



Anivesh
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Indirect Tax Updates From 16th September 2025 to 30th September 2025

Index

S. No.``	Topic	Page No.
1	September 2025 GST Collections	3
2	Important Case Laws	4-12
3	GST Notifications	13-18
4	GST Circulars	19
5	GST Advisory	20-21
6	GSTAT Order	22
7	GST FAQ's	23-24
8	Customs Notifications	25-27
9	Customs Circulars	28
10	Customs Instructions/Order	29
11	Foreign Trade Policy updates	30-32

September 2025 GST Collections

GST Collections	Sept'24 (Rs. in Crores)	Sept'25 (Rs. in Crores)	% Growth (Rs. in Crores)
Gross domestic revenue	1,27,850	1,36,525	6.8%
Less: Refund – domestic	10,680	16,251	52.2%
Net Domestic Revenue	1,17,170	1,20,273	2.6%
Gross Import Revenue	45,390	52,492	15.6%
Less: Refund – Imports	9,774	12,406	26.9%
Net Customs Revenue	35,617	40,086	12.5%

State/ UT	Growth (+)	State/UT	Growth (-)
Meghalaya	27%	Telangana	-5%
Andaman & Nicobar Islands	22%	Himachal Pradesh	-4%
Sikkim	22%	Delhi	-1%
Madhya Pradesh	21%	Manipur	-1%
Dadra and Nagar Haveli and Daman & Diu	21%	Ladakh	0%

Top 5
gainers

Top 5
losers

Important Case Laws

1. Pepsico India Holding Pvt Ltd vs. UOI [Gauhati HC: WP(C)/6960/2023]

ASMT-10 is mandatory to be issued for informing about discrepancies before issuance of SCN

The issue was whether the SCN issued under Section 73(1) without issuance of ASMT-10 under Section 61 read with Rule 99 is valid and whether furnishing information in Table 14 of Form GSTR-9C is mandatory or optional?

The Hon'ble Gauhati High Court held that the proper officer has not followed proper procedure prescribed under Section 61 and also, no opportunity was provided to the Petitioner to explain discrepancies. Therefore, the proper officer lacked jurisdiction to issue an SCN under Section 73 of the CGST Act. Further, it has been held that Table 14 filing was optional and thus, there was no valid discrepancy. The officer acted without jurisdiction, rendering the SCN *void-ab-initio*.

Anivesh (ALC) Comments: It is useful judgment for taxpayers as Tax authorities cannot directly issue SCN u/s 73 without first issuing ASMT-10 in relation to discrepancies of returns. However, there are contradicting judgments on this issue as well wherein other HCs have held that SCN u/s 73(1) can be directly issued without ASMT-10 as SCN itself grants an opportunity of being heard.

Important Case Laws

2. Sharp Tanks & Structural Pvt. Ltd. vs. DC [Madras HC: W.P.(MD) 24684 & 24685 of 2025]

Mere uploading of order on GST portal isn't 'communication' of order; limitation u/s 107 starts from actual communication to assessee.

The issue was whether uploading of Order on GST portal alone constitutes valid service and whether the limitation period for filing appeal u/s 107 of the Act begins from the date of uploading or from date of communication?

The Hon'ble Madras High Court held that uploading of Order on the GST portal alone does not amount to communication, as no obligation is cast on the assessee to check the portal regularly. Further, it has been observed that service means making available, but communication requires the authority to reach out to the assessee. Further, it has been observed that the limitation period for appeal starts only when the order is communicated, not merely served or uploaded. The department was directed to communicate the order physically to the Petitioner.

The Court further suggested reforms to the GST portal to ensure proper communication such as Popup/alert system for new notices/orders, OTP-based acknowledgment & physical service where registration is cancelled.

Anivesh (ALC) Comments: It is a very controversial issue with multiple HCs giving judgments in favour as well as against the taxpayers. Madras HC has brought a new dimension by drawing distinction between 'service' and 'communication' of order. It is interesting to see different interpretations of HCs on this.

Important Case Laws

3. S J Constructions vs. AC [Andhra Pradesh HC: W. P. No. 11028, 11206, 17671 & 20792 of 2025]

Single Order cannot be issued for multiple tax periods

The issue was whether a single, composite assessment order can be passed by the tax authorities for multiple assessment years/tax periods?

