



H N A & Co LLP
Chartered Accountants

HNA Updates

July -2025

Bangalore (HO) | Hyderabad | Mumbai | Gurugram | Chennai | Pune | Ahmedabad |
Vishakhapatnam | Guwahati | Kolkata | Vijaywada | Raipur | Kochi | Indore |
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Recent Updates in GST

Summary

Since December 2024, no new updates have been notified under GST, primarily because the GST Council has not convened any meetings during this period. However, major changes are expected in the coming months once the Council resumes its sessions. Key areas where amendments or reforms are anticipated include:

- **GST Rates Rationalization** – Merging of the 12% and 18% slabs into a single standard rate, while retaining the 5% and 28% slabs.
- **Online Gaming, Casinos & Horse Racing Taxation** – Clarifications and potential revisions in view of industry representations and ongoing litigation.
- **Input Tax Credit (ITC) Reforms** – Streamlining blocked credit provisions and tightening conditions to reduce fake invoice cases.
- **GST Tribunal Establishment** – Operationalization of the GST Appellate Tribunal to address pending litigations at appellate levels.
- **Compliance Simplification** – Possible introduction of reduced return filing requirements for MSMEs and enhanced automation of reconciliation.

These changes are expected to significantly impact businesses and compliance strategies. Stakeholders should keep a close watch on the upcoming Council meeting notifications to stay prepared.



Recent Updates in Customs

Exemption from Customs Duty on import of Horses for Polo (Introduced and Withdrawn)

Notification No. 33/2025-Customs dated 18th July 2025

Notification No. 34/2025-Customs dated 19th July 2025

Summary of Amendment

Notification No. 33/2025-Customs

- The Notification issued to amend the Notification No: 146/94 – Customs to allow duty free import of horses for polo under specific conditions. This entry has been inserted after entry no 10.

Eligible importers:

- Polo teams of the Indian Army and Indian Navy.
- Polo teams of Central Armed Police Forces.
- Civilian polo teams that participated in the Indian National Championship (14 Goals) or equivalent tournaments recognized by the Indian Polo Association (IPA).
- Individual IPA members (active for at least 5 years) meeting specific handicap or championship participation criteria for senior and junior male/female players.

Import Conditions:

- Teams: Up to 30 horses every 2 years.
- Individuals: Up to 6 horses every 3 years.
- Must produce a certificate to AC/DC, from a Deputy Secretary or higher in the Ministry of Youth Affairs & Sports confirming eligibility, quantity, and value.
- Subject to licensing conditions of the Directorate General of Foreign Trade (DGFT).

Effective date: 19 July 2025

Notification No. 34/2025-Customs

- Omitted the newly added entry (S. No. 10A) from Notification 146/94-Customs, thereby withdrawing the exemption just a day later.

H N A Comments

Importers planning such imports should note that the benefit was withdrawn immediately; hence, no duty exemption can be claimed

Notification No. 46/2025-Customs(NT) dated 15th July 2025

Summary of Amendment

- The Notification issued to amend the Notification No: 36/2001 – Customs(NT) to revise the tariff values for certain commodities.

TABLE-1

Sr No	Chapter Heading	Description of Goods	Tariff Values (USD/MT)
1	1511 10 00	Crude Palm Oil	99
2	1511 90 10	RBD Palm Oil	1029
3	1511 90 90	Others – Palm Oil	1014
4	1511 10 00	Crude Palmolein	1039
5	1511 90 20	RBD Palmolein	1042
6	1511 90 90	Others – Palmolein	1041
7	1507 10 00	Crude Soya bean Oil	1102
8	7404 00 22	Brass Scrap (all grades)	5690

TABLE-2

Sr No	Chapter Heading	Description of Goods	Tariff Values (USD/MT)
1	71 or 98	Gold (eligible under Notif. 50/2017, Sr. No. 356)	1078 USD / 10g
2	71 or 98	Silver (eligible under Notif. 50/2017, Sr. No. 357)	1259 USD / kg
2	71	Silver (other than coins/ medallions with $\geq 99.9\%$ purity)	1259 USD / kg
2	71	Gold bars & coins ($\geq 99.5\%$ purity, not through post/courier/ baggage)	1078 USD / 10g

