

Communiqué

Indirect Tax

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Notifications and Updates

Update on GSTR-3B Interest & ITC Utilisation Changes

The GSTN, on 19th February, 2026, has informed that the new feature allowing taxpayers to use CGST or SGST ITC for paying IGST liability, in any order of payment after fully using available IGST ITC, will be live from the February 2026 tax period. This update follows the earlier advisory issued on 30th January 2026 regarding interest calculation and related enhancements in GSTR-3B. Taxpayers can refer to the detailed earlier advisory through the link provided by GSTN.

[Source : News](#)

Facility to Withdraw from Rule 14A Option Now Enabled

The GSTN, on 21st February, 2026, has introduced a new feature allowing eligible taxpayers to withdraw from the Rule 14A registration option by filing Form GST REG-32 online. Active taxpayers registered under Rule 14A can apply through the GST Portal under Services → Registration → Application for Withdrawal from Rule 14A. They must provide a reason for withdrawal and complete Aadhaar authentication for the primary authorized signatory and one promoter/partner. The system would allow filing only if all required returns are furnished—minimum three months' returns when applying before 1 April 2026, or at least one tax period's return if applying on or after that date, along with all returns due since the effective date of registration. Aadhaar/biometric authentication and draft submission must be completed within 15 days, failing which no ARN will be generated. While the application is under process, the taxpayer cannot file amendment requests or self-cancellation. After approval through Form GST REG-33, the taxpayer can report outward tax liability exceeding ₹2.5 lakhs to registered persons from the first day of the following month.

[Source : News](#)





Rulings

Bombay HC: Summons Under Section 70 Meant Only for Inquiry, Not Detention

In the case of **Kanhaiya Nilambar Jha vs Union of India & Ors. [CRIMINAL WRIT PETITION NO. 885 OF 2025, dated, 5th February 2026]**, the Hon'ble Bombay High Court (Aurangabad Bench) has clarified that no 7-day prior notice is required for issuing a summons under Section 70 of the CGST Act, as such summons are issued only for inquiry and recording of statements, not for detention. The Court rejected the petitioner's claim of illegal detention and compensation, noting that Section 70 does not prescribe any notice period and that the 7-day rule under Order XVI CPC applies only to trial-stage witness summons, not to GST inquiries. The petitioner had voluntarily accepted and attended the summons over four days and was allowed to stay at the GST office by choice and use his mobile phone. Since the petitioner was later arrested only after charges under Section 132 were ascertained, the Court found no violation of rights and dismissed the writ petition, affirming that the summons was legally issued and that no compensation was warranted.

SC: Refund of Unconstitutional Levy Must Follow Section 54 Mechanism Only

In the case of **Union of India and Anr vs Torrent Power Ltd [Petition for Special Leave to Appeal (C) No. 13084/2025, dated, 10th February 2026]**, the Hon'ble Supreme Court has ruled that when a levy is declared unconstitutional, courts cannot create any alternative refund mechanism outside Section 54 of the CGST Act. In the case involving Torrent Power, the Gujarat HC had allowed refund of IGST (₹19.28 crore)—collected under an invalid notification—to be adjusted through reduced electricity tariffs for consumers. The SC set this aside, holding that such a method is not permitted under Section 54, which requires the refund to be credited to the Consumer Welfare Fund (CWF) when the tax burden has already been passed on to consumers. The Court highlighted that refunding through tariff adjustments would be impractical for over a crore consumer and would introduce a mechanism “alien” to the statute. Since the assessee had passed on the tax incidence, Section 54(5) applied, and the amount must go to the CWF. Torrent Power has been directed to deposit the refund amount with the authorities within 3 months.