The Hon'ble Andhra Pradesh High Court held that the Sections 73 and 74 of the CGST Act, 2017 provides for the issuance of notices and passing of assessment orders. The language of these provision, particularly the use of terms such as “tax period” and the taxpayer's ability to seek remedies such as appeals separately for each year, indicates that separate notices and orders must be issued for each tax period or assessment year.

It has been further held that the right of a registered person to obtain benefit under Section 128 of as well as the right to invoke the remedy of appeal against the orders of assessment either under Section 73 or under Section 74 would get impacted if a common order is permitted to be issued in relation to more than one financial year.

Anivesh (ALC) Comments: The Hon'ble Delhi High Court in case of M/s Ambika Traders upheld the validity of issuing a single SCN across multiple financial years (2017–18 to 2021–22) under Section 74, particularly where fraudulent ITC is alleged. There are multiple contradicting High Court judgments on this issue, signaling the likelihood of an eventual resolution by the Hon'ble Supreme Court.

Important Case Laws

4. Messrs Macro Polymers Pvt. Ltd. vs. UOI [Gujarat HC: R/Special App No. 921 of 2025]

Amount deposited cannot be retained by Department under Article 265 of Indian Constitution.

The Petitioner inadvertently deposited duty through a manual challan in terms of circular issued by CBIC where the importers were directed to pay IGST and compensation cess. The Petitioner therefore filed a refund claim for this manual payment, which was rejected by the Assistant Commissioner on the ground of limitation under Section 27 of the Customs Act.

The Hon'ble Gujarat High Court, by referring case of *M/s Aalidhra Texcraft Engineers*, held that when an amount is paid by mistake or under a mistaken notion, the same cannot be retained by the revenue as it would be hit by Article 265 of the Constitution, which mandates that no tax shall be levied or collected except by authority of law.

Further, it has been held that the Petitioner had made a double payment of the same amount, and the second payment made through the electronic challan was in compliance with the CBIC circular. Therefore, the amount paid through the manual challan was not a 'duty' and could not be subjected to the limitation under Section 27.

Important Case Laws

5. Sun Tamil Nadu Security Management Services Pvt Ltd vs. The Commissioner of GST & CE [Madras HC] [W.P. (MD) No. 21330 of 2025]

Benefit of Samadhan scheme allowed as petitioner substantially complied; delay in appeal withdrawal condoned.

The issue was whether the petitioner is entitled to the benefit of waiver of interest and penalty under the Samadhan Scheme, despite the delay in withdrawing the appeal as required under Section 128A(3)?

The Madras High Court held that the petitioner had substantially complied with the scheme by paying the tax demand within the stipulated time and filing the application for waiver within the three-month period from the notification date as per Rule 164(6) of the CGST Rules. The delay in withdrawing the appeal should not be held against the petitioner, as the scheme has to be construed liberally to achieve its objective. The benefit of the Scheme should be allowed to the petitioner, as it has taken steps to withdraw the appeal, even though it was not done by the cut-off date of 31.03.2025 as required under Section 128A(3).

Important Case Laws

6. Titagarh Rail Systems Ltd vs. DC/JC, ST Office of the Special Commissioner [Calcutta HC] [WPA 10038 of 2025]

Writ petition dismissed as time-barred, statutory remedy exhausted and no violation of natural justice found.

The Calcutta High Court held that the writ petition was filed nearly eight months after the passing of the order. Even considering the rectification application filed on a limited scope, the petitioner is still beyond the permissible time for availing the regular statutory remedy. The Court observed that when a statutory mechanism exists to address grievances, such remedies should not ordinarily be bypassed, particularly in matters involving State revenue. The petitioner's case did not demonstrate any violation of natural justice or lack of jurisdiction by the authority. Furthermore, the rectification application was already rejected by the proper officer. Accordingly, the writ petition was dismissed.

Anivesh (ALC) Comments: It is an important judgment in this era wherein taxpayers have started going for writ proceedings before HCs in all kinds of matters. Before going for writ petition, examination of all suitable alternatives should be carefully done.

