



Anivesh
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Indirect Tax Updates From 16 April 2025 to 30 April 2025

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April GST collections

GST Collections	April' 24 (Rs. in Crores)	April' 25 (Rs. in Crores)	% Growth (Rs. in Crores)
Gross domestic revenue	1,71,433	1,89,803	10.7%
Less: Refund – domestic	38,835	46,913	20.8%
Net Domestic Revenue	2,10,267	2,36,716	12.6%
Gross Import Revenue	38,835	46,913	20.8%
Less: Refund – Imports	7,497	13,955	86.1%
Net Customs Revenue	31,337	32,958	5.2%

State/ UT	Growth (+)	State/UT	Growth (-)
Lakshadweep	287%	Mizoram	-28%
Arunachal Pradesh	66%	Tripura	-7%
Meghalaya	50%	Andhra Pradesh	-3%
Nagaland	42%	Ladakh	3%
Andaman & Nicobar islands	21%	Chhattisgarh	3%

Top 5
gainers

Top 5
losers

GST Instructions

1. **Instruction No. 03/2025-GST dated April 17, 2025**: The Government has issued following instruction to GST officers to ensure uniformity and transparency in the new GST registration process:
 - No documents beyond those listed in Form GST REG-01 shall be demanded unless prior approval is obtained from an officer of Assistant Commissioner rank or above.
 - There is no requirement to collect the landlord's PAN, Aadhaar or photograph of the lessor in front of/or inside the property.
 - Low-risk and high-risk applications should be processed within 7 and 30 working days respectively from date of application.
 - Clarifications can only be sought in cases of incomplete, illegible or inconsistent with provided details/documents.
 - Zonal offices must ensure strict compliance and disciplinary action will be taken against any deviation from these directions.

Important GST Case Laws

1. M/s Empire Steel Holdings Vs. UOI [Madhya Pradesh High Court]:

- The Petitioner challenged the Order passed by Department regarding cancellation of GST registration of the Petitioner. The Department cancelled GST registration of the Petitioner since its premises were found locked during physical verification conducted by officers. The Department presumed the firm was bogus just because the registered office was locked.
- The Madhya Pradesh High Court held that no investigation was conducted by the Department to verify the genuineness of the transaction i.e. inward and outward supply of the Petitioner before issuance of SCN. It has been further held that the suppliers of the Petitioner were active and existed which reflects that the entire action of the Department is based on the presumption that the firm is bogus because the office/place of business was found locked. Accordingly, the Department Order was set aside.

Anivesh (ALC) Comments: It is a very important judgment for taxpayers as this type of action has been taken by GST department on mass scale for multiple taxpayers and usually entails cancellation of GSTIN of concerned party and subsequently, issuance of notices to suppliers and customers of concerned party as well. This judgment is a welcome relief against such actions of GST department.

Important GST Case Laws

2. M/s Sun Roadways Vs. State of Uttar Pradesh [Allahabad High Court]

- Demand confirmed in excess of what is specified in the SCN is violative of Section 75(7) of CGST Act. As a result, the order was held to be legally unsustainable and was set aside.

Anivesh (ALC) Comments: Tax authorities must strictly adhere to the scope of the SCN while issuing final orders. Any deviation, especially confirmation of a demand exceeding what is proposed in the SCN, renders such orders liable to be set aside.

Important GST Case Laws

3. M/s Axiom Gen Nxt India Private Limited Vs. Commercial STO, Chennai [Madras High Court]

- The Petitioner challenged ex parte GST assessment orders claiming they were unaware of notices issued. Notices were uploaded only on the GST portal, and no alternative service modes were used.
- Madras HC held that while uploading a notice on the GST portal may constitute a 'sufficient mode' of service under Section 169(1)(d), it does not qualify as an 'effective mode' where the Assessee has not responded, thereby necessitating the adoption of alternative modes of communication. Consequently, the impugned order merits being set aside and the matter remanded for fresh adjudication after providing a fair opportunity to the Petitioner.

Anivesh (ALC) Comments: This judgment clearly delineates the difference between 'sufficient' and 'effective' service of notice in the GST regime. It strengthens the view that digital compliance mechanisms must be matched by practical safeguards/reasonable procedures, especially when taxpayers' rights are at stake.

