

NEWSLETTER

# INDIRECT TAX

December, 2025



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# Indirect Tax



## Advance Rulings & Judgements

(GST)

**Hon'ble Madras High Court (Madurai Bench) held that invocation of Section 74 without alleging fraud, wilful misstatement or suppression is invalid and SCNs/orders issued without such jurisdictional facts are liable to be quashed**

### Brief Facts

Neyyamo Enterprise Solutions Pvt. Ltd. (Petitioner) underwent a surprise inspection under Section 67 of the Tamil Nadu Goods and Services Tax Act, 2017 ('TNGST Act') during September 2023, during which nine defects were allegedly identified.

Based on the inspection, the Commercial Tax Officer (State Tax) – Intelligence, Madurai (Respondent) issued show-cause notices dated 10 May 2024 under Section 74 for FY 2018–19 to 2022–23 and April 2023 to August 2023.

The SCNs required the petitioner to explain why the tax, interest and penalty as determined in the notices should not be paid. However, the petitioner did not file any reply.

Subsequently, orders dated 11 June 2024 and 18 June 2024 were issued under Section 74, directing the petitioner to pay the respective amounts of tax, penalty and interest.

The petitioner challenged the SCNs and orders on the ground that Section 74 was wrongly invoked, as the notices contained no allegation of fraud, wilful misstatement or suppression of facts.

### Decision

The Hon'ble Court held that fraud, wilful misstatement or suppression are mandatory jurisdictional facts for invoking Section 74. Without these, the provision cannot be applied.

Neither the SCNs nor the impugned orders alleged or indicated any material suggesting fraud, wilful misstatement or suppression on the part of the petitioner.

The use of the term "determined" in the SCNs showed pre-determination, which is contrary to Section 74(1) that only permits "specifying" the amount payable.

The Court relied upon multiple decisions, including Tamil Nadu Housing Board, Reliance Industries, Raj Bahadur Narain Singh Sugar Mills and CBIC Circular No. 5/2023-GST, all confirming that the extended period must be strictly construed and cannot be invoked without clear allegations.

Accordingly, the SCNs and impugned orders were quashed entirely. However, liberty was granted to the Respondent to proceed under normal provisions such as Section 73, if permissible by law.

### Observation

Whether the department can invoke the extended period under Section 74 in the absence of specific allegations or material indicating fraud, wilful misstatement or suppression of facts to evade tax?

[Neyyamo Enterprise Solutions Pvt. Ltd. vs Commercial Tax Officer (State Tax) (Intelligence), Madurai – Madras High Court (Madurai Bench), W.P. (MD) Nos. 30453–30458 of 2024, dated 11 November 2025]

## Hon'ble High Court of Calcutta held that rejection of appeal without giving reasons, without identifying missing documents and without considering ITC claimed in GSTR-9 is unsustainable in law

### Brief Facts

Laxmi Ghosh (Petitioner) missed claiming IGST Input Tax Credit (ITC) for May, June and July 2018 in her GSTR-3B returns for FY 2018–19, but later claimed the missed ITC while filing the annual return in Form GSTR-9.

A show-cause notice under Section 73 was issued demanding CGST of INR 2,19,033.03 and SGST of INR 2,19,033.03 for FY 2018–19, along with interest.

The petitioner replied that she had mistakenly not claimed ITC in GSTR-3B, but had correctly claimed the eligible IGST ITC of INR 3,54,457.99 in GSTR-9 and therefore only a differential tax of INR 83,608.07 was payable.

The adjudicating authority rejected her claim and the petitioner filed an appeal under Section 107.

The Appellate Authority dismissed the appeal on 25 June 2025, stating that the petitioner's plea was "devoid of logic" and that "necessary documents" and "representation" were absent, without identifying what documents were missing. However, the petitioner had indeed submitted written representation.

### Observation

Whether the Appellate Authority, while exercising jurisdiction under Section 107 of the WBGST/CGST Act, can dismiss an appeal without assigning specific and cogent reasons, without identifying the alleged "missing documents," and without examining the petitioner's claim of IGST Input Tax Credit duly reflected in Form GSTR-9—particularly when the annual return under Section 44 is intended to present the final tax position for the financial year?

### Decision

The Court held that the Appellate Authority's order was non-speaking and unsustainable, as it did not explain why the petitioner's contentions were illogical or what documents were allegedly missing.

The finding that the petitioner did not submit representations was factually incorrect, as written submissions were on record.

The Appellate Authority failed to consider the legal position laid down by the Calcutta High Court Division Bench in Pioneer Co-operative Car Parking Servicing and Construction Society Ltd. which held that ITC claimed in GSTR-9 must be considered and GSTR-3B should not be treated as final when annual return correctly reflects the eligible credit.

The Court noted that the authority gave no reasoning as to why IGST ITC claimed in GSTR-9 could not be adjusted against the CGST and SGST demand.

Accordingly, the order dated 25 June 2025 was set aside and the matter remanded to the Appellate Authority for a fresh, reasoned decision in accordance with law.

