



# Thinking Beyond

Monthly Newsletter

**A knowledge sharing initiative**

**July 2025**



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## **Indian GST surviving on cooperative federalism, GST council to deliberate on interstate transfer of ITC**

### **Introduction**

When GST was implemented, it was propagated as “One Nation, One Tax.” Now, after eight years of implementation, while a common man—due to limited technical knowledge—might still believe this notion, it is certainly not the case for someone well-versed with the provisions of the GST law.

There is no doubt that the introduction of GST has brought substantial benefits—such as a reduction in the cost of goods. Whether businesses have passed on the real benefit to consumers, and whether the Anti-Profiteering Division is working effectively, is a different issue altogether. Nonetheless,

there has undeniably been some reduction in the cost of goods. Additionally, compliance costs have decreased, and the hassle of running around multiple tax authorities has been eliminated.

However, one must understand that, constitutionally, State and Central Governments have mutually exclusive powers in terms of taxation, owing to the federal nature of our Constitution. This has been repeatedly affirmed by the Hon’ble Supreme Court of India, including in the recent judgment of the *Mineral area development authority vs UOI (2024) 21 centax 313 (S.C.) [14-08-2024]*

That said, for the purpose of GST implementation, both the Central and State Governments have mutually agreed and brought into force:

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**Adv. Venkatanarayana G M**

## **" Recovery of Litigation Cost in GST Law "**

With every new legislation comes the process of litigation as it takes time for a law to settle in. GST Law is no different and GST Litigation is seeing a rise on daily basis as in the nascent stage of any law.

Usually, there is a skeptical approach when it comes to litigating the subject matter as a means to avoid liability since the process is time consuming and the interest keeps piling up.

With the GST tribunal, which is yet to be set-up, it may take years if not months for a matter under GST law to finally settle. Hence the question comes up, whether there is a means to recover litigation cost or not?

Adding to such cost of litigation is the mandatory pre-deposit to be remitted to file an Appeal, which is as high as 20% in case of Appeals to the Tribunal.

Further, GST Law allows the recovery of amount paid, i.e., either pre-deposit or tax amount paid under dispute at the end of the litigation procedure if it ends in favor of the taxpayer but there is no explicit provision that allows recovery of litigation cost, which makes the burden of litigation very high on the taxpayer.



**ADV. Mehul Mor**

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## **Decoding of Rule 96B of the CGST Rules, considering customs, FTP, and FEMA provisions**

Legal Provision Section 16 (1) of IGST Act, 2017 A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed: Rule 96B(1) Where any refund of unutilised input tax credit on account of export of goods or of integrated tax



CA Leela Vara Prasad D

paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non- realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period

or, as the case may be, the extended

period, failing which the amount refunded shall be recovered in accordance with the provisions

of section 73 or section 74 or section 74A of the Act, as the case may be, as is applicable for

recovery of erroneous refund, along with interest under section 50:

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## GST on Affiliation Fees Paid by the Educational Institution



CA Sudhir V S



Asha Latha Tasupalli

All schools and colleges in India must obtain affiliation from a recognized board or university. While it is commonly perceived that anything related to education is generally perceived as exempt from GST, the department has raised some demands proposed by the GST department on the affiliation fees paid by educational institutions. This article will provide insight into the applicability of GST implications on such affiliation fees. Though the term “affiliation” is not defined under GST law, it typically refers to the formal recognition by a university, allowing a college to offer its courses. In India, the University Grants Commission (UGC)[1] regulates this through its Regulations[2] , defining affiliation as the recognition, association, or admission of a college to the privileges of a university

Is exemption entry 66A violative of Article 14 of Constitution of India (COI)? Entry 66A[3] exempts affiliation services when provided by a Central or State Educational Board or similar body to a government[4] school. However, this exemption doesn’t apply to private schools, colleges, or deemed universities, even though they perform the same academic functions.

Such selective exemption undermines the principle of equality under Article 14 of COI, which requires that any classification must satisfy two tests: ‘Intelligible differentia’ and ‘Rational nexus to the objective’.

