopted. Applying the said principle, the Court observed that a bona fide purchasing dealer who has paid the entire consideration, including the tax component, to a registered selling dealer against a valid tax invoice cannot be deprived of input tax credit merely because the selling dealer subsequently defaults in complying with his statutory obligations. The Court further observed that the appropriate statutory remedy available to the revenue authorities is to recover the unpaid tax from the defaulting selling dealer, while proceedings against the purchasing dealer can be initiated only where there exists material establishing collusion, fraud, or any other wrongful conduct on the part of such purchasing dealer.

Accordingly, the Court held that the denial of input tax credit to the petitioner solely on account of the supplier's failure to file returns was unsustainable in law. The demand raised on the allegation of excess availment of input tax credit for the Financial Year 2017–18 was therefore liable to be quashed.

In conclusion, the Court disposed of the writ petition by quashing the demand relating to the alleged excess input tax credit for the Financial Year 2017–18. However, it clarified that the revenue authorities would remain at liberty to initiate and pursue appropriate recovery proceedings against the defaulting selling dealer in accordance with law, without prejudice to taking action against the purchasing dealer if any material establishing collusion or fraudulent conduct is subsequently brought on record.

[Decided in the favour of Petitioner]

FEMA

CASE LAW

**RAKESH JAIN, RAVINDER JAIN, SOM CHAI CHAI SRICHAWLA
VERSUS UNION OF INDIA, ENFORCEMENT DIRECTORATE:
DELHI HIGH COURT**

OUR COMMENTS: In the present case, the appellants challenged the legality of the order passed by the Appellate Tribunal under the Foreign Exchange Regulation Act, 1973 ("FERA"), whereby the revision petitions preferred by the Enforcement Directorate ("ED") under Section 52(4) of FERA were allowed, reversing the Adjudication Order which had exonerated the appellants from the alleged contraventions of FERA.

The principal issues involved in the appeals were whether the revision petitions filed by the Enforcement Directorate under Section 52(4) of FERA could be maintained after the repeal of FERA by the Foreign Exchange Management Act, 1999 ("FEMA"); whether proceedings alleging contraventions by companies could validly continue only against the individual directors without impleading the companies concerned; and whether the Appellate Tribunal had exceeded the scope of its revisional jurisdiction by re-adjudicating disputed questions of fact and relying upon material not forming part of the record.

The learned counsel appearing for the appellants submitted that the revision petitions filed by the Enforcement Directorate were not maintainable after the repeal of FERA, as the statutory right of revision ceased upon the coming into force of FEMA. It was further contended that the alleged contraventions, if any, pertained to transactions entered into by the companies, namely ACPL and OEPL, and therefore the companies themselves were the principal persons liable under FERA. However, no proceedings had been initiated against either company and the Enforcement Directorate had sought to fasten liability only upon the directors in their individual capacities. It

was further argued that the Appellate Tribunal had travelled beyond the limits of its revisional jurisdiction by relying upon material which did not form part of the record, drawing factual inferences without any evidentiary basis, taking judicial notice of land values without proof, and disregarding the findings recorded by the Adjudicating Officer as well as the order passed by the Commissioner of Income Tax.

After considering the rival submissions, the Court observed that Section 49(6) of FEMA expressly preserved the applicability of Section 6 of the General Clauses Act, 1897 to pending proceedings arising under FERA. The Court held that, by virtue of Section 49(6) of FEMA read with Section 6(e) of the General Clauses Act, revision petitions instituted under Section 52(4) of FERA within the prescribed transition period survived the repeal of FERA and could validly be continued before the Appellate Tribunal constituted under FEMA. Accordingly, the objection regarding maintainability of the revision petitions was rejected.

The Court further observed that the transactions alleged to constitute contraventions had been undertaken by the companies, namely ACPL and OEPL, as reflected from the sale deeds on record. However, no proceedings had been initiated against either of the companies and the Enforcement Directorate had proceeded only against the individual directors. The Court held that where the alleged contravention is committed by a company, the company itself is the principal offender and must necessarily be impleaded and proceeded against before liability can be fastened upon its directors under the provisions relating to offences by companies. Since neither ACPL nor OEPL had been made parties to the proceedings and the Memorandum itself contained no allegations against OEPL, the proceedings against the individual appellants alone were legally unsustainable.

FEMA

The Court further observed that while exercising revisional jurisdiction, the Appellate Tribunal was required to confine itself to examining the legality and correctness of the order under challenge and could not undertake a fresh appreciation of disputed facts. However, the Tribunal had relied upon material which did not form part of the record, taken judicial notice of land values in neighbouring areas without any supporting evidence, ignored the order passed by the Commissioner of Income Tax and the registered sale deeds placed on record, and recorded fresh factual findings despite the absence of reliable evidence establishing undervaluation or contravention. The Court also noted that the statements relied upon by the Enforcement Directorate were inconsistent and, in certain instances, had been retracted, while the investigation had failed to establish the fair market value of the property through any proper inquiry. Consequently, the Court held that the Appellate Tribunal had exceeded the permissible limits of its revisional jurisdiction by adjudicating fresh factual controversies and substituting its own findings for those recorded by the Adjudicating Officer.

Accordingly, although the Court upheld the maintainability of the revision petitions after the repeal of FERA, it held that the impugned order of the Appellate Tribunal could not be sustained in law in view of the fundamental defects in the proceedings, namely the failure to proceed against the companies alleged to have committed the contraventions and the Appellate Tribunal's impermissible exercise of revisional jurisdiction. Consequently, the order of the Appellate Tribunal reversing the Adjudication Order was liable to be set aside.

In conclusion, the Court allowed the appeals and held that while revision petitions filed under Section 52(4) of FERA remained maintainable after the repeal of FERA by virtue of Section 49(6) of FEMA read with Section 6 of the General Clauses Act, the proceedings themselves were vitiated since the companies

alleged to have committed the contraventions had not been proceeded against and the Appellate Tribunal had exceeded the scope of its revisional jurisdiction by re-adjudicating disputed questions of fact and relying upon material outside the record. Accordingly, the Appellate Tribunal's order dated 3 June 2008 was set aside, the Adjudication Order dated 6 January 2000 was restored, the amounts deposited by the appellants were directed to be refunded, and the bank guarantees furnished by them were ordered to be discharged.

[Decided in the favour of Appellant]

CUSTOMS

NOTIFICATION

SEEKS TO EXTEND THE VALIDITY OF NOTIFICATION NO. 30/2026-CUSTOMS FROM 31ST OCTOBER, 2026 TO 31ST DECEMBER, 2026.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 32/2026-Customs dated 22.10.2026 notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2026-Customs, dated the 21st August, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 755(E), dated the 21st August, 2026, namely:-

In the said notification, in paragraph 2, for the figures and words "31st day of October, 2026", the figures and words "31st day of December, 2026" shall be substituted.