The petitioner is permitted to file additional explanations or documents within two weeks. She may also inform the authority that the differential tax of INR 83,608.07 has already been paid.

The Court clarified that it has not adjudicated on the merits of the petitioner's ITC entitlement, the Appellate Authority must decide independently.

## Hon'ble High Court of Calcutta held that the appellate authority must consider the effect of GSTR-9, the availability of ITC on CESS and revenue neutrality, failure to do so renders the appellate order unsustainable

### Brief Facts

Bidyut Autotech Private Limited (Petitioner) is a dealer of motor vehicles. During FY 2017–18, the petitioners purchased vehicles on which the supplier charged GST and CESS, duly reflected in GSTR-2A.

The petitioners collected CESS on outward supplies but did not disclose the collected CESS in GSTR-3B, believing they had sufficient accumulated CESS ITC available from inward supplies.

Upon finalization of accounts, the petitioners realized the error and disclosed the entire CESS liability in the annual return (GSTR-9), showing that the non-disclosure was revenue neutral since corresponding ITC on inward CESS was available.

A show-cause notice under Section 74 was issued alleging non-payment of CESS of INR 44,71,625. The petitioners did not reply. An order under Section 74 imposed tax of INR 41,31,946 plus interest and penalty totalling INR 1,28,26,999.

On appeal under Section 107, the Appellate Authority agreed that there was no fraud, suppression or willful misstatement and converted the proceeding from Section 74 to Section 73.

However, the Appellate Authority did not consider the effect of GSTR-9, nor the petitioners' claim that accumulated ITC on inward CESS should offset the outward liability. The authority upheld tax liability but substantially reduced penalty.

### Observation

Whether the Appellate Authority can uphold the tax demand without considering the disclosures made in

GSTR-9, the availability of CESS ITC on inward supplies and the revenue-neutral nature of the error, particularly in light of Article 265 and judicial precedents requiring examination of annual returns?

### Decision

The Hon'ble High Court held that ignoring GSTR-9 and the petitioner's claim of unavailed ITC on inward CESS violates the mandate of Article 265, which prohibits levy or collection of tax without authority of law.

The GST Authorities are required to consider the effect of GSTR-9, particularly where it demonstrates that the mistake was revenue neutral.

Regarding Section 44(2), the Court held that the amended mandatory bar (effective from 1 October 2023) does not apply, since the petitioner filed GSTR-9 earlier on 28 August 2023. Under the earlier provision, there was no absolute prohibition on filing after the due date.

The Court clarified that although Ankit Kumar Agarwal cannot be treated as a precedent (as directed by the Division Bench), the same legal principles still apply through Section 44 and Article 265.

The appellate authority erred in failing to assess the petitioner's disclosure in GSTR-9, the availability of ITC on inward CESS, the revenue-neutral position after payment of differential CESS and the fact that proceedings were converted to Section 73 (no suppression/fraud).

Accordingly, the appellate order dated 6 February 2025 was set aside and the matter was remanded to the Appellate Authority to consider the appeal afresh in accordance with law.

**[Bidyut Autotech Private Limited & another. vs Assistant Commissioner of State Tax, Bureau of Investigation (South Bengal HQ) & Ors. - Calcutta High Court (WPA 12637 of 2025) dated 26 November 2025]**

## Hon'ble High Court of Allahabad held that even if no reply is filed to notices under Sections 61 and 73, the authority must pass a reasoned and self-contained order in compliance with Section 75(6), mere reference to notices is not sufficient

### Brief Facts

Hari Shanker Transport (Petitioner) was issued a scrutiny notice under Section 61 on 30 November 2023 highlighting discrepancies in the GST return. The petitioner did not file any reply as they were unaware of the notice being uploaded only on the GST portal.

Subsequently, a show-cause notice under Section 73 dated 27 January 2024 was issued requiring reply by 27 February 2024, with a personal hearing fixed on 20 February 2024. The petitioner again did not reply.

An order dated 27 April 2024 was passed under Section 73(9), creating a demand of INR 85,84,759.

The petitioner filed a rectification application under Section 161, which was rejected by order dated 25 October 2024.

The petitioner challenged both orders on the ground that the order under Section 73(9) was non-speaking, devoid of reasons and contrary to statutory requirements.

The impugned order merely referred to notices under Sections 61 and 73 and the assessee's failure to respond, without providing any reasoning, discussion of discrepancies or analysis.

The Court emphasized that a final GST order must be self-contained.

Even if the assessee files no reply, the authority cannot bypass statutory obligations to record reasons and must independently evaluate the matter before raising a demand.

Accordingly, the order dated 27 April 2024 was quashed and the matter was remanded to the Deputy Commissioner, State Tax, Sonbhadra to allow the petitioner to file a response within four weeks and thereafter pass a fresh order after granting hearing.

### Observation

Whether an order passed under Section 73(9) is valid when it does not set out relevant facts, reasoning or basis of decision as mandated under Section 75(6), even if the assessee has not responded to notices issued under Sections 61 and 73?

### Decision

The Court held that the order dated 27 April 2024 did not satisfy the mandatory requirement of Section 75(6), which obligates the proper officer to set out relevant facts and the basis of his decision.

