



H N A & Co LLP
Chartered Accountants

HNA Updates

June -2025

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Recent updates on GST

Summary of Amendment

There have been no major GST amendments recently, as the GST Council hasn't met since December 2024. The next meeting is expected post the Monsoon Session (July 21 – August 12), with key reforms likely on the agenda. Businesses should stay alert, as these changes may significantly impact various sectors:

Key Changes Expected from the Upcoming GST Council Meeting;

- **GST Relief on Insurance Premiums.**

A GST exemption on life and health insurance premiums is being considered, backed by IRDAI.

- **Rate Rationalisation – Removal of 12% Slab**

The Council may revamp GST rates by removing the 12% slab

- **Reclassification of Intermediary Services**

A proposal to delete Section 13(8)(b) is expected, which would make intermediary services to foreign clients zero-rated exports

- **Update on GST Appellate Tribunal (GSTAT)**

The Council may update on GST Appellate Tribunal setup to ease High Court caseloads and speed up dispute resolution.

H N A Comments

Businesses are advised to monitor updates closely after the monsoon session.



Others changes

01

Generation and quoting of DIN on any communications issued by the GST officers

Circular No. 249/06/2025-GST Dated 9th June 2025

Summary of Amendment

- Vide Circulars 122/41/2019-GST and 128/47/2019-GST, C.B.I.C has mandated quoting of Document Identification Number (DIN) on all communications (including emails) with taxpayers.
- All the documents generated through the GST portal always bear a Reference Number (RFN), which is verifiable through the portal.
- In light of the above, C.B.I.C has clarified that quoting DIN on such communications generated through the common portal of GST, which already bear RFN, results into two different electronically generated verifiable unique numbers namely RFN & DIN on the same communication.
- Accordingly, for communications bearing verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication, in compliance with Section 169 of the CGST Act, 2017 .

H N A Comments

The updated directive emphasizes that RFN bearing communications are valid without DIN, streamlining the process while maintaining the traceability and accountability.

Advisory regarding non editability of auto populated liability in GSTR-3B

GST Portal Advisory dated 7th June 2025

Summary of Amendment

- GST Portal shall provide a pre-filled Form GSTR-3B, where the tax liability gets auto-populated based on the outward supplies declared in GSTR-1/ GSTR-1A/ IFF. As of now taxpayers can edit such auto populated values in Form GSTR-3B.
- With introduction of Form GSTR-1A, taxpayer now has a facility to amend their incorrectly declared outward supplies in Form GSTR-1/IFF through Form GSTR-1A, allowing them an opportunity to correct their liabilities before filing their Form GSTR-3B in the same return period.
- In view of the same, from July 2025 tax period for which Form GSTR-3B will be furnished in August 2025 such auto populated liability will become non-editable. Thus, taxpayers will be allowed to amend their auto populated liability by making amendments through Form GSTR-1A which can be filed for the same tax period before filing of GSTR 3B.

H N A Comments

Taxpayer's are required to carefully examine the data before submission. It is advisable to file Form GSTR-1A considering all the errors and only after filing Form GSTR-1A, Form GSTR-3B should be filed, so that there is no discrepancy between both the returns.

03 Barring of GST Return on expiry of three years

GST Portal Advisory dated 7th June 2025

Summary of Amendment

- The GSTN issued an advisory on 7th June 2025 implementing the three-year time limit for filing GST returns, effective on the portal from July 2025. A follow-up on 18th June 2025 advised taxpayers to file pending returns by 31st July 2025, before the time limit blocks filing from 1st August. A list of affected returns was also shared:

GST Forms	Barred Period	GST Forms	Barred Period
GSTR-1/IFF	Jun-22	GSTR-5	Jun-22
GSTR-1Q	April-June 2022	GSTR-6	Jun-22
GSTR-3B/M	Jun-22	GSTR-7	Jun-22
GSTR-3BQ	April- June 2022	GSTR-8	Jun-22
GSTR-4	FY 2021-22	GSTR-9/9C	FY 2020-21

H N A Comments

As per Finance Act, 2023, GST returns cannot be filed after 3 years from their original due date. Though notified earlier, the GSTN portal has enforced the same from July 2025 onward.

Action Points for Business

Taxpayers must file all pending returns that are nearing the 3-year deadline by 31st July 2025. From 1st August 2025, returns mentioned in the list will be permanently blocked.



