



Thinking Beyond

Monthly Newsletter

A knowledge sharing initiative

March 2025



Follow us on :

"Unlocking benefits of Amnesty scheme under GST"

The disputes in the business are inevitable particularly in the context of tax laws as they directly impact the business profits & growth. While there are several reasons for the disputes,



[CA Lakshman Kumar K](#)



[CA Asha Latha Tasupalli](#)

resolving the disputes becomes

very

challenging for the Government which blocks the revenue and also a considerable administrative effort. In this background, to provide for quick resolution of the disputes, the Governments on several occasions introduced amnesty schemes to settle the disputes quickly. For instance, the 'Sabka Vishwas' (Legacy Dispute Resolution) Scheme, 2019' vide Finance Act, 2019 which was introduced with the intent to close out the pending disputes and provide quick disposal of the pending litigation in Service tax and Central Excise. Other noted schemes are Kar Vivad Samadhan Scheme, 1998 (KVSS), Voluntary Disclosure Encouragement Scheme, 2013 (VCES), Vivad Se Vishwas Scheme, 2024 under Income Tax etc. Most of the schemes have failed to meet objective of ease of doing business but are targeted at revenue collection. [Read More](#)

GAER – ONLY FOR RELATED PARTIES AND TRUSTED ENTITIES!!

SCOMET stands for Special Chemicals, Organisms, Materials, Equipment, and Technologies. These are dual-use items, meaning they can be used for both civilian



CA Shilpi Jain



CA Vinay J

andmilitary applications. For instance, a drone can be used for aerial photography (civilian) or surveillance (military). Given the sensitive nature of these items, their export is regulated by the DGFT, and exporters are required to obtain a SCOMET license to export these items. In case of re-export of imported SCOMET items after repair, the exporter is required to apply for an authorization as per the procedure outlined in paragraph 10.12 of the Handbook of Procedures, 2023 (**'HBP, 2023'**).

EXISTING GAER PROVISION

Paragraph 10.12(D) of HBP, 2023 provides the manner of applying for authorisation for export of the imported SCOMET items to same entity abroad under General Authorisation for Export after Repair (**'GAER'**) in India. GAER is a pre-approved general license which allows the export of repaired SCOMET items only to the same entity abroad, meaning exporters need not apply for individual approval for each shipment. [Read More](#)

The ISD Universe – Understanding the Extent of Distribution of Credits

As per Section 2(61) of the CGST Act, 2017 “Input Service Distributor” means an office of the supplier of goods or services or both which **receives tax invoices towards the receipt of input services**, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, **for or on behalf of distinct persons** referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20.



CA Vikram Katariya

In summary, the three key elements to qualify as an ISD are as follows

- 1) An office of the Supplier
- 2) Which received tax invoice towards receipt of input services
- 3) For or on behalf of distinct persons

As per the Cambridge Dictionary, the term ‘on behalf of someone’ has been defined to mean *done for another person’s benefit or support, or because you are representing the interests of that person.* [Read More](#)

FREQUENTLY ASKED QUESTIONS (FAQ) ON AVAILMENT OF BENEFIT UNDER SECTION 128A OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017



CA. Bhavesh Mittal



Adv. Alankar Singh Thakur

The Amnesty by way of providing the waiver of interest or penalty or both under Section 73 for the Financial Year 2017-18, 2018-19 and 2019-20 was brought by the GST Council to ease out the challenges faced by the taxpayers and to minimize the labyrinth of litigation. To streamline the application process Central Board of Indirect Tax and Customs (CBIC) by way of issuance of the Circular bearing no. 238/32/2024-GST dated 15.10.2024 had clarified the procedure which needs to be followed for filing the Application and also cleared various doubts related to Section 128A. Now, after about four months of its introduction, CBIC has issued another Circular bearing No. 248/05/2025-GST dated 27.03.2025 providing clarification on the various issues related to availment of benefit under Section 128A. [Read More](#)

Special Legal Update on ‘Indirect Taxes March 2025’

- ITC Cannot be Denied for Inadvertent Error in Invoice by the Supplier
- Import of Services would not be Liable to IGST again under The GUISE of a Tax on Import of Goods
- Oppressive Circular Restricting Refund Claim cannot be Applied Retrospectively.