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## Insights into Self-Assessment under GST

Since its implementation on July 1, 2017, the Goods and Services Tax (GST) has revolutionized indirect taxation in India by consolidating multiple taxes into a unified system. Despite amendments and updates, businesses face challenges such as audits, investigations, and demand notices, leading to litigation and compliance burdens. As the GST Appellate Tribunal is awaited, disputes escalate to High Courts with significant pre-deposits. Navigating the complexities of GST compliance, particularly in terms of self-assessment, remains a critical challenge for businesses across the country. Before the introduction of GST, India operated under a fragmented tax regime comprising Central Excise, Service Tax, and VAT, each governed by its own set of rules and compliance requirements. This decentralized approach often resulted in overlapping taxes, cascading effects, and compliance burdens, especially for businesses operating across different states. In the early 90's, the assessment used to happen in the presence of Central Excise officer, however, the same has been replaced by the self-assessment regime wherein the taxpayer can assess their liabilities on their own and pay the taxes to the government. The self-assessment regime has been continued subsequently on the introduction of Service Tax, Sales Tax, and VAT regime. Due to multiple taxes, the taxpayer used to self-assess their liabilities under the respective act.



**Asha Latha Tasupalli**

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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.

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## **‘Special Legal Update on ‘Indirect Taxes June 2025’**

- 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 s

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Sl. No	Date	Functionality	Particulars
1	01-07-2025	<a href="#"><u>Gross and Net GST revenue collections for the month of June, 2025</u></a>	The Gross and net revenue for the month of July-25 was declared. The same can be checked by clicking on –  <a href="https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_june_2025.pdf">https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_june_2025.pdf</a>
2	02-04-2025	<a href="#"><u>GST Portal is now enabled to file appeal against waiver order (SPL 07)</u></a>	<p>In this advisory the steps to file APL 01 have been provided for the Taxpayers who has filed waiver applications under SPL-01/SPL-02 and the same have been rejected under SPL-07.</p> <ol style="list-style-type: none"> <li>1. Taxpayers who have filed waiver applications in Forms SPL 01/SPL 02 are receiving orders from the jurisdictional authorities:  <b>Acceptance Order in SPL 05 or Rejection Order in SPL-07.</b></li> <li>2. The GST Portal has now been enabled to allow taxpayers to file <b>Appeal applications (APL 01)</b> against <b>SPL 07 (Rejection) Order</b>.</li> <li>3. Please use the Navigation below to file Appeal Application against SPL-07 orders:  Go to: <b>Services</b> → <b>User Services</b> → <b>My Application</b> Select <b>Application Type</b> as: <b>“Appeal to Appellate Authority”</b> Click on <b>New Application</b></li> <li>4. In the application form, under <b>Order Type</b>, select: <b>“Waiver Application Rejection Order”</b> and enter all the relevant details. After entering the details, proceed with filing of appeal.</li> <li>5. It may be noted that the option to withdraw appeal applications filed under the waiver scheme is not available on the GST portal. Taxpayers are therefore</li> </ol>

			<p>advised to exercise due caution while filing such appeals.</p> <p>6. Also, if any taxpayer does not want to file appeal against “waiver application rejection order” but want to restore the appeal application (filed against original demand order) which was withdrawn for filing waiver application can do so by filing undertaking. The option for filing of undertaking is available under “Orders” section in “Waiver Application” case folder.</p> <p>In case of any difficulty or technical issue, taxpayers shall raise a ticket on the GST Helpdesk at: <a href="https://selfservice.gstsystem.in">https://selfservice.gstsystem.in</a></p>
3	04-04-2025	<b><u>Taxpayer Advisory on upcoming security enhancements</u></b>	<p>The GST System is being continuously enhanced to strengthen data security and improve transparency to the taxpayers.</p> <ol style="list-style-type: none"> <li>1. In this effort, the below mentioned enhancement shall be shortly introduced to provide transparency and control to the taxpayers who interact with the GST System using Application Suvidha Providers (ASP). The ASP use GST System authorised API channel partners that are called GST Suvidha Providers (GSP). The role of a GSP is to provide API access between GST System and ASP.</li> <li>2. Email and SMS notification service to inform taxpayer upon every successful OTP consent access provided by taxpayer to the ASP. The taxpayers authorized signatory shall receive notification via email and/or SMS whenever ASP successfully obtains their consent, by providing OTP from the GST System, to access their data over APIs. The notification would have following details: <p>Name of the ASP and the underlying GSP, Date and Time of the OTP Consent, Validity Period of the consent</p> </li> <li>3. The GST Common Portal is being further enhanced to provide view of current &amp; historic access gained by ASP / GSP and enable taxpayer with an option to revoke any active consent. The taxpayer shall be able to</li> </ol>