Customs – Notifications

1. **Notification No. 24/2025-Customs (Tariff) dated April 28, 2025:** Specified banks specified in List 34A and List 34B of Notification No. 50/2017-Customs dated June 30, 2017 can import Gold or Silver without payment of Duty from April 1, 2025 to March 31, 2026.
2. **Notification No. 25/2025-Customs (Tariff) dated April 30, 2025:** Various Notifications amended to align various HSN codes for different goods with changes made vide Finance Act, 2025 w.e.f. May 1, 2025.
3. **Notification No. 26/2025-Customs (Tariff) dated April 30, 2025:** Duty revised on import of various goods such as marble, granite, footwear, polymers, vehicles, electronic items, metal waste, scrap etc. vide Notification No. 4/2025-Customs dated 01.02.2025 withdrawn w.e.f. May 1, 2025.
4. **Notification No. 26/2025-Customs (N.T.) dated April 17, 2025:** Rate of Duty drawback of various goods such as gold and silver items revised.

Customs – Notifications

5. **Notifications No. 27&28/2025-Customs (Tariff), both dated April 30, 2025:** Vide NN 27/2025-Customs, Export Duty @ 20% was imposed on export of specified rice products w.e.f. May 1, 2025. However, the said Duty of 20% on export of such rice products was withdrawn by NN 28/2025-Customs.

Anivesh (ALC) Comments: Such Notifications issued by Central Government were procedural in nature aimed to update HSN Codes to align with global classification standards. Hence, there is no change in existing export duty rates.

6. **Notification No. 27/2025-Customs (N.T.) dated April 22, 2025:** New coastal port i.e. Rohini Yard Jetty, Rohini Village, Raigad included in list of ports for carrying of trade in coastal goods in Maharashtra.
7. **Notification No. 28/2025-Customs (N.T.) dated April 23, 2025 and Notification No. 33/2025-Customs (N.T.) dated April 30, 2025:** Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver etc.

Customs – Notifications

8. **Notification No. 29/2025-Customs (N.T.) dated April 24, 2025:** Specified officers of Mumbai Commissionerate, Customs authorized to adjudicate the cases of the specified firms/companies as mentioned in Schedule of this Notification.
9. **Notification No. 30/2025-Customs (N.T.) dated April 24, 2025:** Regulation 5 of the Goods Imported (Conditions of Transshipment) Regulations, 1995 amended to remove fees being charged for applications for transshipment of goods imported for all customs station.
10. **Notification No. 31/2025-Customs (N.T.) dated April 24, 2025:** Commissioner of Customs (Import), ACC, Sahar, Mumbai, Customs Zone-III authorized to adjudicate SCNs issued to M/s Murrplastik India.
11. **Notification No. 32/2025-Customs (N.T.) dated April 28, 2025:** Cooperative arrangement between the Central Board of Indirect Taxes and Customs of the Government of the Republic of India and the New Zealand and Madagascar in Customs Service in relation to sharing of information to be applicable in Customs matters.

Customs – Notifications

12. Notification No. 01/2025-Customs (SG) dated April 21, 2025: Provisional safeguard Duty @12% on import of specified steel products.

- Exemptions from payment of duty apply on import from developing countries (excluding China PR and Vietnam) and certain steel products.
- Such duty will not be applicable if import price is above the notified CIF value.
- The safeguard duty is calculated based on the CIF import price and payable in Indian currency.
- This duty will remain effective for 200 days unless revoked or amended.

Customs – Circulars & Instructions

1. **Circular No. 14/2025-Customs April 21, 2025:** Vide NN 14/2025-Customs (N.T.) dated March 18, 2025, the Government of India amended Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 wherein ‘proof of origin’ has been replaced with ‘certificate of origin’. Now, CBIC has clarified that:
 - The term ‘Proof of Origin’ now encompasses both certificates issued by designated authorities and self-declarations made by eligible exporters, producers, or other designated persons under trade agreements.
 - Type of proof of origin is governed by the provisions of the respective trade agreement to establish the originating status of goods, including certificate of origin, self-certification, origin declaration or any other mode of origin confirmation as prescribed in the trade agreement.
 - All verification requests shall be routed through the FTA Cell, Directorate of International Customs. It shall put in place a standard operation procedure to systematically track the receipt and uploading of specimen seals and signatures, ensuring timely updates and seamless verification and submit periodical reports to Board through International Customs Division. Further, DRI shall ensure that all specimen seals and signatures received until March 31, 2025 are duly uploaded to facilitate a smooth transition and avoid any procedural inconsistencies.