[Read More](#)

HNA Updates – January 2025 – Analysis of GST and Custom Updates

- Applicability of GST on certain services.
- Other changes
- Custom Notifications (Tariff)
- Custom Notifications (Non-Tariff)

[Read More](#)

| Sl. No | Date | Functionality | Particulars |
|---------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 01-03-2025 | <u>Gross and Net GST revenue collections for the month of Feb 2025</u> | The Gross and net revenue for the month of Feb-25 was declared. The same can be checked by clicking on – <u>February 2025 collections</u> |
| 2 | 03-03-2025 | <u>Enhancement in biometric functionality - Allowing directors to opt for Biometric Authentication in their home state</u> | <p>The new GST registration applicants who opt for Aadhaar authentication are required to undergo the process either through OTP verification or Biometric Authentication at a designated GST Suvidha Kendra (GSK), based on system-driven data analysis. To facilitate a seamless process, GSTN provides a slot booking facility, with the link shared in the intimation email sent to the applicant.</p> <p>The existing system for Aadhaar authentication requires the applicants to visit the GSK mapped to their jurisdiction. However, GSTN has introduced an additional facility for promoter/directors to visit any GSK in their home state to complete the biometric authentication.</p> <p>This facility is available to promoters/directors of public or private limited company, or an unlimited company or a foreign company.</p> <p>The home state is as per the address of such promoter/director provided in form REG 01.</p> <p>Other points to note:</p> <ol style="list-style-type: none"> 1. If a new registration application is selected for Biometric Authentication, an intimation email will be sent to the applicant. Eligible Promoters/Directors will be given the option to select any GSK in their Home State through this email. |

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| | | | <ol style="list-style-type: none"> 2. To avail this option, such Promoter/Director must follow the instructions provided in the intimation email and select a GSK within their home state. 3. The selection of GSK is one time facility and cannot be changed once selected. 4. This facility is available in all states except Uttar Pradesh, Assam, and Sikkim. A promoter/director whose home state is other than these three states may select the relevant GSK. 5. Upon selecting a Home-State GSK, the Promoter/Director will receive an email with a slot booking link to schedule and complete photo capture and biometric authentication at the chosen GSK. 6. If a Promoter/Director has already completed the biometric process, they will not be required to undergo it again. 7. If the Promoter/Director and the Primary Authorized Signatory (PAS) are the same person, the Home-State GSK selection option will not be available. The PAS must visit the designated jurisdictional GSK for the required process, including document verification. 8. To ensure a smooth process, it is advised that the Promoter/Director completes Biometric Authentication before the Primary Authorized Signatory visits the GSK. 9. Opting for Biometric Authentication at a GSK in the home state is not mandatory. Promoters/Directors can visit their designated jurisdictional GSK if preferred. <p>Therefore, instead of going to the designated jurisdictional GSK, the promoter/director being the top-level management, may complete the authentication in their home state.</p> |
| 3 | 16-03-2025 | <p><u>Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of</u></p> | <p>It is advised to keep the following key points in mind during the registration process.</p> <ol style="list-style-type: none"> 1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of |

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the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Maharashtra and Lakshadweep on **8th February, 2025**

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Maharashtra and Lakshadweep.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the

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| | | | <p>appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.</p> <p>8. At the time of the visit of GSK, the applicant is required to carry the following details/documents</p> <p>(a) a copy (hard/soft) of the appointment confirmation e-mail</p> <p>(b) the details of jurisdiction as mentioned in the intimation e-mail</p> <p>(c) Aadhaar Card and PAN Card (Original Copies)</p> <p>(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.</p> <p>9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.</p> <p>10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.</p> <p>11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state/UT.</p> |
| 4 | 12-02-2025 | <u>Advisory for GST Registration Process (Rule 8 of CGST Rules, 2017)</u> | In line with recent developments in the GST registration process, applicants must adhere to the following steps as per Rule 8 of the CGST Rules, 2017: |

1. Applicants Not Opting for Aadhaar

Authentication:

- If you choose not to authenticate via Aadhaar, you must visit the designated GST Suvidha Kendra (GSK) for photo capturing and document verification.
- Upon selecting "NO" for Aadhaar authentication, an email will be sent with GSK details and required documents.
- You can schedule an appointment via a link in the email. An appointment confirmation will follow through mail.
- Visit the GSK at the scheduled time for photo capturing, document verification.