TABLE-3

Sr No	Chapter Heading	Description of Goods	Tariff Values (USD/MT)
1	0802 80	Areca Nuts	6970 (no change)

Effective date: 16th July 2025

H N A Comments

CBIC has revised tariff values for certain imports including edible oils, brass scrap, gold, silver, and areca nuts (no change for areca nuts). These revised values are applicable for customs duty calculation from 16 July 2025

Appointment of Common Adjudicating Authority – Ammega Belting India Pvt. Ltd.

Notification No. 47/2025-Customs(NT) dated 16th July 2025

Summary of Notification

- The CBIC has appointed a Common Adjudicating Authority for adjudication of specific show cause notices issued to:
- M/s Ammega Belting India Pvt. Ltd. (formerly M/s Helicord Transmissions Pvt. Ltd.), Chennai.

Details of SCNs covered:

- No. 28/2023 dated 27.02.2023 (Existing Adjudicating authorities DC/AC-III, Customs-ACC-Chennai).
- No. 72/2024 dated 31.05.2024 (Existing Adjudicating authorities DC/AC-X, Customs-Import-Chennai).
- **New adjudicating authority:** Principal Commissioner/Commissioner of Customs, Import Commissionerate, Chennai-II.
- **Purpose:** Consolidation of adjudication for efficient disposal of related cases.

H N A Comments

CBIC appoints a Common Adjudicating Authority for adjudication of specific SCNs issued to M/s Ammega Belting India Pvt. Ltd. (formerly M/s Helicord Transmissions Pvt. Ltd.), consolidating proceedings for efficient disposal.

Extension of Anti-Dumping Duty – Clear Float Glass from Malaysia

Notification No. 22/2025-Customs(ADD) dated 10th July 2025

Summary of Notification

The Government has extended the existing anti-dumping duty on imports of Clear Float Glass (Chapter 70) originating in or exported from Malaysia.

Key Details:

- **Existing Duty:** Imposed via Notification No. 37/2020-Customs (ADD) dated 11 Nov 2020.
- **Extended Till:** 10 February 2026 (unless revoked earlier).
- **Purpose:** Continuation pending completion of the ongoing sunset review initiated on 27 March 2025.
- **Impact:** Importers of subject goods from Malaysia will continue to be liable to pay anti-dumping duty at the prevailing rates until the stated date.

H N A Comments

Levy of Anti-dumping duty on Clear Float Glass from Malaysia extended till 10 Feb 2026 pending completion of sunset review.

Amendment in ADD Notification – HFC Component R-32 from China PR

Notification No. 23/2025-Customs(ADD) dated 15th July 2025

Summary of Notification

The Government has amended Notification No. 75/2021-Customs (ADD) relating to anti-dumping duty on Hydrofluorocarbon (HFC) Component R-32 (HS code 2903 39) originating in or exported from China PR.

Key Details:

- **Name Change of Exporter:**
- **Earlier:** Shandong Dongyue Chemical Co. Ltd.
- **Now:** Shandong Dongyue Refrigerants Co. Ltd.

This is only a name change; there is no change in business operations or the scope of the anti-dumping duty.

Impact: The existing anti-dumping duty continues to apply on exports from the renamed entity.

H N A Comments

Importers has to consider Name of Chinese exporter in ADD on HFC R-32 changed from 'Shandong Dongyue Chemical Co. Ltd.' to 'Shandong Dongyue Refrigerants Co. Ltd.' – no change in duty applicability.

06

Name Change in ADD Notification – HFC Blends (excl. 407 & 410) from China PR

Notification No. 24/2025-Customs(ADD) dated 15th July 2025

Summary of Notification

The Government has amended Notification No. 76/2021-Customs (ADD) relating to the anti-dumping duty on Hydrofluorocarbon (HFC) Blends (excluding blends 407 & 410) falling under HS code 38247800 imported from China PR.