**[Hari Shanker Transport vs Commissioner of Commercial Tax, Lucknow – Allahabad High Court (Writ Tax No. 606 of 2025) dated 11 March 2025]**

## Hon'ble High Court of Allahabad held that amounts deposited under protest during investigation can be adjusted towards the mandatory 10% pre-deposit required for filing an appeal under Section 107(6)

### Brief Facts

Wintage Engineers & Consultants Pvt. Ltd. (Petitioner), engaged in manufacturing and export under advance authorisation, was subjected to survey/investigation by the GST authorities.

During investigation, the petitioner deposited INR 31,95,976 under protest via Form DRC-03 on 03 June 2024, being the amount of IGST refund on exports made against advance licence.

The said amount was never appropriated by the Department in any proceedings.

Subsequently, an order under Section 74 was passed against the petitioner, creating tax liability.

The petitioner filed an appeal under Section 107, but the Appellate Authority dismissed the appeal for non-compliance of mandatory pre-deposit of 10% of the disputed tax under Section 107(6).

The petitioner argued that since the amount deposited under protest remained unadjusted, it ought to be treated as fulfilling the 10% pre-deposit requirement.

Relying on precedents (VVF (India) Ltd., R.M. Dairy Products LLP), the petitioner contended that deposit under protest must be adjusted toward pre-deposit.

### Decision

The Hon'ble High Court held that the petitioner had deposited INR 31,95,976 under protest and no material was placed by the Department to show that this amount had been adjusted against any demand.

Relying on the Supreme Court judgment in VVF (India) Ltd., the Court held that amounts deposited under protest prior to assessment can be treated as pre-deposit, unless expressly excluded by statute.

Following its own decision in R.M. Dairy Products LLP, the Court ruled that such deposits can be utilised to satisfy the requirement under Section 107(6).

Accordingly, the impugned orders dated 16 August 2024 and 31 January 2025 dismissing the appeal were set aside and the matter was remanded to the first appellate authority.

The appellate authority was directed to accept the protest deposit as pre-deposit and adjudicate the appeal on merits following if any shortfall exists after adjustment, issue intimation to the petitioner to deposit the balance within 15 days.

### Observation

Whether an amount deposited under protest during investigation, which has not been appropriated in any proceedings, can be adjusted towards the mandatory 10% pre-deposit required for entertaining an appeal under Section 107(6) of the GST Act?

## Hon'ble High Court of Madras held that where tax liability is not disputed and the challenge is only against invocation of Section 74 in non-fraud cases, the matter must be remanded to examine whether proceedings should fall under Section 73 instead of Section 74.

### Brief Facts

R. Muruganandam (Petitioner) received multiple show-cause notices under Section 74 for the assessment years (AY) 2017–18, 2019–20, 2020–21 and 2022–23.

The petitioner did not respond to any of the SCNs, resulting in assessment orders being passed under Section 74.

For AY 2017–18 and AY 2019–20, the petitioner has paid the entire tax liability. For AY 2020–21, tax was paid earlier through DRC-03 at the time of inspection. For AY 2022–23, only 50% of the disputed tax was paid.

The petitioner did not dispute the tax liability, but challenged invocation of Section 74 (extended period) where there was no fraud, suppression or willful misstatement.

The respondent stated that once demand is confirmed, levy of interest and penalty follows automatically, but agreed to examine the matter under Section 128A.

is only regarding the appropriateness of invoking Section 74 and the interest and penalty.

Since the petitioner alleges that Section 74 was wrongly invoked in a non-fraud tax dispute, the Court held that the matter requires reconsideration as to whether the demand should have been raised under Section 73 instead.

The impugned orders were directed to be treated as show-cause notices and the petitioner was permitted to file a detailed reply within 30 days.

The Court directed the respondent to re-examine whether Section 73 should have been invoked instead of Section 74, whether powers under Section 75(2) apply and whether the petitioner's remedy under Section 128A is admissible.

The entire exercise must be completed within 3 months of receipt of the order. The petitioner was further directed to deposit the remaining 50% of the disputed tax for AY 2022–23 within the stipulated period.

### Observation

Whether, in a case where the assessee does not dispute tax liability and where no basis of fraud or suppression exist, the proceedings initiated under Section 74 should instead have been commenced under Section 73 by exercising powers under Section 75(2) and whether interest and penalty can still be sustained?

### Decision

The Court noted that the petitioner has already discharged the tax dues and is not contesting the tax component, the dispute

[R. Muruganandam vs State Tax Officer (Inspection-II) – Madras High Court, W.P. Nos. 42667, 42671, 42682, 42688, 47727, 47730, 47745, 47747, 47752 & 47753 of 2025, decided on 06 November 2025]

## Consultation Services to Outpatients are Exempted, Medicines Supplied to Outpatients Taxable - Not a Composite Supply

### Brief Facts

The applicant, Theni Nattathi Kshatriya Kula Hindu Nadargal Uravinmurai Dharma Fund, is a charitable trust hospital registered under GST in Tamil Nadu, providing healthcare services to both inpatients and outpatients.