2. Applicants Opting for Aadhaar Authentication and application identified for Biometric Authentication:

- Promoters/Partners opting for Aadhaar authentication should first visit the GSK for biometric authentication and photo capturing, followed by the Primary Authorized Signatory (PAS).
- Promoters/Partners opting for Aadhaar authentication must visit the GSK for photo capturing and biometric authentication. The Primary Authorized Signatory (PAS) is required to carry the documents listed in the intimation email for verification at the GSK. Additionally, the PAS must undergo photo capturing and biometric authentication at the GSK as part of the process.
- If a Promoter/Partner has already been biometric verified in any State/UT during a previous registration, they

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| | | | <p>will not need to visit the GSK again for photo capturing, biometric authentication, or document verification for any other entity where they act as Promoter/Partner. However, if she/he becomes the PAS of the entity, only document verification at the GSK will be required.</p> <ul style="list-style-type: none"> • In case PAS has already been biometric verified in any State/UT during a previous registration, she/he will need to visit the GSK only for document verification. • If the Promoter/Partner and PAS are the same individual, she/he must visit the GSK for photo capturing, biometric authentication, and document verification. If already biometric verified in the past, only document verification at the GSK is required. <p>3. Non-Generation of Application Reference Number (ARN):</p> <ul style="list-style-type: none"> • For applicants opted Aadhaar-authentication and application identified for Biometric Authentication: If any of the Promoter/Partner or PAS fails to visit the GSK or biometric authentication fails or document verification is not completed within 15 days of submitting Part B of REG-01, the ARN will not be generated. Ensure that your Aadhaar details (name, date of birth, gender) are accurate to avoid authentication failures. If any discrepancies occur, update Aadhaar and visit the GSK within 15 days. • For non-Aadhaar applicants: If photo capturing or document verification is not completed within 15 days, the ARN will not be generated. |
| 5 | 27-03-2025 | <p><u>Time Limit for Reporting e-Invoice on the IRP</u></p> | <p>With reference to the earlier advisory dated 13th September 2023, where a time limit of 30 days for reporting e-Invoices on IRP portals for taxpayers with an AATO of 100 crores and</p> |

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| | | <p><u>Portal – Lowering of Threshold to AATO 10 Crores and Above</u></p> | <p>above was implemented, the threshold has now been lowered to cover taxpayers with an AATO of 10 crores and above.</p> <p>Therefore, from 1st April 2025, taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals.</p> <p>This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated.</p> <p>For example, if an invoice is dated 1st April 2025, it cannot be reported after 30th April 2025. The validation built into the invoice registration portals (IRP) would disallow the user from reporting the e-Invoice after the 30-day window. Hence, it is essential for taxpayers to ensure that they report the e-Invoice within the 30-day window provided by the new time limit.</p> <p>It is further clarified that there would be no such reporting restriction on taxpayers with an AATO of less than 10 crores as of now. To provide sufficient time for taxpayers to comply with this requirement, the above limit would come into effect from 1st April 2025 onwards.</p> <p>To summarise, taxpayers with an AATO of ₹10 crores or more must report invoices, credit notes, and debit notes on the IRP portal within 30 days of generation, failing which the portal will auto-reject the submission.</p> |
| 6 | 27-03-2025 | <p><u>2 factor authentication for E-Way bill and E-Invoice system.</u></p> | <p>2-Factor Authentication is mandatory for all taxpayers (irrespective of the turnover) from 1st April 2025. To enhance the security of e-Way Bill/e-Invoice System, NIC is introducing 2- Factor Authentication for logging in to e-Way Bill/e-Invoice system. In addition to username and password, OTP will also be authenticated for login.</p> <p>There are various modes for generating OTP:</p> <ol style="list-style-type: none"> 1. SMS :- OTP to registered mobile number. 2. SANDES app :- Sandes is a messaging app provided by government so that you can send and receive |

messages. You may download and install the Sandes app on your registered mobile number and receive the OTP in it.

3. NIC GST Shield app :- The 'NIC-GST-Shield' mobile app, available only through the e-Waybill/e-Invoice portal under *Main Menu* → *2-Factor Authentication*, allows users to generate OTPs without internet or mobile network. Once installed and registered with the registered mobile number, the app generates a time-synced OTP refreshed every 30 seconds, which can be used for authentication.

Registering for 2FA: On logging to e-Waybill System go to Main Menu > 2 Factor Authentication and confirm the registration. Once confirmed, the system will ask OTP along with username and password. The OTP authentication is based on individual user accounts. The sub users of GSTIN will have separate authentication depending on their registered mobile number in the e-Way Bill/ e- Invoice System. Once, registered for 2FA, then the same is applicable for both e-Way bill and e-Invoice system.