			<p>access this after logging to their GST Common Portal dashboard.</p> <p>The exact dates, when the above functionalities will become available, shall be published vide respective advisories.</p>
4	11-04-2025	<p><a href="#"><u>Regarding GSTR-3A Notices issued for non-filing of form GSTR 4 to cancelled Composition Taxpayers</u></a></p>	<p>1. As per the provisions of Section 39(2) of the Central Goods and Services Tax (CGST) Act, 2017, read with Rule 68 of the CGST Rules, 2017, notices in Form GSTR-3A are required to be issued in cases of non-filing of Form GSTR-4. However, it has come to notice that, due to a system-related glitch, such notices have been inadvertently issued in certain cases where they were not applicable — including instances involving taxpayers whose registrations had been cancelled prior to the Financial Year 2024–25.</p> <p>2. The issue is currently under active examination, and the technical team is implementing appropriate corrective measures to ensure that such instances do not recur. In the meantime, taxpayers who have either duly filed the relevant return or whose registrations were cancelled prior to the Financial Year 2024–25 are advised to ignore these notices, as no further action is required on their part in such cases.</p> <p>3. For any other issues or concerns, taxpayers are advised to raise a grievance through the Self-Service Portal available on the GST Portal, along with all relevant details, to facilitate prompt and effective resolution.</p>

Customs- Tariff

Notifications

Notification No. and Date of issue	Subject
<p>33/2025-Customs (T) Dated- 18-July-2025</p>	<p>Seeks to amend notification No. 146/94-Customs, dated the 13th July, 1994, to provide exemption on import of Horses for Polo (HS 0101 29 10) under specified conditions.</p> <p><b><u>Summary:</u></b> Ministry of Finance has issued Notification No. 33/2025-Customs, dated 18th July 2025, amending Notification No. 146/94-Customs to provide conditional exemption on the import of horses for polo (HS Code 0101 29 10). The exemption applies to imports made by polo teams of the Indian Army, Indian Navy, Central Armed Police Forces, civilian polo teams that have participated in the Indian National Championship (14 Goals) or other 14 Goal level tournaments recognized by the Indian Polo Association (IPA), and individual players with specified eligibility criteria. Eligible individual players include senior male players with a +1 handicap or above, senior female players with a -1 handicap or above, and junior players who have participated in the Junior National Championship and were part of top-performing teams. The exemption is subject to conditions such as quantity limits (up to 30 horses every two years for teams and up to six horses every three years for individuals) and the requirement for certification from the Ministry of Youth Affairs and Sports. Imports must also comply with licensing conditions imposed by the Directorate General of Foreign Trade (DGFT). The notification comes into effect from 19th July 2025. <a href="#">Read more</a></p>

Customs- Tariff

Circulars

Circular No. and Date of issue	Subject
<p>34/2025-Customs (T) Dated- 19-July-2025</p>	<p>Seeks to amend notification No. 146/94-Customs, dated the 13th July, 1994 to omit serial number 10A.</p> <p><b><u>Summary:</u></b></p> <p>Ministry of Finance, under the authority of the Customs Act, 1962, has issued Notification No. 34/2025-Customs on 19th July 2025, amending Notification No. 146/94-Customs dated 13th July 1994. This amendment removes Serial Number 10A and its corresponding entries from the said notification. The amendment, effective immediately, is justified as necessary in the public interest. This follows recent amendments under Notification No. 33/2025-Customs dated 18th July 2025, which had previously modified the original notification. Dheeraj Sharma, Under Secretary at the Ministry of Finance, signed the amendment, highlighting its procedural basis under the statutory powers conferred by Section 25(1) of the Customs Act, 1962.</p> <p><a href="#"><u>Read more</u></a></p>