Key Details:

- The exporter “Shandong Dongyue Chemical Co. Ltd.” is now renamed “Shandong Dongyue Refrigerants Co. Ltd.”
- This is purely a name change with no change in business operations.
- The anti-dumping duty remains applicable to the renamed entity.

Impact for Importers:

- Continue applying the existing ADD rates for imports from this exporter.
- Update import documentation to reflect the new exporter name for compliance.

H N A Comments

Importers has to consider Name of Chinese exporter in ADD on HFC Blends (excl. 407 & 410) changed from ‘Shandong Dongyue Chemical Co. Ltd.’ to ‘Shandong Dongyue Refrigerants Co. Ltd.’ – duty applicability unchanged.

Continuation of Anti-Dumping Duty – Aniline from China PR

Notification No. 25/2025-Customs(ADD) dated 18th July 2025

Summary of Notification

The Government has extended and re-imposed anti-dumping duty (ADD) on Aniline (HS code 292141) originating in or exported from China PR for a further period of five years.

Key Details:

- Continued dumping of Aniline from China PR is occurring.
- Such imports are causing material injury to Indian industry.
- High likelihood of continuation/recurrence of dumping and injury if duty is removed.
- Possible diversion of exports from China PR to India if ADD ceases.

Validity: 5 years from notification date (18 July 2025), unless amended/revoked earlier.

Refer Revised ADD Rates.

<https://taxinformation.cbic.gov.in/content-page/explore-notification>

H N A Comments

Importers has to consider ADD on Aniline (HS 2921 41) from China PR continued for 5 years; duty rates – US\$ 36.90/MT (Wanhua) & US\$ 121.79/MT (others).

Continuation of Countervailing Duty – Continuous Cast Copper Wire Rods from Select Countries

Notification No. 06/2025-Customs(CVD) dated 3rd July 2025

Summary of Notification

The Government has extended and re-imposed countervailing duty (CVD) on imports of Continuous Cast Copper Wire Rods (HS code 7408) originating in or exported from **Indonesia, Malaysia, Thailand, and Vietnam for a further period of five years.**

Key Points from the Review:

- Cessation of CVD would likely lead to continued subsidization and injury to Indian industry.
- The duty applies based on country of origin/export and producer.
- Covers copper wire rod in coil form of more and less than 6 mm.

CVD Rates (% of Landed Value):

- **Indonesia:** 4.98% (PT Karya Sumiden), 3.75% (PT Tembaga Mulia), others 7.94%
- **Malaysia:** Nil (Metrod Malaysia), others 10.27%
- **Thailand:** Nil (SEI Thai Electric), others 3.46%
- **Vietnam:** 7.13%

Validity: 5 years from 3 July 2025, unless amended/revoked earlier.

Impact for Importers: Importers must continue paying CVD at above rates based on producer and country. Ensure accurate producer identification in documentation to apply correct duty rate.

H N A Comments

Importers has to consider ADD on Aniline (HS 2921 41) from China PR continued for 5 years; duty rates – US\$ 36.90/MT (Wanhua) & US\$ 121.79/MT (others).

Circulars 18/2025 & 19/2025-Customs (22nd & 23rd July 2025)

Summary of Circular

The CBIC has clarified the procedure for submitting applications under the Manufacturing and Other Operations in Warehouse Regulations (MOOWR) Scheme and later issued another circular to continue with previous process:

Key Points from the Review:

- On 22.07.2025, Circular 18/2025 announced that the Invest India portal for MOOWR applications would be discontinued, requiring applicants to submit applications directly to jurisdictional Customs authorities.
- On 23.07.2025, Circular 19/2025 withdrew the above instruction and clarified that the Invest India portal will continue to be available until 31.10.2025 as a temporary measure.
- Applications filed online will still be processed by jurisdictional Customs authorities.
- A new Customs-run electronic application system is under development, and transition details will be issued later.

