



Thinking Beyond

Monthly Newsletter

A knowledge sharing initiative

June 2025



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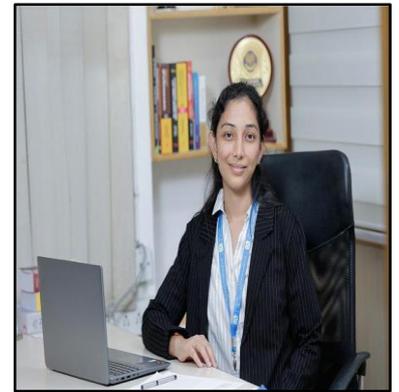
" Case law summary – Indirect Taxation – May '25"

Case 1- No general penalty where late fee is payable

TVL. Jainsons Castors & Industrial Products - 2025 (2) TMI 1000 -
Madras High Court

Facts:

- Petitioner failed to file the annual GST return on time.
- Late fee as per section 47 is paid.
- Revenue imposed late fee u/s 47 and general penalty u/s 125.



CA Shilpi Jain

Decision

- In the event of non-filing of the return, petitioner can be called up on to pay the late fee in terms of section 47 of the Act, which is an independent provision dealing with any default or belated filing of return.
- General penalty would apply in the event no penalty is separately provided in this act.
- In the present case, penalty was imposed in the form of late fee u/s 47.
- Therefore, general penalty of Rs. 50,000/- towards CGST and SGST is not correct and the same is set aside.
- **Case 2- Refund of Compensation Cess is eligible in case of export without payment of tax**
- **Case 3 - Withholding of Refund Not Permissible in the absence of any proceedings**
M/S. K-NXT Logisticx Private Limited 2025 (5) TMI 1436 - Delhi High Court
- **Case 4: Intermediary requires existence of 3 parties, representation and facilitation**

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Goods Return in the Textile Industry under GST: Challenges, Errors, and Compliance



CA Roopa Nayak



CA Yash Saha

The Indian textile industry, known for its diversity and scale, regularly deals with goods returns—a routine yet critical aspect of its supply chain operations. Whether it involves fashion retailers managing seasonal inventory or manufacturers addressing product defects, the return of goods is integral to textile trade dynamics. However, under India's Goods and Services Tax (GST) regime, such returns introduce a layer of complexity that often leads to compliance pitfalls.

Why Returns Happen: Textile Context

Goods returned in textiles can be attributed to several operational and market-driven factors:

- a. **End-of-Season Stock Surplus:** Fashion trends change rapidly. Unsold garments or fabrics at the end of a season are often returned to manufacturers or wholesalers.
- b. **Defective Products:** Quality issues such as fabric tears, dyeing inconsistencies, or stitching errors lead to product rejections.

The frequency and scale of these returns necessitate precise compliance under GST laws to avoid fiscal mismatches or penalties.

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GST on Branch Transfers in the Textile Industry: Issues and Solutions



CA Roopa Nayak



CA Yash Saha

The implementation of GST in India has significantly impacted branch transfers within the textile industry, where the movement of goods between units with separate GSTINs (even under the same PAN) is considered a taxable supply. According to Para 2 of Schedule-I of the Central Goods and Services Tax (CGST) Act, 2017, supplies of goods or services or both between distinct persons, even without consideration, are treated as taxable supplies. This has led to several issues affecting textile businesses' operational efficiency and financial health.

Comparison to Pre-GST Regime: The treatment of branch transfers under GST marks a significant change from the pre-GST era. Under the Value Added Tax (VAT) regime, branch transfers could often occur against Form F without attracting tax. The GST regime has removed this concept, treating inter-state transfers between distinct persons as taxable supplies.

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“Impact of the US Tariffs on the Textile Industry in India”



CA Roopa Nayak



CA Yash Saha

The United States plays a pivotal role in the global textile and apparel market, both as a major importer and exporter. In 2024, the U.S. imported textiles and apparel valued at approximately \$107 billion, marking a 2.6% increase from the previous year. However, during the first half of 2024, imports experienced a 3.58% decline, totaling \$49.3 billion, influenced by inflationary pressures and supply chain challenges. The U.S. market is one of the most critical destinations for Indian textile exports, including cotton yarn, home textiles, garments, and technical textiles. However, with the U.S. considering or imposing tariffs on Indian textile products, several short- and long-term impacts can be expected.