Customs

Instruction/Guidelines

Instruction No. and Date of issue	Subject
<p>18/2025-Customs Dated- 22-July-2025</p>	<p>Submission of applications under the MOOWR Scheme</p> <p><b>Summary:</b></p> <p>The Central Board of Indirect Taxes &amp; Customs (CBIC) has extended the online application facility for the Manufacturing and Other Operations in Warehouse (MOOWR) Scheme through the Invest India portal. This decision, communicated via Circular No. 19/2025 – Customs dated July 23, 2025, allows applicants to continue submitting applications under Sections 58 and 65 of the Customs Act, 1962, via <a href="https://www.investindia.gov.in/bonded-manufacturing">https://www.investindia.gov.in/bonded-manufacturing</a> until October 31, 2025. The extension prioritises operational ease and uninterrupted digital access for users. Applications submitted through this portal will be processed by the jurisdictional Principal Commissioners/Commissioners of Customs as per existing legal provisions. An alternative digital system for MOOWR applications is under development, and details regarding its transition will be issued later. Consequently, Circular No. 18/2025-Customs dated July 22, 2025, which directed email submissions, has been withdrawn. Field formations are advised to inform trade and industry associations to ensure smooth facilitation. <a href="#">Read more</a></p>
<p>19/2025-Customs Dated- 23-July-2025</p>	<p>Continuation of online application facility under MOOWR Scheme- hosted on Invest India Portal</p> <p><b>Summary:</b></p> <p>The Central Board of Indirect Taxes &amp; Customs (CBIC) has announced a change in the application process for the Manufacturing and Other Operations in Warehouse (MOOWR) Scheme. As per Circular No. 18/2025 – Customs, dated July 22, 2025, the digitized application previously available on the Invest India microsite (<a href="https://www.investindia.gov.in/bonded-manufacturing">https://www.investindia.gov.in/bonded-manufacturing</a>) is no longer available for</p>

	<p>submissions. Previously, Circular No. 34/2019-Customs had highlighted this online platform for application submission and document upload. Now, businesses seeking a license under Section 58 and permission to operate under Section 65 of the Customs Act for the MOOWR Scheme must submit their applications in the prescribed format directly to their jurisdictional Principal Commissioner or Commissioner of Customs. This change requires applicants to revert to a direct submission method, and field formations have been instructed to guide trade accordingly. <a href="#">Read more</a></p>
<p>20/2025-Customs Dated- 24-July-2025</p>	<p>Correlation of Technical Characteristics, Quality and Specification of the Inputs with the Export Product under the DFIA Scheme.</p> <p><b><u>Summary:</u></b></p> <p>The Central Board of Indirect Taxes and Customs (CBIC) has issued a circular clarifying the correlation requirements for inputs under the Duty-Free Import Authorisation (DFIA) Scheme. This clarification addresses representations from the trade regarding difficulties faced due to Customs insisting on a close nexus between imported goods and inputs used in exported products in all DFIA imports. The Board examined paragraphs 4.12, 4.28(iv), and 4.29 of the Foreign Trade Policy (FTP) 2023, along with condition (iii) of Notification No. 25/2023-Cus dated April 1, 2023. It is now clarified that the correlation of technical characteristics, quality, and specification between imported inputs and the export product is only required for the 22 specific items listed in paragraph 4.29 of the FTP 2023. For other inputs, as per paragraphs 4.12 and 4.28(iv), exporters only need to declare the specific name and quantity of the input used in the shipping bill or bill of export, without needing to declare technical characteristics, quality, and specification. This clarification aims to streamline the clearance process under the DFIA Scheme. <a href="#">Read more</a></p>

Customs

Instruction/Guidelines

Instruction No. and Date of issue	Subject
<p>Instruction No. 20/2025 Customs Dated July 1, 2025</p>	<p>Port restriction on import of certain goods from Bangladesh to India under ITC (HS), 2022 Schedule 1 (Import Policy)</p> <p><b>Summary:</b> The Central Board of Indirect Taxes &amp; Customs (CBIC) issued an instruction on July 1, 2025, referencing a Directorate General of Foreign Trade (DGFT) notification from June 27, 2025. This notification introduces new import restrictions for certain goods originating from Bangladesh. Effective immediately, a new sub-paragraph has been added to the General Notes Regarding Import Policy under ITC (HS), 2022 Schedule 1 (Import Policy). This new regulation prohibits the import of specific textile items, including flax tow and waste, jute and other textile bast fibres (raw or retted), various jute and flax yarns, and woven fabrics of flax or unbleached jute, from Bangladesh through any land port on the India-Bangladesh border. Instead, these goods are now only permitted for import into India via the Nhava Sheva Seaport. These restrictions do not apply to Bangladeshi exports transiting through India to Nepal or Bhutan, but re-export of these specific goods from Nepal or Bhutan back to India is not permitted. The instruction directs customs officers to be aware of these new import regulations. <a href="#">Read more</a></p>
<p>Instruction No. 21/2025 Customs Dated July 2, 2025</p>	<p>Registration of Importers of Plastic Raw Material on Centralised EPR Portal for Plastic Packaging as per Plastic Waste Management Rules, 2016 (as amended)</p> <p><b>Summary:</b> The Central Board of Indirect Taxes &amp; Customs (CBIC) has issued an instruction mandating that customs officers verify the registration of plastic raw material importers on the “Centralized EPR Portal for Plastic Packaging.” This directive, Instruction No. 21/2025-Customs, dated July 2, 2025, follows up on previous</p>