The hospital operates pharmacies within its premises. Medicines are dispensed only on prescriptions issued by the hospital's doctors and no medicines are supplied to walk-in customers.

The applicant sought an advance ruling on whether consultation services and medicines supplied to outpatients attract GST, whether they constitute a composite supply and how invoices should be issued if treated as composite supply.

The applicant argued that consultation services and medicines supplied to outpatients should be exempt as part of a composite healthcare service under Sl. No. 74 of Notification No. 12/2017-CT (Rate) and referred to Section 2(30) (composite supply).

The applicant relied on the exemption available to clinical establishments for "healthcare services" and submitted that medicine supply is intrinsically linked to the consultation.

### Issue Involved

Whether GST is applicable on medicines supplied to outpatients and whether consultation services and sale of medicines together qualify as a composite supply under Section 2(30) of the CGST Act?

### Decision

The AAR first reiterated that consultation services provided by a clinical establishment qualify as healthcare services and are therefore exempt under Sl. No. 74 of Notification No. 12/2017-CT (Rate).

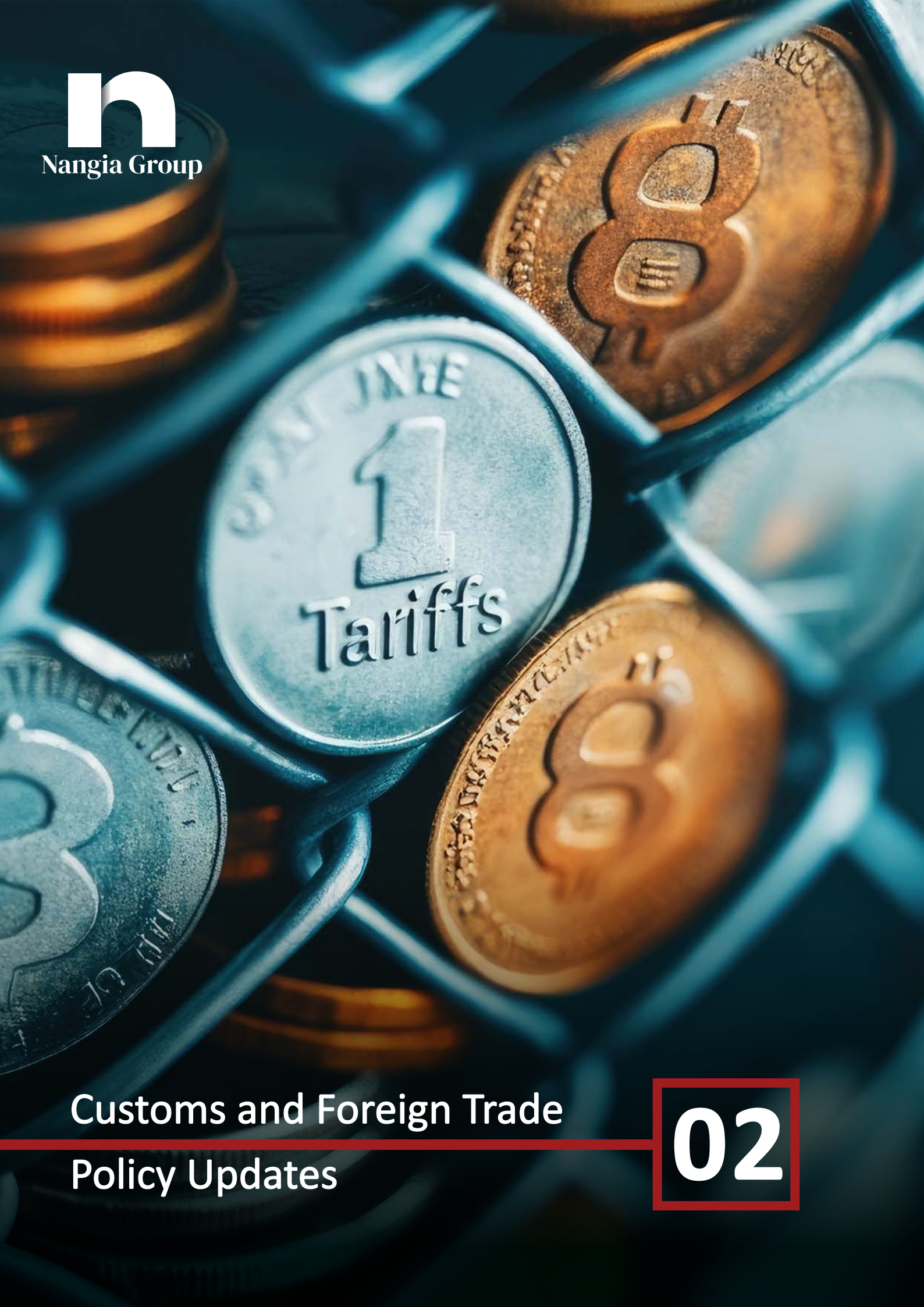
However, under the scheme of supply classification and the clarifications in Circular No. 32/06/2018-GST, the AAR noted that inpatient services constitute a composite supply of healthcare, including medicines, consumables and food as all are inseparable from the treatment process.