The U.S. is among the top three export destinations for Indian textiles and apparel, contributing nearly 15–18% of India’s total textile exports.

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'Special Legal Update on 'Indirect Taxes June 2025'

- **Supreme Court Upholds Use of Credit Ledger for Pre-Deposit Under Section 107(6)(B) Of the Act.**
- **Clerical Error in GST Return Filing – High Court Allows Rectification Of GSTR-3B To Align With GSTR-1.**
- **Rectification Of GSTR-1 For FY 2020-21 Allowed Despite Time Bar — High Court Extends Benefit of Circular to Later Years.**

[Read More](#)

Special Legal Update on 'Indirect Taxes June 2025'-2

- **Support service of foreign affiliate not Intermediary – Petitioner entitled to refund of ITC**
- **Inadvertent Errors In form GST DRC – 03 Not Fatal – Matter Remanded for Fresh Adjudication.**
- **Date of Personal Hearing Cannot be the Same as That of due Date for Filing Reply – Natural Justice Principles Violated**
- **Permissibility to Claim Refund of unutilised ITC On the Account of closure of Business**

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HNA Updates – June 2025 – Analysis of GST and Custom

Updates

- Recent updates on GST
- Other changes
- Recent Updates in Customs
- Updates under DGFT

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Sl. No	Date	Functionality	Particulars
1	01-06-2025	<u>Gross and Net GST revenue collections for the month of May 2025</u>	The Gross and net revenue for the month of June-25 was declared. The same can be checked by clicking on – <u>May 2025 collections</u>
2	02-04-2025	<u>Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration</u>	<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 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 Assam on 1st April 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, <ol style="list-style-type: none"> (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.

		<p>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.</p> <p>6. The feature of booking an appointment to visit a designated GSK is being enabled for the applicants of Assam and the applicants can book slots from 1st April 2025.</p> <p>7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the 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> <ul style="list-style-type: none">(a) a copy (hard/soft) of the appointment confirmation e-mail(b) the details of jurisdiction as mentioned in the intimation e-mail(c) Aadhaar Card and PAN Card (Original Copies)(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail. <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.</p>
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3	04-04-2025	<p><u>Advisory on Case Insensitivity in IRN Generation</u></p>	<p>This is to inform that,</p> <ol style="list-style-type: none"> 1. Effective 1st June 2025, the IRP (Invoice Reporting Portal) would treat invoice/document numbers as case-insensitive for the purpose of IRN generation. 2. To ensure consistency and avoid duplication, invoice numbers reported in any format (e.g., "abc", "ABC", or "Abc") would be automatically converted to uppercase before IRN generation. This change aligns with the treatment of invoice numbers in GSTR-1, which already treats them as case-insensitive. 3. The same is shared for your kind information please. For any further clarification, please reach out to the GST helpdesk.
4	11-04-2025	<p><u>Advisory on reporting values in Table 3.2 of GSTR-3B</u></p>	<p>It is advised that,</p> <ol style="list-style-type: none"> 1. Table 3.2 of Form GSTR-3B captures the inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders out of the supplies declared in Table 3.1 & 3.1.1 of GSTR-3B. The values in Table 3.2 of GSTR-3B auto-populates from corresponding inter-state supplies declared in GSTR-1, GSTR-1A, and IFF in requisite tables. 2. It is to inform you that from April-2025 tax period, inter-state supplies auto-populated in Table 3.2 of GSTR-3B will be made non-editable. The GSTR-3B shall be filed with the auto-populated values as generated by the system only.

3. Therefore, in case any modification/amendment is required in auto-populated values of Table 3.2 of GSTR-3B, same can be done only by amending the corresponding values in respective tables of GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

4. To ensure that GSTR-3B is filed accurately with the correct values of inter-state supplies, it is advised to report the correct values in GSTR-1, GSTR-1A, or IFF. This will ensure the auto-populated values in Table 3.2 of GSTR-3B are accurate and compliant with GST regulations.