	<p>communications and is in line with the Plastic Waste Management (Amendment) Rules, 2024, which came into effect on March 14, 2024. These amended rules broaden the definition of “importer” to include those who import plastic raw materials, such as resins, pellets, films, or preforms, for commercial use in manufacturing plastic packaging. The Central Pollution Control Board (CPCB) had specifically requested this verification to ensure compliance with the Extended Producer Responsibility (EPR) guidelines. Customs authorities are now required to sensitise their officers to check for proof of this mandatory registration when clearing consignments of plastic raw materials. <a href="#">Read more</a></p>
<p>Instruction No. 22/2025 Customs Dated July 12, 2025</p>	<p>Amendment in Import Policy of specified items covered under Chapter 71 of ITC (HS) 2022 of Schedule-I (Import Policy).</p> <p><b><u>Summary:</u></b></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><a href="#">Read more</a></p>
<p>Instruction No. 23/2025 Customs Dated July 15, 2025</p>	<p>Ensuring adherence to the Indian Standard of respective Input material of Steel and Steel Products intended for import, which are notified in QCO and require mandatory registration on the SIMS portal</p> <p><b><u>Summary:</u></b></p> <p>The Central Board of Indirect Taxes &amp; Customs (CBIC) has issued Instruction No. 23/2025-Customs on July 15, 2025, modifying previous guidelines regarding the mandatory adherence to Indian Standards for imported steel and steel input materials. This follows an Order from the Ministry of Steel dated July 11, 2025. The new instruction provides two key exemptions: 1. Exemption for Early Shipments: Imported steel products with a Bill of Lading indicating a “shipped on</p>

	<p>board” date on or before July 15, 2025, are exempt from the mandatory input steel adherence requirement. 2. Exemption for Integrated Steel Plants (ISPs): Final products supplied by ISPs are exempt from the mandatory input steel adherence, subject to verification of their licenses by the Bureau of Indian Standards (BIS). Pending BIS verification, ISPs can send a declaration and list of operative BIS licenses to the Ministry of Steel via email. However, any misdeclaration may lead to debarment from the Steel Import Monitoring System (SIMS) portal. The Ministry of Steel will update the SIMS portal to accommodate ISPs. <a href="#">Read more</a></p>
<p>Instruction No. 24/2025 Customs Dated July 22, 2025</p>	<p>Acceptance of Electronic Certificate of Origin (e-CoO) issued under India-Mauritius CECPA</p> <p><b><u>Summary:</u></b></p> <p>CBIC amends List 34A and 34B of the Notification No. 50/2017-Customs dated 30.06.2017. The Ministry of Finance (Department of Revenue) issued a notification dated April 28, 2025, amending Notification No. 50/2017-Customs. This amendment, effective from April 1, 2025, and valid until March 31, 2026, revises List 34A and List 34B in the annexure to the table of the principal notification. List 34A now includes Axis Bank Limited, Bank of India, Federal Bank Limited, HDFC Bank Limited, Industrial and Commercial Bank of China Limited, ICICI Bank Limited, IndusInd Bank Limited, Kotak Mahindra Bank Limited, Karur Vysya Bank Limited, Punjab National Bank, RBL Bank Limited, State Bank of India, and Yes Bank Limited. List 34B now comprises Indian Overseas Bank and Union Bank of India. This notification is issued under the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962, and sub-section (12) of section 3 of the Customs Tariff Act, 1975, in the public interest. <a href="#">Read more</a></p>

Hans India

## ICAI holds tax awareness session

NARESH NANDAM  
CHIRALA

THE Ongole branch of Southern India Regional Council (SIRC) of the Institute of Chartered Accountants of India (ICAI), partnering with Chirala Chamber of Commerce, conducted a comprehensive public outreach programme, focused on Income Tax Bill, 2025, and GST Awareness, at NYS SJR Arya Vysya Kalyana Mandapam in Chirala, on Sunday.