Important Case Laws

7. Medical Engineers (India) Ltd. vs CC (Preventive) [CESTAT Delhi][Customs appeal No. 52818 of 2015]

Imported CNG kits were sold in original packages requiring RSP declaration

The Appellant has imported CNG kits and components and it was found evading customs duty by paying CVD on transaction value instead of Retail Selling Price (RSP) as required. A show-cause notice was issued, and the original authority confirmed the duty demand and further, Commissioner (Appeals) upheld the demand for the normal period.

The Hon'ble Delhi Tribunal observed that Appellant received imported goods under packaged form and same were sold as it is. The Director of Appellant company admitted that items in question came in individual packing and were sold as such without changing packing or without fixing any details on packing. Hence, the Appellant was required to declare RSP on imported packaged CNG kits/components and therefore the Commissioner (Appeals) rightly upheld the duty demand limited to the normal period.

Important Case Laws

8. Alpex Solar Pvt. Ltd. vs. Pr. CC [CESTAT Delhi : Customs Appeal No. 50175 of 2021]

Safeguard duty doesn't apply to 100% EOUs.

The issue was whether the appellant, being a 100% EOU, is exempted from payment of safeguard duty under Section 8B(2A) of the Customs Tariff Act, 1975?

The Hon'ble Delhi Tribunal held that the safeguard duty shall not apply to articles imported by a 100% EOU, unless specifically made applicable in the notification or the article is cleared into the domestic tariff area or used in the manufacture of goods cleared into the DTA. In instant case, goods released from customs area had entered the EOU unit premises of the Appellant and were not released in the DTA. Therefore, the Appellant, being a 100% EOU, is exempted from payment of safeguard duty.

Important Case Laws

9. CC (Preventive) vs. Blue Gold Maritech (International) Ltd. [CESTAT Hyderabad: Customs Appeal No. 2970 of 2012]

Customs duty on capital goods to be calculated allowing depreciation up to unit's debonding date, not duty payment date.

The Respondent is a 100% Export Oriented Unit, which had imported capital goods without payment of duty under Notification No.188/1993-Cus. The Department alleged that Respondent has failed to fulfil minimum export performance and minimum Net Foreign Exchange (NFE) required as prescribed in said notification. Accordingly, the Department issued SCN proposing demand of customs duty on capital goods. The Commissioner extended benefit of depreciation from date of commencement of production till date of payment of duty.

The Tribunal held that importer has to fulfill export obligation specified in Letter of Permission and also has to achieve minimum value addition prescribed in them as per conditions stipulated under Customs Notification No.188/1993. Respondent had failed to fulfill minimum export performance and minimum NFE during subject period.

The Court referred to Para 3 of Notification No.122/93-Cus wherein it has been provided that importer shall pay customs duty on capital goods on depreciated value calculated at rate of exchange prevailing on date of filing of bill of entry. In instant case, unit has been suo-moto debonded by Development Commissioner and hence, depreciation has to be allowed till date of debonding. Accordingly, it has been held that depreciation till date of debonding is legal and proper and not till date of payment of Duty. Accordingly, order to that effect passed by Commissioner was set aside.

GST Notifications

1. **Notification bearing S.O. 4219(E) dated Sept 17, 2025:** Appeal to be heard only by the Principal Bench of the GSTAT:

- Cases pending before two or more State Benches where the President is satisfied that an identical question of law is involved.
- Cases where one or more issues involved therein covered under Section 14 or section 14A of the IGST Act.
- Cases where one or more issues involved therein is covered under Section 20 of the CGST Act.

Anivesh (ALC) Comments: The Principal Bench is at Delhi and would hear issues on place of supply, OIDAR, ISD issues and where identical question of law is pending before two or more state benches.

2. **Notification bearing S.O. 4220(E). - Central GST (CGST) dated Sept 17, 2025:**

- Orders communicated to the Appellant before April 1, 2026: Deadline for filing the appeal shall be June 30, 2026.
- Orders communicated to the Appellant on or after April 1, 2026: Deadline for filing appeal shall be 3 months from the date of communication of order.