H N A Comments

Applicants can continue to use the Invest India portal for MOOWR applications until 31.10.2025. The earlier instruction to file directly with Customs stands withdrawn. A new digital system will replace the current portal in due course. Businesses are advised to file pending

Correlation of Technical Characteristics, Quality, and Specification of Inputs with Export Product under DFIA Scheme

Circular No. 20/2025-Customs dated 24th July 2025

Summary of Circular

The CBIC has clarified the requirement for correlating input specifications with the export product under the Duty-Free Import Authorisation (DFIA) Scheme:

- **Background:** Under certain provisions of the Foreign Trade Policy (FTP) 2023 [Paras 4.12, 4.28(iv), 4.29] and Notification No. 25/2023-Cus dated 01.04.2023, exporters are required to provide information regarding inputs used in export production. Trade had raised concerns about Customs insisting on establishing correlation in all cases of imports under DFIA.
- **Clarification Issued:**

Mandatory Correlation — Required only for inputs covered under Para 4.29 of FTP 2023. In such cases, imported materials must match the quality, technical characteristics, and specifications of the materials used in the exported product. Exporters must declare these details in the Shipping Bill/Bill of Export.

No Correlation Required — For inputs under Para 4.12 and 4.28(iv), exporters only need to declare the specific name/description and quantity of inputs in the Shipping Bill; no requirement to declare technical characteristics, quality, or specifications.

H N A Comments

Under the DFIA Scheme, correlation of technical characteristics, quality, and specifications is now required only for inputs specified in Para 4.29 of FTP 2023. For other inputs, only the name/description and quantity need to be declared, reducing compliance burden for exporters.

Action Points for Business

Exporters should check if their DFIA inputs fall under Para 4.29 (detailed correlation required) or Paras 4.12/4.28(iv) (basic details only). Ensure accurate declarations in Shipping Bills and train teams on the new distinction. Periodic internal checks are advised to avoid compliance disputes.

Port Restriction on Import of Certain Goods from Bangladesh

Instruction No. 20/2025-Customs dated 1st July 2025

Summary of Instruction

The CBIC has implemented port-specific restrictions on the import of certain flax, jute, and other textile bast fibre products from Bangladesh under the ITC (HS) 2022 – Schedule 1 (Import Policy), following DGFT Notification No. 21/2025-26 dated 27.06.2025.

Key Restriction:

- Import of specified goods (HS Codes: 530130, 530310, 530390, 530610, 530710, 530720, 530919, 530929, 530010) from Bangladesh is prohibited via any land port on the India–Bangladesh border.
- Import of these goods is allowed only through Nhava Sheva Seaport.

Exemption:

- Restrictions do not apply to goods exported from Bangladesh to Nepal/Bhutan in transit through India.
- However, re-export of these goods from Nepal/Bhutan to India is prohibited.

Effective Date: Immediate.

H N A Comments

Importers of specified flax and jute products from Bangladesh must now route shipments only via Nhava Sheva Seaport. Shipments through land border ports will not be permitted, requiring adjustment in logistics and supply planning.

Amendment in Import Policy – Specified Precious Metal Alloys under Chapter 71 of ITC (HS) 2022

Instruction No. 22/2025-Customs dated 9th July 2025

Summary of Instruction

The CBIC has updated the import policy for certain precious metal alloys under Chapter 71 of the ITC (HS) 2022 in line with the DGFT Corrigendum dated 25.06.2025 to Notification No. 18/2025-26.

HS Codes Affected:

- 71104100 – Iridium, osmium and ruthenium: unwrought or in powder form
- 71104900 – Iridium, osmium and ruthenium: other forms

Revised Import Policy Condition:

- Earlier: Import of Iridium alloy containing more than 1% gold (by weight) was Restricted.
- Now: Import of Iridium alloy, osmium alloy, and ruthenium alloy containing more than 1% gold (by weight) is Restricted

Effect: The restriction has been extended to cover osmium alloy and ruthenium alloy in addition to iridium alloy.

Modification: This change modifies CBIC Instruction No. 17/2025-Customs dated 19.06.2025 to this extent.

H N A Comments

Importers dealing in iridium, osmium, and ruthenium alloys containing over 1% gold must note that these are now classified as Restricted items. Prior authorization from DGFT will be required before import.