In contrast, for outpatients, medicines are only prescribed and patients are not mandated to purchase them from the hospital pharmacy. They are free to procure medicines from any pharmacy outside. This shows that outpatient medicine supply is not naturally bundled with consultation service.

The AAR held that supply of medicines to outpatients is independent, separate and not part of a composite healthcare supply. Medicines therefore do not inherit the exemption available to healthcare services.

The AAR held that the consultation services to outpatients are exempt as healthcare services and medicines supplied to outpatients are taxable at applicable GST rates.

There is no composite supply between consultation and medicine supply in outpatient cases.



Customs and Foreign Trade  
Policy Updates

02



## Customs Updates

Tariff Notification:

### Exemption from Export Duty on Cane Molasses and Reduction of Basic Customs Duty on Crude olive pomace oil

The Central Government has exempted Cane Molasses (HSN Code 1703 10 00) from Export Duty by amending the Principal Notification No. 27/2011-Customs dated 1 March 2011.

Further, the Basic Customs Duty ('BCD') on Crude olive pomace oil (HSN Code 1510 10 00) has also been reduced to 15% by amending Principal Notification No. 45/2025-Customs dated 24 October 2025 effective from 14 November 2025.

**[Notification No. 48/2025-Customs, dated 14 November 2025]**

### Addition of Jaipur Metro Project under Project Imports Regulations

The Central Board of Indirect Taxes and Customs ('CBIC') has notified the Project Imports (Amendment) Regulations, 2025 amending the Project Imports Regulations, 1986 w.e.f. 29 November 2025.

The Notification inserts a new entry under Serial No. 3FF in the Table to the Project Imports Regulations, specifically adding the Rajasthan Metro Rail Corporation Limited (RMRC), i.e., the 'Jaipur Metro Projects', thereby expanding the list of projects eligible under the project-imports scheme.

**[Notification No. 49/2025-Customs, dated 28 November 2025]**

**Non-Tariff Notification:****Transshipment of Cargo to Nepal under Electronic Cargo Tracking System (Amendment) Regulations, 2025.**

The Central Board of Indirect Taxes and Customs ('CBIC') has amended Principal Notification No. 68/2019-Customs (N.T) dated 30 September 2019 to introduce Transshipment of Cargo to Nepal under Electronic Cargo Tracking System (Amendment) Regulations, 2025.

These regulations shall apply to the transshipment of cargo from the ports of Kolkata, Haldia and Vishakhapatnam in India to –

- a) Birgunj in Nepal by rail;
- b) Batnaha in India by rail and from Batnaha to Biratnagar in Nepal by road;
- c) Biratnagar in Nepal by rail; and
- d) Indian Customs Yard, Jogbani in India by rail and from Indian Customs Yard, Jogbani to Biratnagar in Nepal by road.

**[Notification No.73/2025-Customs (N.T.), dated 4 November 2025]**

**Revision of Tariff value for Edible Oils, Brass Scrap, Areca Nut, Gold and Silver**

The Central Government has revised the tariff values for edible oils, brass, areca nut, gold and silver effective from 29 November 2025.

**[Notification No. 75/2025- Customs (N.T.), dated 28 November 2025]**

**Anti-Dumping Duty:**

## Continuation of Anti-Dumping Duty ('ADD') on Flax Fabric imported from China PR & Hong Kong

The Government of India has revised the ADD on import of flax fabric, imposing fresh duties to prevent unfair low-priced imports from China PR and Hong Kong in order to safeguard the domestic industry. The duty applicable on flax or linen fabric classified under tariff heading 5309 (with flax content more than 50%) are as follows:

**USD 2.36 per meter:** If originating from China PR and being imported from any country or originating from any country other than Hong Kong and being imported from China PR.

**USD 1.14 per meter:** If originating from Hong Kong and being imported from any country or originating from any country other than China and being imported from Hong Kong.

The duty shall be paid in Indian currency, effective from 7 November 2025 for a period of five years.

**[Notification No. 31/2025- Customs (ADD), dated 7 November 2025]**

## Imposition of ADD on hot rolled flat products of steel originated and exported from Vietnam

The Government of India has imposed an anti-dumping duty (ADD) of USD 121.55 per MT on imports of Hot Rolled Flat Products of Alloy or Non-Alloy Steel originating in Vietnam (including when exported from any other country), except imports from Hoa Phat Dung Quat Steel JSC, subject to the condition that the thickness limit of up to 25 mm and width up to 2100 mm is not breached.

The duty takes effect immediately and shall remain in force for a period of five years from the date of the notification.

**[Notification No. 32/2025- Customs (ADD), dated 12 November 2025]**



## Levy of ADD on Liquid Epoxy Resins in case of import from specified country

The Central Government has imposed anti-dumping duty (ADD) on imports of liquid epoxy resins (HSN Code originating in or exported from China PR, Korea RP, Saudi Arabia, Taiwan and Thailand, with immediate effect, for a period of five years.