GST Notifications

3. **Notification No. 13/2025 – Central Tax dated Sept 17, 2025:** CGST (Third Amendment) Rules, 2025, details as under:
- **Rule 31A(2) of the CGST Rules** : Value of supply of Lottery shall be deemed to be as 100/140 of face value of ticket or price notified in Official Gazette by Organizing state whichever is higher.
 - **Rule 39(1A) of the CGST Rules** : Earlier, only CGST/SGST–RCM liabilities were provided in this provision. However, old provisions missed IGST-RCM liabilities which are not provided in new law. Such change is clarificatory in nature.
 - **Rule 91(2) of the CGST Rules**: Sanction of 90% of refund claimed as provisional refund by proper officer on the basis of identification and evaluation of risk by the system. However, in exceptional cases, the proper officer may for reasons to be recorded in writing, instead of granting refund on provisional basis proceed with detailed scrutiny of refund claim.
 - **Rule 110 of the CGST Rules**: New Form GST APL-02A to govern both provisional acknowledgment (Part A) and final acknowledgement (Part B).
 - **Rule 113 of the CGST Rules**: New Form GST APL-04 to govern exclusively GSTAT orders.
 - **Amendments to Form GSTR-9 (Annual Return)**: New rows (6K1, 6K2, etc.) to capture ITC of previous FY used in current FY. Also, changes made in import-related ITC bifurcations (current financial year vs. next year), reconciliation tables restructured for clarity.
 - **Amendments to Form GSTR-9C (Reconciliation Statement)**: Expanded to capture supplies covered under Section 9(5) of the CGST Act (ecommerce liability), ITC reconciliations aligned with new Form GSTR-9 disclosures, new tables for late fee and interest reconciliations added.

GST Notifications

4. **Notification No. 14/2025 – CT dated Sept 17, 2025**: Provisional refund under Section 54(6) is not allowed in following cases – (a) Registered persons who have not completed Aadhaar authentication under Rule 10B (b) Persons supplying specified goods such as areca nuts, pan masala, tobacco and tobacco substitutes, and essential oils.
5. **Notification No. 15/2025 – CT dated Sept 17, 2025**: Registered persons with an aggregate turnover up to Rs. 2 crore in any financial year are exempted from filing the annual return for the financial year 2024-25 onwards.

GST Notifications

6. **Notification No. 09/2025 – CT (Rate) & Notification No. 09/2025 – IT (Rate) dated Sept 17, 2025**: Change in rate of GST on specified goods. This Notification replaces Notification No. 01/2017-CT (Rate) & IT (Rate) dated June 28, 2017 w.e.f. Sept 22, 2025.
7. **Notification No. 10/2025 – CT (Rate) & Notification No. 10/2025 – IT (Rate) dated Sept 17, 2025**: New exemptions provided for specified goods. This notification replaces Notification No. 02/2017-CT (Rate) & IT (Rate) dated June 28, 2017 w.e.f. Sept 22, 2025.
8. **Notification No. 11/2025 – CT (Rate) & Notification No. 11/2025 – IT (Rate) dated Sept 17, 2025**: Rate of GST is changed from the earlier 12% to 18% in the case of petroleum and coal bed methane operations w.e.f. Sept 22, 2025
9. **Notification No. 12/2025 – CT (Rate) & Notification No. 12/2025 – IT (Rate) dated Sept 17, 2025**: Changed the reference for used motor vehicles (Petrol/ Diesel/ SUVs) from the older schedule (Schedule IV of 01/2017) to the updated schedules (Schedule II or III of 09/2025) w.e.f. Sept 22, 2025
10. **Notification No. 13/2025 – CT (Rate) & Notification No. 13/2025 – IT (Rate) dated Sept 17, 2025**: Rate of GST reduced on handmade items and handicrafts. Handicraft items such as woodcraft, embroidery, coir, pottery, glassware, bamboo/cane crafts, paintings, sculptures, etc.) to attract GST @5%, while silver filigree, handmade imitation jewelry, and natural seed/bead jewelry attract concessional rate of GST @ 3% w.e.f. Sept 22, 2025.