Recent Updates in Customs

01

Levy of countervailing duty on Chinese Effect Pearlescent Pigments

Notification No. 04/2025-Customs (CVD) dated 26th June 2025

Summary of Amendment

- The Notification intends imposition of definitive countervailing duties on the imports of the 'Effect Pearlescent Pigments or Mica Pearlescent Pigments (excluding those meant for automotive applications)' originating in or exported from China PR.
- The duties have been imposed based on the findings of the Designated Authority that these goods were subsidized and caused material injury to Indian industry.
- Tariff items covered are - 32061110, 32061190, 32061900, 32064990.
- Further, the notification clarified that CVD shall not be applicable on pigments for automotive use.
- For cosmetic-grade and synthetic-grade pigments full CVD shall apply and for industrial-grade pigments CVD is adjusted against anti-dumping duty under Notification No. 13/2023-Cus (ADD), dated 22-11-2023.
- The duty is valid for five years from the date of publication unless revoked or amended earlier.

H N A Comments

The levy of countervailing duty has increased cost on import of the effect pearlescent pigments or mica pearlescent pigments. Companies shall explore for alternatives or import from Countries not subject to CVD.

Levy of countervailing duty on Chinese Digital Offset Printing Plates

Notification No. 05/2025-Customs (CVD.) dated 27th June 2025

Summary of Amendment

- The Notification intends to impose definitive countervailing duty (CVD) on imports of 'Digital Offset Printing Plates' (excluding Waterless CtP plates used for printing on specialized materials such as credit card, security card etc., and not on paper) from China PR and Taiwan to counter subsidized pricing and protect Indian manufacturers.
- Tariff items covered are - 844250, 37013000, 37040090, 37050000, 76061190, 76069190, 76069290.
- **Calculation Notes –**
- *CVD is adjusted against anti-dumping duty (ADD) under Notification No. 28/2024-Customs (ADD), dated 26th Dec 2024.*
- *In some cases, if ADD exceeds injury margin, no CVD is levied.*
- *For others, CVD = Subsidy Margin – ADD, or full CVD if no ADD applies.*
- The duty is valid for five years from the date of publication unless revoked or amended earlier.

H N A Comments

The levy of countervailing duty has increased cost on import of the Digital Offset Printing Plates. Companies shall explore for alternatives or import from Countries not subject to CVD.

03

Inclusion of Air Canada in designated airlines under Air Service Agreements for exemption on import of specified items

Notification No. 32/2025-Customs (N.T.) dated 30th June 2025

Summary of Amendment

- The primary discussion of the Notification is inclusion of a new Airline in the list of designated airlines which are exempted from Additional duty on import of specified goods from specified countries.
- The Notification in Entry 48 has included Air Canada in the list of designated Airlines from Canada to the list of exemption.

H N A Comments

Now Air Canada will get customs duty exemptions under India's existing import frameworks

Fixation of tariff values for several key imported commodities

Notification No. 42/2025-Customs(N.T.) dt 11th, June 2025

Notification No. 43/2025-Customs(N.T.) dt 13th, June 2025

Notification No. 44/2025-Customs(N.T.) dt 30th, June 2025

Summary of Amendment

- The Notifications have been issued intending to revise the tariff values under Section 14 of the Customs Act, 1962.
- The Goods covered are –
 - **Edible Oils:** Crude Palm Oil, RBD Palm Oil, Palmolein, Soybean Oil
 - **Metals:** Brass scrap, Gold, Silver
 - **Others:** Areca nuts

H N A Comments

The increased Customs Duty has resulted in Higher Landed Cost. Business are advised to recalculate landed cost for upcoming shipments using updated tariff values and adjust the pricing models to reflect duty changes, especially for edible oils.

Circular No. 17/2025-Customs(N.T.) dated 19th June, 2025

Summary of Amendment

- Circular No. 10/2024-Customs dated 20.08.2024 was issued detailing the implementation of ICETAB for import examination. Now, CBIC intends to extend the facility for verification of exports as well.
- With the help of ICETAB officers can seamlessly view exports documents such as Shipping Bill, examination order, RMS instructions, etc. The examining officer shall be enabled to enter the examination report on the ICETAB and upload four images of the cargo being examined. These images will also be available on the e-sanchit repository for subsequent viewing.
- In cases of exigencies where the report cannot be given using ICETAB, prior permission from the concerned Assistant Commissioner is required, and the same may be recorded in the system while providing the examination report as well. The Commissioner of Customs having jurisdiction over the export should, on a weekly basis, review and resolve any difficulties, if needed, in consultation with DG Systems.

