



H N A & Co LLP
Chartered Accountants
(Formerly known as Hiregange & Associates LLP)

HNA Updates |

May -2025 – Part II

Bangalore (HO) | Hyderabad | Mumbai |
Gurugram Chennai | Pune | Ahmedabad |
Vishakhapatnam Guwahati | Kolkata |
Vijaywada | Raipur | Kochi | Indore | Coimbatore |
Jaipur

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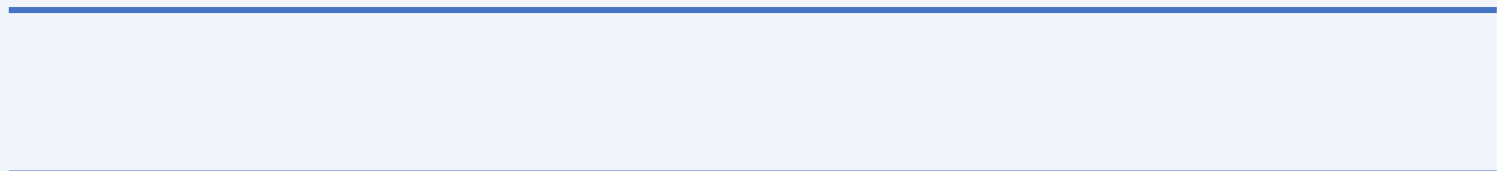
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A. Recent updates on GST

For H N A Updates
Notifications & Circulars - 01-10-2024

H N A Comments

- *No new GST Notifications or Circulars have been issued recently, as there have been no GST Council meetings since the 54th Council Meeting held on 9th September 2023.*
- *The GST Council, constituted under Article 279A of the Constitution, is responsible for recommending changes to GST law, including tax rates, exemptions, and procedures.*
- *Although the Constitution doesn't mandate a meeting frequency, the Council has followed an administrative convention of meeting quarterly to address policy matters.*
- *In the absence of recent meetings, no policy updates or rate changes have been proposed, leading to a temporary standstill in GST amendments.*

B. Others changes

Appeal withdrawal with respect to Waiver scheme

Advisory dated 14th May 2025

Summary of Amendment

- **System-Based Withdrawal:** If a withdrawal application (APL-01W) is filed before final acknowledgment (APL-02), the appeal is automatically withdrawn by the system, and status changes to “Appeal Withdrawn”.
- **Approval-Based Withdrawal:** If filed after final acknowledgment, withdrawal requires Appellate Authority approval. Once approved, the status updates to “Appeal Withdrawn”.
- **Waiver Scheme Compliance:** Under Section 128A, no appeal should be pending to claim waiver benefits. In both cases above, the “Appeal Withdrawn” status meets this requirement.
- **Required Documentation:** Taxpayers must upload a screenshot showing “Appeal Withdrawn” status in the appeal folder as proof when submitting or updating a waiver application.

H N A Comments

- *For the Waiver Scheme eligibility, the crucial compliance point is that the appeal must reflect the “Withdrawn” status in the system. Taxpayers must proactively upload proof (screenshot) of withdrawal status to avoid processing delays or rejections in their waiver applications.*

Update on Editability of Table 3.2 in Form GSTR-3B

Advisory– dated 16th May 2025

Summary of Amendment

- As per the advisory issued on April 11, 2025, it was notified that the **values auto-populated in Table 3.2 of Form GSTR-3B** (pertaining to outward supplies made to unregistered persons, composition dealers, and UIN holders) would become **non-editable** starting from the **tax period of April 2025** (i.e., the return to be filed in May 2025)
- Following this advisory, GSTN received several representations and grievances from taxpayers expressing concerns about the non-editable nature of Table 3.2. These submissions are currently under examination.
- In view of the feedback and to ensure ease of compliance, it has now been decided that Table 3.2 **will remain editable for the time being**. Taxpayers are, therefore, advised to **review, modify (if necessary), and report accurate values** in Table 3.2 while filing their GSTR-3B returns.
- Once a final decision is made and any changes are scheduled for implementation, taxpayers will be informed in advance through a formal communication on the GST Portal.