GST Notifications

11. **Notification No. 14/2025 – CT (Rate) & Notification No. 14/2025 – IT (Rate) dated Sept 17, 2025**: Uniform rate of GST @12% on supply of fly ash bricks, aggregates, blockes, building bricks, fossil bricks and earthen/roofing tiles w.e.f. September 22, 2025.
12. **Notification No. 15/2025 – CT (Rate) & Notification No. 15/2025 – IT (Rate) dated Sept 17, 2025**: change in rate of GST of specified services w.e.f. September 22, 2025.
13. **Notification No. 16/2025 – CT (Rate) & Notification No. 16/2025 – IT (Rate) dated Sept 17, 2025**: New exemptions provided for specified services w.e.f. September 22, 2025.
14. **Notification No. 17/2025 – CT (Rate) & Notification No. 17/2025 – IT (Rate) dated Sept 17, 2025**: ECO required to pay GST under RCM on notified local delivery services in case where service provider is not mandatorily required to take registration under GST.
15. **Notification No. 02/2025 – Compensation Cess (Rate) dated Sept 17, 2025**: No Compensation Cess on supply of specified goods such as motor vehicles, aerated waters, lemonade, motorcycles, aircrafts for personal use, yacht, lignite, peat etc. w.e.f. September 22, 2025.

GST Notifications

16. **Notification No. 16/2025 – CT dated Sept 17, 2025**: Various provisions under CGST Act amended vide Finance Act, 2025 will be effective from October 1, 2025, details of which are as under:
- **Deletion of Sections 12(4) and 13(4) of the CGST Act**: Time of Supply for Vouchers
 - **Retrospective Amendment of Section 17(5)(d) of the CGST Act**: Substitution of ‘Plant or Machinery’ with ‘Plant and Machinery’.
 - **Amendment to Section 34 of the CGST Act**: Requirement of ITC reversal on credit notes for reduction of tax liability.
 - **Amendment to Section 39 of the CGST Act**: Introduction of enabling provisions for prescribing conditions and restrictions on return filing.
 - **Amendments to Section 107(6) and Section 112(8) of the CGST Act**: Mandatory pre-deposit @10% of penalty amount for appeals filed before Appellate Authority and Appellate Tribunal where only penalty amount is demanded and no tax is demanded.
 - **Section 122B and Section 148A of the CGST Act**: Penalties for violating provisions of new track and trace system for specified goods.
 - **Amendments to Schedule III of the CGST Act**: SEZs or FTWZs before export clearance or to DTA to be neither treated as ‘goods’ nor ‘services’. However, no refunds to be allowed where tax paid for past transactions.

GST Circular

1. Circular No. 252/09/2025 – GST dated September 23, 2025:

- Earlier, all officers were required that all official communications to taxpayers include a DIN for authenticity and traceability.
- Taxpayers can now verify the authenticity of e-Office communications using the “Issue number” on a new verification tool: <https://verifydocument.cbic.gov.in>.
- The verification displays file number, date of issue, type of communication, name of issuing office and masked recipient details (name, address, email).
- Officers must correctly fill in all metadata (document type, recipient details, etc.) before approval in e-Office.
- For communications sent via e-Office using the public dispatch option, the e-Office Issue number itself shall be treated as the DIN. No need to generate or quote a separate DIN for such documents.
- For all other types of communication not sent through e-Office (public option), quoting a DIN remains mandatory.

GST Advisory

1. **Advisory dated September 23, 2025 - New Changes in Invoice Management System (IMS):** Several new changes have been introduced in the Invoice Management System (IMS) to simplify the taxation system and reduce the compliance burden on the taxpayers to be applicable from October 2025:
 - Taxpayers can keep **specified records** pending for a limited time period. One month for monthly taxpayers and one quarter for quarterly taxpayers.
 - The specified records which can be kept pending in the system such as credit notes or upward and downward amendment of credit notes where original credit notes was rejected, downward amendment of Invoice / DN only where original invoice already accepted and Form GST-3B has been filed and ECO-Document downward amendment only where original accepted, and 3B has been filed.
 - Taxpayers can now declare the amount of ITC actually availed and the portion to be reversed, either fully or partially. No reversal is required if ITC was never availed. The feature also allows declaration where reversal has been already made earlier.
 - While marking records as rejected or pending, taxpayers can now save optional remarks. Such remarks will be visible in GSTR-2B and on the supplier's outward supplies dashboard for corrective action.

Anivesh (ALC) Comments: The new IMS features allow better record management, more accurate ITC reversal tracking, and enhanced transparency between buyers and suppliers through remark visibility in Form GSTR-2B.

