

# Thinking Beyond

Monthly Newsletter

**A knowledge sharing initiative**

**April 2025**



Follow us on :

## "Judicial Discipline under Indirect Taxes – Obligatory or Arbitrary?"

The GST has been introduced by subsuming various taxes levied by both Central and State Governments with an objective to remove the cascading effect and to simplify the compliance under indirect taxes in India. While introducing the GST, the Hon'ble Prime Minister had mentioned GST as Good and Simple Tax. However, considering the issues that were faced after the implementation of GST, the Government has made various amendments, had issued multiple notifications and circulars which made the GST a complex law in India. Though the intention of the Government is to simplify the GST laws, the changes made have created a lot of confusion which in-turn made the GST look complex.

[Read More](#)



*CA Srimannarayana Sannabonia*

## Case Law Summary – Indirect Taxation – April 2025

---

- M/s. Lotus Shopping Centres Private Limited was constructing a mall named Lotus Shopping Mall, Kukshekara, Mangaluru.
- During the pendency of the construction of the mall, there were insolvency proceedings initiated against the said company.
- Directions were issued to the Liquidator to liquidate the assets of the company resulting in sale of the shopping mall on standalone basis in e-auction.
- Liquidator intimated the payments to be done by the petitioner which also included GST.
- During Dec '22 the petitioner filed an application / refund claim, seeking refund of the said GST amount of Rs. 14,32,64,614/-.



CA Shilpi Jain

[Read More](#)

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

- **Sale Of Under – Construction Property Not Liable to GST – Would Qualify as Immovable Property Under Schedule III.**
- **Payments Not Made Towards Actual Tax Dues Are Not Subject to Limitation Periods for Refund Claims.**
- **Development Rights Granted by Owner to Developer – Not Taxable Under Entry 5B Of GST Rate Notification.**

**[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	01-04-2025	<a href="#"><u>Gross and Net GST revenue collections for the month of March 2025</u></a>	The Gross and net revenue for the month of March-25 was declared. The same can be checked by clicking on –  <a href="#"><u>March-2025 GST collection</u></a>
2	02-04-2025	<a href="#"><u>Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration</u></a>	<p>It is advised to keep the following key points in mind during the registration process.</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. The above-said functionality has been developed by GSTN. It has been rolled out in Assam on <b>1st April 2025</b>.</li> <li>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, <ul style="list-style-type: none"> <li>(a) A Link for OTP-based Aadhaar Authentication OR</li> <li>(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)</li> </ul> </li> </ol>

		<p>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> <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 <b>1st April 2025</b>.</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> <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>
--	--	---

			11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.
3	04-04-2025	<a href="#"><u>Advisory on Case Insensitivity in IRN Generation</u></a>	<p>This is to inform that,</p> <ol style="list-style-type: none"> <li>1. Effective 1st June 2025, the IRP (Invoice Reporting Portal) would treat invoice/document numbers as case-insensitive for the purpose of IRN generation.</li> <li>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.</li> <li>3. The same is shared for your kind information please. For any further clarification, please reach out to the GST helpdesk.</li> </ol>
4	11-04-2025	<a href="#"><u>Advisory on reporting values in Table 3.2 of GSTR-3B</u></a>	<p>It is advised that,</p> <ol style="list-style-type: none"> <li>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 &amp; 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.</li> <li>2. It is to inform you that from <b>April-2025 tax period</b>, inter-state supplies auto-populated in Table 3.2 of GSTR-3B will be made <b>non-editable</b>. The GSTR-3B shall</li> </ol>



			<p>be filed with the auto-populated values as generated by the system only.</p> <p>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.</p> <p>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.</p> <p><b>FAQ's</b></p> <p><b>1. What are the changes related to reporting supplies in Table 3.2?</b></p> <p>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.</p> <p><b>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?</b></p> <p>If incorrect values are auto-populated in Table 3.2 after April 2025, taxpayers need to correct the values by making</p>
--	--	--	---

			<p>amendments through Form GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.</p> <p><b>3. What should I do to ensure accurate reporting in Table 3.2 of GSTR-3B?</b></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><b>4. Till what time/date I can amend values furnished in GSTR-1 through Form GSTR-1A?</b></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>
--	--	--	---

GST	
Notification-Central Tax	
Notification No. and Date of issue	Subject
	No Updates for the month