H N A Comments

The initiative, part of CBIC's ongoing efforts to simplify trade procedures and boost transparency, aims to reduce the time required for cargo clearance by eliminating the need for printed documents.

Removal of Port Restrictions and Testing Requirements for Export of Finished Leather, Wet Blue Leather, El Tanned Leather and Crust Leather

Instruction No. 13/2025-Customs, dated 2nd June 2025

Summary of Amendment

- The primary discussion of the instruction is DGFT removed the port restriction on Export of Finished Leather, Wet Blue Leather, El Tanned Leather
- Requirement for Testing and certification by Central Leather ,Research Institute (CLRI) for Finished Leather, Wet Blue Leather, Crust Leather and El tanned leather has also been revoked.

H N A Comments

These changes have been made under the Foreign Trade Policy 2023 and reflect the government's commitment to ease of doing business. The relaxation shall reduce delays and costs for exporters, especially for small and medium enterprises in the leather sector.

Implementation of Agreement to allow BFDA to issue Health Certificate for export of food products to India

Instruction No. 14/2025-Customs dated 5th June 2025

Summary of Amendment

- Vide the aforesaid Instruction, Agreement between the Food Safety and Standards Authority of India (FSSAI), Ministry of Health and Family Welfare, Government of India and Bhutan Food and Drug Authority (BFDA) has been implemented.
- FSSAI has now recognized BFDA's regulatory control over Bhutanese Food Business Operators (FBOs) as equivalent to Indian standards.
- To ensure compliance with the same, BFDA will issue a Health Certificate for food exports to India. If the certificate meets FSSAI's format and is issued by authorized signatories, Indian authorities may grant a No Objection Certificate (NOC).
- FSSAI has published a list of 117 approved Bhutanese establishments eligible to export under this framework.

H N A Comments

This collaboration was spotlighted during the Global Food Regulators Summit in New Delhi. The said agreement. Inclusion of technical training and collaboration between FSSAI and BFDA officials will enhances trust and transparency in food trade between the two nations

Instruction No. 15/2025-Customs dated 12nd June,2025

Summary of Amendment

- Directorate General of Foreign Trade (DGFT) had issued a centralized database of clarifications regarding whether specific items fall under the SCOMET (Special Chemicals, Organisms, Materials, Equipment and Technologies) list. The list is hosted on the CBIC website and helps customs officials and exporters in determining licensing requirements.
- The repository is meant for ease of reference. Each item must still be individually assessed based on specifications, end-use, etc.,
- The repository is updated periodically based on receipt of further clarifications from DGFT.

H N A Comments

Exporters dealing with a specific item and are unsure about its classification, can look in the repository for clarifications. The same shall reduce delays and misclassification issues at ports. Businesses can plan product development and marketing with an eye on export compliance.

Strict compliance on import of Steel and Steel Products under the Steel and Steel Products (Quality Control) Order, 2024 (QCO)

Instruction No. 16/2025-Customs dated 18th, June, 2025

Summary of Amendment

- All imports of notified steel items must be registered on the Steel Import Monitoring System (SIMS).
- 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).
- Even input materials used in manufacturing these products must conform to its respective Indian Standard.
- The same has been made effective for Bills of Lading dated on or after June 16, 2025.

H N A Comments

A mapping document has been issued linking input materials to their corresponding Indian Standards. The Companies dealing with the specified items shall cross-check the mapped Indian Standards relevant to the product.

Extension of validity of the NOC for the Alcoholic Beverages Bottled in Origin & in Bulk

Instruction No. 19/2025-Customs dated 20th, June,2025

Summary of Amendment

- On June 20, 2025, the Central Board of Indirect Taxes & Customs (CBIC) issued Instruction No. 19/2025-Customs, extending the validity of No Objection Certificates (NOCs) for imported alcoholic beverages bottled at origin or in bulk.
- NOCs for alcoholic beverages with over 10% alcohol content and no expiry date are now valid for 365 days from the date of issue
- If consignments remain in customs areas beyond 365 days, they can be revalidated after a visual inspection and payment of inspection fees.
- The same has been issued based on FSSAI's Order dated June 13, 2025, under the FSS (Import) Regulations, 2017 and applies to products like wine, whisky, vodka, and other spirits that typically lack expiry dates.