H N A Comments

- *This advisory provides a temporary relief to taxpayers by keeping Table 3.2 editable despite earlier plans to lock it. Taxpayers should take care to cross-verify auto-populated data and ensure that any discrepancies are corrected before submission.*

C. Customs Notifications (Tariff)

Removal of condition for Export of Bangalore Rose Onion

-Notification No. 30/2025-Customs dt 23rd May, 2025

Summary of Amendment

- The primary discussion of the Notification is to remove condition which has been in place to export Bangalore Rose Onion.
- Earlier it was been mentioned that exporter should furnish a certificate from the Horticulture Commissioner, Government of Karnataka, certifying the item and quantify of Bangalore Rose Onion to be exported.

H N A Comments

- *Condition to export Bangalore Rose Onion has been removed.*
- *Earlier it require a certificate from Horticulture Commission to export the onion.*

Impact on the Businesses

- *It reduces the burden to produce the certificate and simplify the procedure at customs*
- *It reduces additional compliance burden as it removes additional documentation and cost to get that certification,*
- *It quickens the export procedure as no delay happens due to obtaining certificate.*

D. Customs Notifications (Non Tariff)

Revision of Tariff Values for Specified Imported Goods

Notification No. 34/2025-Customs (N.T.) dated 15th May 2025

Summary of Amendment

- The CBIC, exercising powers under Section 14(2) of the Customs Act, 1962, has amended Notification No. 36/2001-Customs (N.T.) to revise tariff values of specific imported goods. The changes **come into effect from 16th May 2025** and involve substitution of TABLE-1, TABLE-2, and TABLE-3 with the following updated tariff values:
- **TABLE-1: Edible Oils and Metal Scrap (Tariff Value in US\$/Metric Tonne)**
 - a) Crude Palm Oil – 987
 - b) RBD Palm Oil – 1011
 - c) Other Palm Oil – 999
 - d) Crude Palmolein – 1019
 - e) RBD Palmolein – 1022
 - f) Other Palmolein – 1021
 - g) Crude Soyabean Oil – 1070
 - h) Brass Scrap (all grades) – 5473
- **TABLE-2: Gold and Silver (Tariff Value)**
 - a) Gold (under N.No. 50/2017-Customs, S. No. 356) – USD 1028 /10gm
 - b) Silver (under N.No. 50/2017-Customs, S. No. 357) – USD 1065 / kg
 - c) Other silver forms including medallions and semi-manufactured silver (excluding coins, jewellery, or baggage imports) – USD 1065/kg
 - d) Gold bars, coins (99.5%+ purity), and findings (excluding postal/courier/baggage imports) – USD 1028 /10 gm
- **TABLE-3: Areca Nuts (Tariff Value in US\$/Metric Tonne)**
 - Areca Nuts – 6970 (unchanged)

Revision of Tariff Values for Specified Imported Goods

Notification No. 34/2025-Customs (N.T.) dated 15th May 2025

H N A Comments

- This notification is issued under Section 14(2) of the Customs Act, 1962, which empowers the CBIC to fix tariff values for specific imports where actual transaction values may not be reliable or are difficult to ascertain. The tariff values serve as a standard base for computing customs duties on designated goods.*

Impact on the Businesses

- Edible oil refiners and food manufacturers may face input cost pressure.*
- Jewelry sector might see revised pricing strategies due to higher gold/silver valuation benchmarks.*

Establishment of Structural Adjudication framework for cases related to 100% EOUs