GST	
Circular-Central Tax	
Circular No. and Date of issue	Subject
	No Updates for the month

GST

Instruction/Guidelines

Instruction No. and Date of issue	Subject
<p><b>Instruction No. 03/2025-GST dated 17.04.2025</b></p>	<p>Instruction No. 03/2025-GST dated 17.04.2025 (Instructions for processing of applications for GST registration):</p> <p><u>Summary:</u></p> <p>This instruction addresses standardized procedures for verifying business premises, constitution, and supporting documents. The key points discussed in the instruction are as follows:</p> <p>Bring clarity in documentary requirements for GST registration, Establishing and clarifying the proper timelines for application processing, Mandating specific verification steps, and Preventing unnecessary queries from department officers</p> <p>Also, an objective is to streamline the registration process, prevent fraudulent applications (e.g., fake registration to pass ITC claims), and avoid unnecessary documentation in accordance with risk parameters. <a href="#">Click here</a></p>

GST

Notifications-Central Tax (Rate)

Notification No. and Date of issue	Subject
	<b>No updates for the month</b>

Customs- Tariff	
Notifications	
Notification No. and Date of issue	Subject
23/2025-Customs(T) Dated April 04, 2025	<p>Amendment to Notification No. 50/2017-Customs: Substitution of Entry at S. No. 515C (Column 6) from “9” to “-” for Goods under Tariff Item 8528 59 00 (Excluding IFPD) – Effective Immediately</p> <p><b><u>Summary:</u></b></p> <p>In exercise of the powers under Section 25(1) of the Customs Act, 1962, and Section 3(12) of the Customs Tariff Act, 1975, the Central Government has made further amendments to Notification No. 50/2017-Customs dated 30th June 2017.</p> <p>Specifically, in the said notification, in the Table against Serial No. 515C, the entry “9” in column (6) is substituted with a dash “-”.</p> <p>This amendment comes into force with immediate effect. <a href="#">Read more</a></p>
24/2025-Customs(T) Dated April 28, 2025	<p>Seeks to amend List 34A and 34B of the Notification No. 50/2017-Customs dated 30.06.2017.</p> <p><b><u>Summary:</u></b></p> <p>The CBIC, vide Notification No. 24/2025-Customs dated April 28, 2025, has amended Notification No. 50/2017-Customs. The amendment updates Lists 34A and 34B in the Annexure to the Table.</p> <p>List 34A (applicable for S. No. 359A of the Table) now includes 13 banks such as Axis Bank, HDFC Bank, Yes Bank Limited, ICICI Bank, and others. List 34B includes Indian Overseas Bank and Union Bank of India. These changes are effective from April 1, 2025, and will remain valid until March 31, 2026.<a href="#">Read more</a></p>

<p>25/2025-Customs(T) Dated April 30, 2025</p>	<p>Seeks to amend various Customs Notifications to align them with changes made vide Finance Act, 2025</p> <p><b><u>Summary:</u></b></p> <p>The amendments, made in exercise of powers under the Customs Act, 1962, aim to bring these notifications into conformity with the changes introduced by the Finance Act, 2025. The directive specifically targets notifications issued between 2005 and 2022, modifying entries within their respective tables. These modifications primarily involve the substitution or insertion of specific Harmonized System (HS) codes associated with goods, reflecting updated classifications or tariff structures enacted by the Finance Act. The government stated the necessity of these changes is in the public interest. This aligning notification is set to become effective from May 1, 2025. The amendments impact numerous serial numbers across the specified past notifications, detailing revised code ranges for affected items. <a href="#">Read more</a></p>
<p>26/2025-Customs(T) Dated April 30, 2025</p>	<p>Seeks to rescind Notification No. 04/2025-Customs dated the 1st February, 2025</p> <p><b><u>Summary:</u></b></p> <p>The Central Government, through Notification No. 26/2025-Customs dated April 30, 2025, has rescinded its earlier notification No. 04/2025-Customs, issued on February 1, 2025. This rescission, made under the powers conferred by Section 25(1) of the Customs Act, 1962, will take effect on May 1, 2025. However, the rescission will not affect any actions already taken or omitted before this date. The earlier notification, G.S.R. 97(E), pertained to customs regulations and was published in the Gazette of India on February 1, 2025. The current notification signifies a withdrawal of those specific regulations from the specified date, while preserving the validity of past actions under the now-rescinded notification. <a href="#">Read more</a></p>
<p>27/2025-Customs(T) Dated April 30, 2025</p>	<p>Seeks to amend Second Schedule to the Customs Tariff Act, to align it with changes made in the First Schedule to the Customs Tariff Act vide Finance Act, 2025.</p> <p><b><u>Summary:</u></b></p> <p>Ministry of Finance, Department of Revenue, issued Notification No. 27/2025-Customs on April 30, 2025, effective from May 1, 2025. This notification amends</p>