Creation of sub-users: For better management of e-waybills, main users may create sub-users and mobile number of the sub-user may be updated accordingly. The sub-user may be granted permissions to generate e-waybill or cancel e-waybill or all the options. Further, the activities of the sub-users may be monitored by the main user on a regular basis.

| GST | |
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| Notification-Central Tax | |
| Notification No. and Date of issue | Subject |
| Notification no. 10/2025 CT -GST dated 13.03.2025 | <p>Seeks to amend notification No. 02/2017-Central Tax.</p> <p><u>HNA Comments:</u></p> <p>This notification amends Notification No. 02/2017-CT (dated June 19, 2017) under the CGST Act, 2017. The amendment modifies tax jurisdiction boundaries in select districts of Rajasthan (Alwar, Jaipur, Jodhpur, Udaipur) and Tamil Nadu (Chennai Outer, Madurai, Tiruchirappalli), involving redefinition or expansion of areas. These changes seek to enhance administrative efficiency in GST implementation for the affected regions.</p> <p>Read more</p> |
| Notification no. 11/2025 CT -GST dated 27.03.2025 | <p>Seeks to notify the Central Goods and Services Tax (Second Amendment) Rules 2025.</p> <p><u>HNA Comments:</u></p> <p>Through this notification, the CBIC is amending Rule 164 w.e.f. 27.03.2025, which clarifies that no refunds shall be allowed available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of CGST (amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section. Additionally, the rules now permit applicants to formally notify appellate authorities of their decision to discontinue appeals for specific periods, which will result in the automatic withdrawal of such appeals.</p> <p>Read more</p> |

GST

Circular-Central Tax

| Circular No. and Date of issue | Subject |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Circular No. 248/5/2025-GST dated 27/03/2025</p> | <p>Various issues related to the availability of the benefit of Section 128A of the CGST Act, 2017</p> <p><u>Summary:</u></p> <p>The circular addresses issues regarding the implementation of Section 128A of the CGST Act, 2017, which allows for the waiver of interest or penalties for demands raised under Section 73 for the period from July 1, 2017, to March 31, 2020. It clarifies that payments made through FORM GSTR-3B before November 1, 2024, are eligible for the benefits under Section 128A. It also outlines procedures for cases where tax periods partially fall under Section 128A. Taxpayers must file specific forms and notify appellate authorities if they wish to avail of these benefits and withdraw relevant appeals.</p> <p><u>Read more</u></p> |

GST

Instruction/Guidelines

| Instruction No. and Date of issue | Subject |
|----------------------------------------------|---------------------------------|
| | No updates for the month |

GST

Notifications-Central Tax (Rate)

| Notification No. and Date of issue | Subject |
|-----------------------------------------------|---------------------------------|
| | No updates for the month |

| Customs- Tariff | |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Notifications | |
| Notification No. and Date of issue | Subject |
| 16/2025-Customs (T) Dated- 07-Mar-2025 | <p>Seeks to amend the import duty on Lentils (Mosur)</p> <p>Summary: The Ministry of Finance, through Notification No. 16/2025-Customs, has revised customs duty regulations effective from March 8, 2025. The duty on certain imports under Notifications No. 50/2017-Customs and No. 11/2021-Customs is now set at 5%. Lentils (Mosur) under HS code 0713 40 00 have been added to the exemption list of Notification No. 11/2018-Customs. Additionally, an entry has been removed under Notification No. 49/2021-Customs, signaling changes in tariff benefits for previously covered goods. Read more</p> |
| 18/2025-Customs (T) Dated- 20-Mar-2025 | <p>Seeks to amend notification No. 09/2012-Customs, dated 09.03.2012, to provide for variance in height of re-imported diamonds.</p> <p>Summary: The notification revises the variance limits for imported diamonds. The modifications provide that permissible variance for round diamonds is ± 0.05 mm in diameter, while other shaped diamonds can have a variance of ± 0.07 mm in length and breadth, ± 0.01 mm in height, and ± 1 cent in weight. Read more</p> |
| 19/2025-Customs (T) Dated- 22-Mar-2025 | <p>Seeks to amend notification No. 27/2011-Customs dated 01.03.2011 to withdraw the export duty of 20% on Onion (HS 0703 10) from 1st April, 2025.</p> <p>Summary: The notification amends the previous Notification 27/2011 dated 1st March 2011 to withdraw the export duty of 20% on Onion from 1st April 2025. Read more</p> |