[Source : Rulings](#)

HC: Clubbed SCNs for Multiple Years Not Allowed Under GST

In the case of **ICAD School of Learning Pvt. Ltd. vs Union of India [WRIT PETITION NO. 736 OF 2026, dated, 6th February 2026]**, The Hon'ble Bombay High Court quashed a consolidated SCN issued under Section 74 for multiple financial years, and held that clubbing various years into one SCN is not permissible under GST. The Court ruled that the earlier Bombay HC decisions in Milroc Good Earth Developers and Rite Water Solutions—which prohibit consolidated SCNs for multiple years—will prevail over the Delhi HC ruling in Mathur Polymers, because the GST law treats each financial year as a separate tax period with separate returns, due dates, and limitation periods. It further observed that issuing one SCN for multiple years mixes different timelines and violates the year-wise structure of the GST statute, making it difficult for taxpayers to respond properly. The Court clarified that the Supreme Court's dismissal of the SLP against Mathur Polymers was not on merits and hence does not override the Bombay HC rulings. Therefore, the Mathur Polymers decision cannot be relied upon by the Revenue, and authorities must follow the subsequent Bombay HC judgments unless they are overturned in future.

HC: Mud-Engineering Services and Chemicals Held to Be a Composite Supply

In the case of **Halliburton Offshore Services Inc. vs UOI** [WRIT PETITION NO: 14517/2023, dated, 11th February 2026], the Hon'ble Andhra Pradesh High Court held that Halliburton's supply of mud-engineering services along with chemicals and materials to Oil India Ltd. forms a composite supply under Section 2(30) of the GST Act because both supplies are naturally bundled and inseparable under the contract for the Krishna-Godavari basin drilling project. The Court quashed the AAR and AAAR rulings, observing that the terms "naturally bundled" and "in conjunction with each other" clearly refer to situations where a contract requires both goods and services as essential, interconnected components. Since mud engineering cannot be provided without simultaneous supply of the required chemicals to maintain drilling parameters, the supplies are functionally integrated. The Court held that the authorities wrongly ignored this contract-based analysis, and therefore their findings were incorrect. However, since the applicable GST rate was not examined by AAR/AAAR, the Court left the rate issue open and permitted Halliburton to approach the AAR again for determination.

GSTAT: FAA/Tribunal Cannot Convert Section 74 Cases into Section 73; Matter Must Go Back to Proper Officer

In the case of **Sterling & Wilson Pvt. Ltd. vs Commissioner, Odisha**, [APL/1/PB/2026, dated, 11th February 2026], the Hon'ble GSTAT (Delhi Principal Bench) held that when an adjudication initiated under Section 74 is found to be unsustainable—because there is no fraud, suppression, or intent to evade—neither the First Appellate Authority nor the Tribunal can convert it into a Section 73 proceeding; the case must be remanded to the original Proper Officer for fresh determination. The Tribunal noted that the FAA wrongly changed the proceedings from Section 74 to Section 73 while sustaining a demand of ₹65.1 lakh raised for mismatch between GSTR-1 and GSTR-3B. Relying on Section 75(2) and the CBIC Circular 254/11/2025-GST, GSTAT emphasized that no officer has been designated to carry out reassessment under Section 75(2), meaning only the officer who issued the original Section 74 notice can re-determine the liability. The Tribunal also held that its jurisdiction under Section 112 allows full fact review, especially since the dispute was mainly a reconciliation issue involving credit/debit notes and proof of ITC reversal by recipients. Finding no fraud or suppression and observing that all transactions were recorded in the books, GSTAT set aside the orders sustaining a Section 73 demand, affirmed that Section 74 was inapplicable, and remanded the matter to the proper officer with liberty for the assessee to amend returns and produce supporting documents.

[Source : Rulings](#)

HC: Affiliation Fees Collected by University from Colleges Liable to GST

In the case of **Bharathidasan University vs Joint Commissioner of GST** [W.P.(MD)Nos.27453, 27456 to 27458 of 2025, dated, 10th February 2026], the Hon'ble Madras High Court (Madurai Bench) held that affiliation fees and inspection fees collected by a university from colleges are taxable under GST, as these services are not related to student admission or conduct of examinations, which are the only activities exempt for educational institutions. The Court explained that affiliation is granted before any student admission begins and is based on infrastructure requirements prescribed by statute, making it an independent service provided to colleges, not to students. Since exemption under Notification 12/2017-CTR applies only to services relating to admission or examination, affiliation activities fall outside its scope. The Court noted conflicting earlier decisions among different benches but agreed with the view in Pondicherry University that affiliation services do not fall within the exempt category. Answering the reference against the University, the Court held that GST is applicable on affiliation fees and remitted the matter to the Single Judge to examine remaining issues raised by the assessee.