-Notification No. 35/2025-Customs(N.T.) dt 16th May, 2025

Summary of Amendment

- The primary discussion of the Notification is to establish a structured adjudication framework for cases involving both customs and central excise duties related to 100% Export Oriented Undertakings(EOUs).
- Officers of customs , in whose jurisdiction 100% EOUs are located, are appointed as Central Exercise Officers and invested all the powers, as per Notification No. 38/2001 - Central Excise (N.T.) dated 26th June 2001.
- Jurisdiction exercised by the officers of Central Excise for 100% EOUs has been transferred to the officers of Customs vide Notification No. 52/2003-Customs dated 31.03.2003 and notification No. 79/2018-Customs dated 6th December 2018.
- This notification specifically addresses situations where such cases were previously adjudicated by Central Excise Officers but have been remanded for de novo adjudication under Customs jurisdiction.
- Notices shall be assigned in the following manner for prupose of adjudication
 - Cases with an aggregate duty demand (customs + excise) up to ₹5 lakhs are to be adjudicated by the Deputy Commissioner or Assistant Commissioner of Customs.
 - Cases with an aggregate duty demand up to ₹50 lakhs fall under the purview of the Additional Commissioner or Joint Commissioner of Customs.
 - Cases exceeding ₹50 lakhs are assigned to the Principal Commissioner or Commissioner of Customs

Establishment of Structural Adjudication framework for cases related to 100% EOUs

-Notification No. 35/2025-Customs(N.T.) dt 16th May, 2025

H N A Comments

- It establishes mechanism for adjudication and delegate responsibilities between various customs and central excise officers.*

Action Points for Businesses

- Business operating EOUs will now have one clear point of adjudication(customs officers) for cases involving both customs and excise duties*
- Pending cases that were remanded and struck due to jurisdictional confusion can now proceed.*
- Businesses should have a note of concerned jurisdiction officer based on the amount involved in the notice.*

Insertion of new route for import and export of goods by land or inland water ways

-Notification No. 36/2025-Customs(N.T.) dt 23rd May, 2025

Summary of Amendment

- The primary discussion of the Notification is to insertion of new route in Land Customs Stations and Routes in Nepal for import and export of goods by land or inland water ways.
- A new route of "Railway line connecting Razaul in India and Birganj in Nepal" has been inserted to facilitate transportation of goods by new route.

H N A Comments

- *The effect of the Notification is to add new route in Land Customs Stations and Routes in Nepal for import and export of goods by land or inland water ways. This will enable more enablement of imports and export of goods.*

E. DGFT Notifications

Port restriction on import of certain goods from Bangladesh to India – Insertion of new Para 19

- Instruction No. 11/2025-Customs
- Notification No. 07/2025-26 dt 17.05.2025

Summary of Amendment

- The primary discussion of the Instruction is to introduce a new Para 19 to General Notes Regarding Import Policy under ITC(HS), 2022 Schedule I(Import Policy) with immediate effect.
- The said para regulates import of goods from Bangladesh in following manner
 - All HS codes of Ready-Made Garments(RMG) - Import is not allowed from any land port, however allowed only Nhava Sheva and Kolkata seaports.

In all the below cases import is not allowed through any LCSs/ICPs in Assam, Meghalaya, Tripura and Mizoram; and LCS chandrabandha and Fulbari in West Bengal.

- Fruit/Fruit flavoured and Carbonated Drinks
- Processed food items (Baked goods, Snacks, Chips and Confectionary)
- Cotton and Cotton Yarn Waste
- Plastic and PVC finished goods except few other materials
- Wooden Furniture

H N A Comments

- *Businesses located in Assam, Meghalaya, Tripura and Mizoram should ensure to not import through any LCSs/ICPs from Bangladesh.*
- *Further, it also necessary to make note of the commodities restriction applied and follow the same before inviting department intervention.*