The event featured distinguished speakers from key tax departments, including the Income Tax Officer at Chirala Grandhi Murali Krishna, Assistant Commissioner of State GST at Chirala Rayavarapu Srinivasa Rao, and Superintendent of Central GST at Chirala Chintalapalli Venkata Subrahmanyam. These officials provided valuable insights into recent developments in the Income Tax Bill, 2025, and GST regulations.

CA Chakka Thiruvayu Kumar, Chairman of the Ongole Branch, delivered an



IT Officer G Murali Krishna speaking at the public outreach programme in Chirala on Sunday

informative presentation on the crucial provisions of the Income Tax Bill, 2025. The programme also featured specialised GST sessions conducted by CA Sudhir VS from Hyderabad and CA Maddi Rajesh from Vijayawada, who shared their expertise on critical GST matters.

The interactive format included an engaging question-and-answer segment where participants received detailed clarifications on their tax-related queries.

The programme drew re-

markable participation from over 300 attendees, including businessmen, traders, professionals, and taxpayers from Chirala and neighbouring regions. The participants expressed strong appreciation for the initiative, emphasising how such outreach programmes significantly benefit the business community. They requested regular continuation of similar programmes to stay updated on evolving tax legislation. The event also included a special felicitation ceremony honouring distinguished

Chartered Accountants aged 75 years and above for their exceptional contributions to the profession.

CA Vallampatta Venkateswara Rao, Chirala Chamber of Commerce secretary Chinni Leeladhara Rao, MGC Market president V Chandra Sekhar Rao, senior CAs P Srimannarayana, K Rajendra Prasad, B Jagan Mohan Rao, Ongole branch secretary J Yogi Ramana Reddy, treasurer V Sankar Narendra Kumar, and others participated in the programme.

### Delighted to hear the wonderful news 🎉

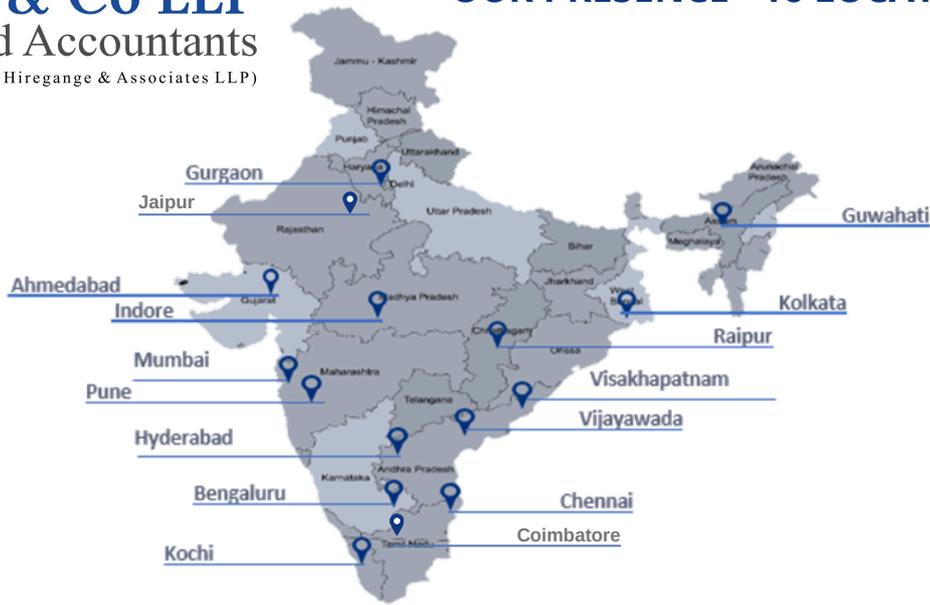
We are pleased to acknowledge that **CA Rajesh Maddi**, Partner from the Vijayawada Branch, actively participated in the Tax Awareness Session organized by the ICAI – Chirala Branch on 27th July 2025. His insightful contributions and expertise greatly enriched the session and were highly appreciated by all participants.



We are delighted to acknowledge that **CA Asha Latha** 🌟 conducted an insightful session for the All-India Women Chartered Accountants' Association (AIWCAA) on the topic “*GSTAT – Legal Framework & Key Provisions.*” Her deep knowledge and engaging delivery made the session highly valuable and well-received by the participants

**Please find the recording attached for your reference.**

[GST Legal framework](#)



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