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# **Indirect Tax Updates From 16 March 2025 to 31 March 2025**

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# March GST collections

GST Collections	March' 24 (Rs. in Crores)	March' 25 (Rs. in Crores)	% Growth (Rs. in Crores)
Gross domestic revenue	1,37,166	1,49,222	8.8%
Less: Refund – domestic	11,213	11,526	2.8%
<b>Net Domestic Revenue</b>	<b>1,25,953</b>	<b>1,37,696</b>	<b>9.3%</b>
Gross Import Revenue	41,318	46,919	13.55%
Less: Refund – Imports	2,679	8,089	201.9%
<b>Net Customs Revenue</b>	<b>38,639</b>	<b>38,830</b>	<b>0.5%</b>

State/ UT	Growth (+)	State/UT	Growth (-)
Andaman and Nicobar Islands	60%	Manipur	-18%
Tripura	32%	Dadra and Nagar Haveli and Daman & Diu	-15%
Bihar	30%	Mizoram	-8%
Lakshadweep	27%	Himachal Pradesh	-3%
Meghalaya	26%	Jammu and Kashmir	-1%

Top 5  
gainers

Top 5  
losers

# GST – Notification

1. **Notification No. 11/2025 - Central Tax dated 27<sup>th</sup> March 2025**: Rule 164 is amended to provide procedure for the notices or orders issued for multiple financial years and where some of the years are covered under the Amnesty Scheme, 2024 and rest are not covered.
  - **Amendment in Rule 164(4)**: For notices or orders of multiple FYs, condition to avail benefit of scheme is full payment of tax for FY 2017-18, 2018-19 and 2019-20 only.
  - **Explanation to Rule 164(4)**: No refund will be given in cases where full payment of tax is already made under Amnesty Scheme for years not covered under the scheme.
  - **Second proviso to Rule 164(7)**: In cases where appeal is filed against order which is pertaining to multiple FYs including the periods which are not covered under the Scheme, the withdrawal order is not required, instead **an intimation letter will be filed** to the Appellate authority stating that appeal application should be considered for the periods which are not covered under scheme.
  - **Explanation to Rule 164(7)**: The intimation filed as per the proviso will be deemed as appeal withdrawal application for the period covered under the Scheme.

# GST – Circular

## 1. Circular No. 248/2025 - dated 27<sup>th</sup> March 2025:

- Vide this circular, following clarifications are provided:
- i. If tax has been paid **through FORM GSTR-3B** prior to the issuance of demand notice and/or adjudication order before the date 1<sup>st</sup> November 2024, the **benefit of scheme is available**. However, after 1<sup>st</sup> November, payment can only be made via DRC-03/‘Payment towards demand’ option.
  - ii. For the notices/orders involving multiple financial years, taxpayer can file a waiver application after making payment of his tax liability for the periods covered under section 128A only.
  - iii. In cases appeal is filed against order of multiple financial years, the taxpayer is not required to withdraw appeal after filing an intimation that for the period covered under scheme the taxpayer is not willing to pursue the appeal.

### Anivesh (ALC) comments

- NN 11/2025-CGST dated 27-03-2025 and the Circular 248-CGST dated 27-03-2025 are issued to provide the benefit to the taxpayer by allowing the waiver application after payment of tax pertaining to FY 2017-18, 2018-19 and 2019-20 only.

# GST Advisories

## 1. GST Advisory dated March 16, 2025:

- Newly introduced Biometric-Based Aadhaar Authentication and Document Verification for new GST registration applicants is operational in **Uttar Pradesh** w.e.f. **March 18, 2025**.

## 2. GST Advisory dated March 21, 2025:

- Some clarifications are provided for filing SPL-01 and SPL-02:
  - ✓ The last date to **file** SPL-01 and SPL-02 is **30<sup>th</sup> June, 2025** and last date of **payment** is **31<sup>st</sup> March, 2025**.
  - ✓ If any technical issue is being faced by taxpayer in adjusting demand from liability register, DRC-03 and DRC-03A can be filed to set off the liability register.