	<p>the Second Schedule to the Customs Tariff Act, 1975, to levy an export duty of 20% on various categories of rice. Specifically, it substitutes the entry for Parboiled Rice, GI recognised, and inserts a new entry for Other Parboiled Rice, both at a 20% duty. It also modifies the heading for another serial number to include specific tariff items related to parboiled rice. Furthermore, it substitutes the entry for Other Rice, GI Recognised, with a 20% export duty and introduces a new entry for Semi-milled or wholly milled rice (excluding specific previously mentioned categories) also with a 20% export duty. The Central Government stated that this action is necessary and requires immediate implementation. <a href="#">Read more</a></p>
<p>28/2025-Customs(T) Dated April 30, 2025</p>	<p>Seeks to amend Notification no. 27/2011-customs dated 1st March, 2011 and Notification No. 22/2024-Customs, dated 2nd April, 2024 to align them with the changes made in the Second Schedule to the Customs Tariff Act.</p> <p><b><u>Summary:</u></b></p> <p>Ministry of Finance, through Notification No. 28/2025-Customs dated 30th April 2025, has amended two earlier customs notifications: No. 27/2011-Customs and No. 22/2024-Customs. These changes, effective from 1st May 2025, update the classification and duty exemptions on various categories of rice under the Customs Act, 1962. Specifically, in Notification 27/2011-Customs, a revised entry under Sl. No. 6C substitutes the earlier listing with “Parboiled Rice, GI recognised” (Tariff item 1006 30 11) attracting nil duty. A new entry under Sl. No. 6D has been added for “Other Parboiled Rice” (1006 30 19) also at nil duty. Further amendments to Sl. No. 7 replace the tariff code with “1006 30 12, 1006 30 92”. Sl. No. 7A has been updated to cover “Other Rice, GI Recognised” (1006 30 91), and a new entry, Sl. No. 7B, has been introduced for “Semi milled or wholly milled rice whether or not polished or glazed” (1006 30 99), excluding rice already classified under previous items. These are also exempt from customs duty. In Notification 22/2024-Customs, under Sl. No. 1, the tariff code has been revised to include “1006 30 91, 1006 30 99”. These updates reflect alignment in rice classification and duty treatment across related notifications. The changes aim to streamline tariff codes for rice imports, especially concerning GI-tagged and milled varieties. <a href="#">Read more</a></p>

## Customs- Tariff

### Circulars

Circular No. and Date of issue	Subject
11/2025-Customs Dated April 3, 2025	<p>Implementation of the Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025</p> <p><b><u>Summary:</u></b></p> <p>Circular No. 11/2025-Customs introduces new regulations for post-export modifications to shipping bills, aiming to streamline export processes. It implements electronic amendments under Section 149 of the Customs Act, along with electronic provisional assessment for exports. Changes to critical fields like Port of Loading, Destination, and HS Code require Additional/Joint Commissioner approval. The “Shipping Bill (Post Export Conversion in relation to Instrument-based Scheme) Regulations, 2022” are superseded by the “Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025,” which expands the scope to include all export types under Section 2(16) of the Customs Act. A one-year time limit is set for export entry conversions, applicable even to entries filed before February 22, 2022. The regulations also cover entries under Section 84, enabling conversions from drawback to Instrument-based Schemes, with necessary benefit reversals. <a href="#">Read more</a></p>
12/2025-Customs Dated April 7, 2025	<p>Clarification on the classification and applicable Basic Customs Duty (BCD) for Interactive Flat Panel Displays (IFPDs) and other monitors.</p> <p><b><u>Summary:</u></b></p> <p>The CBIC, through Circular No. 12/2025-Customs dated April 7, 2025, clarified the classification and BCD rates for Interactive Flat Panel Displays (IFPDs) and other monitors under tariff item 85285900. Post Budget 2025–26, BCD on IFPDs was increased from 10% to 20% effective February 2, 2025, while monitors other than IFPDs remained at 10% with an IGCR condition under S. No. 515C of Notification No. 50/2017-Customs. This condition was removed via Notification No. 23/2025-</p>