[For further details please refer the Notification]

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY IN THE CASE OF M/S. AMWAY INDIA ENTERPRISES PVT. LTD.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 87/2026-Customs (N.T) dated 21.10.2026 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)	Show Cause Notice Number & Date	Details of Adjudicating Authorities	Common Adjudicating Authority appointed

and Address (M/s.)	(1)	(2)	(3)	(4)
Amway India Enterprises Pvt. Ltd. (Erstwhile Amway India Enterprises) (IEC: 0595052606)	SCN No. 52/2019-20 dated 29.08.2019, issued vide F. No. VIII/12/ACC Import/Group I & II/SCN /Amway/204/2019/13656 dated 30.08.2019	Deputy Commissioner of Customs, Group-I & II, O/o the Principal Commissioner of Customs (ACC-Import), New Custom House, Near IGI Airport, New Delhi-110037	Principal Commissioner	/Commissioner of Customs (Nhava Seva-1), JNCH, Mumbai Zone-II
9th Floor, Tower A & B, Express Trade Towers 1, Plot No. 15-16,	SCN No. 81/AC/OPM/2024-25 dated 21.08.2024, issued vide	Assistant Commissioner of Customs, Group-I & II, O/o the Principal Commissioner of Customs (ACC-Import), New Custom House, Near IGI Airport, New Delhi-110037		
Sector-16A, Noida-201301 (U.P.)	F. No. CUS/SVB/107/2024 GR I & 2	Assistant Commissioner of Customs, Group-I & IA, O/o the Commissioner of Customs (NS-I), Jawaharlal Nehru Custom House, Nhava Sheva, Maharashtra		
	SCN No. 629/2020-21 dated 04.12.2020, issued vide F. No. S/26- Misc-721/2020-21/Gr. I&IA/JNCH	Assistant Commissioner of Customs, Group-I & IA, O/o the Commissioner of Customs (NS-I), Jawaharlal Nehru Custom House, Nhava Sheva, Maharashtra		
	SCN No. 515/2025-26/DC/Gr.I&IA/NS-I/CAC/JNCH dated	Assistant Commissioner of Customs,		

CUSTOMS

23.07.2025, issued vide F. No. S/26-Misc-2057/2021-22/Gr.I&IA	Group-I & IA, O/o the Commissioner of Customs (NS-I), Jawaharlal Nehru Custom House, Nhava Sheva, Maharashtra
Show Cause Notice issued vide F. No. S/3-Misc-140/2022-23 /CRC-II/ACC(I) dated 14.02.2023	Assistant Commissioner of Customs (Import), O/o the Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (E), Mumbai
Show Cause Notice issued vide F. No. CUS/APR/SCN/20/2021-GR.-4 dated 04.08.2021	Assistant Commissioner of Customs, Group-4, O/o the Commissioner of Customs, Chennai-II (Import), Custom House, No. 60, Rajaji Salai, Chennai-600001
SCN No. 177/2023 dated 16.10.2023, issued vide F. No. ACC/ASST/BE/SVB/95/2023-GR (1-4)	Deputy Commissioner of Customs (Group 1-4), O/o the Principal Commissioner of Customs (Air Cargo), New Custom House, Chennai-VII

		Commissioner, Air Cargo Complex, Meenambakkam, Chennai-600027	
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[For further details please refer the Notification]

INSTRUCTION ACCEPTANCE OF ELECTRONIC CERTIFICATE OF ORIGIN (E-COO) ISSUED UNDER INDIA- NEW ZEALAND FTA

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No. 21/2026-Customs dated 19.10.2026 notified that:

1. Attention is drawn to Notification No. 82/2026-Customs (N.T.) dated 12.10.2026 whereby the Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement between India and New Zealand) Rules, 2026 have been notified. Reference is invited to Rule 16(2) of the above-mentioned notification which permits issuance of electronic Certificate of origin (e-CoO). A certificate of origin issued electronically under the India- New Zealand FTA by the Issuing bodies of New Zealand, is hence a valid document for the purpose of claiming preferential tariff treatment under India-New Zealand FTA, provided the e-CoO has been issued in the prescribed format, bears seal and signature of the authorized signatory of the Issuing Body, and fulfils all other requirements stated in Notification No. 82/2026-Customs (N.T.) dated 12.10.2026.
2. The specimen seals and signatures, circulated in advance, shall continue to be used to verify the genuineness/authenticity of e-CoO. Additionally, as informed by New Zealand Customs Service, the integrity of e-CoO may be further verified using the QR code or URL link on the e-CoO. In case of any doubt, the matter shall be referred to the FTA Cell (under the Directorate of International Customs) for initiating the verification process with the competent authority of the exporting party.
3. The e-CoO shall be mandatorily uploaded on e-Sanchit by the importer/Customs Broker for availing preferential tariff treatment, and the e-CoO particulars such as certification number and date, originating criteria etc. shall be carefully entered while filing the bill of entry.

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4. Attention is invited to Rule 16(3)(f) of the above-mentioned notification which prescribes that a Proof of Origin shall apply to a single importation of one or more goods, provided that each good qualifies as an originating good separately in its own right. In this regard, a check will be introduced in the ICES to disallow use of same e-CoO certification number in more than one bill of entry.

5.1 Kind attention is further invited to Rule 30 (Goods in Transport or Storage) of the aforesaid notification. It provides that, in accordance with Rule 25 (Post Importation Claim for Preferential Tariff Treatment), preferential tariff treatment shall be granted to an originating good of New Zealand which, on the date of entry into force (EIF) of the Agreement, i.e. 20.10.2026:

(a) is in the process of being transported from New Zealand to India; or

(b) has not been released from customs control, including an originating good stored in a bonded warehouse.

5.2 Accordingly, in respect of such goods, the importer may claim preferential tariff treatment in terms of Rule 25 (Post Importation Claim for Preferential Tariff Treatment).

6. A detailed advisory for trade, setting out the procedure for claiming preferential tariff treatment is being issued separately by DG Systems.

7. It is requested that the above procedure for acceptance of e-CoO and claims w.r.t goods in transport or storage under India-New Zealand FTA may be suitably implemented in Customs formations under your jurisdiction. Difficulties, if any, in the implementation of this Instruction may be brought to the notice of the Board.

[For further details please refer the Instruction]

PUBLIC NOTICE

ADDENDUM TO PUBLIC NOTICE NO. 129/2026 – APPROVAL OF M/S JSW JNPT LIQUID TERMINAL PRIVATE LIMITED AS CUSTODIAN AND CUSTOMS CARGO SERVICE PROVIDER FOR EXPORT LIQUID CARGO AT ADDITIONAL LIQUID CARGO BERTHS LB-03 AND LB-04 AT JAWAHARLAL NEHRU PORT

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 132/2026 dated 16.10.2026 notified that:

1. Attention of all stakeholders is invited to Public Notice No. 129/2026 dated 12- 10-2026, by which the appointment of M/s

JSW JNPT Liquid Terminal Private Limited as Custodian and Customs Cargo Service Provider for imported liquid cargo at Additional Liquid Cargo Berths LB-03 and LB-04 at Jawaharlal Nehru Port was renewed up to 23.10.2031.