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| <p>20/2025-Customs (T) Dated- 27-Mar-2025</p> | <p>Seeks to amend notification No 11/2018-Customs dated 02.02.2018 and 11/2021-Customs dated 01.02.2021 to impose a total import duty of 10% on import of Bengal gram (desi chana) (HS 0713 20 20) from 1st April, 2025.</p> <p><u>Summary:</u></p> <p>The Central Board of Indirect Taxes and Customs (CBIC) issued Notification No. 20/2025-Customs on March 27, 2025, imposing a 10% import duty on Bengal gram (desi chana) under HS code 0713 20 20, effective from April 1, 2025. This amendment updates Notification No. 11/2018-Customs and Notification No. 11/2021-Customs by adding the HS code 0713 20 20 and replacing the "Nil" duty rate with 10%. The change aligns with fiscal policy objectives and addresses public interest concerns. Read more</p> |
| <p>21/2025-Customs (T) Dated- 28-Mar-2025</p> | <p>Seeks to amend notification no. 22/2022- Customs to notify the fourth tranche of tariff concessions under India-UAE CEPA.</p> <p><u>Summary:</u></p> <p>The Ministry of Finance issued Notification No. 21/2025-Customs, amending Notification No. 22/2022-Customs. This amendment, effective from April 1, 2025, involves substituting Table I of the principal notification. The change is made under the powers granted by sub-section (1) of section 25 of the Customs Act, 1962, and is deemed necessary in the public interest. The original notification was published on April 30, 2022, and this latest amendment follows a previous change made on February 1, 2025. Read more</p> |
| <p>22/2025-Customs (T) Dated- 28-Mar-2025</p> | <p>Seeks to amend notification no. 25/2021- Customs to notify the fifth tranche of tariff concessions under India-Mauritius CECPA.</p> <p><u>Summary:</u></p> <p>Ministry of Finance has issued Notification No. 22/2025-Customs dated 28th March 2025, amending Notification No. 25/2021-Customs. These amendments revise the import duty rates on various goods listed in the updated Table 1. The changes include adjustments in tariffs for goods such as fish, plants, oils, processed food, and other commodities. Notable updates include exemptions for certain items, a 15% rate for specific oils, and up to 100% tariffs for selected processed items. The revised rates aim to address public interest concerns and streamline the customs duty</p> |

structure. These updates come into effect immediately and are issued under the powers granted by Section 25(1) of the Customs Act, 1962. [Read more](#)

Customs- Tariff

Circulars

| Circular No. and Date of issue | Subject |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 06/2025-Customs Dated-4-Mar-2025 | <p>Disposal of Unmanned Aircraft Systems (UAS)/Unmanned Aerial Vehicles (UAV)/Remotely Piloted Aircraft Systems (RPAS)/Drones</p> <p><u>Summary:</u></p> <p>On March 4, 2025, CBIC issued Circular No. 06/2025-Customs, updating guidelines for the disposal of Unmanned Aircraft Systems (UAS), including drones. The circular revises Circular No. 32/2019 and Circular No. 05/2024, designating five focal Customs Commissionerates—Chennai, Delhi (IGIA), Kolkata, Mumbai, and Bengaluru—for the storage, inspection, and distribution of confiscated drones. The revised policy also updates Annexure-A and Annexure-C, detailing storage assignments and nodal officers. This change centralizes drone disposal processes for better coordination. Read more</p> |
| 07/2025-Customs Dated-05-Mar-2025 | <p>Regulation of import of pet dog and pet cat under the Live-Stock Importation Act, 1898: Facilitation for final Quarantine Clearance.</p> <p><u>Summary:</u></p> <p>CBIC has issued new guidelines for importing pet dogs and cats under the Livestock Importation Act, 1898, with measures to streamline the quarantine clearance process. The Animal Quarantine and Certification Service Station (AQCS) will now issue the final “No Objection Certificate (NOC)” at the port of entry 24/7. Pet owners must obtain an advance NOC by submitting documents and notifying AQCS via email about their pet's arrival. These changes aim to ease the import process</p> |