FAQ's

1. What are the changes related to reporting supplies in Table 3.2?

Starting from the April 2025 tax period, the auto-populated values in Table 3.2 of GSTR-3B for inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders will be non-editable, and taxpayers will need to file GSTR-3B with the auto-populated values generated by the system only.

2. How can I rectify values in Table 3.2 of GSTR-3B if incorrect values have been auto-populated after April 2025 period onwards due to incorrect reporting of the same through GSTR-1?

If incorrect values are auto-populated in Table 3.2 after April 2025, taxpayers need to correct the values by making amendments through Form GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

			<p>3. What should I do to ensure accurate reporting in Table 3.2 of GSTR-3B?</p> <p>Taxpayers should ensure that the inter-state supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.</p> <p>4. Till what time/date I can amend values furnished in GSTR-1 through Form GSTR-1A?</p> <p>As there is no cut-off date for filing Form GSTR-1A before GSTR-3B which means Form GSTR-1A can be filed after filing Form GSTR-1 and till the time of filing Form GSTR-3B. Hence, any amendment required in auto-populated values of table 3.2, same can be carried out through Form GSTR-1A till the moment of filing GSTR-3B.</p>
5	11-06-2025	<u>Advisory on filing of amnesty applications under section 128 of the CGST Act</u>	<p>In light of the submission deadline for the amnesty scheme and recognizing that some taxpayers are experiencing difficulties when attempting to file applications under Section 128A through the GST portal, several trade organizations have submitted representations requesting an alternative mechanism.</p> <p>Consequently, an alternative mechanism for filing amnesty scheme applications in Form SPL-01/02 before the stipulated timeline has been released. This advisory provides detailed, step-by-step instructions for the manual submission of waiver applications has been provided in the link https://tutorial.gst.gov.in/downloads/news/link_data.pdf.</p>

6	12-06-2025	<u>Filing of SPL-01/SPL-02 where payment made through GSTR 3B and other cases</u>	GSTN has issued an Advisory dated June 12, 2025, addressing the difficulties taxpayers are encountering when filing amnesty applications under Section 128A of the CGST Act using Forms SPL-01/SPL-02. Through this advisory, taxpayers filing Form SPL-01 or SPL-02 under Section 128A of the CGST Act, 2017 may face issues with auto-population of payment details in Table 4. This includes payments made through demand orders, pre-deposits, or GSTR-3B. The tax payers are advised to proceed the filing of application and all relevant proof of payment shall be appended prior to submission.
7	16-06-2025	<u>Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals</u>	The GSTN has released an update dated June 16, 2025, announcing the introduction of enhanced inter-operable services between E-Way Bill portals. The National Informatics Centre (NIC) will launch the new E-Way Bill 2.0 portal (https://ewaybill2.gst.gov.in) on July 1, 2025, offering advanced features for improved inter-operability. This new portal is designed to work seamlessly with the existing E-Way Bill 1.0 portal (https://ewaybillgst.gov.in), ensuring smooth integration and data exchange between the two systems. Over time, data from both portals will be fully merged, reducing reliance on the original E-Way Bill 1.0 platform, particularly during emergencies or system downtimes. The E-Way Bill 2.0 portal will synchronize E-Way Bill details with the main portal within seconds, providing users with a more efficient and reliable experience.
8	18-06-2025	<u>Advisory to file pending returns before expiry of three years</u>	The Goods and Services Tax Network (GSTN) has issued an important advisory regarding upcoming changes to GST return filing. Starting from August 1, 2025, the GST portal will no longer allow the filing of returns that are older than three years from their original due date. This new restriction will take effect from the July 2025 tax period onwards, meaning that any returns with due dates prior to August 1, 2022, will be blocked from filing on the portal. GSTN had initially informed taxpayers about this change in an advisory dated October 29, 2024. All taxpayers are strongly suggested to carefully review their records and ensure that any pending returns for these earlier periods are filed by July 31, 2025.