2. The company, vide application dated 01.09.2026 and letter dated 13.10.2026, has requested that export liquid cargo be brought within the scope of the said approval. As the berths have since been approved as a place for loading of export liquid cargo vide **Public Notice No. 131/2026 (addendum to Public Notice No. 87/2023-24)**, the request has been considered favourably.

3. Accordingly, in exercise of the powers conferred under Section 141(2) of the Customs Act, 1962, read with Regulations 10 of the Handling of Cargo in Customs Areas Regulations, 2009, M/s JSW JNPT Liquid Terminal Private Limited is hereby approved as the 'Custodian' and 'Customs Cargo Service Provider' for export liquid cargo at Liquid Berths LB-03 and LB-04, until such cargo is duly loaded on to the vessel. This approval shall be valid up to 23.10.2031, co-terminus with Public Notice No. 129/2026.

4. All the conditions of the said Public Notice shall apply equally to export liquid cargo. M/s JSW JNPT Liquid Terminal Private Limited, as the Custodian and Customs Cargo Service Provider for export liquid cargo at the said Liquid Cargo Berths, shall also abide by all the provisions of the Customs Act, 1962 relating to the export of goods, the Handling of Cargo in Customs Areas Regulations, 2009, and the other applicable Rules, Regulations, Notifications, Circulars, Orders and instructions issued thereunder from time to time.

5. This Public Notice shall be read as an addendum to, and together with, the said Public Notice.

[For further details please refer the Public Notice]

PUBLIC NOTICE

ADDENDUM TO PUBLIC NOTICE NO. 87/2023-24 DATED 05.10.2023 – APPROVAL OF THE ADDITIONAL LIQUID CARGO JETTY (LIQUID BERTHS LB-03 AND LB-04) AT JAWAHARLAL NEHRU PORT AS A PLACE FOR LOADING OF EXPORT LIQUID CARGO UNDER SECTION 8(A) OF THE CUSTOMS ACT, 1962

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 131/2026 dated 16.10.2026 notified that:

1. Attention of the Trade, Importers, Exporters, Customs Brokers, Shipping Lines, Steamer Agents, Terminal Operators and all other stakeholders is invited to Public Notice No.

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87/2023-24 dated 05.10.2023, by which the Additional Liquid Cargo Jetty of M/s Jawaharlal Nehru Port Authority, located at Jawaharlal Nehru Port, Village Nhava Sheva, Taluka Uran, District Raigad, Maharashtra, was approved under Section 8(a) of the Customs Act, 1962 as a place for unloading of liquid cargo. By the same Public Notice, the area described in Schedule-I thereto was specified as the Boarding Station under Section 10, and the limits of the Customs Area were specified under Section 8(b) of the Customs Act, 1962.

2. The approval under Section 8(a) granted vide the said Public Notice is confined to the unloading of liquid cargo. Consequently, the jetty has so far been available only for import operations, and export liquid cargo cannot be loaded at the jetty.

3. M/s JSW JNPT Liquid Terminal Private Limited, the concessionaire operating Liquid Berths LB-03 and LB-04, vide application Ref. No. JJLTPL/JNPA/ALCB/01092026 dated 01.09.2026 and Subsequently, vide letter Ref. No. JJLTPL/JNPA/OCT/13102026 dated 13.10.2026, under the Handling of Cargo in Customs Areas Regulations, 2009, has sought permission to handle export liquid cargo at the said berths, which at present handle only imported liquid cargo in terms of Public Notice No. 87/2023-24.

4. The application and the documents submitted by the company have been examined. In the interest of trade facilitation, it is considered appropriate to approve the jetty as a place for loading of export liquid cargo as well, by way of an addendum to Public Notice No. 87/2023-24.

5. Accordingly, in exercise of the powers conferred on me under Section 8(a) of the Customs Act, 1962, I, Unmesh Sharad Wagh, Commissioner of Customs (NS-General), Jawaharlal Nehru Custom House, Nhava Sheva, hereby approve the Liquid Cargo Jetty (Liquid Berths LB-03 and LB-04) of M/s Jawaharlal Nehru Port Authority, located at Jawaharlal Nehru Port, Village Nhava Sheva, Taluka Uran, District Raigad, Maharashtra, as a place for loading of export liquid cargo, in addition to the existing approval for unloading of liquid cargo. This approval is subject to the strict observance of the provisions of the Customs Act, 1962, the rules and regulations made thereunder, and the instructions issued from time to time by the Government of India, the Central Board of Indirect Taxes and Customs and the Commissioner of Customs (NS-General), Jawaharlal Nehru Custom House.

6. The specification of the Boarding Station under Section 10, and of the limits of the Customs Area under Section 8(b), made vide Public Notice No. 87/2023-24 dated 05.10.2023, shall continue to apply without change. This Public Notice shall be

read as an addendum to, and together with, the said Public Notice.

[For further details please refer the Public Notice]

PUBLIC NOTICE

VERIFICATION OF MANDATORY COMPLIANCE DOCUMENTS FOR IMPORT OF COSMETICS, DRUGS AND MEDICAL DEVICES BEFORE GRANTING OUT-OF-CHARGE IN PGA-FACILITATED BILLS OF ENTRY

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 144/2026 dated 15.10.2026 notified that:

1. Attention is invited to CBIC Circular No. 40/2026-Customs dated 03.09.2026 (copy enclosed) on the above subject.
2. The Central Drugs Standard Control Organization (CDSCO) in alignment with the Government's objective of enhancing the 'Ease of Doing Business' is taking measures to increase the facilitation of Cosmetics, Drugs and Medical Devices. The said products require certain mandatory compliance in terms of licenses, permissions, registration certificates, etc., as per the provisions of the Drugs and Cosmetics Act, 1940 and Rules made thereunder. The CDSCO has provided checklists for the following 7 such categories of products.
3. Before granting Out-of-Charge (OOC), the proper officer shall verify the applicable documents and particulars as prescribed in the relevant CDSCO checklist contained in Annexure-A of CBIC Circular No. 40/2026-Customs dated 03.09.2026 (copy enclosed).
4. Importers, Customs Brokers and all other stakeholders are advised to take note of the contents of the said circular and ensure that the mandatory documents are uploaded on e-SANCHIT to facilitate expedited clearance by the Proper Officers granting Out-of-Charge.
5. Difficulties faced, if any, in the implementation of this Public Notice may be brought to the notice of the undersigned.
6. This Public Notice is issued in pursuance of CBIC Circular No. 40/2026-Customs dated 03.09.2026 and shall come into effect immediately.