# Important GST Case Laws

## 1. CBIC vs. M/s Aberdare Technologies Private limited & ors [Supreme Court] :

- The Supreme Court upheld the Bombay High Court's ruling that taxpayers should be allowed to rectify bonafide errors in GSTR-1 beyond the statutory deadline if no revenue loss occurs. The Court rejected CBIC's argument that post-deadline corrections would disrupt GST compliance, emphasizing that rigid timelines should not lead to denial of legitimate ITC.
- It held that tax laws should facilitate compliance rather than penalize human errors, as strict adherence to deadlines often results in double taxation. The petition was dismissed, reinforcing a taxpayer-friendly interpretation of GST provisions.

### Anivesh (ALC) comments

- This judgment was followed in the case of *Brij Systems* by Hon'ble Apex Court. It gives a very important relief to taxpayers for rectification of GSTR 1 beyond prescribed timelines. The judgment is on same lines as the landmark judgment of *Bharti Airtel* which allowed rectification of GSTR 3B for genuine reasons.
- As the Special Leave Petition filed by CBIC is summarily dismissed without giving a detailed order, this judgment will have limited precedential value for future judgments.

# Important GST Case Laws

## 2. Ambrish Chandra Arya Vs. State of U.P. [Allahabad High Court] :

- This case pertains to the validity of a demand order issued on 14.12.2023 beyond the original statutory limitation period prescribed under Section 73(10) of the CGST Act, 2017.
- The Hon'ble Allahabad HC, relying on the precedent set in *Anita Traders Lko.* (which relied on *A.V. Pharma*), held that for the FY 2017-18, the time limit for passing an order under Section 73(9) expired on 05.02.2023 and notification dated 24.04.2023 was only effective from 31.03.2023 which was after due date of order under Section 73(10) for FY 2017-18 i.e. 05.02.2023 has passed and therefore, such notification cannot be applied retrospectively.

**Anivesh (ALC) comments:** The judgment of Hon'ble HC has not considered the first extension of Order under Section 73(10) for FY 2017-18 of UPGST Act vide Notification 596/X1-2-22-9(47)/17-T.C.187-U.P.Act-1-2017-Order-(249)-2022 dated 21.07.2022 UP SGST vide which time limit was already extended till 30.09.2023 and therefore, the notification only gave a prospective effect. Consequently, the judgment of Hon'ble HC appears to be *per incuriam*.



# Important GST Case Laws

## 3. Viaan Industries Limited vs. Union Of India & Others [Bombay High Court] :

- The case revolves around whether tax authorities can recover pre-CIRP tax dues from a company that has successfully undergone a Corporate Insolvency Resolution Process (CIRP) with an NCLT-approved Resolution Plan.
- The Bombay High Court has granted ad-interim relief to the petitioner by staying the impugned orders and Show Cause Notices, citing the Supreme Court's ruling in Ghanashyam Mishra (2021), which established that once a Resolution Plan is approved under Section 31 of the Insolvency and Bankruptcy Code (IBC), 2016, the company is discharged of all past liabilities, and creditors, including tax authorities, cannot claim any dues prior to the sanction of the plan.

**Anivesh (ALC) comments:** Similar clarification was given by CBIC vide Circular No.134/04/2020-GST dated 23.03.2020, wherein it was clarified that no coercive action can be taken against the corporate debtor with respect to the dues of the period prior to the commencement of Corporate Insolvency Resolution Process (CIRP) as such dues will be treated as 'operational debt' and the claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC.

# Important GST Case Laws

## 4. M/s Solvi Enterprises vs. Addl. Commr. [Allahabad High Court] :

- The Allahabad HC ruled that ITC cannot be denied merely because the selling dealer's GST registration was later cancelled. Since the dealer was validly registered at the time of the transaction, the petitioner's ITC claim was lawful.
- The Court quashed the demand order issued under Section 74 of the CGST Act, 2017, emphasizing that subsequent cancellation of a supplier's registration cannot lead to an inference of fraud.

## 5. Cable And Wireless Global India Private Limited vs. JCCT [Delhi High Court] :

- Refund claim was denied for unutilized ITC on the ground that the foreign remittance for exported services was received in a bank account located in Bangalore, while the petitioner's registered place of business for exports was in Delhi. The tax authorities rejected the refund, asserting that the remittance should be received in the bank account associated with the registered location.
- The Delhi High Court, relying on its own precedent in the petitioner's earlier case, ruled in favor of the petitioner, holding that such a procedural technicality cannot be a ground for denying an otherwise valid ITC refund.