	<p>Customs dated April 4, 2025, following industry concerns. Technical distinctions between IFPDs and regular monitors were provided based on MeitY inputs. It was clarified that both IFPDs and other monitors fall under 85285900, while parts of IFPDs like touch glass sheets and sensor PCBs are classifiable under HS 8529 with 5% BCD as per S. No. 515D. <a href="#">Read more</a></p>
<p>13/2025-Customs Dated April 8, 2025</p>	<p>Rescinding of Circular No. 29/2020-Customs dated 29.06.2020 in respect of Transshipment of Export Cargo from Bangladesh to third countries through Land Customs Stations (LCSs) to Port / Airport, in containers or closed bodied trucks.</p> <p><b><u>Summary:</u></b></p> <p>Central Board of Indirect Taxes and Customs (CBIC), through Circular No. 13/2025-Customs dated 8th April 2025, has rescinded Circular No. 29/2020-Customs, which earlier allowed transshipment of export cargo from Bangladesh to third countries through Indian Land Customs Stations (LCSs) to ports and airports. The rescission takes immediate effect. However, cargo that has already entered Indian territory under the provisions of the rescinded circular may continue its exit process following the procedures outlined in the original circular. The communication was addressed to all relevant customs and GST authorities across India. Any difficulties in implementing this change are to be reported to the Board. This update alters previous transshipment protocols applicable to cargo movements originating from Bangladesh and destined for other countries via India.</p> <p><a href="#">Read more</a></p>
<p>14/2025-Customs Dated April 21, 2025</p>	<p>Amendment to guidelines issued vide Circular No. 38/2020 dated 21.08.2020</p> <p><b><u>Summary:</u></b></p> <p>CBIC has issued a circular amending guidelines related to the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020). This amendment follows Notification No. 14/2025-Customs (N.T.) dated March 18, 2025, which replaced “Certificate of Origin” with “Proof of Origin” to align with the amended Section 28DA of the Customs Act, 1962, reflecting a global shift towards self-certification. “Proof of Origin” now encompasses both certificates issued by designated authorities and self-declarations</p>

	<p>by eligible exporters. Consequently, Circular No. 38/2020-Customs should be read with this change. The type of proof of origin required will depend on the specific trade agreement. To streamline verification, all requests for proof of origin under trade agreements should now be directed to the Directorate of International Customs (DIC) in New Delhi. The DIC's FTA Cell will manage the receipt and uploading of specimen signatures and seals of authorized officials from partner countries onto the ICES portal and will also share these with DRI (Hqrs) and non-EDI locations. The FTA Cell will establish a standard operating procedure for tracking these records and submit periodic reports to the Board. These changes are effective immediately.</p> <p><a href="#">Read more</a></p>
<p>15/2025-Customs Dated April 25, 2025</p>	<p>Simplification of procedures related to Air Cargo Movement &amp; Transhipment.</p> <p><b><u>Summary:</u></b></p> <p>In line with the Budget 2025–26 announcement, CBIC has introduced trade facilitation measures to improve air cargo infrastructure and streamline customs procedures. Effective April 24, 2025, <b>transshipment permit fees have been waived</b> to reduce delays, as notified via <b>Notification No. 30/2025-Cus (N.T)</b>. CBIC has also introduced a <b>simplified procedure for temporary import of Unit Load Devices (ULDs)</b> outside customs areas through a <b>Continuity Bond</b> by air carriers or console agents, aligning with global best practices. The <b>All-India National Transshipment Bond</b> facility, active since 2022, avoids multiple bond submissions at different customs stations. Online filing of transshipment applications via <b>ICEGATE</b> further enhances convenience. These steps aim to ease compliance and promote efficiency at air cargo complexes. <a href="#">Read more</a></p>