**[Notification No. 33/2025- Customs (ADD), dated 17 November 2025]**

### Circulars:

## Launch of Online Module for Permissions under Section 65 (MOOWR and MOOSWR)

The CBIC has operationalized a dedicated online module on ICEGATE 2.0 to streamline and simplify the submission and processing of applications for permissions under Section 65 covering Manufacture and Other Operations in Warehouse Regulations, 2019 ('MOOWR') and Manufacture and Other Operations in Special Warehouse Regulations, 2020 ('MOOSWR').

User manuals for this module are available for both trade and departmental officers at <https://www.icegate.gov.in/guidelines/warehouse-licensing>.

**[Circular No. 28/2025-Customs dated 15 November 2025]**

## Launch of SWIFT 2.0 and onboarding of AQCS, PQMS and FSSAI on SWIFT 2.0 as Single Touch Point for Trade for NOC Processing

The CBIC vide its Circular has announced Single Window Interface for Facilitating Trade (SWIFT 2.0) which is an advanced, fully digital, data-driven platform designed to serve a wide range of trade stakeholders. SWIFT 2.0 is proposed to onboard over 60 Partner Government Agencies ('PGA's') in a phased manner.

The detailed list of data elements and document codes for AQCS, PQMS, and FSSAI is annexed as Annexure A, B, and C, respectively in the circular.

**[Circular No. 29/2025-Customs dated 21 November 2025]**

Instructions:

## Addition to Points of Entry for food import

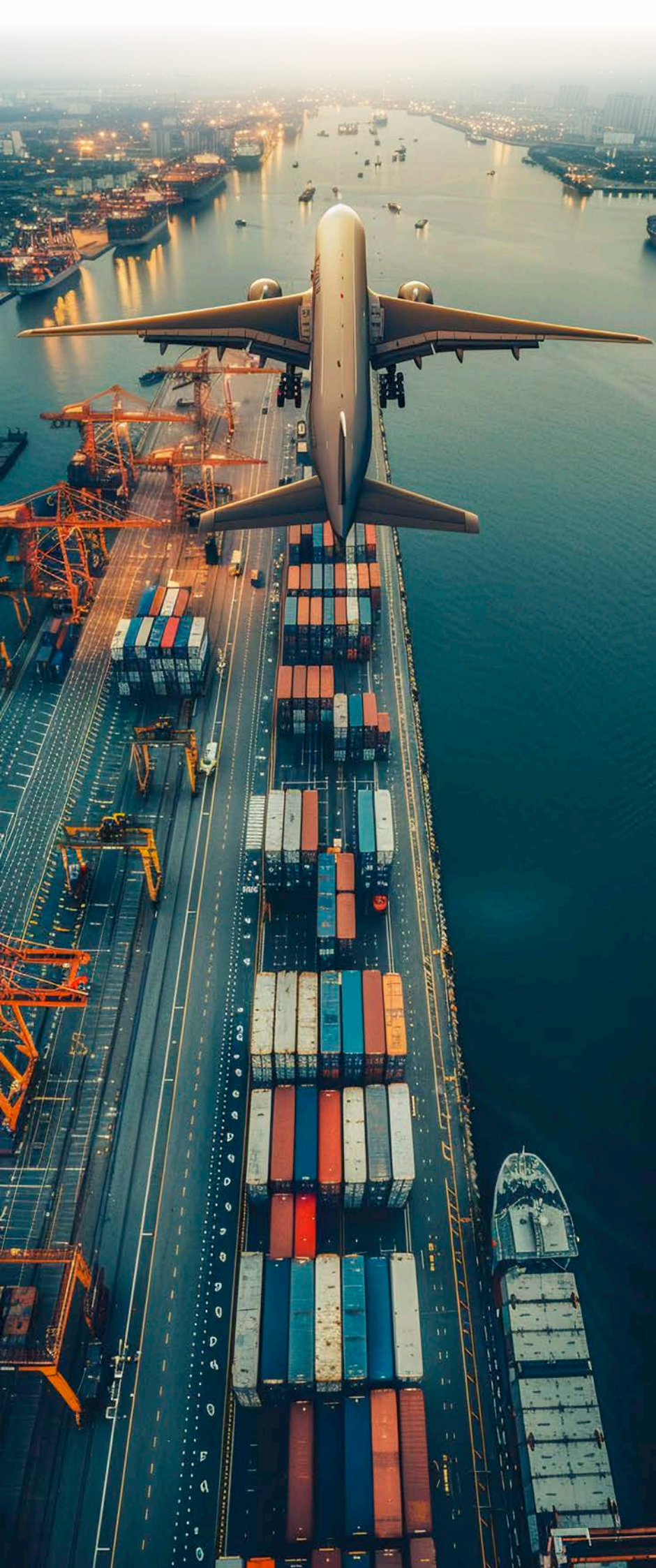
The Food Safety and Standards Authority of India ('FSSAI') has added Air Cargo Complex Kannur International Airport, Kerala to the list of Points of Entry notified for food imports. The concerned officers have been directed to sensitize officers under their jurisdiction regarding the said matter.