[For further details please refer the Public Notice]

CUSTOMS

PUBLIC NOTICE

FACILITATION OF STORAGE OF IMPORTED GOODS UNDER SECTION 49 OF THE CUSTOMS ACT, 1962

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 141/2026 dated 15.10.2026 notified that:

1. Attention is invited to the provisions of Sections 48 and 49 of the Customs Act, 1962; Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR, 2009); Sea Cargo Manifest and Transshipment Regulations, 2018 (SCMTR, 2018); Board Circular No. 42/2001-Cus dated 31.07.2001; Public Notice No. 01/2013 dated 03.01.2013; and the instructions issued by the Central Board of Indirect Taxes and Customs (CBIC) from time to time on the above subject, to all Importers, Exporters, Customs Brokers, Custodians, Container Freight Stations (CFSs), Shipping Lines, Shipping Agents, Customs Cargo Service Providers (CCSPs) and other stakeholders.

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), the 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 utilized in time or the importer is not informed of its availability at the appropriate stage. This often results in avoidable detention and demurrage charges, increased logistics costs, prolonged cargo dwell time, congestion in Customs areas, and inefficient utilization of logistics infrastructure.

3. Reducing cargo dwell time, minimizing logistics costs, facilitating legitimate trade, and efficiently utilizing logistics infrastructure are key objectives of Customs administration and align with the National Logistics Policy and the Government's Ease of Doing Business initiatives.

Intimation regarding availability of section 49:

4. Whenever imported goods are detained/ put on hold by Customs on account of an investigation/ examination/ testing by the respective investigating unit viz. SIIB, DIU, R&I, DRI and their clearance is likely to be delayed for more than 10 days after examination, the Custodian of the CFS shall issue a written / email communication to the importer or the authorized Customs Broker regarding the availability of the facility under Section 49 of the Customs Act, 1962 by approaching the investigating unit. Further, if the goods are not cleared within 20 days after examination, a reminder of the same shall be issued by the Custodian CFS.

5. Whenever import consignments are required to be subjected to open examination at CFS and clearance thereof is likely to be delayed on account sample drawal for testing the composition of material or PQ/AQ/ FSSAI NOCs or discrepancies noticed therein and delay is expected beyond 5 days, the concerned Shed DC/AC shall notify the importer or the authorized Custom Broker in writing or through mail regarding availability of the storage facility under the provisions of Section 49 of the Customs Act, 1962 by approaching respective Groups under Import Commissionerate, Chennai. Further, if the goods are not cleared within 10 days after sample drawal, a reminder of the same must be issued by Shed DC/ AC.

Compliance

6. Custodians, CFSs, Shipping Lines, Shipping Agents and other Customs Cargo Service Providers shall maintain effective communication with trade and facilitate the utilization of statutory provisions intended to minimize avoidable logistics costs, reduce cargo dwell time and ensure the efficient utilization of Customs area infrastructure.

7. Custodians, CFSs and other Customs Cargo Service Providers shall maintain proper records of all advisories, reminders and communications issued under this Public Notice and shall produce them before Customs authorities whenever called upon to do so.

8. Failure by a Custodian, CFS or other Customs Cargo Service Provider to comply with the directions contained in this Public Notice, particularly with regard to timely communication of hold/detention by the Customs, the issuance of written advisories and reminders regarding the facility of warehousing under Section 49 of the Customs Act, 1962, and the 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.

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

10. 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 Section 48 pertains to the disposal of unclaimed and uncleared goods within 30 days of the unloading, and proceedings thereunder shall continue

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independently and strictly in accordance with the provisions of the Act wherever applicable.

11. Any difficulty in implementing this Public Notice may be brought to the attention of the Commissioner of Customs, Chennai-IV.

12. This Public Notice shall come into force with immediate effect.

[For further details please refer the Public Notice]

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

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 30/2026 dated 14.10.2026 notified that:

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

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

3. Henceforth, neither a manual request for Container Movement Permission shall be required to be made nor shall it be accepted in Mangaluru Customs Commissionerate. Furthermore, it shall be the responsibility of all the Shipping Lines/ NVOCC/Agents/Importers, who have executed a manual Continuity bond, to record their Bond in the ICES system by generating National Bond No. thereof, so that all Continuity Bonds get debited and credited based on the filing of manifest information with Customs viz. IGM/SAM and EGM/SDM electronic messages. The process of registering/recording of Continuity Bond in ICES systems with National Bond numbers should be completed by all Shipping Lines/NVOCC/Agents/Importers positively by 31.10.2026.

4. Monitoring and submission of Quarterly report: - All the Shipping Lines/NVOCC/Agents/ Importers shall submit quarterly statements/reports of import containers and re-export thereof, through e-mail: wbs-cusmnglr@gov.in in the following manner.

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

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

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

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

6. All the concerned are hereby directed to strictly comply with the above instructions, failing which the bond will be enforced to recover the Customs duty along with applicable interest under Section 142 of the Customs Act, 1962 read with Section 143 of the Customs Act, 1962. In addition to the above action, penal action may also be initiated in accordance with the Customs Act, 1962. The aforesaid process is designed for ease of doing business and trust-based Customs administration. This will place additional responsibility on the Shipping Line/Agent /NVOCC/Importer to comply with Acts and Regulations in both letter and spirit to avoid any action under the provisions of the Customs Act, 1962.

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7. Difficulty, if any, may be brought to the notice of DC/AC of Customs in charge of Bonds & Warehouse through e-mail/in-person (email: wbs-cusmnglr@gov.in).

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

[For further details please refer the Public Notice]

PUBLIC NOTICE

IMPLEMENTATION OF RISK-BASED SELECTIVE BOARDING OF VESSELS AT KARWAR PORT

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 29/2026 dated 13.10.2026 notified that:

1. Attention of the members of Trade and Industry, Shipping Lines/Agents, Steamer Agents, Port Terminal Operators, Port Officer, Karwar, and all other stakeholders, is invited to the provisions of Section 37 (Power to board vessels) of the Customs Act, 1962, and the Imported Stores (Retention on Board) Regulations, 1963. Attention is also invited to the CBIC Circular No. 26/2026-Customs dated 15.05.2026 and the Public Notice No. 20/2026 dated 07.07.2026 issued regarding the standardization of procedures relating to the grant of entry inward and vessel sail-out clearance.

2. The Central Board of Indirect Taxes and Customs (CBIC) has observed that varying practices across ports linking administrative clearances with the physical boarding of vessels by Customs officers cause avoidable bottlenecks and operational delays in the commencement and completion of cargo operations.

3. Consequently, it has been decided that the physical boarding of vessels by Customs officers at Karwar Port shall be carried out based on advance risk profiling. This targeted assessment, which utilizes a suitable risk-based parameter mechanism, will curtail physical boarding by about 50% of arriving vessels. The assessment shall be based on the past compliance records, operational behavior, the nature of the voyage, the last port of call, the vessel's current itinerary, and the nature of the cargo being transported. Additionally, the declarations made by Shipping lines or the Master of the vessel, such as crew effects, ship stores, and vessel satellite devices, will also be taken into consideration to identify potential discrepancies, unusual quantities, unauthorized equipment, or any other parameters relevant to national security and cargo safety.