# Important GST Case Laws

## 6. **M/s Shiva Enterprises vs. The State Of Karnataka [Karnataka High Court] :**

- The petitioner challenged orders passed by State officers and Audit officers for the same financial year and the same subject matter under Section 73(9).
- The Karnataka High Court held that such parallel proceedings against the same petitioner for the same issue are legally impermissible.
- The Court quashed the impugned orders and remitted the matter back to the authorities for fresh consideration. The petitioner was granted liberty to avail the benefits of the Amnesty Scheme under Section 128A.

## 7. **M/s Vinayak Motors vs. State of U.P. And Another [Allahabad High Court] :**

- This case pertains to the suspension of the petitioner's GST registration under the UPGST Act, 2017, without due compliance with the principles of natural justice.
- The Hon'ble High Court observed that the petitioner was not under an obligation to proactively monitor the GST portal for show cause notices preceding the adjudication order.
- The Court set aside the impugned order and directed that the petitioner be allowed to submit its reply within four weeks, following which a fresh order shall be passed after granting a personal hearing.

# Important GST Case Laws

## 8. **Paras Products, Sai Enterprises, Jaina Polymers vs. CCGST [Delhi High Court] :**

- The central issue in the present case is whether an inordinate delay of over 11 years in adjudicating the Show Cause Notice constitutes sufficient grounds to quash the Orders-in-Original issued against the petitioners.
- The Delhi High Court, relying on its decision in *Vos Technologies India* [(2024) (12) TMI 624], held that such excessive delay, without any valid justification, violates the principles of natural justice.
- All justification were deemed insufficient. Consequently, the court quashed the impugned OIOs and directed the release of the bank guarantees furnished by the petitioners, reaffirming that financial and penal liabilities cannot remain unresolved indefinitely.

## 9. **Sandoz Private Limited vs. The Union of India [Bombay High Court] :**

- The present writ petition raises the issue of whether the assignment of leasehold rights in an MIDC-allotted plot, along with constructed buildings, for a lump sum consideration is subject to GST. The petitioner relies on *Gujarat Chambers of Commerce & Industry v. Union of India* [(2025) (1) TMI 516], where such assignments were held to be transfers of benefits arising from immovable property, thus outside GST's purview.
- Considering an important issue and similar pending petitions (*Siemens Ltd.* and *Chambers of Small Industries Association*), the Bombay High Court has stayed the adjudication of the Show Cause Notice dated 13.11.2024 and listed the matter for further hearing on 15.04.2025.

# Customs – Notifications(T)

1. **Notification No. 18/2025-Customs (T) dated March 20, 2025:** The CG has amended NN 9/2012-Customs, substituted the proviso and provided for acceptable variance “*not exceeding +0.01mm in height*” of diamonds re-imported after export to be covered under exemption. Earlier, the limit was on length, breadth, diameter and weight only.
2. **Notification No. 19/2025-Customs (T) dated March 22, 2025:** The export duty of 20% on the “**Onions**” is withdrawn from **1st April, 2025** by making amendments in NN 27/2011-Customs, dated 01.03.2011.
3. **Notification No. 20/2025-Customs (T) dated March 27, 2025:** Amendment to NNs. 11/2018-Customs dated 02.02.2018 and 11/2021-Customs dated 01.02.2021 to withdraw the whole of import duty earlier applicable @ **50%** on import of Bengal gram (desi chana) (HS 0713 20 20) from **1st April, 2025**
4. **Notification No. 21/2025-Customs (T) dated March 28, 2025:** Amendment to NN 22/2022-Customs to notify fourth tranche of tariff concessions under India-UAE Comprehensive Economic Partnership Agreement.
5. **Notification No. 22/2025-Customs (T) dated March 28, 2025:** Amendment to NN 25/2021-Customs to notify the fifth tranche of tariff concessions under India-Mauritius CECPA (Comprehensive Economic Cooperation and Partnership Agreement).