GST Advisory

2. Advisory dated September 25, 2025

- Taxpayers are advised to file all pending returns including Form GSTR-3B, GSTR-1, GSTR-1A, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C before completion of three years from the due date, as the GSTN portal will restrict filing once the three-year period expires.
- Such restriction will be implemented on the GST portal from tax period October 2025 onwards.

3. Advisory dated September 26, 2025

- New invoice-wise reporting functionality has been introduced in Form GSTR-7 on GST portal.
- It would enable TDS deductor to report and manage tax deducted at source against individual invoices, ensuring greater accuracy and transparency.
- It would improve data reconciliation, facilitate seamless credit reflection for deductees in their returns, and align TDS details with the underlying invoices.

GSTAT Order

1. **F. No. GSTAT/Pr. Bench/Portal/125/25-26/1499-1502 dated September 24, 2025:** GSTAT has issued an order directing that all appeals and applications under Sections 107 and 108 of the CGST Act must be filed and processed electronically through the GSTAT portal developed by NIC. The order notes that a large number of appeals have already been disposed of by first appellate and revisional authorities, many of which are now appealable before GSTAT. Since the newly launched portal may face capacity constraints if a large number of appeals are filed simultaneously, GSTAT has introduced a staggered filing schedule to avoid system overload and ensure smooth functioning. The deadlines for filing appeal before GSTAT is as under:

S.No.	Orders passed by Appellate Authorities or revisional authorities	Period during which appeal before GSTAT to be filed
1	Orders passed before January 31, 2022	September 24, 2025 till June 30, 2026
2	Orders passed between February 1, 2022 to February 28, 2023	November 1, 2025 till June 30, 2026
3	Orders passed between March 1, 2023 to January 31, 2024	December 1, 2025 till June 30, 2026
4	Orders passed between February 1, 2024 to May 31, 2024	January 1, 2026 till June 30, 2026
5	Orders passed after June 1, 2024 to March 31, 2026	February 1, 2026 till June 30, 2026

GST FAQ's

The key highlights of the FAQ's issued under GST pursuant to 56th GST Council meeting are as given below: -

- The GST council in its 56th meeting held on September 03, 2025 has recommended uniform GST rate of 5% on all the drones.
- Services of individual health and life insurance business provided by insurers to the insured, where the insured is not a group, are included within the ambit of the exemption. When these services are provided to an individual, or to an individual with his/her family, the same will be exempted.
- There is no change in rate of GST on special composition scheme for bricks other than sand lime bricks.
- Suppliers of hotel accommodation service where the value of a unit of accommodation is less than or equal to Rs 7,500/- per unit per day, shall have to charge GST at 5% without ITC on such units. It is a mandatory rate prescribed for such services, and the option to pay GST at the rate of 18% with ITC is not available for such units.
- The hotels supplying units of accommodation which have value less than or equal to Rs. 7,500/- per unit per day, shall not be able to avail ITC on such units, as the GST rate prescribed for such supplies is 5% without ITC.

GST FAQ's

The key highlights of the FAQ's issued under GST pursuant to 56th GST Council meeting are as given below: -

- When services are taxed at 5% without ITC, the service provider cannot claim ITC on inputs used exclusively for such services and must proportionately reverse ITC on common inputs as per Section 17(2) of the CGST Act
- Services by way of local delivery provided through an ECO where the person supplying such services is not liable to register under Section 22(1) will be covered under Section 9(5) of the CGST Act. In such cases, the liability to pay GST will be on the ECO.
- Local delivery services attract 18% GST. If supplied directly by a registered person, GST is payable by the supplier. When supplied through an ECO by an unregistered person, GST is payable by the ECO under section 9(5); if supplied through ECO by a registered person, GST is payable by that registered supplier.
- Supplier of services of leasing/renting a car with operator (for example, driver) will now have the option of charging 5% with ITC of input services in same line of business or 18% with full ITC.
- Leasing or rental services without operator will continue to be taxed at the same rate as the supply of similar goods. No change is proposed — the GST rate will match that of the goods being leased, e.g., 18% for cars/machines taxed at 18%, and 5% or 40% where applicable.