HC: Refund of Ocean Freight IGST to Be Reconsidered in Light of Mohit Minerals Ruling

In the case of **Patanjali Foods Ltd. vs Deputy Commissioner of State Tax [Writ Petition No.5514 of 2025, dated, 6th February 2026]**, the Hon'ble Bombay High Court set aside the order rejecting Patanjali's refund claim of IGST paid under reverse charge on ocean freight, directing the department to reconsider the claim in view of the Supreme Court's Mohit Minerals judgment which had declared the levy invalid. Patanjali argued that the limitation period should start from May 19, 2022, the date of the Supreme Court ruling that struck down the ocean freight levy, and therefore the refund could not be denied as time-barred. The Court noted that since the levy itself was held unconstitutional, the department could not retain tax collected under an invalid provision. Earlier, on January 23, 2026, the HC had directed the department to take corrective steps based on Mohit Minerals. On the next hearing, the Revenue stated it was willing to reconsider the refund on submission of a detailed representation. Considering this, the HC quashed the rejection order and directed Patanjali to file its representation within two weeks and instructed the authorities to pass a reasoned decision within 60 days after providing a personal hearing.

HC: Govt. Must Examine Request for GST Exemption on Clinical Diapers

In the case of **Swarnalatha J. & Anr. vs Union of India [W.P.(C) 1978/2026, dated, 12th February 2026]**, the Hon'ble Delhi High Court directed the Government to consider and decide within six months the assessee's representation seeking GST exemption on clinical diapers, which are currently taxed at 5%. The petitioners argued that clinical diapers are essential items used by persons with medical disabilities and cannot be treated as luxury goods, especially when sanitary pads are already exempt under GST and should receive similar treatment. The Revenue raised a preliminary objection questioning the Court's territorial jurisdiction to entertain the challenge, but the HC chose not to decide this issue at this stage and kept it open. Disposing of the petition, the Court directed authorities to issue a reasoned decision on the representation dated September 3, 2025, within six months and granted liberty to the petitioners to approach the Court again if the decision is adverse or affects similarly placed individuals.

[Source : Rulings](#)

HC: Assignment of Long-Term Leasehold Rights with Factory Building Not a Taxable Supply

In the case of **Vidarbha Beverages & Ors. vs Union of India [Writ Petition No. 861 of 2026, dated 13th February 2026]**, the Hon'ble Bombay High Court (Nagpur Bench), in held that assigning long-term leasehold rights in an MIDC industrial plot along with the factory building is not a "supply" under Section 7 of the CGST Act, and therefore no GST is payable. Relying on the Gujarat High Court's ruling in Gujarat Chamber of Commerce and Industry, the Court held that transferring leasehold rights—where the assessee's rights are fully extinguished—amounts to transfer of an immovable property benefit, not a supply of service. The Court rejected the Revenue's stand that such assignment is taxable as "other miscellaneous services" under Notification 11/2017, observing that those entries relate to petty services like washing, cleaning or beauty services, which cannot be stretched to cover assignment of leasehold rights in land. Since the transaction was neither a lease nor a sub-lease but a complete assignment permitted by MIDC, the Court applied the principle from Godavari Devi Saraf that, in absence of any contrary ruling, authorities in Maharashtra are bound by another High Court's decision. Accordingly, the Court quashed the Section 74 demand and held that the assignment of leasehold rights with the factory does not amount to a taxable supply in the course or furtherance of business.