Action Points for Business

Importers should review sourcing contracts for these alloys and check gold composition. Ensure advance licensing/authorization compliance to avoid shipment delays.

Acceptance of Electronic Certificates of Origin (e-CoO) under India-Mauritius CECPA

Instruction No. 24/2025-Customs dated 22nd July 2025

Summary of Instruction

The CBIC has notified that, effective 1 June 2025, the Mauritius Revenue Authority (MRA) – Customs Department has begun issuing electronic Certificates of Origin (e-CoO) under the India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement (CECPA).

Validity: An e-CoO issued by MRA is valid for claiming preferential tariff treatment under CECPA if:

- Issued in the prescribed format,
- Bears the seal and signature of the authorised signatory, and
- Complies with requirements under Notification No. 38/2021-Customs (N.T.) dated 31.03.2021.

Verification:

- Authenticity can be verified using specimen seals & signatures, QR code on the e-CoO, or via the MRA online portal: <https://www.mra.mu/index.php/eservices/customs>
- In case of doubt, refer to the FTA Cell (Directorate of International Customs) for official verification.

Filing & Submission:

- e-CoO must be uploaded on e-Sanchit by the importer/Customs Broker.
- Key details (reference number, date, origin criteria) must be accurately entered in the Bill of Entry.
- A printed copy of e-CoO should be presented for defacement purposes; Customs will cross-verify details with the Bill of Entry.

System Check: ICES now restricts use of the same CoO reference number in more than one Bill of Entry.

H N A Comments

Importers availing CECPA benefits should switch to using the e-CoO process, ensure accurate filing, and use QR/portal verification to avoid delays or disputes in claiming preferential duty.



Updates under DGFT

01

Port restriction on import of certain goods from Bangladesh to India under ITC (HS), 2022 Schedule -1(Import Policy).

Corrigendum to N. No. 21/2025-26, dt. 27th June 2025 dated 17th July 2025

Summary of Notification

- In the Notification Central Government introduced a new sub para 2 below Para 19(1) to general notes regarding import policy of ITC (HS) 2022, Schedule -I (Import Policy).
- It is pertaining to port restrictions on import of goods from Bangladesh.
- Corrigendum was issued to make correction in the Notification, pertaining to HS code **530010** may be read as HS code **531010**.

Sr No	ITC(HS) Code	Item Description	Import Policy/ Port restriction
01	530010	Unbleached woven fabrics of jute or of other textile bast fibers.	Import from Bangladesh shall not be allowed from any land port on India – Bangladesh Border. However, it is allowed only through Nhava Sheva Seaport

Sr No	ITC(HS) Code	Item Description	Import Policy/ Port restriction
01	530010	Unbleached woven fabrics of jute or of other textile bast fibers	Import from Bangladesh shall not be allowed from any land port on India – Bangladesh Border. However, it is allowed only through Nhava Sheva Seaport

H N A Comments

Importers must ensure they refer to the correct HS code (531010) when complying with the new rule.

02

Extension in last date of application for export of Pharma Grade Sugar.

Trade Notice No. 09/2025-26 dated 22nd July 2025

Summary of Trade Notice

- The Trade Notice No. 06/2025-26, dated 18th June 2025 intends to allocate one time quota of 25,000 MT of Pharma Grade Sugar to Bonafide Pharma exporter under Restricted Category. Procedures to be followed for the same.
- In Trade Notice No. 09/2025-26, dated 22nd July 2025, the online application for export of Pharma Grade Sugar [Under ITC (HS) code 17011490 and (HS) code 17019990 which can be filed from June 20, 2025 to July 20, 2025 has been extended the date up to July 31, 2025.
- **Quota Allocation:** Quota shall be allocated based on the production capacity to applicants on pro-rata basis.

H N A Comments

The extension provides additional time to eligible pharma exporters to apply for quota allocation. Exporters dealing in Pharma Grade Sugar should make timely applications within the revised deadline to secure quota allocation and avoid missing out

Fixation of new Standards Input Output Norms under 'Chemical and Allied Product'.