H N A Comments

The update replaces all previous instructions on NOC validity for such imports. Resultant, there would be reduction in bottlenecks and delay in port clearance.



Updates under DGFT

01

Export of Pharma Grade Sugar permitted under Restricted Export Authorization

Notification No. 17/2025-26, dated 17th June 2025

Summary of Amendment

- The Notification intends to allow export of Pharma Grade Sugar under a Restricted Export Authorization.
- The following safeguards are mandatory to be complied with –
 - Total exports capped at 25,000 metric tons per financial year.
 - Exporters must be bonafide pharmaceutical manufacturers
 - A valid drug manufacturing license from the State Licensing Authority is mandatory
 - Test reports and certifications from NABL-accredited labs confirming compliance with
 - pharma-grade specifications must be submitted at the time of export.

H N A Comments

The amendment has opened a niche market for high-purity sugar used in pharmaceuticals like syrups and tablets. The same has positioned India as a reliable supplier of pharma-grade sugar with internationally recognized quality standards.

Amendment in Chapter 71 of ITC (HS) 2022 of Schedule -I (Import Policy)

Notification No. 18/2025-26, dated 17th June 2025

Summary of Amendment

- India's Directorate General of Foreign Trade (DGFT) has recently amended the Import Policy for specific items under Chapter 71 of ITC (HS) 2022, Schedule-I.
- Alloys of Palladium, Rhodium, and Iridium containing more than 1% gold by weight are now restricted.
- However, Alloys with less than 1% gold remain under free import status to support industrial sectors.
- The restrictions has been issued to address the concerns over gold being imported disguised as alloyed metals.

H N A Comments

The restriction Ensures availability of inputs for industries like electronics, auto components, and chemicals while tightening oversight on high-gold-content alloys.

Amendment in Import Policy of items covered under CTH 2843

Notification No. 19 /2025-26, dated 17th June 2025

Summary of Amendment

- The Notification intends to amend Chapter 28 of ITC (HS) 2022, Schedule -I (Import Policy). Due to the amendment, the Import Policy of items covered under CTH 2843 is revised from "Free" to "Restricted".

ITC(HS) Code	Item Description	Existing Import Policy	Revised Import Policy
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
284310	- Colloidal precious metals		
28431010	--- Of gold	Free	Restricted
28431020	--- Of silver	Free	Restricted
28431090	--- Other	Free	Restricted
28432100	- Silver compounds: -- Silver nitrate	Free	Restricted
28432900	- Silver compounds: -- Other	Free	Restricted
28433000	- Gold compounds	Free	Restricted
284390	Other compounds; amalgams	Free	Restricted
28439011	--- Other compounds: ---- Sodium aurous thiosulphate	Free	Restricted
28439012	--- Other compounds: Noble metal solutions of platinum, kg. 10% - rhodium and palladium	Free	Restricted
28439019	--- Other compounds: Other	Free	Restricted
28439020	--- Amalgams	Free	Restricted

Ministry of Textiles to follow Para 4.40 of handbook of Procedures for Export Obligation period

Notification No. 20/2025-26, dated 23rd June 2025

Summary of Amendment

- Previously, EO for QCO-exempt imports of textile and chemical products was capped at 180 days from the date of import clearance. Now, this 180-day restriction applies only to chemical products notified by the Department of Chemicals & Petrochemicals (DCPC). For textile products notified by the Ministry of Textiles, the EO period will follow Para 4.40 of the Handbook of Procedures, offering more flexibility.

Existing Para 2.03(A) (i) (g)

The Export Obligation period for such authorizations shall be as per 4.40 of Handbook of Procedures. However, EO period is restricted to 180 days from the date of clearance of import consignments in respect of QCO exemption for textile and chemical Products, notified by Ministry of Textiles and Department of Chemicals & Petrochemicals (DCPC) respectively.

Revised Para 2.03(A) (i) (g)

The Export Obligation period for such authorizations shall be as per Para 4.40 of Handbook of Procedures. However, EO period is restricted to 180 days from the date of clearance of import consignments in respect of QCO exemption for chemical products, notified by the Department of Chemicals & Petrochemicals (DCPC).