			After this deadline, the system will not permit the submission of overdue returns beyond the three-year window.
9	19-06-2025	<u>Handling of Inadvertently Rejected records on IMS</u>	<p>Through this advisory dated 19 June 2025, the GSTN has clarified the process for handling inadvertently rejected records—such as invoices, debit notes, credit notes, and ECO documents—by recipients in the Invoice Matching System (IMS), especially when the corresponding GSTR-3B for that tax period has already been filed.</p> <p>1. How can a recipient avail ITC of wrongly rejected Invoices/ Debit notes/ECO-Documents in IMS as corresponding GSTR-3B of same tax period was also filed by recipient?</p> <p>Answer: In such cases recipient can request to the corresponding supplier to report the same record (without any change) in same return period's GSTR-1A or respective amendment table of subsequent GSTR-1/IFF. Thus, recipient can avail the ITC basis on amended record by accepting such record on IMS and recomputing GSTR-2B on IMS. Here the recipient will get ITC of complete amended value as original record was rejected by the recipient.</p> <p>However, recipient will be able to take ITC for the again furnished document by the supplier, as stated above, only in the GSTR-2B of the concerned tax-period.</p> <p>2. If any original record is rejected by the recipient and supplier furnishes the same record in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of subsequent period, till the specified time limit, then what impact it will have on supplier's liability?</p> <p>Answer: In case supplier had furnished an original record in GSTR-1/IFF but the same record was rejected wrongly by the recipient in IMS. In such cases supplier on noticing the same in the supplier's view of IMS dashboard or on request of recipient, may furnish the same record again (without any change) in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF in any subsequent period, till the specified time limit, then the liability of supplier will not</p>

increase. As amendment table take delta value only. Thus, in present case of same values, differential liability increase will be zero.

3. As a recipient taxpayer, how to reverse ITC of wrongly rejected Credit note in IMS as the corresponding GSTR-3B has already been filed?

Answer: In such cases recipient can request the concerned supplier to furnish the same Credit note (CN) without any change in the same return period's GSTR-1A or in amendment table of subsequent period's GSTR-1/IFF. Now recipient can reverse the availed ITC based on the amended CN by accepting the CN on IMS. Hence, the recipient's ITC will get reduced with complete amended value, as soon as the recipient recomputes GSTR-2B on IMS. The reduced value is same as that of the value of original CN as in this case the complete original CN was rejected by the recipient.

4. If any original Credit note was rejected by the recipient and supplier furnishes the same credit note in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of any future tax-period, till the specified time limit, then what impact it will have on supplier's liability?

Answer: At first instant the supplier's liability will be added back in the open GSTR-3B return, because of original credit note rejection by the recipient. However, as the supplier furnishes the same credit note in GSTR-1A of same tax period or in amendment table of GSTR-1/IFF in any subsequent period, supplier's liability for this amendment will get reduced again corresponding to the value of amended CN (which in this case is same as original). Thus, net effect on liability of supplier will be only once.

Customs- Tariff	
Notifications	
Notification No. and Date of issue	Subject
32/2025-Customs (T) Dated- 30-June-2025	<p>Seeks to amend Notification No.130/2010- Customs dated 23.12.2010 to extend the exemption benefits to Air Canada.</p> <p><u>Summary:</u> Ministry of Finance, Department of Revenue, has issued Notification No. 32/2025- Customs dated 30th June 2025, introducing an amendment to the principal Customs Notification No. 130/2010-Customs, originally published on 23rd December 2010. The amendment adds a new entry (Serial No. 48) to the notification’s existing table, specifying “Canada” as the country and “Air Canada” as the designated airline. This change is intended to take effect from 1st July 2025. The amendment is made under the powers granted by Section 25(1) of the Customs Act, 1962, which allows the Central Government to grant exemptions in the public interest. The principal notification has undergone multiple amendments over time, with the most recent prior amendment being Notification No. 45/2022-Customs dated 31st August 2022. This update allows Air Canada to be recognized for customs-related considerations under the specified framework. Read more</p>