4. The Port Officer, Karwar Port, shall e-mail a tentative list of berthing vessels at Karwar Port to the Karwar Customs Docks office every Monday. The Superintendent (Docks) shall evaluate these vessels based on their history in Karwar Port. The final clearance for physical boarding will be granted by the Superintendent (Docks) following the review of mandatory documents submitted in advance by the Shipping lines.

5. The Superintendent (Docks) will submit a weekly report to the Deputy/Assistant Commissioner, Customs Division, Karwar, every Monday, detailing the total number of vessels physically boarded during the previous week along with the specific risk-based justifications for each inspection.

6. For vessels that are not selected for physical boarding under the risk-based screening mechanism, the Master of the vessel and the appointed Shipping Agent carry an elevated legal and operational responsibility to ensure absolute compliance with Section 37 of the Customs Act, 1962, and the Imported Stores (Retention on Board) Regulations, 1963. Since administrative clearances like Entry Inward are granted based purely on advance electronic data, the Master and Agent shall bear full liability for the absolute accuracy, completeness, and truthfulness of all submitted declarations, including detailed inventories of ship stores, crew effects, and vessel satellite communication devices.

7. Furthermore, the Master of the vessel shall strictly be accountable for safeguarding all declared onboard stores, ensuring that no restricted, high-duty, or non-manifested goods are not unladen or consumed while the vessel remains within Indian territorial waters.

8. The Shipping Agent shall also ensure that any logistical updates, itinerary changes, or documentation amendments are communicated immediately to the Karwar Customs Docks office.

9. It is reiterated that the cargo discharge shall proceed unhindered immediately upon the grant of Entry Inward and the sailing operations will be as per the advance Port Clearance order.

10. Any difficulties faced in the implementation of this comprehensive procedure maybe brought directly to the notice of the Deputy/Assistant Commissioner of Customs, Customs Division, Karwar.

[For further details please refer the Public Notice]

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PUBLIC NOTICE

INTRODUCTION OF SYSTEM-BASED E-SCHEDULING FOR EXAMINATION OF CARGO

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 28/2026 dated 13.10.2026 notified that:

1. Kind attention of all Importers, Customs Brokers, members of the Trade and all other stakeholders is invited to the examination procedure for import cargo.

2. The Central Board of Indirect Taxes and Customs (CBIC) has undertaken various reforms through leveraging technology so as to improve transparency & ease of doing business and to achieve steady improvements in trade facilitation. In this regard, Circular No. 07/2026-Customs dated 01.02.2026 has introduced new measures for improving the cargo examination process i.e. System-based Examination Application on ICEGATE 2.0 for scheduling of physical examination of imported goods (e-scheduling of Cargo Examination).

3. The System-based Examination Application on ICEGATE 2.0 for scheduling of physical examination of imported goods (e-scheduling of Cargo Examination) is a trade facilitation measure designed to bring improved efficiency and certainty to the cargo selected for examination process. It allows importers/IEC holders and authorised Customs Brokers to electronically schedule, view and reschedule examination of registered goods through ICEGATE, with automated system notifications to the concerned officer, importer, Customs broker and custodian.

i. features of the e- scheduling facility are as under:

a. Examination slots are automatically allocated to the examining officer by the system, based on availability for reducing uncertainty and avoidable delays.

b. Trade can view pending, scheduled and completed examinations online.

c. Rescheduling of examination, where required, can be done electronically, with system generated intimation to the concerned officer, importer, Customs broker and Custodian.

d. Based on automated notification, Custodians can plan placement of goods in the examination area in advance, facilitating smoother cargo handling.

ii. The e-scheduling facility operates in a transparent and rule-based manner, with system-generated audit trails and visibility of examination status.

iii. Rescheduling, placing examination on hold, or removal of an examination from the schedule shall be permitted only by the Assistant/Deputy Commissioner in charge, with recorded and justifiable reasons.

4. Further, ICEGATE has issued two advisories as mentioned below (copy of advisories enclosed):

i. Advisory dated 05.02.2026 - Advisory - Examination Application for Importers and Authorized Custom Brokers -

This application enables trade to conveniently schedule/reschedule examination of registered imported goods and view their scheduled examinations. The examination scheduling requests would be notified to the stakeholders in the examination ecosystem. Custodians can use the application to identify scheduled examinations, thereby quickly locating and placing the imported goods in the Examination Area.

ii. Advisory dated 20.02.2026- Advisory for Examination Application - Customs Officer Module -

By using this module, Customs officers with the role of the Assistant/Deputy Commissioner can view the scheduled requests; modify the requests by assigning them to a different examiner based on availability; reschedule examinations or remove Bill(s) of Entry from the examination schedule. The assigned examiner can mark the examination as complete or not complete; can modify the time taken for conducting an examination.

5. The following is the procedure to be followed by the concerned stakeholders:

A. Customs Brokers / Importers / Trade Representatives:

i. Requests for scheduling/rescheduling of examination of imported goods/consignments can be submitted through the ICEGATE Examination Application.

ii. The Customs Broker/Importer is required to ensure that the correct Bill of Entry details and Custodian/CFS Code are selected while scheduling examination through ICEGATE.

iii. Requests for rescheduling, wherever required, may be submitted through the ICEGATE Examination Application.

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B. Custodians/CES:

i. Imported goods/consignments may be located and placed for examination in accordance with the examination schedules generated through ICEGATE.

ii. Custodians/CFS are required to ensure coordination with the concerned stakeholders for facilitation of smooth conduct of examination by Customs.

C. Customs Officers:

i. The Deputy Commissioner/Assistant Commissioner, Import Docks concerned is to ensure proper mapping of Customs Examining Officers against the respective Custodian/CFS Codes through the ICEGATE Examination Application.

ii. Examination of imported consignments is to be conducted by the Customs Examining Officer assigned through the ICEGATE Examination Application.

iii. In cases involving transfer, leave, absence or administrative exigencies, reassignment to the link officer or any other available officer or rescheduling through the ICEGATE Examination Application may be carried out, wherever considered necessary.

iv. In cases where examination is required to be conducted under the supervision of senior officers, proper coordination shall be ensured so that the examination is carried out in a timely manner.

6. All stakeholders and officers concerned are required to adhere to the above procedure and comply with the instructions issued by DG Systems from time to time.

7. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the undersigned for necessary action.

8. Public Notice is to be treated as Standing Order for compliance by all officers and staff concerned in Mangalore Customs Commissionerate.