[Source : Rulings](#)

AAR: Shaving Foam and Shaving Cream Classified Separately; Different GST Rates Apply

In the case of **McNROE Consumer Products Pvt. Ltd.** [WBAAR 28 of 2025-26, dated, 13th February 2026], the Hon'ble West Bengal AAR, in ruled that shaving foam and shaving cream are distinct products under tariff heading 3307 and therefore attract different GST rates. Shaving cream falls under tariff item 33071010 and is taxed at 5% GST (2.5% CGST + 2.5% SGST) under Entry 249 of Schedule I of Notification 01/2017-CTR as amended. Shaving foam, on the other hand, falls under 33071090 and is taxable at 18% GST (9% CGST + 9% SGST) under Entry 64 of Schedule II. The applicant argued that both products serve the same purpose and differ only in form, but the AAR noted significant chemical differences: shaving cream contains oils, fatty acids, soaps, and conditioners, whereas shaving foam uses a liquid soap base combined with flammable hydrocarbon propellants such as butane or propane. Based on this distinct composition and classification scheme, the AAR held that the two products cannot be treated as the same preparation for GST purposes.

[Source : Rulings](#)

AAR: Medical Gloves, Aprons, Drapes and Covers Classified Under Plastic-Based HSNs; Taxable at 18% GST

In the case of **Hi Care Remedy Pvt. Ltd.** [WBAAR 27 of 2025-26, dated 13th February 2026], the Hon'ble West Bengal AAR, in held that various medical products—including EVA gloves (sterile and non-sterile), sterile aprons, OT shoe covers, drape sheets, probe covers, laparoscopy camera covers, intraoperative cable covers and other similar items—are taxable at 18% GST. The AAR observed that most items are made from plastic polymers, and classification must follow the General Interpretative Rules based on constituent material, not end-use. Accordingly, sterile aprons were classified under HSN 39262021/39262029 (articles of plastics), OT shoe covers and drape sheets under 39269099 (other plastic articles), EVA gloves under 39262011/39262019 (disposable/non-disposable plastic gloves), and probe/camera/cable covers as accessories of medical instruments under HSN 90330000, since they merely act as protective covers and not as instruments themselves. As these headings fall under 18% GST slabs as per Notification 01/2017-CTR, the AAR ruled that all these medical consumables attract 18% GST, rejecting the applicant's argument that classification should be based on healthcare usage rather than material composition.

[Source : Rulings](#)

HC: ITC Allowed on Transfer of Leasehold Rights Where No Construction Activity Is Involved

In the case of **Niket Bipinbhai Patel vs Assistant Commissioner (AE) CGST [R/SPECIAL CIVIL APPLICATION NO. 18068 of 2025, dated, 10th February 2026]**, the Hon'ble Gujarat High Court held that Section 17(5)(d)—which blocks ITC related to construction of immovable property—does not apply when an assessee merely acquires leasehold rights in a GIDC plot, subdivides it, and transfers the leasehold rights without undertaking any construction activity. Since the Revenue could not show that the assessee carried out construction on the land, the Court ruled that ITC on various charges paid to GIDC (such as subdivision charges, NU penalty, transfer fees, and administrative dues) was directly linked to the business of transferring leasehold rights and therefore allowable. The HC quashed the Section 74 SCN demanding ₹98 lakh and blocking the electronic credit ledger, noting that the assessee had already paid output GST of ₹3.60 crore and ₹2.97 crore in cash, reversed the disputed ITC via DRC-03, and there was no fraud, suppression, or intent to evade. Holding that Section 74 proceedings were unwarranted, the Court directed the department to unblock the ₹98 lakh ITC and concluded that Section 17(5)(d) cannot be invoked when no construction is involved and the activity is limited to transfer of leasehold rights.



AAR: Ice-Cream Served with Other Food Items Treated as 'Restaurant Service'

In the case of **Mohammed Sajid Mohammed Sharif Kakuwala** [ADVANCE RULING NO. GUJ/GAAR/R/2026/02, dated, 19th February 2026], the Hon'ble Gujarat AAR held that ice-cream sold alone over the counter is a supply of goods, but when the same ice-cream is supplied as part of a composite food offering—such as in faludas, milkshakes, juices, or along with other cooked items—it qualifies as restaurant service. The AAR also clarified that ice-cream supplied from a retail outlet to dine-in or walk-in customers forms part of restaurant service, while B2B supplies remain supply of goods, regardless of where the ice-cream is manufactured. On GST rate, the AAR stated that supplies not qualifying as restaurant services attract 5% GST under Serial No. 141 of Notification 9/2025-CTR. The applicant argued that the outlet functions like a full restaurant offering cooked food and beverages, but the AAR distinguished between ice-cream manufactured separately and sold independently versus ice-cream prepared in-house as part of restaurant operations. It concluded that ice-cream prepared in the retail outlet and supplied to dine-in or walk-in customers (even on takeaway) takes on the nature of restaurant food, whereas ice-cream manufactured outside and sold alone remains a taxable supply of goods.