Customs

Instruction/Guidelines

Instruction No. and Date of issue	Subject
<p>Instruction No. 02/2025 Customs Dated April 1, 2025</p>	<p>Export of Basmati and Non-Basmati Rice without compliance of Export Policy notified by DGFT</p> <p><b><u>Summary:</u></b></p> <p>he CBIC has noted inconsistent compliance across field formations regarding the export policy for Basmati and non-Basmati rice. As per DGFT Notification No. 62/2024-25 dated 10.03.2025, exports of these rice varieties to EU member states and specific European countries (UK, Iceland, Liechtenstein, Norway, Switzerland) require a Certificate of Inspection from the Export Inspection Council/Agency. Exports to other European countries are exempt from this requirement until 09.09.2025. Officers are to be sensitized to ensure strict adherence to these conditions. Any difficulties faced should be reported to the Board. <a href="#">Read more</a></p>
<p>Instruction No. 03/2025 Customs Dated April 3, 2025</p>	<p>Applicability of SCOMET on Polyethylene Glycol CAS No. 25322-68-3.</p> <p><b><u>Summary:</u></b></p> <p>The CBIC has referred to a DGFT Office Memorandum dated 27.03.2025, clarifying that Polyethylene Glycol (CAS No. 25322-68-3) is not classified under SCOMET, and therefore, does not require SCOMET export authorization. Field officers are to be sensitized to ensure strict adherence to this clarification. Any difficulties faced in implementing this guidance should be reported to the Board. <a href="#">Read more</a></p>

<p>Instruction No. 04/2025 Customs Dated April 21, 2025</p>	<p>Instruction No.04/2025-Customs dated 21.04.2025 regarding Recognition of National Food &amp; Feed Reference Laboratory (NFFRL), Kathmandu, Nepal-regarding.</p> <p><b><u>Summary:</u></b></p> <p>The CBIC has referred to FSSAI's Order dated 04.04.2025, regarding a MoU between FSSAI and Nepal's Department of Food Technology and Quality Control (DFTQC) to enhance cooperation in food safety. Under this MoU, FSSAI has recognized the National Food &amp; Feed Reference Laboratory (NFFRL), Kathmandu for food samples under Indian Food Safety and Standards Regulations. The analysis certificates issued by NFFRL will be accepted in India for specific products including juice, jam, jelly, pickles, candies, ginger, fresh fruits and vegetables, and instant noodles, until the lab's ISO/IEC 17025 accreditation remains valid. Officers are to be sensitized accordingly, and any issues should be reported to the Board.</p> <p><a href="#"><u>Read more</u></a></p>
<p>Instruction No. 05/2025 Customs Dated April 25, 2025</p>	<p>Requirement of CITES Export permit or CITES Reexport certificate for agarwood products.</p> <p><b><u>Summary:</u></b></p> <p>The CBIC has received references regarding the permissible quantity of agarwood products that can be carried internationally without a <b>CITES export permit or re-export certificate</b>. The <b>Ministry of Environment, Forest &amp; Climate Change</b> has clarified that, under <b>CITES Resolution Conf.13.7 (Rev.CoP17)</b>, the following are allowed per person for personal or household use without requiring permits: <b>up to 1 kg of agarwood chips, 24 ml of oil, and two sets of beads/prayer beads or two necklaces/bracelets</b>. These items must be dead specimens or derivatives of <b>Appendix II species</b>. Officers are to be sensitized accordingly, and any difficulties should be reported to the Board. <a href="#"><u>Read more</u></a></p>
<p>Instruction No. 06/2025 Customs Dated April 26, 2025</p>	<p>Closing of the Integrated Check Post Attari for all types of incoming and outgoing passengers and movement of goods-Regarding.</p> <p><b><u>Summary:</u></b></p>

The Ministry of Home Affairs, Foreigners Division (Immigration Section), vide OM No. 25022/05/2025-Imm. dated 24.04.2025, has directed the closure of the Integrated Check Post (ICP) at Attari on the India-Pakistan border in Punjab with immediate effect. This decision follows the terrorist attack on tourists at Pahalgam on 22 April 2025, which has revealed cross-border linkages. As a result, all movement of passengers and goods through the Attari ICP is suspended until further notice. Field officers are requested to take suitable necessary action. This directive is issued with the approval of the Competent Authority. [Read more](#)

### Congratulations for Celebrating a Decade of Excellence at HNA & Co LLP – Vizag Branch



#### HNA & Co LLP Team Vizag Branch

### Celebrating a Decade of Excellence at HNA & Co LLP – Vizag Branch

We recently marked a significant milestone—the **10th Anniversary** of our **Vizag branch** – with a memorable celebration held at **Daspalla** on **25th April 2025**.