[For further details please refer the Public Notice]

PUBLIC NOTICE

RENEWAL OF APPOINTMENT OF M/S JSW JNPT LIQUID TERMINAL PRIVATE LIMITED AS CUSTODIAN AND CUSTOMS CARGO SERVICE PROVIDER FOR ADDITIONAL LIQUID CARGO BERTHS LB-03 AND LB-04 AT JAWAHARLAL NEHRU PORT

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No.129/2026 dated 12.10.2026 notified that:

1. The Additional Liquid Cargo Jetty comprising Liquid Berths LB-03 and LB-04 at Jawaharlal Nehru Port was approved as a Customs Area for unloading of liquid cargo under Section 8(a) of the Customs Act, 1962 vide Public Notice No. 87/2023-24 dated 05.10.2023.

2. Jawaharlal Nehru Port Authority was appointed as the Custodian and Customs Cargo Service Provider for the said Liquid Berths LB-03 and LB-04 vide Public Notice No. 15/2024 dated 23.04.2024. Subsequently, upon award of concession by Jawaharlal Nehru Port Authority, M/s JSW JNPT Liquid Terminal Private Limited was appointed as the Custodian of imported cargo received at the Additional Liquid Cargo Berths LB-03 and LB-04 and as the Customs Cargo Service Provider for handling such imported cargo vide Public Notice No. 91/2024 dated 24.10.2024 for a period of two years.

3. Now, in exercise of the powers conferred under Section 45(1) and Section 141(2) of the Customs Act, 1962, I, Unmesh Sharad Wagh, Commissioner of Customs (NS-General), Mumbai Customs Zone-II, Nhava Sheva, hereby renew the appointment of M/s JSW JNPT Liquid Terminal Private Limited as the 'Custodian' of imported liquid cargo received at Additional Liquid Cargo Berths LB-03 and LB-04 at Jawaharlal Nehru Port until such cargo is duly delivered, through the approved pipelines, to the authorised liquid tank farms in accordance with the provisions of the Customs Act, 1962.

4. Further, in exercise of the powers conferred under Regulations 13 read with Regulation 10 of the Handling of Cargo in Customs Areas Regulations, 2009, I, Unmesh Sharad Wagh, Commissioner of Customs (NS-General), Mumbai Customs Zone-II, Nhava Sheva, hereby renew the approval of M/s JSW JNPT Liquid Terminal Private Limited as the 'Customs Cargo Service Provider' for handling imported liquid cargo at Additional Liquid Cargo Berths LB-03 and LB-04, subject to the following conditions:

i. M/s JSW JNPT Liquid Terminal Private Limited, as the Custodian and Customs Cargo Service Provider for the said Liquid Cargo Berths, shall abide by all the provisions of the Customs Act, 1962, the Handling of Cargo in Customs Areas Regulations, 2009, other applicable Regulations, Notifications, Circulars, Orders and instructions issued thereunder.

ii. The renewal of appointment of M/s JSW JNPT Liquid Terminal Private Limited as 'Custodian' and 'Customs Cargo Service Provider' shall remain valid for a period of five years

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from 24.10.2026, i.e. up to 23.10.2031, unless suspended or revoked earlier in accordance with law.

iii. The Custodian shall maintain, without any interruption, valid insurance coverage, Custodian Bond, Bank Guarantee or cash security, wherever applicable, and all statutory permissions, consents, licences and approvals issued by the Maharashtra Pollution Control Board, Fire Authority, Petroleum and Explosives Safety Organisation, Jawaharlal Nehru Port Authority and other competent authorities. Renewed documents shall be furnished to Customs before expiry of the existing documents.

iv. The approval under this Public Notice shall remain confined to the handling and custody of imported liquid cargo received at Liquid Berths LB-03 and LB-04. It shall not, by itself, authorise addition of any new pipeline or tank farm, alteration of the Customs Area or change in the approved cargo-handling arrangement without prior permission of the competent Customs authority.

v. The Commissioner of Customs (General), JNCH shall have the right to review the approval as 'Custodian' and 'Customs Cargo Service Provider' before completion of the five-year period for failure to comply with the Handling of Cargo in Customs Areas Regulations, 2009, the conditions of this Public Notice or any direction issued by the Government of India or the Central Board of Indirect Taxes and Customs.

vi. The approval shall remain subject to continuation of the valid concession and operational authority granted to M/s JSW JNPT Liquid Terminal Private Limited by Jawaharlal Nehru Port Authority for operation of Additional Liquid Cargo Berths LB03 and LB-04. Any suspension, termination or material alteration of the concession shall be intimated immediately to Customs.

[For further details please refer the Public Notice]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY OF RAW SUGAR CLASSIFIED UNDER EXIM CODE 170114 OF CHAPTER 17 OF SCHEDULE-1 (IMPORT POLICY) OF ITC (HS), 2022

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 45/2026-27 dated 19.10.2026 notified that in exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, and in continuation of Notification No. 31/2025-26 dated 20.08.2026, the Central Government hereby amends the import policy condition of 'Raw Sugar' covered under Exim 170114 of ITC HS, 2022, Schedule -I (Import Policy) as under:

Exim Code	Item Description	Existing Policy	Existing Policy Condition	Revised Policy Condition
170114	Raw Sugar	Free	Import is "Free" subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to 31.10.2026, subject to the conditions specified below.	Import is "Free" subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to 31.12.2026, subject to the conditions specified below.

2. The timeline specified in the existing import policy condition for import of raw sugar under the TRQ is hereby extended up to 31.12.2026. All other conditions specified in the Notification No. 31/2025-26 dated 20.08.2026 shall remain unchanged.

Effect of the Notification: The timeline for duty-free import of 10 lakh MT of raw sugar under the TRQ is extended from 31.10.2026 to 31.12.2026.

This is issued with the approval of the Hon'ble Minister of Commerce & Industry.

[For further details please refer the Notification]

PUBLIC NOTICE

FIXATION OF FOUR NEW STANDARD INPUT-OUTPUT NORMS (SIONS) AT SION NOS. A-3715, A-3716, A-3717 & A-3718 UNDER "CHEMICAL AND ALLIED PRODUCT" (PRODUCT CODE-'A')

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 36/2026-27 dated 23.10.2026 notified that in exercise of the powers conferred under paragraph 1.03 of the Foreign Trade Policy-2023 as amended from time to time, the Director General of Foreign Trade hereby notifies the four new SIONs with Serial Number Nos. A-3715, A- 3716, A-3717 & A-3718. These new entries shall be as under :-

SIO N No.	Export Product	Qty.	Sl. No	Import Product	Qty.
A-3715	Doxycycline Tablets, USP 50 MG 100 S	1Number	1.	Doxycycline USP (Monohydrate)	54.84 mg
A-3716	Doxycycline Tablets, USP 100 MG 50 S	1Number	1.	Doxycycline USP (Monohydrate)	109.68 mg
A-3717	Doxycycline Tablets, USP 100 MG 500 S	1Number	1.	Doxycycline USP (Monohydrate)	109.68 mg
A-3718	Clobetasol Propionate BP/EP/USP	1 kg.	1.	Betamethasone 17-Propionate	1.08 kg

Effect of the Public Notice: Four new SIONs under Product Group 'A' (Chemical and Allied Products) are being notified to facilitate expeditious issuance of Advance Authorisations by Regional Authorities and ensure uniformity in the application of norms.