Import Policy Update for Chapter 71 Items in Line with Finance Act 2025

Notification No. 8/2025-26 dated 19 May 2025

Summary of Amendment

The DGFT amended the import policy and policy conditions for specific items under Chapter 71 of Schedule-I (Import Policy) of the ITC (HS) 2022, with effect from 1 May 2025. This amendment has been introduced to align the import policy with the revised Customs Tariff Schedule following the enactment of the Finance Act 2025, which modified tariff lines and classifications for a range of precious and semi-precious commodities as mentioned in the table below:

ITC(HS) Code	Item Description	Import Policy	Policy Condition
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		
710691	Other :-- Unwrought:		
71069120	Containing 99.9 per cent. or more by weight of silver	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and by qualified jewellers as notified by the IFSCA for import through India International Bullion Exchange (IIBX).
710692	Other : -- Semi-manufactured		
71069220	Bar	Deleted	
71069221	Bar: Containing 99.9 percent or more by weight of silver	Free	Subject to RBI Regulations.
71069229	Bar---- Other	Free	Subject to RBI Regulations.

Import Policy Update for Chapter 71 Items in Line with Finance Act 2025

Notification No. 8/2025-26 dated 19 May 2025

Summary of Amendment

7108	Gold (including gold plated with platinum) unwrought or in semi manufactured forms, or in powder form.		
710812	-- Other unwrought forms:		
71081200	- Non-monetary: -- Other unwrought forms	Deleted	
71081210	--- Containing 99.5 per cent. or more by weight of gold	Restricted	<p>1. Import is allowed through:</p> <p>(i) Nominated agencies as notified by RBI (in case of banks) or nominated agencies notified DGFT (for other agencies)</p> <p>(ii) Qualified Jewellers (as notified by IFSCA) through India International Bullion Exchange (IIBX);</p> <p>2. Valid India-UAE TRQ holders as notified by IFSCA can import gold through IIBX against the TRQ and can obtain physical delivery of the same through IFSCA registered vaults located in SEZs as per the guidelines prescribed by the IFSCA.</p>
71081290	--- Other	Restricted	<p>1. Import is allowed through:</p> <p>(i) Nominated agencies as notified by RBI (in case of banks) or nominated agencies notified DGFT (for other agencies)</p> <p>(ii) Qualified Jewellers (as notified by IFSCA) through India International Bullion Exchange</p>

Import Policy Update for Chapter 71 Items in Line with Finance Act 2025

Notification No. 8/2025-26 dated 19 May 2025

Summary of Amendment

			(IIBX) ; 2. Valid India-UAE TRQ holders as notified by IFSCA can import gold through IIBX against the TRQ and can obtain physical delivery of the same through IFSCA registered vaults located in SEZs as per the guidelines prescribed by the IFSCA. 3. Gold Dore can be imported by refineries against an import license with Actual User (AU) condition.
710813	-- Other semi-manufactured forms:		
71081300	Non-monetary: -- Other semi-manufactured forms	Deleted	
71081310	--- Containing 99.5 per cent. or more by weight of gold	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies)

Import Policy Update for Chapter 71 Items in Line with Finance Act 2025

Notification No. 8/2025-26 dated 19 May 2025

Summary of Amendment

71081390	--- Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies)
7110	Platinum, unwrought or in semi manufactured forms, or in powder form.		
711011	Platinum: – Unwrought or in powder form		
71101110	--- Unwrought form	Deleted	
71101111	--- Unwrought form --- Containing 99.0 per cent or more by weight of platinum	Free	-
71101119	---Unwrought form: --- Other	Restricted	-
71101120	--- In powder form	Deleted	
71101121	--- In powder form: --- Containing 99.0 per cent. or more by weight of platinum	Free	-
71101129	--- In powder form: --- other	Restricted	-
711019	–Other		
71101900	- Platinum : -- Other	Deleted	
71101910	--- Containing 99.0 per cent. or more by weight of platinum	Free	-
71101990	---Other	Restricted	-

H N A Comments

- It modifies the import status (e.g., Free to Restricted) and policy conditions for specific HS codes to ensure regulatory consistency.
- Importers must now comply with updated licensing and documentation requirements to legally bring in these goods.