The evening commenced with the **ceremonial lighting of the lamp**, symbolizing knowledge and prosperity, followed by the launch of an inspiring book, ***GST on Textile Industry***, that reflects our journey and values. We were **honored** by the presence of distinguished guests whose words of encouragement added immense value to the occasion.

A highlight of the event was the **felicitation** of our dedicated employees whose commitment and contributions have been instrumental in our success.

Thank you to everyone who has been a part of this incredible journey. Here's to many more years of growth, innovation, and shared success!

## Awards & Achievements

**That's fantastic news!**

**Huge congratulations to Ms. Asha Latha 🎉**

**for delivering a session on “*Insights of ISD under GST*” at the AIWCAA platform. Wishing her continued success as she takes on more exciting leadership roles ahead! [Read More](#)**







### > Bengaluru (HO)

1010, 2nd floor, 26th Main,  
(Above Corporation Bank)  
4th T Block, Jayanagar,  
Bengaluru - 560 041.  
Tel:+918041210703  
roopa@hnaindia.com

### > Pune

K Square, Office No 206, 207, &  
208, 2nd Floor, Foundry  
Preschool Rd, Baner, Pune,  
Maharashtra - 411045.  
Tel:+912029910717  
ravikumar@hnaindia.com

### > Hyderabad

4th Floor, Anushka Pride,  
Road Number 12, Banjara Hills,  
Hyderabad, Telangana - 500 034.  
Tel:+919908113787  
sudhir@hnaindia.com

### > Gurugram (NCR)

202-203, Vipul Trade Centre,  
Sector 48, Sohna Road,  
Gurugram - 122009  
Tel:+918510950400  
ashish@hnaindia.com

### > Mumbai

No.409, Filix, Opp. Asian Paints, LBS  
Marg, Bhandup West,  
Mumbai - 400 078.  
Tel:+919867307715  
vasant.bhat@hnaindia.com

### > Vijayawada

D. No. 40-26/1-8, Sri Ram Nagar,  
Mohiddin Estates,  
Labbipet, Vijayawada - 520010  
Tel: +9199000 68920  
rajeshmaddi@hnaindia.com

### > Chennai

Old No.319, New No. 04,1 Floor,  
Valluvarkottam High Road,  
Nungambakkam, Chennai  
- 600 034  
Tel:+919962508380  
vikram@hnaindia.com

### > Vishakhapatnam

D.No 8-1-112, Premier House, 2nd  
Floor, Vidyanagar, Opp.III Town  
Police Station, PeddaWaltair,  
Visakhapatnam-530017  
Tel:+918916009235  
anil@hnaindia.com

### > Kolkata

Unit#1009, 10th Floor, Merlin Infinite  
DN - 51, Street Number 11, DN Block,  
Salt Lake Sector V,  
Kolkata - 700 091  
Tel:+919830682188  
gagan@hnaindia.com

### > Raipur

503, Babylon Capital,  
VIP Chowk, Raipur  
Tel: +917415790391  
bhaveshmittal@hnaindia.com

### > Indore

107, B Block, The One, 5 RNT Marg,  
Indore - 452001  
Tel: +916366775136  
vini@hnaindia.com

### > Guwahati

2A, 2nd Floor, Royal Silver Tower,  
Ulubari, Guwahati- 781 007.  
Tel:+917670087000  
mannu@hnaindia.com

### > Kochi

62/6742C, 2nd Floor,  
Jos Brothers Building, Jos Jn, MG  
Road, Kochi - 682 015.  
Tel: +918547853584  
arjun@hnaindia.com

### > Ahmedabad

908, Mauryansh Elanza, Shyamal  
Cross Roads, Satellite, Ahmedabad -  
380015  
Tel: +919409172331  
yash@hnaindia.com

### > Coimbatore

First Floor, No.92 CA  
Rathinasabapath Street,  
Above Suryoday Bank, KK Puduru,  
Coimbatore - 641038  
Tel: +919962047651  
pradeep@hnaindia.com

### > Jaipur

301, 3rd floor, Plot No. 153,  
Rathore Nagar, Amrapali Marg,  
Vaishali Nagar, Jaipur, 302021  
Tel: +919529590409  
bhaveshgoyal@hnaindia.com