[For further details please refer the Public Notice]

DGFT

PUBLIC NOTICE

AMENDMENT TO THE PROVISIONS RELATING TO PSIC REQUIREMENTS FOR IMPORT OF METALLIC WASTE AND SCRAP UNDER THE HANDBOOK OF PROCEDURES, 2023

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 35/2026-27 dated 21.10.2026 notified that in exercise of the powers conferred under paragraphs 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendment to paragraph 2.51 (d) (v) (iv) of the Handbook of Procedures (HBP), 2023:

Para No.	Existing Provision	Amended Provision
Para 2.51(d) (v) (iv)	Import consignments of metallic waste and scrap shall be subject to pre-shipment inspection certificate (PSIC) from the country of origin. However, metallic waste and scrap (both shredded and unshredded) imported from safe countries/region i.e., the USA, the UK, Canada, New Zealand, Australia and the EU will not require PSIC if consignments are cleared through eight (8) ports namely, Chennai, Tuticorin, Kandla, JNPT, Mumbai, Krishnapatnam, Mundra and Kattupalli. Consignments from these six countries/regions will be accompanied by certificate from the supplier/scrap yard authority to the effect that it does not contain any radioactive materials/explosives. These will, however, be subject to radiation and explosive checks through	Import consignments of metallic waste and scrap shall be subject to a Pre- Shipment Inspection Certificate (PSIC) from the country of origin. Provided that import of metallic waste and scrap (both shredded and unshredded) imported from designated safe countries/regions, namely the USA, UK, Canada, New Zealand, Australia, and the EU, shall be exempt from requiring a PSIC subject to the fulfillment of the following conditions: (a) The consignment is accompanied by a certificate from the supplier or scrap yard authority certifying that it does not contain any radioactive materials or explosives;

portal monitors and container scanner at these ports. Trans-shipments through these countries/regions will not be allowed this facility. Import through remaining eight (8) other ports (for both shredded and unshredded scrap/waste), irrespective of country of origin, will be subject to PSIC.

(b) The consignment enters through any of the following sea ports, namely Chennai, Tuticorin, Kandla, JNPT, Mumbai, Krishnapatnam, Mundra, Kattupalli, Hazira, Kamarajar, and Adani Gangavaram, subject to mandatory radiation and explosive checks through portal monitors and container scanners at these ports; and

(c) Trans-shipments through these countries/regions will not be allowed exemption from PSIC.

The exemption from PSIC specified herein shall apply for Customs clearance for home consumption at the designated entry sea port or at an Inland Container Depot (ICD), provided that all conditions specified under clauses (a) to (c) above are satisfied at the port of entry and, in case of clearance at an ICD, proof of the same is provided at the ICD."

Effect of this Public Notice: Para 2.51(d)(v)(iv) of the Handbook of Procedures, 2023 is amended to set out in more precise terms the scope of the PSIC exemption for metallic waste and scrap imported from Safe Countries/Regions, including its applicability to eligible consignments cleared through an Inland Container Depot, subject to the conditions specified.

[For further details please refer the Public Notice]

DGFT

PUBLIC NOTICE

EXTENSION OF TIMELINE FOR SURRENDER OF UNUTILISED TRQ QUANTITY ALLOCATED FOR IMPORT OF 10 LMT OF RAW SUGAR

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 34/2026-27 dated 19.10.2026 notified that in exercise of the powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy (FTP) 2023, and in continuation of Public Notice No. 27/2026- 2027 dated 20.08.2026 read with Public Notice No. 30/2026-2027 dated 14.09.2026 and Public Notice No. 31/2026-27 dated 30.09.2026, the Directorate General of Foreign Trade hereby extends the timeline prescribed of the said Public Notice for surrender of the unutilised TRQ quantity allocated for import of Raw Sugar under TRQ.

2. Accordingly, TRQ holders may surrender any unutilised quantity allocated under the said TRQ up to 15th November 2026, subject to payment of an amount equivalent to 0.5% of the CIF value of the surrendered quantity, as prescribed under the existing modalities.

3. All other terms and conditions of Public Notice No. 27/2026-2027 dated 20.08.2026, Public Notice No. 30/2026-2027 dated 14.09.2026 & Public Notice No. 31/2026-27 dated 30.09.2026 shall remain unchanged.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENT UNDER PARA 2.92 AND APPENDIX 2A OF THE HANDBOOK OF PROCEDURES, 2023 FOR INCLUSION OF TARIFF RATE QUOTAS (TRQS) UNDER THE INDIA-NEW ZEALAND FREE TRADE AGREEMENT (IND-NZ FTA)

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Public Notice No. 33/2026-27 dated 17.10.2026 notified that in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, the Directorate General of Foreign Trade hereby amends Para 2.92 and Appendix 2A of the Handbook of Procedures, 2023 to incorporate the items mentioned and related provisions for Tariff Rate Quota (TRQ) under the India-New Zealand Free Trade Agreement (Ind-NZ FTA), as follows -

1. Para 2.92 of the HBP is amended to include the following Import TRQs under the India- New Zealand Free Trade Agreement, with effect from 20.10.2026:

HS Code	Item	In-Quota Conditions - Applicable duty	Annual TRQ Qty (MT)	Quota Window
0808.10.00	Apples	CIF $\geq$ US\$1.25/kg -25%	Year 1 - NIL Year 2 - 35,000 Year 3 - 37,500 Year 4 - 40,000 Year 5 - 42,500 Year 6 (Onwards) - 45,000	1 April - 31 August, annually
0810.50.00	Kiwifruit	CIF $\geq$ US\$1.80/kg - 0%	Year 1 - NIL Year 2 - 8,000 Year 3 - 9,750 Year 4 - 11,500 Year 5 - 13,250 Year 6 (Onwards) - 15,000	1 April - 15 October, annually
3502.11.00	Albumins	11%	Year 1 - 200	Year-round
3502.19.00				

DGFT

3502.20.00			Year 2 - 1,500	
3502.90.00			Year 3 - 2,000	
			Year 4 - 2,500	
			Year 5 (onwards)	
			- 3,000	
ex 0409.00.00	Manuka Honey	CIF US\$20	≥ Year 1 - 40	Year- round
(NZ MPI- certified Manuka Honey)		< US\$30/kg	Year 2 (onwards) - 200	

2. New Zealand shall allocate TRQs to exporters or producers by issuing export certificates containing clear details of the item, permitted quantity and the designated Indian importer, within the overall quota agreed under the respective TRQ.