Public Notice No. 14/2025-26 dated 8th July 2025

Summary of Trade Notice

- DGFT has notified three new Standard Input Output Norms(SIONs) at SION A-3687, A-3688, A-3689 under 'Chemical and Allied Product'(Product Code 'A'). The new entries shall be as under:

SION No.	Export Product	Qty	SI.NO	Import Items	Qty allowed
A-3687	Azithromycin Dihydrate	1 KG	1	Azithromycin Amine	0.9434 kg.
A-3688	Aldehyde C10 (Capric Aldehyde)	1 KG	1	Fatty Alcohol C10 (98% purity)	1.40 kg.
A-3688	Ceftazidime Powder for formulation of solution for Intramuscular and Intravenous administration 1000 mg.	1 KG	1	Fatty Alcohol C10 (98% purity)	1.40 kg.

H N A Comments

These new SIONs specify the import-export input norms for Azithromycin, Aldehyde C10, and Ceftazidime formulations. Exporters can now avail duty-free imports of inputs within the notified limits. This provides greater clarity and facilitation under Advance Authorization.

Fixation of new Standards Input Output Norms under 'Chemical and Allied Product'.

Public Notice No. 16/2025-26 dated 29th July 2025

Summary of Public Notice

- DGFT has notified three new Standard Input Output Norms (SIONs) at SION A-3690, A-3691, A-3692 under 'Chemical and Allied Product' (Product Code 'A'). The new entries shall be as under:

SION No.	Export Product	Qty	SI.NO	Import Items	Qty allowed
A-3690	Betamethasone Valerate EP/BP/USP	1 K.G	1	Betamethasone	0.915 kg.
A-3691	Ferrous Fumarate USP/BP/FCC/IP	1 K.G	1	Fumaric Acid 99%	0.725 kg.
A-3692	Ferrous Fumarate USP/BP/FCC/IP	1 K.G	1	Maleic Anhydride	0.65 kg.

H N A Comments

The new SIONs define import norms for Betamethasone Valerate and Ferrous Fumarate formulations. Exporters can avail duty-free inputs (Betamethasone, Fumaric Acid, Maleic Anhydride) within specified limits. This update enhances clarity and ease of operations for exporters under Advance Authorization.

Amendment in Para 10.16 of the Handbook of Procedures (HBP) 2023 (1/2).

Public Notice No. 17/2025-26, dated 30th July 2025

Summary of Amendment

- Previously, SCOMET items falls under the Categories/ Sub-Categories of 1C, 1D, 1E, 3D001 and 3D004 (excluding software and technology). Now, added - as well as chemicals listed in Appendix 10(N) to the specified countries in the list of export or re-export of SCOMET items.

Existing Para 10.16 (A)(I)

For export / re-export of SCOMET items under the Categories / Sub-Categories of 1C, 1D, 1E, 3D001 and 3D004 (excluding software and technology), such application shall be submitted by applicant exporter to GAEC through online SCOMET portal along with attached proforma ANF - 10A.

Revised Para 10.16 (A)(I)(a)

For export / re-export of SCOMET items under the Categories / Sub-Categories of 1C, 1D, 1E, 3D001 and 3D004 (excluding software and technology), as well as chemicals listed in Appendix 10(N) to the specified countries, such application shall be submitted by applicant exporter to GAEC through online SCOMET portal along with attached proforma ANF – 10A.

06

Amendment in Para 10.16 of the Handbook of Procedures (HBP) 2023 (2/2).

Public Notice No. 17/2025-26, dated 30th July 2025

Summary of Public Notice

- And also, Director General of Foreign Trade has inserted a new sub-paragraph 10.16(A)(I)(b) stating, countries not listed in Appendix 10(N), the applicant shall provide the list of other destination countries to GAEC, for suitable consideration.
- Additional documents such as copy of Authorized Economic Operator(AEO) Certification or Status Holder Certificate, if available shall also be submitted by Indian exporter.

H N A Comments

The amendment expands coverage of SCOMET applications to include chemicals listed in Appendix 10(N) when exported/re-exported to specified countries. Exporters must apply via the online SCOMET portal with ANF-10A. This change ensures tighter monitoring and compliance for controlled chemical exports.