# Customs – Notifications(NT)

1. **Notification No. 14/2025-Customs (N.T) dated March 18, 2025:** The Government of India has amended the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, replacing the term “certificate” with “proof” in various provisions which includes Rule 2(1)(f), Rule 3(1)(c) & (d), Rule 3(2), Rule 6(1), Rule 6(1)(a) & (b). Conclusively, the word “certificate of origin” will now read as “proof of origin”.

**Anivesh (ALC) comments:** This amendment is in line with the increasingly stricter rules being implemented for availing concessional rates under various FTAs based on Certificate of Origin by Indian importers.

2. **Notification No. 15/2025-Customs (N.T) dated March 24, 2025:** This Notification amends NN 61/94-Customs (N.T.) to designate additional customs ports for the unloading of imported goods and the loading of export goods.

The amendment introduces Mumbai (Navi) under Serial No. 11 for Maharashtra and Noida International (Jewar) under Serial No. 16 for Uttar Pradesh as newly authorized customs stations.

# Customs – Notifications (NT)

3. **Notification No. 16/2025-Customs (N.T) dated March 26, 2025:** This notification appoints the *Commissioner of Customs, MCH, Mundra, Gujarat* as the *Common Adjudicating Authority* for multiple Show Cause Notices (SCNs) issued to *M/s Delhi Airport Metro Express Pvt. Ltd.* by various customs authorities across India.
4. **Notification No. 17/2025-Customs (N.T) dated March 28, 2025:** This notification updates the tariff values of certain imported goods for customs duty calculation under the *Customs Act, 1962*, effective *March 29, 2025*. It revises the values for edible oils (palm oil, palmolein, soybean oil), brass scrap, gold, and silver, while keeping the existing value for areca nuts unchanged.
5. **Notification No. 18/2025-Customs (N.T) dated March 28, 2025:** The Postal Imports Regulations, 2025, issued by CBIC govern the assessment and clearance of goods imported through Foreign Post Offices (FPOs).
  - ✓ Imported parcels must be accompanied by Forms CN 22, CN 23, or CP 72, deemed as an entry for import.
  - ✓ Non-personal imports require a Postal Bill of Import (PBI) in Form-II, filed electronically.
  - ✓ Undelivered/Uncleared goods beyond 30 days may be sold or disposed of by postal authority.
  - ✓ Importers must retain records for five years for non-personal imported goods.
  - ✓ Violations attract penalties under Section 158(2), though exemptions may be granted by the Commissioner of Customs for valid reasons.

# Customs – Notifications (NT)

6. **Notification No. 19/2025-Customs (N.T) dated March 28, 2025:** This notification appoints Additional/Joint Commissioners of Customs (Preventive) in Mumbai, Nagpur, and Lucknow as Common Adjudicating Authorities for adjudicating Show Cause Notices issued against *Shri Vikas Vilas Kadam* and others by the Directorate of Revenue Intelligence (DRI) in October 2024.
7. **Notification No. 20/2025-Customs (N.T) dated March 28, 2025:** The amendment modifies FORM-XII of Sea Cargo Manifest and Transhipment Regulations, 2018, specifically replacing the third column of Sr. No. 6 with "31.05.2025".



# Customs – Notifications (ADD)

1. **Notification No. 02/2025-Customs (ADD) dated March 17, 2025:** Imposition of provisional ADD on Aluminium Foil upto 80 microns, excluding Aluminium Foil below 5.5 micron for non-capacitor application from China PR.
2. **Notification No. 03/2025-Customs (ADD) dated March 17, 2025:** Imposition of Anti-dumping duty on Vacuum Flasks from China PR
3. **Notification No. 04/2025-Customs (ADD) dated March 18, 2025:** Imposition of provisional ADD on Soft Ferrite Cores from China PR
4. **Notification No. 05/2025-Customs (ADD) dated March 21, 2025:** ADD on Poly Vinyl Chloride Paste Resin originating in or exported from China PR, Korea RP, Malaysia, Norway, Taiwan and Thailand.
5. **Notification No. 06/2025-Customs (ADD) dated March 24, 2025:** Imposition of Anti-dumping duty on Roller Chains, originating in, or exported from China PR
6. **Notification No. 07/2025-Customs (ADD) dated March 25, 2025:** Levy of anti-dumping duty on imports of 'Acrylic Solid Surfaces' imported from China PR for a period of 5 years, on the recommendations of DGTR.