Restrictions on the import of selected flax and jute products from Bangladesh

Notification No. 21/2025-26, dated 27th June 2025

Summary of Amendment

- The Notification intends to introduce port restrictions on the import of selected flax and jute products from Bangladesh are now prohibited via land ports along the India-Bangladesh border.
- These goods are only permitted through the Nhava Sheva seaport in Maharashtra.
- However, the above restrictions shall not apply to Bangladesh exports to Nepal/Bhutan transiting through India and these goods cannot be re-exported from Nepal or Bhutan back into India.

Sl. No.	HS Code	Item Description	Import Policy / Port Restriction
(i)	530130	Flax tow and waste (including yarn waste and garnetted stock)	Import from Bangladesh shall not be allowed from any land port on India-Bangladesh Border. However, it is allowed only through Nhava Sheva Seaport.
(ii)	530310	Jute and other textile bast fibers, raw or retted	
(iii)	530390	Jute (excluding flax, true hemp and ramie)	
(iv)	530610	Single flax yarn	
(v)	530710	Single yarn of jute or of other textile bast fibers	
(vi)	530720	Multiple folded	
(vii)	530919	Woven fabrics of flax	
(viii)	530929	Woven fabrics of flax	
(ix)	530010	Unbleached woven fabrics of jute or of other textile bast fibers	

Continuation of imposition of Quantitative Restriction on import of Low Ash Metallurgical Coke

Notification No. 22/2025-26, dated 30th June 2025

Summary of Amendment

- The Notification intends to extend the Import Policy Condition 8 in Chapter 27 of ITC (HS), 2022, Schedule - I (Import Policy) regarding country-wise quantitative restrictions on import of "Low Ash Metallurgical Coke (HS Codes 27040020, 27040030, 27040040, 27040090), effective from 01.01.2025 for a further period of six months i.e. from 01.07.2025 to 31.12.2025.

Country	Quantitative Restriction (in MT)		
	July-Sep 2025	Oct-Dec 2025	Total
Australia	25,638	25,638	51,276
China PR	39,323	39,323	78,646
Colombia	1,24,886	1,24,886	2,49,772
Indonesia	33,182	33,182	66,364
Japan	1,04,990	1,04,990	2,09,980
Poland	2,53,168	2,53,168	5,06,336
Qatar	810	810	1,620
Russia	44,591	44,591	89,182
Singapore	23,239	23,239	46,478
Switzerland	40,887	40,887	81,774
UK	38	38	76
Others	22,831	22,831	45,662
Total	7,13,583	7,13,583	14,27,166

07

Extension in Minimum Import Price on Import of Soda Ash

Notification No. 23/2025-26, dated 30th June 2025

Summary of Amendment

- The Notification intends to extend the Minimum Import Price (MIP) condition on 03 HS Codes of Soda Ash (Disodium carbonate) 28362010, 28362020 and 28362090 under Chapter 28 of the ITC (HS), 2022, Schedule -I (Import Policy) for a further period of six months i.e. from 01.07.2025 upto 31.12.2025.
- Minimum Import Price (MIP) @ Rs. 20,108 per MT on import of Disodium Carbonate (Soda Ash) has been extended upto 31.12.2025.

08

Fixation of new Standard Input Output Norms (SIO) under 'Chemical and Allied Product'

Public notice No.9/2025-26 dated 10th June 2025

Summary of Amendment

- Director General of Foreign Trade has notified a new SION with Serial Number A-3686. The new entry is as under.

Export Product	Qty	SI.NO	Import Items	Qty allowed
Sodium Citrate	1 K.G	1	Citric Acid Monohydrate	0.740 kg

Amendment in details of an authorized agency enlisted under Appendix 2E of FTP, 2023

Public notice No.10/2025-26 dated 2nd June 2025

Public notice No.11/2025-26 dated 2nd June 2025

Public notice No.12/2025-26 dated 15th June 2025

Public notice No.13/2025-26 dated 25th June 2025

Summary of Amendment

- The name of 'The Sports Goods Export Promotion Council', enlisted under Appendix 2E of FTP 2023 for issuance of Certificate of Origin (Non Preferential) and in Appendix 2T for issuance of RCMC, has been amended as 'Sports Goods & Toys Export Promotion Council' and address/contact details has been updated.
- The name of 'The Silk & Rayon Textiles Export Promotion Council', enlisted under Appendix 2E of FTP 2023 for issuance of Certificate of Origin (Non Preferential) and in Appendix 2T for issuance of RCMC, has been amended as 'Manmade and Technical Textiles Export Promotion Council (MATEXIL)' and address/contact details has been updated.