Customs Notifications

1. **Notification No. 37/2025-Customs dated Sept 17, 2025:** Exemption from the payment of Basic Customs Duty and IGST on import of specified defense equipment(s) and their parts/sub-assemblies w.e.f. September 22, 2025.
2. **Notification No. 38/2025-Customs dated Sept 17, 2025:** Exemption from payment of IGST on import of works of art for public display in museums or galleries, memorials of a public character intended for public places and antiques w.e.f. September 22, 2025.
3. **Notification No. 39/2025-Customs dated Sept 17, 2025:** Rate of Basic Customs increased from 12% to 18% on import of specified goods procured for petroleum operations by notified companies.
4. **Notification No. 40/2025-Customs dated September 25, 2025:** Exemption from payment of Basic Customs Duty on import of power generation projects, power distribution projects, mega power projects, nuclear power projects and water supply projects extended from September 30, 2025 to September 30, 2027.
5. **Notification No. 41/2025-Customs dated September 30, 2025:** Exemption from payment of Basic Customs Duty, Agriculture Infrastructure and Development Cess (AIDC) and health cess on import of specified goods from Switzerland under the India-Switzerland trade agreement w.e.f. October 1, 2025.

Customs Notifications

6. **Notification No. 42/2025-Customs dated September 30, 2025:** Exemption from payment of Basic Customs Duty, AIDC and Health Cess on import of specified goods from Norway.
7. **Notification No. 43/2025-Customs dated September 30, 2025:** Exemption from payment of Basic Customs Duty, AIDC and Health Cess on import of specified goods from Iceland.
8. **Notification No. 58/2025-Customs (N.T.) dated September 26, 2025:** Principal Commissioner/Commissioner of Customs, ACC (Import), New Delhi, appointed as the common adjudicating authority to decide the case for multiple show cause notices issued to M/s. Massimo Dutti India Pvt. Ltd.
9. **Notification No. 60/2025-Customs (N.T.) dated September 30, 2025:** Tariff values on import of edible oils, brass scrap, areca nut, gold, and silver revised w.e.f. October 1, 2025.
10. **Notification No. 61/2025-Customs (N.T.) dated September 30, 2025:** Provisions of Sea Cargo Manifest and Transshipment (Fourth Amendment) Regulations, 2025 to be applicable from December 31, 2025.

Customs Notifications

11. Notification No. 59/2025-Customs (N.T.) dated September 29, 2025: Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025, to be applicable from October 1, 2025. Key features are as under:

- These rules establish criteria for determining the origin of goods traded between India and EFTA member states (Iceland, Liechtenstein, Norway, and Switzerland), enabling eligibility for preferential tariff treatment under the agreement.
- A product to be originated if it is wholly obtained in a Party (e.g., natural products, livestock, harvested goods, fishing, etc.); or sufficiently worked or processed in a Party (as per Annexure-A, containing product-specific rules).
- Proof of origin include origin declarations, certificate of origins, movement certificates, self declarations by Indian exporters. It will be valid for 12 months.
- Preferential tariff treatment is granted based on valid proofs of origin. Preferential treatment may be denied if origin requirements are not met or if false proofs are used.
- Preferential treatment applies to goods in transit as of October 1, 2025.
- Exporters/importers must retain origin-related records for 5 years. Penalties to be applicable for violations under domestic laws.

Customs Circulars

1. Circular No. 23/2025-Customs dated September 23, 2025:

- Earlier, all officers were required that all official communications to taxpayers include a DIN for authenticity and traceability.
- Taxpayers can now verify the authenticity of e-Office communications using the “Issue number” on a new verification tool: <https://verifydocument.cbic.gov.in>.
- The verification displays file number, date of issue, type of communication, name of issuing office and masked recipient details (name, address, email).
- Officers must correctly fill in all metadata (document type, recipient details, etc.) before approval in e-Office.
- For communications sent via e-Office using the public dispatch option, the e-Office Issue number itself shall be treated as the DIN. No need to generate or quote a separate DIN for such documents.
- For all other types of communication not sent through e-Office (public option), quoting a DIN remains mandatory.