3. The competent authority for export certificates in New Zealand shall, on a quarterly basis (or as otherwise mutually agreed), communicate the details to DGFT

4. On receipt of such details from the New Zealand side, the TRQ Authorisation shall be issued without delay, as soon as possible. The Indian Importer may file an application for TRQ Authorisation on the DGFT Website (<https://dgft.gov.in>) -> Services -> Import Management System -> Tariff Rate Quota (TRQ) -> 'Apply for TRQ', mandatorily referencing the export certificate/allocation uploaded by the New Zealand competent authority.

5. The TRQ Authorisation issued by DGFT shall contain the name and address of the importer, Importer-Exporter Code (IEC), Customs Notification number, tariff item, applicable CIF/MIP slab (where applicable), quantity and validity period of the TRQ.

6. The TRQ application shall capture whether the importer is registered as a Micro, Small or Medium Enterprise (MSME), for the purpose of monitoring under Annex 2A, Section C, Paragraph 7 of the Agreement.

7. The TRQ Authorisation shall be issued electronically by the Directorate General of Foreign Trade and transmitted to the Indian Customs EDI System (ICES).

8. Imports against the TRQ shall be allowed only upon debiting electronically in the ICES system.

9. The "year" for these TRQ imports shall be as defined under Annex 2A of the Ind-NZ FTA: for Year 1, the period from the date of Entry into Force to 31.12.2026; for each subsequent year, the twelve- month period commencing 01st January.

10. There shall be no end date for applying for a TRQ Authorisation within a given year. DGFT shall monitor the cumulative quantities of TRQ Authorisations issued. No further TRQ Authorisation shall be issued once the applicable TRQ quantity limit is reached.

11. A TRQ Authorisation shall be valid only for the quota year in which it is issued, and imports against it shall be permitted only within the quota window specified in Para 1 (where applicable). Any unutilised quantity shall lapse on expiry of the authorisation.

12. Imports would be subject to the relevant Ministry of Finance (Department of Revenue) Notification No. 32/2026- Customs dated 16th October, 2026, relating to the Ind-NZ FTA (as amended from time to time).

13. Procedure for application for imports under TRQ under the Ind-NZ FTA, as enumerated above, shall be inserted under the Annexure of Appendix 2A of the Handbook of Procedures, 2023.

Effect of this Public Notice: The procedure for allocation of Tariff Rate Quotas (TRQ) under the India- New Zealand Free Trade Agreement (Ind-NZ FTA) is hereby notified.

[For further details please refer the Public Notice]

TRADE NOTICE

ADVISORY AGAINST M/S JULFIKAR FASHIONS LIMITED, BANGLADESH AS PER PARA 8.07 (D) OF FOREIGN TRADE POLICY- 2023

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Trade Notice No. 31/2026-27 dated 21.10.2026 notified that:

DGFT

1. A Quality Control & Trade Dispute (QCTD) complaint was received against M/s Julfikar Fashions Limited, Mirpur, Bangladesh.

2. The matter was taken up through the appropriate diplomatic and administrative channels in accordance with the provisions of the Foreign Trade Policy (FTP), 2023, with a view to facilitating resolution of the issues raised in the complaint. However, despite repeated efforts and follow-up communications, no substantive response has been received from the concerned firm or the relevant authorities. The continued absence of cooperation and engagement has impeded efforts to verify the facts of the case and achieve an amicable resolution.

3. In light of the foregoing, and in the interest of safeguarding the interests of Indian exporters and trade stakeholders, the Directorate General of Foreign Trade (DGFT) advises all Export Promotion Councils (EPCs), Industry Associations, Regional Authorities (RAs), Export Credit Guarantee Corporation of India Ltd. (ECGC), Authorised Dealer Banks, and other concerned stakeholders to exercise heightened vigilance while dealing with the above- mentioned entity.

4. Accordingly, all stakeholders are advised to: (i) Exercise enhanced caution and undertake comprehensive due diligence before entering into any commercial arrangement or transaction with the aforesaid entity; (ii) Sensitize and appropriately advise exporters, importers, and other trade participants regarding the concerns associated with this entity; (iii) Carefully assess the risk profile of any proposed transaction involving the said entity and consider this development while processing applications, extending financial or credit support, providing trade facilitation services, or issuing certifications and recommendations; (iv) Promptly report any adverse experience, payment- related issues, contractual disputes, or other relevant information concerning this entity to DGFT for further examination and necessary action.

5. This advisory is being issued purely as a precautionary measure based on the information presently available and is intended to alert the trading community to the potential risks associated with dealings involving the above- mentioned entity.

This is issued with the approval of the Competent Authority.

[For further details please refer the Public Notice]

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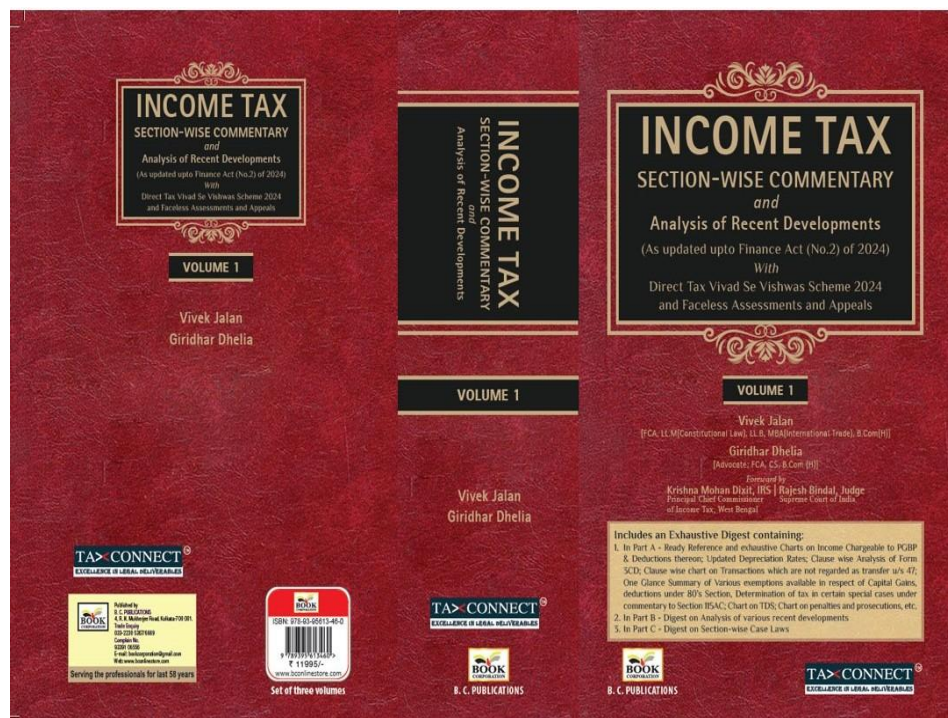
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