Customs- Tariff	
Circulars	
Circular No. and Date of issue	Subject
17/2025-Customs Dated- 19-June-2025	<p>Use of ICETABs for efficient export examination and clearance</p> <p><u>Summary:</u></p> <p>The CBIC has extended the use of ICETABs (Inspection and Clearance Electronic Tablets) to export examination and clearance processes, effective from 19th June 2025, following its successful implementation in import examinations.</p> <p>ICETABs will allow examining officers to digitally access the Shipping Bill, examination orders, RMS instructions, and supporting documents, eliminating the need for paper-based documentation. Officers can also upload examination reports and four cargo images directly to the system. These will be stored in the e-sanchit repository for reference.</p> <p>A detailed advisory will be issued by DG Systems. In exceptional cases where digital reporting is not possible, alternate procedures will be provided. This initiative aims to improve speed, transparency, and efficiency in export clearance operations.</p> <p>Read more</p>

Customs

Instruction/Guidelines

Instruction No. and Date of issue	Subject
<p>Instruction No. 13/2025 Customs Dated June 2, 2025</p>	<p>Removal of Port Restrictions and Testing Requirements for Export of Finished Leather, Wet Blue Leather, El Tanned Leather and Crust Leather.</p> <p>Summary: The Central Board of Indirect Taxes & Customs (CBIC) has issued an instruction on June 2, 2025, announcing the immediate removal of previous restrictions and testing requirements for various types of leather exports. This decision, conveyed via Instruction No. 13/2025-Customs, refers to an Office Memorandum from the Directorate General of Foreign Trade (DGFT) dated May 26, 2025. Specifically, port restrictions on the export of finished leather, wet blue leather, and El tanned leather have been revoked. Additionally, the mandatory requirement for testing and certification by the Central Leather Research Institute (CLRI) for finished leather, wet blue leather, crust leather, and El tanned leather has been abolished. This instruction supersedes and withdraws the earlier CBIC instruction dated April 16, 2013, which had established inspection procedures to prevent the misdeclaration of semi-processed leather as finished leather. CBIC has urged all customs authorities to inform their officers about these changes, simplifying the export process for these leather categories. Read more</p>
<p>Instruction No. 14/2025 Customs Dated June 5, 2025</p>	<p>Implementation of "Agreement" signed between FSSAI, Ministry of Health and Family Welfare, Government of India and Bhutan Food and Drug Authority (BFDA)</p> <p>Summary: Central Board of Indirect Taxes and Customs (CBIC) has issued Instruction No. 14/2025-Customs dated 05 June 2025, to notify customs authorities regarding the implementation of an agreement between the Food Safety and Standards Authority</p>

	<p>of India (FSSAI), Ministry of Health and Family Welfare, and the Bhutan Food and Drug Authority (BFDA). This instruction partially modifies the earlier CBIC Instruction No. 22/2024-Customs dated 16 October 2024. The updated directive references an FSSAI Office Order dated 19 May 2025, which provides an updated list of 117 approved establishments in Bhutan, including their scope of approval. Importantly, the format of the Health Certificate and the list of authorized signatories remain unchanged, and all other compliance procedures are still applicable. CBIC has requested all concerned customs authorities to inform and sensitize officers within their jurisdictions regarding the updates. Any issues arising from the implementation should be communicated to the Board. The directive emphasizes continuity in operational procedures while integrating the newly updated list from Bhutan under the ongoing bilateral regulatory cooperation.</p> <p>Read more</p>
<p>Instruction No. 15/2025 Customs Dated June 12, 2025</p>	<p>Applicability of SCOMET - Consolidated Repository</p> <p><u>Summary:</u></p> <p>The Directorate General of Foreign Trade (DGFT) has issued various clarifications regarding the applicability of SCOMET on different items. A consolidated repository of these clarifications has been prepared by CBIC and will be updated periodically. These clarifications are for reference purposes only and each item must be assessed individually based on its specifications and end use. Officers must ensure strict compliance with SCOMET-related export policy conditions. Jurisdictional authorities are requested to sensitise their officers accordingly. These steps aim to ensure uniformity and clarity in the enforcement of export controls. Any difficulties faced should be brought to the notice of the Board.</p> <p>Read more</p>
<p>Instruction No. 16/2025 Customs Dated June 18, 2025</p>	<p>Ensuring adherence of Indian Standard of respective Input material of Steel and Steel Products intended for import which are notified in QCO and requires mandatory registration on SIMS portal</p> <p><u>Summary:</u></p> <p>The CBIC vide Instruction No. 16/2025-Customs dated June 18, 2025, mandates adherence to Indian Standards for steel and steel product imports under the Steel and Steel Products (Quality Control) Order, 2024. Effective for Bill of Lading dated</p>