SC: Refund of Compensation Cess ITC Allowed for Exporters Paying IGST

In the case of **Union of India & Ors. vs. Atul Limited & Anr.** [Petition(s) for Special Leave to Appeal (C) No(s). 6586/2026, dated 13th February 2026], the Hon'ble Supreme Court dismissed the Revenue's SLP and upheld the Gujarat High Court's decision allowing refund of unutilized ITC of Compensation Cess for exporters who made zero-rated supplies on payment of IGST. The High Court, relying on the Patson Papers judgment, held that refund of accumulated Compensation Cess ITC is permissible when the exported goods are exempt from such cess, even if the exporter opts to pay IGST on exports. Since the SLP filed earlier in Patson Papers was already dismissed, the Supreme Court refused to interfere and rejected the Revenue's plea, confirming that Compensation Cess ITC refund cannot be denied merely because the exporter chose the IGST-payment route for exports.

[Source : Rulings](#)

Kerala HC: Bonafide Error in TRAN-1/TRAN-2 Cannot Forfeit Transitional Credit

In the case of **Pinnacle Motor Works Pvt. Ltd. vs Deputy Commissioner (Adjudication)** [WP(C) NO. 21609 OF 2024, dated, 11th February 2026], the Hon'ble Kerala High Court held that a genuine mistake in revising TRAN-1/TRAN-2 forms cannot result in denial of transitional credit. The assessee had originally claimed over ₹88 lakh in TRAN-1 and ₹2 lakh in TRAN-2, but while revising (after the Supreme Court's reopening window), mistakenly reported only ₹6.84 lakh and nil. Revenue treated this as forfeiting earlier claims and denied credit, despite verification confirming eligibility of about ₹69 lakh. The HC ruled that writ jurisdiction under Article 226 was maintainable, quashed the recovery order, and directed Revenue to permit rectification, emphasizing that taxpayers should not lose substantive rights due to bonafide compliance errors.

[Source : Rulings](#)



Gujarat HC: Refund Rejection Vitiating by Ignoring Documentary Evidence

In the case of **ACCO Logistics and Forwarding vs Assistant Commissioner of CGST & Central Excise [R/SPECIAL CIVIL APPLICATION NO. 14415 of 2025, dated, 5th February 2026]**, the Hon'ble Gujarat High Court set aside an appellate order that reversed a sanctioned refund of about ₹8.83 lakh. Although the assessee failed to appear at the hearing despite notices, the Court held that the appellate authority was still bound to consider the documentary evidence already on record. The refund had initially been allowed, but was later denied on appeal citing violations of Section 16(1) and 16(3) of the IGST Act. The HC observed that proceeding ex parte was permissible due to non-appearance, yet failure to examine documents vitiating the order. It remanded the matter for fresh decision with directions to provide a hearing, imposed costs of ₹10,000 on the assessee, and clarified that the ruling should not be treated as precedent.

Calcutta HC: Assessment Order Vitiating by Improper Service & Lack of Hearing

In the case of **Ramkrishna Banerjee vs Deputy Commissioner of State Tax, Srirampur Charge & Ors. [WPA 28002 of 2025, dated, 17th February 2026]**, the Hon'ble Calcutta High Court entertained a writ against an adjudication order passed under Section 73 of the WBGST/CGST Acts and granted interim protection. The assessee argued that Notification No. 56/2023-CT issued under Section 168A was ultra vires, and that no personal hearing was granted despite adverse consequences. The HC noted that uploading the order under the "Additional Notices and Orders" tab did not amount to proper service, and violation of Section 75(4) (failure to provide hearing) materially affected validity. The assessee had only discovered the order upon receiving a bank recovery notice, explaining the delay in filing the writ. Relying on precedent, the Court held that a strong arguable case was made out, restrained Revenue from recovery, directed lifting of bank attachment, and listed the matter for further hearing after exchange of affidavits.