Customs – Circulars & Instructions

2. **Circular No. 15/2025-Customs April 25, 2025:** Procedure related to Air Cargo Movement and Transshipment simplified, details of which are as under:
- No fees to be charged for applications for transshipment of goods imported for all customs station.
 - Allowing temporary import of Unit Load Devices (ULDs) with or without tracking devices, if a continuity bond is given by airlines or agents.
 - When ULD is temporarily imported along with the tracking devices, the tracking devices or data loggers should be identifiable with Unique Identity Numbers (UINs) and is to be recorded during import.
 - The responsibility for providing proof of export of such ULDs along with the tracking devices, if any, within the time period specified shall be of the carriers viz. air carriers/air console agents.
 - Procedure of temporary import to be governed by the CBIC Circular No. 51/2020-Customs dated November 20, 2020, in cases where the importer other than air carrier/air console agent, is undertaking temporary import of durable container, either empty or laden, and taking it outside the customs area as temporary import.
 - Facility for transshipment requests at air cargo enabled on ICEGATE.

Customs – Circulars & Instructions

3. **Instruction No. 04/2025-Customs dated April 21, 2025:** Officers under Customs/CBIC that National Food & Feed Reference Laboratory (NFFRL), Kathmandu, Nepal is now recognized for testing food samples under the Food Safety and Standards Regulations, 2011, till its accreditation under ISO/IEC 17025 remains valid. Certificates from NFFRL for products like juice, jam, jelly, pickles, candies, ginger, fresh fruits, vegetables, and instant noodles shall be accepted in India for import purposes.
4. **Instruction No. 05/2025-Customs dated April 25, 2025:** Officers under Customs/CBIC are being informed that the Ministry of Environment, Forest & Climate Change has specified that limits of quantity of agarwood product which can be taken by people traveling internationally without the need for CITES export permit or CITES re-export certificate.
5. **Instruction No. 06/2025-Customs dated April 25, 2025:** Officers under Customs/CBIC are being informed that Integrated Check Post at Attari on the India-Pakistan border closed. This closure applies to all incoming and outgoing passengers and the movement of goods. However, individuals with valid endorsements who have already crossed the border can return through this route before May 1, 2025.

Foreign Trade Policy Updates

1. **Notification No. 05/2025-26 dated April 23, 2025**: Minimum Import Price (MIP) fixed on Synthetic Knitted Fabrics under ITC (HS) Codes 60019200, 60053600, 60053790, and 60053900 till March 31, 2026. Import Policy of such goods is free if CIF value is above 3.5 USD per kilogram. The MIP condition shall not be applicable to import made under Advance Authorisation, by EOUs or SEZ units, subject to the condition that such goods are not sold in the Domestic Tariff Area (DTA).
2. **Public Notice No. 03/2025-26 dated April 24, 2025**: Standard Input Output Norm (SION) A-3685 under the 'Chemical and Allied Product' group notified. Such norm specifies that for the export of one Doxycycline 100 mg Dispersible Tablet, 106.13 mg of Doxycycline Monohydrate (U.S.P./B.P.) is permitted.
3. **Trade Notice No. 02/2025-26 dated April 21, 2025**: Mode of Export of Services, in the eBRC format for service exports to be effective from May 01, 2025. Such mode of export service is aligned with the four modes defined under the General Agreement on Trade in Services (GATS) i.e. Cross-Border Supply, Consumption Abroad, Commercial Presence, and Presence of Natural Persons.

Foreign Trade Policy Updates

4. **Trade Notice No. 03/2025-26 dated April 23, 2025**: Stakeholders are requested to submit their inputs via email to scomet-dgft@gov.in to provide inputs on amendments for export of SCOMET items for 'Testing and Evaluation' purposes.
5. **Trade Notice No. 04/2025-26 dated April 29, 2025**: Stakeholders are requested to submit their inputs via email to export-dgft@nic.in to provide comments on the alignment of Schedule-II (Export Policy) of ITC (HS) 2022 with amendments introduced by the Finance Act 2025.

THANK YOU

See You Next Time



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