Customs Orders

1. CAVR Review Order No. 01/2025-Customs dated September 25, 2025:

- The validity of the previous CAVR Order No. 01/2023-Customs concerning Linear Alkyl Benzene (HS Code 38170011) issued by CBIC extended from September 26, 2025 to September 25, 2026.
- CAVR stands for the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023. The CAVR Rules were introduced to address the issue of under-valuation of imported goods.
- CAVR order was issued for specific items where the CBIC believes that the declared value of imports may not be truthful or accurate.
- Such CAVR Order mandates that importers of Linear Alkyl Benzene must provide certain supporting documents when filing a bill of entry.
- It serves as a standing order for customs officials, who are alerted by the automated system (ICES) to check for compliance with the order.
- If customs officials still have reasonable doubts about the declared value, it may initiate further proceedings according to the CAVR.

Foreign Trade Policy Updates

1. **Notification No. 30/2025 dated September 18, 2025**: Import of ATS {(4R-Cis)-1, 1-Dimethylethyl-6-cyanomethyl-2, 2dimethyl-1-3-dioxane-4-acetate} having a CIF value of less than USD 111 per kg. is 'Restricted' from September 18, 2025 to September 30, 2026. However, inputs imported by Advance Authorization holders, EOUs and SEZ to be exempted from the Minimum Import Price condition.
2. **Notification No. 31/2025 dated September 23, 2025**: Appendix 3 [List of Special Chemicals, Organisms, Materials, Equipment and Technologies ('SCOMET Items')] of Schedule II (Export Policy) of ITC(HS), 2022, is updated in line with multilateral export control regimes. However, to allow adequate transition time for industry stakeholders, the notification to be effect 30 days from the date of issuance of this notification, i.e., applicable from October 23, 2025.
3. **Notification No. 32/2025 and Trade Notice No. 12/2025-26 dated September 24, 2025**: Policy condition on export of Second Generation (2G) Ethanol revised. To be eligible for export, the ethanol must be produced from certified non-food, cellulosic, or lignocellulosic feedstock, such as agricultural waste, wood chips, or algae. It's use can be for fuel and non-fuel purposes subject to a valid export authorization and feedstock certification from the relevant competent authority. Specified procedures and documents required for this export, including compliance with BIS 15464 standards, a valid export authorization from the DGFT, and other applicable certificates and country-specific requirements.

Foreign Trade Policy Updates

4. **Notification No. 33/2025 dated September 24, 2025**: Policy condition on export of Non-Basmati rice revised. Now, exports of such goods allowed subject to condition that registration of contracts with the Agricultural and Food Products Export Development Authority (APEDA) required by exporters.
5. **Notification No. 34/2025 dated September 24, 2025**: Import policy of specified articles of jewellery and parts specified under ITC (HS) code 71131141 and 71131149 revised from 'free' to 'restricted' till March 31, 2026.
6. **Notification No. 35/2025 dated September 30, 2025**: RoDTEP scheme to be applicable for eligible exports from DTA, AA, SEZ, EOU units till March 31, 2026.
7. **Policy Circular No. 05/2025 dated September 22, 2025**: Spices are ineligible for import under the Duty-Free Import Authorisation (DFIA) scheme. All spices, regardless of their intended use, are included in Sl. No. 1 of Appendix 4J and are subject to pre-import conditions. Accordingly, Importers should be aware that spices fall under these restricted categories and cannot be imported using the DFIA scheme.

Foreign Trade Policy Updates

8. **Trade Notice No. 13/2025-26 dated September 30, 2025**: Commencement of electronic filing and issuance of Preferential Certificates of Origin (CoO) under the India-European Free Trade Association (India-EFTA) Trade and Economic Partnership Agreement (India-EFTA TEPA) w.e.f. October 1, 2025. Key Highlights are as under:
- Exporters can apply for Preferential CoO for exports to Iceland, Liechtenstein, Norway, and Switzerland through the Trade Connect e-Platform — www.trade.gov.in.
 - Two Modes of issuance of CoO - Self-Declaration by Exporters & Agency-Issued Certificates (through authorised issuing bodies).
 - The platform serves as the unified digital system for all electronic CoO for Indian exports
 - All applications for Preferential CoO under the India-EFTA TPA must be submitted electronically through the DGFT's Common Digital Platform.
 - Existing DGFT login credentials work on Trade Connect. No new registration required on Trade portal.
 - Exporters must adhere to the digital filing process for obtaining Preferential CoOs under the agreement.

THANK YOU

See You Next Time



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