Harmonisation of Schedule-II(Export Policy), ITC (HS) 2022 with amendments introduced vide Finance Act, 2025.

- Notification No. 09/2025-26 dt 19.05.2025

Summary of Amendment

- The primary discussion of the Notification is to amend Schedule-II(Export Policy), ITC(HS) 2022, in sync with Finance Act, 2025 dated March 29, 2025.
- Amended list of ITC(HS) which includes introduced/deleted/amended/split/merged as per Finance Act, 2025 and modifications in section notes, chapter-wise Main Notes, Sub-Heading Notes etc., are annexed to the said notification.
- Updated ITC(HS) shall be available on the website of DGFT.

H N A Comments

- *This notification has been issued to synchronize ITC (HS), 2022 with Finance Act, 2025 and all the stakeholders should follow the updated ITC(HS) for day-to-day business activities.*

Alignment of RoDTEP Schedule with Customs Tariff Act Amendments

DGFT Notification No. 10/2025-26 dated 26th May 2025

Summary of Amendment

- The primary objective is to synchronize the RoDTEP schedule (Appendix 4R) with the revised tariff classifications introduced in the Customs Tariff Act, effective 1 May 2025. This ensures that exporters continue to receive appropriate duty remission benefits corresponding to the updated Harmonized System (HS) codes.
- The amendments to the First Schedule of the Customs Tariff Act, as part of the Union Budget 2025-26, include the creation of new tariff items and reclassification of existing ones. Notable changes encompass:
 - a) Introduction of new tariff lines for rice based on processing methods and Geographical Indication (GI) status.
 - b) Creation of specific tariff lines for 'Makhana' products.
 - c) Identification of certain dual-use chemicals and technical-grade pesticides under specific chapters.
 - d) Reclassification of precious metals based on purity levels.
 - e) Alignment with the World Customs Organization's Harmonized System (HS) 2022 nomenclature.
- The revised RoDTEP schedule, including detailed HS codes, corresponding rates, and value caps, is available on the DGFT portal under the 'Regulations > RoDTEP' section.

H N A Comments

- *The realignment may result in modifications to the RoDTEP rates and value caps for certain products.*
- *Exporters should consult the DGFT portal for detailed rate information.*

Restoration of RoDTEP for AA holders, SEZs and EOUs from 01.06.2025

- Notification No. 11/2025-26 dt 26th May, 2025

Summary of Amendment

- The primary discussion of the Notification is to restore RoDTEP for Advance Authorisation holders, Special Economic Zones(SEZs) and Export-Oriented Units(EOUs) from 01.06.2025.
- The rates are available in Appendix 4RE including newly aligned HS codes as per the Finance Act, 2025. The details are available on the DGFT portal at www.dgft.gov.in, under the link 'Regulations > RODTEP'.
- RoDTEP benefit had been suspended for these categories since Feb 2025'.

H N A Comments

- *To extend the support under RoDTEP Scheme for export of products under the schemes of AA, SEZ and EOU from 01.06.2025. It would be big relief as the same has been suspended earlier.*

Action points for Businesses

- *Review Appendix 4RE and new HS codes aligned with Finance Act, 2025, to determine eligible RoDTEP rates from 01.06.2025.*
- *Update internal systems and export documentation to ensure RoDTEP claims are made accurately for eligible shipments.*
- *Visit DGFT portal under 'Regulations > RoDTEP' to download applicable rates and instructions*

Change in Agency Name

Notification No. 12/2025-26 dated 26th May 2025

Summary of Amendment

- The Directorate General of Foreign Trade (DGFT) made amendments to Para 4.41(5) of the Foreign Trade Policy (FTP) 2023. The amendment updates the name of the gem certification agency listed in this paragraph from "International Gemmological Institute (India) **Pvt. Ltd.**" to "International Gemmological Institute (India) **Limited,**" located at Bandra Kurla Complex, Mumbai. This change reflects the agency's updated corporate name and is effective immediately.