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| | <p>while ensuring regulatory compliance, in line with previous notifications. Read more</p> |
| 08/2025-Customs Dated- 24-Mar-2025 | <p>Clarification on the scope of the Camera Module of Cellular Mobile Phones.</p> <p><u>Summary:</u></p> <p>CBIC issued Circular No. 08/2025-Customs on March 24, 2025, clarifying the definition of “camera module” for mobile phone manufacturing under Customs Notification No. 57/2017. The circular specifies that a camera module, consisting of essential components like a lens, sensor, and connectors, qualifies for a 10% concessional duty if it functions solely as a camera. However, if individual components are imported separately, they will be subject to standard customs duties. This clarification aims to ensure consistent classification and duty application, in line with mobile phone technology changes.</p> <p>Read more</p> |
| 09/2025-Customs Dated- 28-Mar-2025 | <p>Procedure for import/export through Personal Carriage.</p> <p><u>Summary:</u></p> <p>CBIC has issued guidelines for importing and exporting goods via personal carriage, specifically for gems, jewellery, and prototypes, in line with the FTP 2023 and HBP 2023. The guidelines allow foreign-bound passengers to carry gems and jewellery from designated airports and permit the re-import of duty-free rejected jewellery under certain conditions. It also includes electronic filing of Bills of Entry and Shipping Bills, with further details from DG Systems. Jurisdictional commissioners will provide operational guidelines and ensure infrastructure at airports. Stakeholders facing challenges can notify CBIC. Read more</p> |
| 10/2025-Customs Dated- 28-Mar-2025 | <p>Implementation of the Sea Cargo Manifest and Transshipment Regulations (SCMTR)</p> <p><u>Summary:</u></p> <p>Central Board of Indirect Taxes & Customs (CBIC) has extended the transitional period for implementing the Sea Cargo Manifest and Transshipment Regulations (SCMTR) until May 31, 2025. This extension addresses the insufficient testing and non-implementation of export and transshipment messages by carriers and transhippers. While arrival messages are mandatory, export and transshipment compliance remains low. The circular urges stakeholders to utilize this extended</p> |

period to file declarations electronically in the prescribed format, avoiding penalties under Regulation 13 of SCMTR, 2018. Customs officers are directed to refrain from penal actions during this interim period, provided stakeholders demonstrate efforts to comply. Chief Commissioners of Customs are instructed to conduct weekly outreach programs to facilitate smooth implementation. [Read more](#)

**CBIC
Updates**

Customs

Instruction/Guidelines

| Instruction No. and Date of issue | Subject |
|----------------------------------------------|--------------------------|
| | No Updates for the month |

Congratulations Tanvi Chowdary of HNA & Co LLP Vijayawada Branch



Congratulations on Your Remarkable Achievement!

That's amazing news! Huge congratulations to Ms. Tanvi Chowdary for being selected as the Head of the Academic Committee and the Joint Secretary of the Student Speakers Forum Committee at SICASA Vijayawada! 🎉 It sounds like she has some exciting leadership roles ahead.

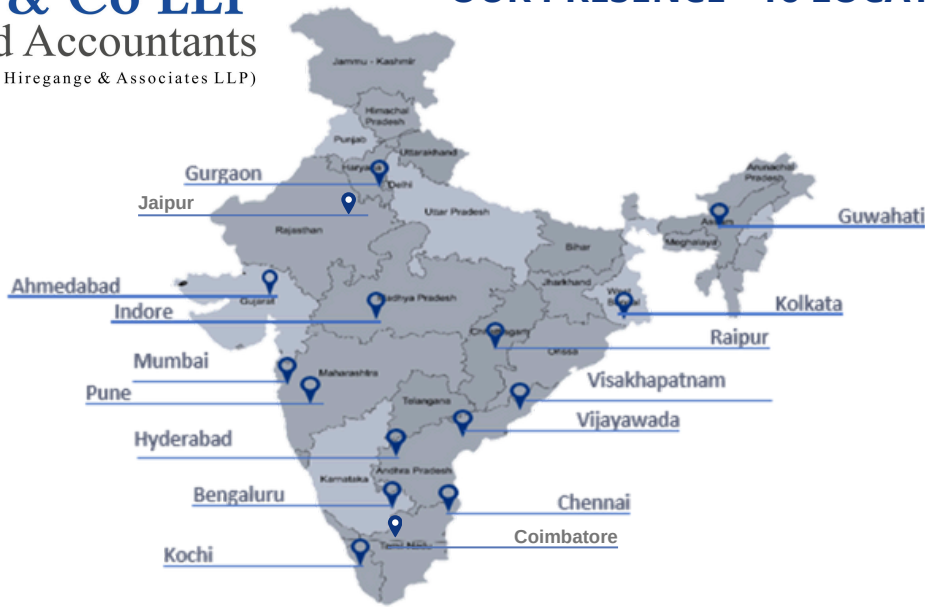
Congratulations Jaddu Sri Raja Yashwitha HNA&Co.LLP Vijayawada.

Branch



Congratulations on Your Remarkable Achievement!

That's fantastic news! Congratulations to Yashwitha on being selected as the Treasurer of the Managing Committee of SICASA Vijayawada! 🎉 It must be an exciting opportunity to contribute and make a positive impact.



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