	<p>June 16, 2025, mandatory SIMS registration and compliance with 151 specified standards are required.</p> <p>Reference is invited to the Order dated 13.06.2025 issued by the Deputy Secretary, Ministry of Steel vide F.no. S-20011/15/2024-TECH on the above subject (copy attached).</p> <p>Vide the above order dated 13.06.2025, it has been stated that presently 151 Indian Standards, covering steel and steel products of chapter 72 and 73 of ITC(HS) codes, are incorporated in the Steel and Steel Products (Quality Control) Order, 2024 (QCO) notified vide S.O 3716(E) dated 29.08.2024. In connection to compliance with QCO, adherence of Indian Standard of respective input material, which are also part of the QCO, shall be ensured. In respect of steel and steel products defined under aforesaid Indian Standards, respective Indian Standard(s) of input material is mapped (copy attached). This will be effective for the imports having Bill of Lading dated on or after 16th June 2025.</p> <p>It is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter. Read more</p>
<p>Instruction No. 17/2025 Customs Dated June 19, 2025</p>	<p>Amendment in Import Policy of specify items covered under Chapter 71 of ITC (HS) 2022 of Schedule-I (Import Policy)</p> <p><u>Summary:</u></p> <p>The Central Board of Indirect Taxes & Customs (CBIC) has issued Instruction No. 17/2025-Customs, dated June 19, 2025, detailing amendments to the import policy for specific items under Chapter 71 of the ITC (HS) 2022. This instruction follows Notification No. 18/2025-26, issued by the Directorate General of Foreign Trade (DGFT) on June 18, 2025. The amendment impacts the import of Palladium, Rhodium, and Iridium, along with their various forms (unwrought, powder, and other). While the import policy for these items under ITC(HS) codes 71102100, 71102900, 71103100, 71103900, 71104100, and 71104900 remains “Free,” a new condition has been introduced. Specifically, the import of alloys of Palladium, Rhodium, or Iridium that consist of more than 1% gold by weight is now</p>

	<p>“Restricted.” Customs officers are advised to be aware of this policy change. Read more</p>
<p>Instruction No. 18/2025 Customs Dated June 20, 2025</p>	<p>Amendment in Import Policy of items covered under CTH 2843 under Chapter 28 of ITC (HS) 2022 of Schedule-I (Import Policy).</p> <p><u>Summary:</u></p> <p>The Central Board of Indirect Taxes & Customs (CBIC) has issued an instruction on June 20, 2025, concerning an amendment to the import policy for items under Customs Tariff Heading (CTH) 2843. This instruction references a notification from the Directorate General of Foreign Trade (DGFT) dated June 17, 2025. The core change is that the import policy for various colloidal precious metals, inorganic or organic compounds of precious metals, and amalgams of precious metals—including those of gold, silver, platinum, rhodium, and palladium—has been revised from “Free” to “Restricted” with immediate effect. This means that these items, previously importable without specific restrictions, now require a license or authorization for import into India. The instruction directs customs officials to be aware of this policy change and its immediate implementation.</p> <p>Read more</p>
<p>Instruction No. 19/2025 Customs Dated June 20, 2025</p>	<p>Extension of validity of the NOC for the Alcoholic Beverages Bottled in Origin & in Bulk.</p> <p><u>Summary:</u></p> <p>The Central Board of Indirect Taxes & Customs (CBIC) has issued Instruction No. 19/2025-Customs, dated June 20, 2025, in response to an FSSAI Order from June 13, 2025. This instruction pertains to the validity of No Objection Certificates (NOCs) for imported alcoholic beverages, specifically those bottled at origin and in bulk, containing over 10% alcohol and lacking an expiry date. The FSSAI has decided that for such consignments, the NOC issued under the FSS (Import) Regulations, 2017, will now be valid for 365 days. If consignments remain in the port’s Customs area beyond this 365-day period, a visual inspection can be conducted upon payment of a fee for re-validation of the NOC. This revision aims to facilitate business processes while maintaining food safety standards for imported goods. The CBIC has requested its officers to be aware of and implement these</p>