[Source : Rulings](#)





Customs

Extension of Validity and Key Amendments in Multiple Customs Notifications

The Ministry of Finance, via Notification No. 01/2026-Customs, dated, 1st February, 2026, has issued amendments extending the validity of several long-standing Customs notifications by two additional years (now up to 31 March 2028) and introducing targeted changes to provisions dealing with electric vehicles, battery storage systems, and certain tariff entries. Existing notifications from 1976, 1997, 2001, and 2002 now carry the revised validity date of 31 March 2028, while Notification 25/2002-Customs has been updated to include Battery Energy Storage Systems (BESS) along with electrically operated vehicles. Further, various serial numbers have been removed from the table in Notification 36/2024-Customs, and a sunset date of 30 April 2026 has been added to limit its applicability. Notification 29/2025-Customs has also been updated to specify that it will remain effective only until 31 March 2028. All these changes take effect from 2 February 2026, ensuring continuity of concessions while refining the scope of existing exemptions in line with evolving public-interest considerations.

[Source : Rulings](#)

Changes Introduced in the Latest Customs Amendments on Basic Customs Duty

The CBIC, via Notification No. 02/2026-Customs, dated, 1st February, 2026, has introduced a large set of BCD-related changes by removing many exemption entries (most of them ending on 1 April 2026 or 1 May 2026), extending the validity of several existing concessions from 31 March 2026 to 31 March 2028, and adding new concessional rate entries for priority sectors. These updates include new duty benefits for solar-glass raw materials, rare-earth and critical minerals, wind-energy components, defence-related aircraft parts, nuclear-power equipment, specialised pharmaceuticals, and microwave-oven components, while phasing out concessions no longer required. Additional conditions have also been introduced, such as export-based conditions, defence certification requirements, and extended timelines for nuclear-project imports (valid up to 30 September 2035). Overall, the amendments streamline exemptions, support renewable energy and strategic sectors, and apply from 2 February 2026.

[Source : Rulings](#)

Revisions to SWS and AIDC on Selected Imported Goods

The CBIC, via Notification No. 03/2026-Customs, dated, 1st February, 2026, has announced changes to Social Welfare Surcharge (SWS) and Agricultural Infrastructure Development Cess (AIDC) by amending earlier notifications from 2018 and 2021. New tariff headings have been added under the SWS structure from 1 May 2026, while some existing entries stand omitted from 1 April or 1 May 2026. Certain items like spent catalysts (heading 7112) and toys (heading 9503) have been re-specified with revised treatment. For AIDC, the entry for tyres (4011 30 00) has been replaced with a new concessional rate of 0.5%, except for tyres already covered under specific S. Nos. of another customs notification, and one sub-entry under Sl. No. 20 has been removed from 1 April 2026. These changes take effect from 2 February 2026, unless a later date is specifically mentioned.

[Source : Rulings](#)