07

Amendment in ANF – 2N for issuance of export authorization of Pharma Grade Sugar.

Public Notice No. 15/2025-26, dated 22nd July 2025

Summary of Public Notice

- Director General of Foreign Trade has amended 2 columns – Shipment details and Foreign Buyer / Consignee Details in Form ANF – 2N (Application form for Export authorization for Restricted items) made as 'optional field' instead of 'mandatory field'.
- And also, exporters may amend buyer-wise details once the export order is received.

H N A Comments

This change makes shipment and buyer details in Form ANF-2N optional, easing compliance. Exporters can now update buyer-wise details later once the order is finalized.

08 Clarification for export of “Organic Textiles”.

Policy Circular No. 1/2025-26, dated 15th July 2025

Summary of Circular

- Previously, in Public Notice No. 39/2024-25 dated 5th January 2025, there was no clear clarification on Eighth Edition of the National Programme for Organic Production (NPOP).
- Now, in the current public notice Agricultural and Processed Food Products Export Development Authority (APEDA) has clarified that the scope of accreditation is limited to specific categories as follows:
 - Crop Production
 - Livestock, Poultry and Products
 - Beekeeping / Apiculture
 - Aquaculture Production
 - Food Processing & Handling
 - Mushroom Production
 - Seaweed, Aquatic Plants and Greenhouse crop production, and,
 - Any other categories as approved under the NPOP from time to time.
- ‘Organic textiles’ does not fall under the above category.
- Further, at the time of export of organic textiles, the exporter needs to provide a valid Transaction certificate (TC) issued by certified bodies designated through Textile Exchange, Global Organic Textile Standard (GOTS)

H N A Comments

This clarification settles ambiguity on the scope of NPOP. Exporters of organic textiles cannot rely on NPOP accreditation and must obtain certification under Textile Exchange / GOTS. Businesses in textile exports should ensure compliance with these requirements to avoid rejection or disputes at the time of export.

Procedure for filing application for obtaining import Authorisation for import of Low Ash Metallurgical Coke

Trade Notice No. 07/2025-26, dated 02nd July 2025

Summary of Trade Notice

- Following are the procedure for filing application of Import of LAM coke subject to country-wise Quantitative Restrictions (QR).

Online application shall be filed through DGFT Website (<https://dgft.gov.in>) by navigating to services – Import Management System – Imports Authorisation for Restricted imports (Refer ANF – 2M)

Application shall be filed upto 13th July 2025.

Country wise application shall be filed i.e. One application should mention only one supplier country. Maximum three applications can be filed by one importer.

Country wise quantitative restrictions shall be applied for entire period i.e., 01.07.2025 to 31.12.2025

- Required Information / Documents mentioned in the said Trade Notice No. 07/2025 dt 2nd Jul'25.
- Allocation of Quantities: A quantity allocation shall be decided by a special Exim Facilitation Committee.
- Monitoring of QR: Authorisation holders shall provide statement of their imports and quantities by the end of the September 2025 through email (policy2-dgft@gov.in and sanjay.kt@nic.in). Later, DGFT shall review the utilization of imports on the first week of October 2025 and may revised in future if required.
- Applicant shall be disqualified in case of any mis-declaration in the statement.
- DGFT reserves the right to make any changes in the allocation process.

H N A Comments

Importers must strictly follow the country-wise quota filing process and timelines. Timely compliance and accurate reporting are crucial to retain allocations and avoid disqualification.

10

Clarification on applicability of Para 2.12 of the Foreign Trade Policy, 2023.

Public Circular No. 02/2025-26, dated 22nd July 2025

Summary of Circular

- In para 2.12 previously, FTP Act, 2023 allows importers to clear goods already shipped/imported (but not yet cleared from Customs) against an Authorisation issued after the shipment, provided such goods are warehoused first and then cleared for home consumption.
- To address issues faced by importers being asked to mandatorily warehouse goods, if they were shipped prior to Authorisation issuance—even if the Authorisation was available at the time of customs clearance.
- Later, clarified by DGFT – allows importers to clear goods already shipped/imported/arrived (but not yet cleared from Customs) may also be cleared for home consumption against an Authorisation issued after the shipment date, without any mandatory requirement for warehousing.
- Before and after clarification, this relaxation does not apply to ‘restricted items or items traded through State Trading Enterprises (STEs)’ unless specifically permitted by DGFT.