H N A Comments

- Stakeholders are advised to take note of this change and update their records and documentation accordingly.*

Amendment in Import Policy Condition of Roller chain and parts thereof covered under chapter 73 of ITC(HS), 2022.

- Notification No. 13/2025-26 dt 26.05.2025

Summary of Amendment

- The primary discussion of the Notification is to amend policy condition of items covered under specific HS codes of Chapter 73 of ITC (HS), 2022, Schedule-I(Import Policy).
- Earlier there is no Policy Condition for import of roller chains and parts thereof.
- A new Policy Condition has been inserted where it mentions that import of Roller chains and parts thereof having CIF value of less than Rs. 235 per kg is 'Restricted'.

H N A Comments

- *This restriction prevents import of roller chains and parts thereof if it doesn't satisfy CIF value more than Rs. 235 per kg.*
- *It creates one more obligation to the stakeholders for importation of goods.*

Action Points for Businesses

- *Business operating in roller chains and parts thereof should ensure to import only if the specific CIF value crosses the mentioned rate .*
- *It is also suggested to check any ongoing purchase orders and make necessary changes required for the same.*

Amendment in Import Policy Condition of Cabinet hinges covered under chapter 83 of ITC(HS), 2022.

- Notification No. 14/2025-26 dt 26.05.2025

Summary of Amendment

- The primary discussion of the Notification is to amend policy condition of items covered under specific HS codes of Chapter 83 of ITC (HS), 2022, Schedule-I(Import Policy).
- Earlier there is no Policy Condition for import of Cabinet Hinges.
- A new Policy Condition has been inserted where it mentions that import of Cabinet Hinges having CIF value of less than Rs. 280 per kg is 'Restricted'.

H N A Comments

- *This restriction prevents import of cabinet hinges if it doesn't satisfy CIF value more than Rs. 280 per kg.*
- *It creates one more obligation to the stakeholders for importation of goods.*

Action Points for Businesses

- *Business operating in cabinet hinges thereof should ensure to import only if the specific CIF value crosses the mentioned rate .*
- *It is also suggested to check any ongoing purchase orders and make necessary changes required for the same.*

DGFT removes port restrictions on leather exports

Notification No. 15/2025-26 dated 26th May 2025

Summary of Amendment

- As per DGFT Notification No. 15/2025 dated 26.05.2025, the following changes have been made:
 - a) Export of leather items like:
 - b) Finished leather
 - c) Wet blue leather
 - d) El tanned leather
 - e) Crust leatheris now allowed from all EDI-enabled ports in India.
- No requirement for mandatory testing by CLRI (Central Leather Research Institute) before export.

H N A Comments

- This move is expected to reduce compliance costs and help exporters ship goods faster, especially from smaller ports and inland container depots.*

Action Points for Businesses

- Cost Reduction: Exporters faced additional expenses in the form of testing fees, transportation to specific ports and associated handling charges. Removing these requirements reduces the overall cost of doing business.
- Reduced Compliance Burden: The elimination of mandatory testing requirements simplifies the export process, saving time and reducing associated costs for exporters.
- Supporting MSME's: MSMEs enterprises in the leather sector may particularly benefit from these changes, as they often face greater challenges with compliance and logistics.

F. Other changes

Arrest Report and Incident Report (where arrest not made)- revised formats

- Instruction No. 10/ 2025 –Customs dt 13.05.2025

Summary of Amendment

- The primary objective of the Instruction is to provide revised formats w.r.t arrest report and incident report(where arrest not made)
- It has been highlighted to refer to Instruction No. 02/2024-Customs dated 15.02.2024.
- Further, DIGIT ID shall be mandatorily be made part of Arrest Report and Incident Report(where arrest not made).
- Other aspects of the previous instructions, related to this matter remain unchanged.