Update in Line with New Baggage Rules, 2026

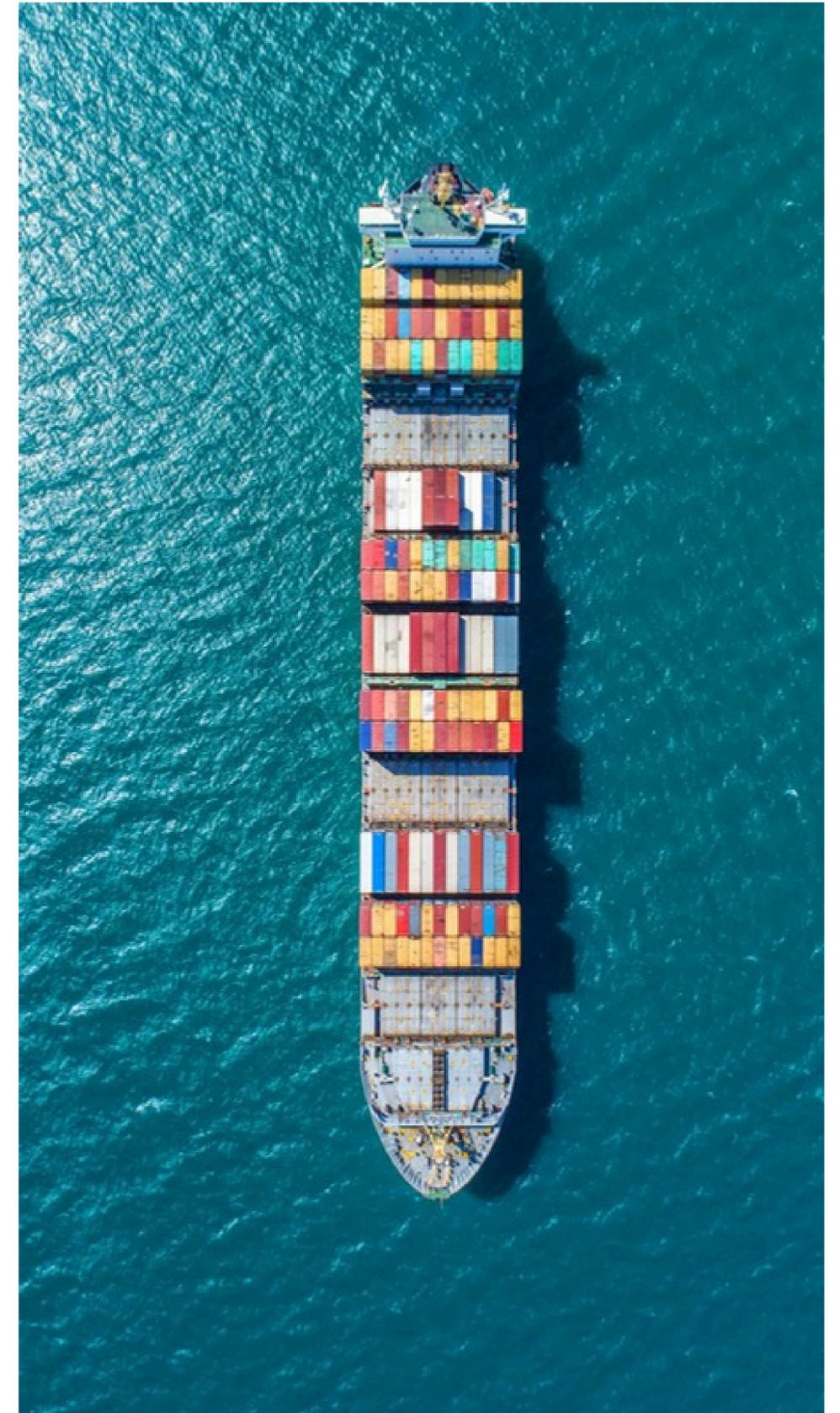
The CBIC, via Notification No. 04/2026-Customs, dated, 1st February, 2026, has issued amendments to the earlier baggage-related customs notification to align it with the newly introduced Baggage Rules, 2026. The revised notification updates the existing provisions of Notification 26/2016-Customs by replacing older references and conditions with those under the new rules, ensuring that duty-free allowances, item classifications, and applicability of baggage concessions now follow the latest 2026 framework. This change ensures that passenger-related customs treatment is fully consistent with the updated regulatory structure.

[Source : Rulings](#)

Rescinding Older Baggage-Related Customs Notifications

The CBIC, via Notification No. 05/2026-Customs, dated, 1st February, 2026, has withdrawn two older baggage-related customs notifications—Notification 11/2004-Customs (dated 8 January 2004) and Notification 27/2016-Customs (dated 31 March 2016)—as they have now become outdated due to the introduction of the new Baggage Rules, 2026. This notification shall come into force from 2nd February, 2026.

[Source : Rulings](#)



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