# Customs – Circular

1. **Circular No. 08/2025-Customs dated March 24, 2025:** CBIC clarifies that:

- ✓ Fully assembled camera modules for mobile phones, designed solely for integration and structural stability, qualify for the 10% concessional BCD rate under Serial No. 5A of Notification No. 57/2017-Customs.
- ✓ However, individually imported components of a camera module will attract applicable standard BCD rates. The classification follows the “essential character” principle under Rule 3(b) of the Harmonized System.

2. **Circular No. 09/2025-Customs dated March 28, 2025:** This circular, effective from 1st May 2025:

- ✓ Standardizes the import/export of gems, jewellery, and prototypes via personal carriage.
- ✓ Samples and prototypes may be carried through Bengaluru, Chennai, Delhi, and Mumbai airports. Customs verification will occur at designated airport locations, with AEO-certified entities permitted factory-based examination.
- ✓ Electronic filing of the Bill of Entry/Shipping Bill is introduced to expedite clearance.

# Customs – Circular

3. **Circular No. 10/2025-Customs dated March 28, 2025**: CBIC has extended the transitional provisions for Sea Cargo Manifest and Transshipment Regulations, 2018 until 31.05.2025 to allow stakeholders to electronically file export and transshipment messages without penalties. Customs officers must monitor progress instead of imposing penalties, and weekly outreach programs will be conducted for smooth implementation.

# Foreign Trade Policy

1. **Public Notice No. 51/2024-25 dated March 19, 2025:** The DGFT has extended the deadline for filing the Annual RoDTEP Return (ARR) for the Financial Year 2023-24 from March 31, 2025, to June 30, 2025.
2. **Public Notice No. 52/2024-25 dated March 27, 2025:** The DGFT has amended Appendix-4J of the Handbook of Procedures (HBP) 2023 by deleting Serial No. 13, which listed “Walnut in any form” for ease of doing business.
3. **Public Notice No. 53/2024-25 dated March 28, 2025:** The DGFT introduced additional declarations in Form ANF-4J **after Declaration No. 6** which is used for issuance of Diamond Imprest Authorisation (DIA).
  - i. Have two star or higher export house status
  - ii. Have filled all ITR and GST Returns
  - iii. Will follow Pre-import and Actual User Conditions
  - iv. First application of the financial year.**Furthermore, existing declaration number '7' has been renumbered as '11'.**

# Foreign Trade Policy

1. **Trade Notice No. 34/2024-25 dated March 20, 2025**: The DGFT has initiated a review process for the Standard Input Output Norms (SIONs) related to automobile tyres.

Exporters, Export Promotion Councils (EPCs), trade bodies, and other stakeholders are encouraged to submit their comments via email on [nc7.dgft@gov.in](mailto:nc7.dgft@gov.in) within 45 days.

2. **Trade Notice No. 35/2024-25 dated March 25, 2025**: The Government is considering making GST e-invoices received through the GSTN, mandatory for claiming Deemed Export benefits under the Foreign Trade Policy (FTP) 2023.

Stakeholders including exporters, importers, and industry associations, are invited to provide their comments or views on this proposal by April 2, 2025, by sending them to [pc6dgft@gov.in](mailto:pc6dgft@gov.in) for further consideration.

# Foreign Trade Notifications

1. **Notification No. 65/2024-25 dated March 18, 2025:** The Central Government has extended the State Trading Enterprise (STE) status of Indian Potash Limited (IPL) for the import of Urea (Agricultural Grade) on Government account until **31.03.2026 from 31.03.2025**. This amendment is made under ITC(HS) Code 31021010 in ITC (HS) 2022, Schedule-I (Import Policy).
2. **Notification No. 66/2024-25 dated March 20, 2025:** The DGFT has extended the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme for exports from Advance Authorization (AA) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) up to **05.02.2025 from 31.12.2024**.

From **06.02.2025** onwards, these categories will no longer be eligible for RoDTEP support. RoDTEP benefits for other eligible categories (i.e., Domestic Tariff Area - DTA) will remain unchanged as per Notification No. 32/2024-25.

# THANK YOU

See You Next Time



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