H N A Comments

- *This instruction highlights that DIGIT ID should be mandatorily be made part of Arrest Report and Incident Report(where arrest not made).*
- *It would be helpful to track such report and know the status of the report at certain specified time period.*

Disposal of Red Sanders seized by DRI and customs field formations

- Instruction No. 12/ 2025 –Customs dt 22.05.2025

Summary of Amendment

- The primary objective of the Instruction is to remove the ambiguity in relation to disposal of red sanders seized by DRI.
- Disposal Manual 2019 lays down the responsibilities of the Custodian/Warehouse in-charge and the Disposal Units in the Customs field formations regarding custody of the seized goods and further disposal process. These seized goods also include goods seized by DRI.
- To remove these difficulties, it is clarified that disposal of red sanders seized by DRI should also be undertaken by the Disposal units of the jurisdictional Customs field formations, as is being done in case of all other seized goods.
- Procedure to be followed for disposal of Red Sanders has been informed earlier vide the office letter dated 17.04.2025
- In case of allocated quota of red sanders which were required to be disposed by way of export by DGI, custom field formations should take authorization from DRI in the specified format.
- Further, guidelines laid in Ministry of Environment, Forest and Climate Change (MoEFCC) OM F.No. 3-1/2019 WL (Part-2) (Volume-1) dt. 12.09.2022 on export of Red Sanders should be followed. These guidelines focus on environmental safety and sustainable trade practices.
- Procedures and required formats with respect to said instruction has been attached vide Annexure 1 and Annexure 2.

Disposal of Red Sanders seized by DRI and customs field formations

- Instruction No. 12/ 2025 –Customs dt 22.05.2025

H N A Comments

- *This instruction completely clears the ambiguity for disposal of red sanders seized by DRI.*
- *It ultimately benefits custodians who involved in custody of such red sanders as said instruction relieves them from safeguarding the goods seized by DRI.*

Amendments in Standard Input Output Norms (SION) A-1303

- Public Notice No. 7/2025-26 dt. 16.05.2025

Summary of Amendment

- The primary discussion of the Public Notice is amendments in description of Export Product and quantity of Import Item at Sl.No. 2 in Standard Input Output Norms(SION) A-1303 which is Di-Octyl Phthalate(DOP).
- Description of the product has been changed from Di-Octyl Phthalate(DOP) to Di-Octyl Phthalate(DOP) (PVC Plasticizer) .
- Allowed Quantity has been decreased from 0.700 kg to 0.680 kg for 2-Ethylhexanol(Octanol).

H N A Comments

- *This restriction prevents import of 2-Ethylhexanol(Octanol) only to the extent of 0.680 kg and importers should be aware before importing quantity of such item.*

The Partners at HNA would like to extend their appreciation to **CA Bharath Chandra** from the HYD_Audit division for his efforts in preparing this comprehensive and insightful document on recent updates under Customs & DGFT.

We also thank **CA Ritu Mehta** from the Pune_Consultancy division for her valuable support in covering GST updates and assisting **Bharath** in the preparation of Customs & DGFT updates.

 <p>CA Utthuri Bharath Chandra (B. Com, DISA)</p>	<p>Qualified as a Chartered Accountant in 2019 and currently working in the Audit Division of Hyderabad branch as Manager.</p> <p>With extensive experience of handling various audit and compliance assignments in GST of various industries such as real estate, manufacturing of goods, Education, Software, Logistics and Hotel.</p> <p>Currently, also pursuing LLB.</p>
 <p>CA Ritu Mehta</p>	<p>Qualified as a Chartered Accountant in 2023 and currently working in the Consultancy Department of the Pune Branch.</p> <p>Experienced in GST advisory and the structuring of business transactions for a diverse clientele.</p> <p>Advisory services span various sectors, with key focus areas including HSN classification, applicability of registration as an additional place of business, sector-specific ITC eligibility, and ITC availability on leasehold rights.</p>



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