H N A Comments

This clarification eases compliance by removing the mandatory warehousing requirement, reducing cost and delays. Importers can now clear goods directly if Authorization is available at the time of clearance.

Invitation for Stakeholder Feedback on Draft Internal Compliance Programme (ICP) for Export of Dual-Use (SCOMET) Items.

Trade Notice No. 08/2025-26, dated 14th July 2025

Summary of Trade Notice

- DGFT has released a draft framework for Internal Compliance Programme (ICP) for exporters of dual-use (SCOMET) items. Developed in consultation with BIS, this aims to standardize compliance practices.
- Ensure effective industry compliance with national and international export control regulations. ICP is mandatory for schemes like GAICT and OGEL and critical for managing export-related risks.
- Covers leadership commitment, risk management, training, documentation, internal audits, performance reviews, and continual improvement. Aligns with global standards such as ISO 37301, ISO 31000, and best practices from Wassenaar Arrangement and other regimes.
- DGFT invites inputs, feedback, and suggestions from industry stakeholders, exporters, and associations. Submissions must be made within 10 days of the notice via email to scomet-dgft@gov.in.
- Detailed draft document titled “Management System Requirements for ICP for Dual-use Items” attached for review. Includes a case study on implementation of ICP by a mid-sized electronics manufacturer.
- Based on feedback received, DGFT may finalize and notify the ICP framework for adoption by the industry.

H N A Comments

This draft ICP framework will set uniform compliance standards for SCOMET exporters, reducing risks of violations. Exporters should review the draft carefully and provide timely feedback to ensure practical implementation.

The Partners at HNA would like to extend their appreciation to CA Mallikarjun and CA Bharath for their efforts in preparing this comprehensive and insightful document on recent updates under Customs & DGFT.



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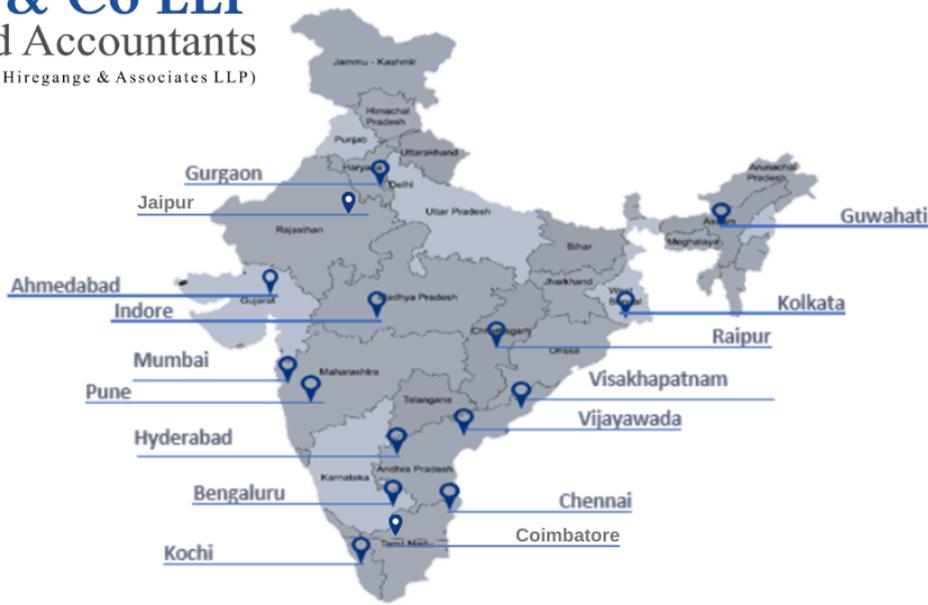


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