updated guidelines. This new directive supersedes any previous orders on this subject. [Read more](#)

Awards & Achievements



Delighted to hear the wonderful news 🎉

Congratulations, Mr. Parmesh Thanvi, on your remarkable achievement."

Mr. Parmesh Thanvi, one of our dedicated article assistants, has made us immensely proud by securing the **Best Paper Presenter** Award at the National Conference of CA Students, held on 14th and 15th June 2025, organized by the CICASA (ICAI) Raipur Branch. Presenting on the topic "***Digital Documentation – From Physical Files to Paperless Audit Rooms,***" Parmesh distinguished himself among participants from across the country through his exceptional presentation and valuable insights.

Awards & Achievements



Huge congratulations to Kavyasree 🏆 on your remarkable achievement

Ms. Kavyasree from the Hyderabad Litigation Team has been awarded the **Best Paper Presentation** Award for her thought-provoking presentation on the topic **“Beyond Code: The Human Side of Trusting AI”** at the **National Conference of CA Students – “Pravaha”**, organized by the Hyderabad Branch of SIRC of ICAI.

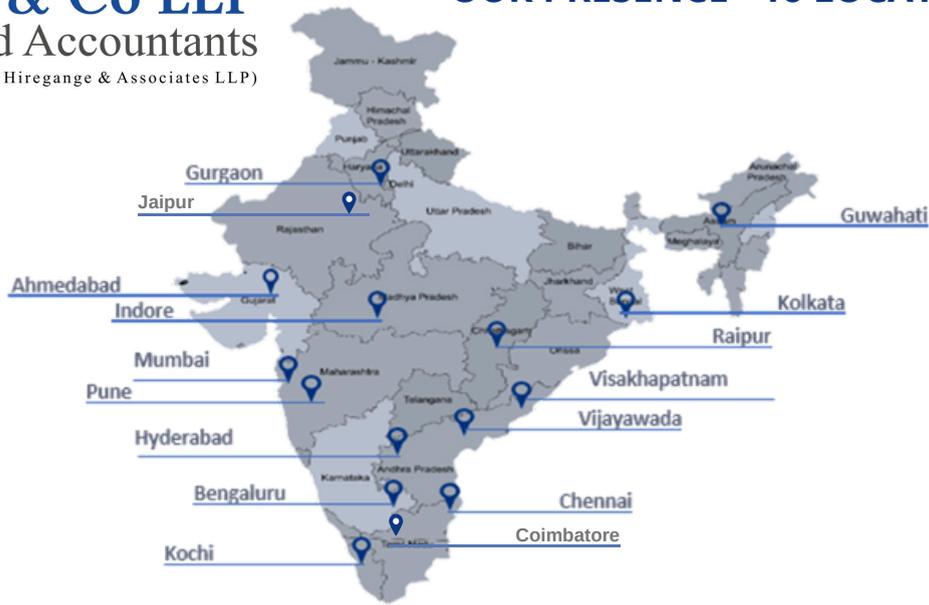
Awards & Achievements



Huge congratulations to Isha Agrawal 🎉

Isha Agrawal represented our firm as a paper presenter at the National Conference of CA Students, organized by the CICASA (ICAI) Raipur Branch, held on 14th and 15th June 2025.

Isha Agrawal represented our firm as a paper presenter at the conference, and her confident presence and dedicated efforts significantly contributed to the event. She truly embodied the spirit and potential of our team.



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➤ **Mumbai**

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