[Instruction No. 31/2025-Customs, dated 3 November 2025]

## Syncing of ITC (HS), 2022 - Schedule-1 (Import Policy) with Finance Act 2025 (No. 07 of 2025) dated 29.03.2025

The CBIC has issued a recent instruction to align ITC (HS) 2022 – Schedule I (Import Policy) with the amendments introduced under the Finance Act, 2025. This update, following DGFT Notification No. 44/2025 26 dated 15 October 2025, incorporates changes to ITC (HS) codes, policy conditions, and chapter notes, ensuring consistency between customs procedures and trade policy frameworks.

[Instruction No. 32/2025-Customs, dated 10 November 2025]





## Foreign Trade Policy Updates

### Notifications

#### Amendment in Export Policy of Red Sanders

The DGFT has amended the Policy Condition 3 of Chapter 44 of Schedule-II (Export Policy), ITC (HS) 2022 to notify an annual export quota of 1,290 MTs for Red Sanders (*Pterocarpus Santalinus*) for the period April 2025 to March 2027, subject to fulfillment of conditions specified in the notification effective from 4 November 2025. The state-wise allocation of the quota is as follows:

- Andhra Pradesh – 280 MT
- Tamil Nadu – 900 MT
- Karnataka – 10 MT
- Gujarat – 100 MT

[Notification No. 47/2025-26, dated 4 November 2025]

#### Amendment in import policy of Platinum-Unstudded

The DGFT has restricted the import of Platinum--Unstudded (ITC (HS) Code: 7113 1921) with immediate effect till 30 April 2026.

[Notification No. 48/2025-26, dated 17 November 2025]

## Public Notice

## Simplification of Import Export Code ('IEC') Process and integration of Form ANF-1A with Form ANF-2A

The DGFT has merged Form ANF-1A with the revised ANF-2A (attached as Annexure-I in the Public Notice) to enable electronic verification of details submitted in the IEC application, post-verification of Online IEC's and to update the corresponding document submission requirements.

[Public Notice No. 32/2025-26, dated 20<sup>th</sup> November 2025]

## Circulars

## Clarification on redemption of Advance Authorizations impacted by the erstwhile rule 96(10) of the CGST Rules and imports effected between the specified period

In relation to Notification No. 79/2017 dated 13 October 2017, the DGFT has clarified the procedure regarding IGST payment for obtaining the Export Obligation Discharge Certificate ('EODC') for imports made between 13 October 2017 and 9 January 2019. Further, it has been clarified that the EODC must be issued if the exporter:

- pays IGST in cash, or
- did not take IGST/cess exemption, or
- complied with all pre-import condition.

[Policy Circular No. 07/2025-26, dated 11<sup>th</sup> November 2025]

## Trade Notice

## Collection of Information on Export-Related Non-Tariff Measures, Testing and Certification Requirements

The DGFT is collecting information from exporters, councils, and industry bodies on export-related Non-Tariff Measures (NTMs), certifications, testing, inspections, and other compliance requirements across global markets. The data will help build a comprehensive database under the Export Promotion Mission 2025–26 to support quality and technical compliance. Submissions must be made via the online form within 7 days, and non-submission may affect prioritization in future support measures

[Trade Notice No. 18/2025-26, dated 25<sup>th</sup> November 2025]





GST Updates

03

# GST Updates

## Introduction of Import of Goods Details in IMS

GSTN has introduced a new functionality in the Invoice Management System (IMS) to further enhance taxpayer convenience, effective from the October 2025 tax period.

### Availability of Bill of Entry (BOE) in IMS –

A new section titled “Import of Goods” has been added in IMS. Under this section, details of Bills of Entry filed by taxpayers for import of goods — including imports from SEZ units/developers — will now be made available in the IMS for taking appropriate action. Taxpayers can now Accept, Reject, or keep Pending individual BoE records, similar to supplier-uploaded documents in GSTR-1/1A/IFF.

If no action is taken by the taxpayer on an individual BOE record, it will be treated as deemed accepted. Based on the actions taken (or deemed acceptance), the draft GSTR-2B will be generated by the portal on the 14th of the subsequent month.

This functionality will be operational starting the October 2025 period and aims to streamline ITC reconciliation relating to import transactions.

Taxpayers are advised to familiarize themselves with this new feature and take appropriate action on BoE details to ensure accurate ITC reflection in GSTR-2B

**[GSTN Advisory dated 30<sup>th</sup> October 2025]**

## Introduction of Simplified GST Registration Scheme under Rule 14A

GSTN has issued an advisory announcing the rollout of the Simplified GST Registration Scheme under Rule 14A of the CGST Rules, 2017, aimed at reducing compliance burden and improving ease of doing business for small taxpayers.

### Eligibility under Rule 14A –

A person may opt for GST registration under Rule 14A if their total output tax liability on supplies to registered persons does not exceed INR 2.5 lakh per month, including CGST, SGST/UTGST, IGST and Compensation Cess.

A person registered under Rule 14A in any State/UT cannot obtain another registration in the same State/UT under this Rule for the same PAN.