10

Rollout of 'Source from India' on Trade Connect e-Platform for all Status Holders

Trade notice-05/2025-26 dated 13th June 2025

Summary of Amendment

- The Trade Notice 05/2025-26 issued by the Directorate General of Foreign Trade (DGFT) announces the expanded rollout of the 'Source from India' feature on the Trade Connect ePlatform.
- Originally piloted for 3-, 4-, and 5-star manufacturer exporters, this facility is now open to all Status Holder exporters with valid IECs not under DEL status.
- The initiative aims to position Trade Connect as a central reference point for international buyers to discover credible Indian exporters.
- Exporters can create customized micropages displaying their product offerings and firm credentials, which, upon approval, will be publicly listed. Indian Missions Abroad have been sensitized to use this portal when responding to foreign buyer inquiries.
- Export Promotion Councils and Industry Associations are urged to inform and encourage their members to participate. This step is part of broader efforts to make trade facilitation more accessible and digitally streamlined.

11

Seeking application for allocation of pharma grade sugar under restriction category

Trade notice-06/2025-26 dated 18th June 2025

Summary of Amendment

- The Trade Notice No. 06/2025-26 issued by DGFT on 18 June 2025 outlines the procedure for seeking export authorization of Pharma Grade Sugar, which has been permitted under the Restricted category via Notification No. 17 dated 17 June 2025.
- The export quantity is capped at 25,000 MT for the current sugar season (up to 30 September 2025), and exporters must submit a valid drug manufacturing license issued by the relevant State Licensing Authority along with NABL- accredited lab reports confirming compliance with Pharma Grade specifications.
- Applications are to be filed online through DGFT's ECOM system between 20 June and 20 July 2025, with only one application per IEC permitted.
- Allocation will be based on pro-rata capacity, and authorizations will remain valid for one year. Additional eligibility conditions include membership and valid RCMC from PHARMEXIL.
- Applications sent via email or post, or submitted outside the specified timeline, will be rejected. DGFT retains the right to modify allocation modalities based on applications received.

The Partners at HNA would like to extend their appreciation to CA Ankitha R from the Chennai_Consultancy Division for HER efforts in preparing this comprehensive and insightful document on recent updates under Customs & DGFT.



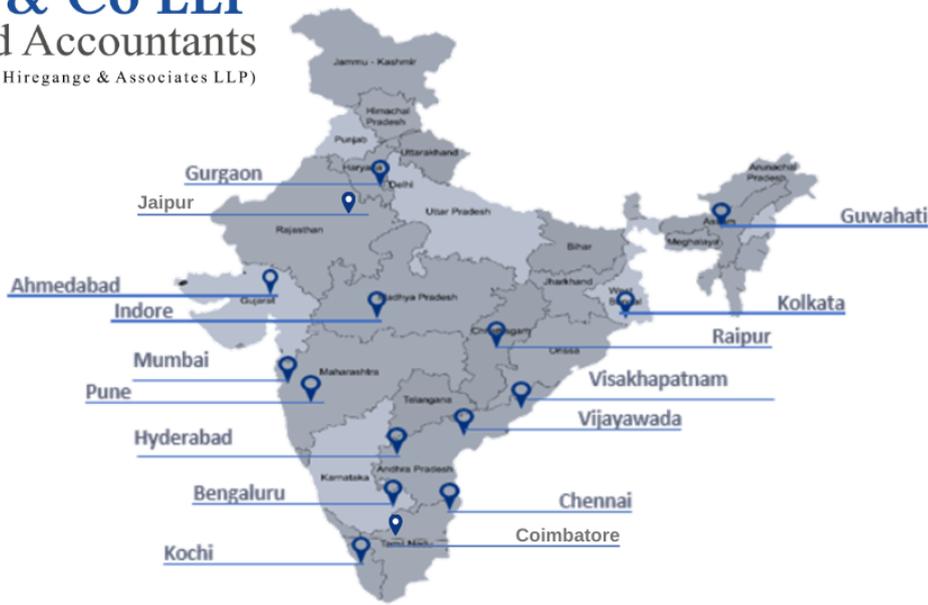
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