While filing FORM GST REG-01 – GST Registration Application, select “Yes” for the Rule 14A option. Aadhaar authentication is mandatory for the Authorized Signatory and atleast one Promoter/Partner is mandatory. Registration will be approved within 3 working days, subject to Aadhaar verification.

If the taxpayer’s monthly output tax liability exceeds the INR 2.5 lakh limit, the registration under this simplified scheme will no longer be valid. In such a case, the taxpayer is required to withdraw from Rule 14A by filing the Form REG-32 and apply for a regular GST registration under normal applicable GST provisions.

To exit this scheme, following conditions are to be satisfied:

- ▶ All returns up to the withdrawal application date must be filed.
- ▶ Minimum return filing: 3 months if withdrawing before 1 April 2026 or 1 tax period if withdrawing on/after 1 April 2026.
- ▶ No pending amendment/cancellation applications or proceedings under Section 29.

**[GSTN Advisory dated 01 November 2025]**





## GST Compliance Calendar

Compliance Category	Compliance Description	Frequency	Due Date	Due Dates falling in December 2025
Form GSTR-1 (Details of outward supplies)	<i>Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme</i>	Monthly	11 <sup>th</sup> of succeeding month	For Tax Period November 2025- 11 <sup>th</sup> December 2025
Form GSTR-3B	<i>Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme</i>	Monthly	20 <sup>th</sup> of succeeding month	For Tax Period November 2025- 20 <sup>th</sup> December 2025
QRMP Scheme				
Form GSTR-1 (Quarterly Return)	<ul style="list-style-type: none"> <li><i>Details of outward supplies filed by registered person under QRMP Scheme</i></li> </ul>	Monthly	1 <sup>st</sup> day to 13 <sup>th</sup> day of succeeding quarter	<ul style="list-style-type: none"> <li><i>For Tax Period November 2025 - 1<sup>st</sup> to 13<sup>th</sup> December 2025</i></li> </ul>
Form GST PMT-06 (Monthly payment of tax)	<ul style="list-style-type: none"> <li><i>Payment of tax in each of the first two months of the quarter under QRMP Scheme</i></li> </ul>	Monthly	25 <sup>th</sup> of the succeeding month	<ul style="list-style-type: none"> <li><i>For Tax Period November 2025 – 25<sup>th</sup> December 2025</i></li> </ul>
Form GSTR-6 (Return for Input Service distributor)	<ul style="list-style-type: none"> <li><i>Return for input service distributor</i></li> </ul>	Monthly	13 <sup>th</sup> of the succeeding month	For Tax Period November 2025- 13 <sup>th</sup> December 2025
Form GSTR-7 (Return for Tax Deducted at Source)	<ul style="list-style-type: none"> <li><i>Return filed by individuals who deduct tax at source.</i></li> </ul>	Monthly	10 <sup>th</sup> of the succeeding month	For Tax Period November 2025 - 10 <sup>th</sup> December 2025
Form GSTR-8 (Statement of Tax collection at source)	<ul style="list-style-type: none"> <li><i>Return to be filed by e-commerce operators who are required to collect tax at source under GST.</i></li> </ul>	Monthly	10 <sup>th</sup> of succeeding month	For Tax Period November 2025 - 10 <sup>th</sup> December 2025

## Our Locations

### NOIDA

(Delhi NCR - Corporate Office)  
A-109, Sector - 136,  
Noida - 201304, India  
T: +91 120 2598 000

### GURUGRAM

001-005, Emaar Digital Greens  
Tower-A 10<sup>th</sup> Floor, Golf Course  
Extension Road, Sector 61,  
Gurugram-122102  
T: +91 0124 430 1551

### CHENNAI

Prestige Palladium Bayan,  
Level 5, 129-140, Greams Road,  
Thousand Lights, Chennai - 600006  
T: +91 44 4654 9201

### PUNE

3<sup>rd</sup> Floor, IndiQube Park Plaza, CTS  
1085, Ganeshkhind Road, Next to  
Reliance Centro Mall, Shivajinagar,  
Pune - 411005, India

### HYDERABAD

25, 4<sup>th</sup> Floor, Veer Chambers,  
Door No: 1/10/63/1/1,  
Opposite Shoppers Stop, Old Patigadda,  
Chikoti Gardens, Begumpet, Hyderabad,  
Telangana, 500016

### DELHI

(Registered Office) B-27, Soami  
Nagar, New Delhi - 110017, India  
T: +91 120 2598 000

### MUMBAI

4th Floor, Iconic Tower, URMI  
Estate, Ganpat Rao Kadam Marg,  
Lower Parel, Mumbai - 400013,  
T : +91 22 4474 3400

### BENGALURU

Prestige Obelisk, Level 4, No 3  
Kasturba Road,  
Bengaluru - 560 001, Karnataka,  
T: +91 80 2248 4555

### DEHRADUN

1<sup>st</sup> Floor, "IDA" 46 E.C. Road,  
Dehradun - 248001,  
Uttarakhand, India  
T: +91 135 271 6300

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