



Inside this edition

Notifications and Updates

Withdrawal of Procedure for Evidence Compliance.

Risk-Based Processing of Refund Applications and Provisional Refund Guidelines under Rule 91(2).

GST Registration Simplification and Fourth Amendment Rules, 2025

Advisory for GSTR 9/9C for FY 2024-25

Rulings

HC: Negative ITC blocking under Rule 86A impermissible, limited to available balance in ECrL.

SC: Dismissing Revenue's SLP on funds attached u/s 107 after pre-deposit payment

Customs

Notification of Appointment and Jurisdiction of Officers under the Customs Act for Processing Passenger Name Record Information.

& more...

Withdrawal of Procedure for Evidence Compliance.

The CBIC has issued **Circular No. 253/10/2025-GST, dated 1st October 2025**, announcing the **withdrawal of Circular No. 212/6/2024-GST**. The earlier circular had prescribed a procedure for suppliers to provide evidence of compliance with Section 15(3)(b)(ii) of the CGST Act, 2017. With this withdrawal, such evidence is no longer required, ensuring uniformity in implementation across field formations. All zones are advised to issue suitable trade notices to inform stakeholders. Any implementation-related difficulties may be reported to the Board.

Source- Notification

Risk-Based Processing of Refund Applications and Provisional Refund Guidelines under Rule 91(2).

The CBIC has issued **Instruction No. 06/2025-GST, dated 3rd October 2025**, for processing refund applications under Rule 91(2) of the CGST Rules, effective from 1st October 2025. Refunds will now be processed based on system-generated risk scores, allowing 90% provisional refund for “low-risk” cases, including those filed under Inverted Duty Structure (IDS). Provisional refunds will not be granted where scrutiny, appellate proceedings, or show cause notices are pending. Officers must adhere to timelines for issuing acknowledgments and ensure final refunds are processed promptly where provisional sanction is not suitable. The new functionality has been enabled on the GST portal, and field formations are directed to implement these trade facilitation measures in letter and spirit.

Source- Notification

Amendment to Definition of Nominated Agency under GST.

The Ministry of Finance via **Notification No. 18/2025- Central Tax Rate dated 24th Oct 2025**, amends Notification No.26/2018–Central Tax (Rate), dated 31 Dec 2018. The amendment replaces clause (c) in the Explanation section, updating the meaning of “Nominated Agency.” Under the new rule, a “Nominated Agency” will now include entities listed in Lists 13, 14, and 15 of Table I from Notification No. 45/2025–Customs, published on 24 Oct 2025. This change aligns GST terminology with recent customs regulations, ensuring consistency across laws. It becomes effective from 1 Nov 2025.

Source- Notification

CBIC Clarifies Officer Jurisdiction for New GST Provisions.

The CBIC via **Circular No. 254/11/2025-GST, dated 27th October 2025**, clarify which officers will handle cases under new GST provisions. It assigns responsibilities for tax recovery, penalty, and pre-show cause notices based on monetary limits. Superintendents will manage cases up to ₹10 lakh CGST (₹20 lakh IGST), Deputy/Assistant Commissioners up to ₹1 crore CGST (₹2 crore IGST), and Additional/Joint Commissioners for amounts above these limits. Combined CGST and IGST amounts decide jurisdiction, excluding penalties for Section 74A. If revised tax exceeds an officer’s limit, the case must be escalated. Section 75(2) matters stay with the original officer for consistency. This ensures transparency and smooth implementation of new GST rules.

Source- Notification



GST Registration Simplification and Fourth Amendment Rules, 2025

The CBIC via **Notification No.18/2025–Central Tax**, dated **31stOctober2025** under Section 164 of the CGST Act, introduces the **Central GST (Fourth Amendment) Rules, 2025, effective 1 November 2025**. It adds **Rule 9A**, enabling **electronic GST registration within three working days for applicants** (normal, TDS/TCS deductors, non-residents), based on automated risk analysis. A new **Rule 14A** offers a **simplified registration option** for taxpayers whose **monthly output tax liability is ₹2.5 lakh or less**, conditional on Aadhaar authentication, and prohibits multiple registrations under the same PAN in a state. Withdrawal from this option requires filing **Form GST REG-32**, furnishing specified returns, and undergoing portal verification; acceptance or rejection is issued via **Form GST REG-33 or REG-05**. Additionally, the notification updates **GST registration forms (REG-01 to REG-05)** to reflect these new rules and requirements. Overall, the changes aim to **streamline and expedite GST registration**, particularly benefiting small taxpayers with a low tax burden.

Source- Notification



Important Advisory on IMS.

The GSTN has issued an advisory on 8th October 2025, to dispel misinformation about changes in GST return filing from October 1, 2025. It confirms that Input Tax Credit (ITC) will continue to auto-populate from GSTR-2B to GSTR-3B without any manual changes, even after the rollout of the Invoice Management System (IMS). GSTR-2B will still be auto-generated on the 14th of each month, and taxpayers can take actions in IMS post-generation until GSTR-3B filing, with the option to regenerate GSTR-2B if needed. From the October 2025 tax period onward, recipients can keep Credit Notes pending for a specified time and, upon acceptance, manually adjust ITC reversal only to the extent availed. This ensures flexibility and clarity in ITC handling.

Source- Notification

Introduction of "Pending" Option for Credit Notes and declaration of Reversal amount in IMS

The GSTN has introduced a “Pending” option for **Credit Notes in the Invoice Management System (IMS)**, allowing taxpayers to defer action on such documents for one tax period. Additionally, IMS now offers enhanced flexibility to manually adjust ITC reversal amounts upon acceptance of Credit Notes. This update aims to resolve business disputes more efficiently. Taxpayers are encouraged to refer to the FAQs available on the portal for a clearer understanding of this new functionality.

Source- Notification

FAQs on GSTR -9/9C for FY 2024-25

The GSTN on 16th October 2025, has published a comprehensive FAQ document to support taxpayers in filing GSTR-9 and GSTR-9C for FY 2024-25. It explains key aspects of various tables in the forms, including how to report values correctly. This aims to simplify the filing process and improve understanding. the FAQs can be accessed by [Link](#).

Source- Notification

Advisory for GSTR 9/9C for FY 2024-25

The GST portal has activated GSTR-9 and GSTR-9C filing for FY 2024–25 starting October 12, 2025. Taxpayers must ensure that all GSTR-1 and GSTR-3B returns for the financial year are filed to access the GSTR-9/9C tile. A detailed FAQ will be released soon to guide taxpayers through the filing process.

Source- Notification



Notifications & Updates

Advisory to file pending returns before expiry of three years

As per the Finance Act, 2023, effective from 1st October 2023, taxpayers will not be allowed to file GST returns after three years from their original due date. This applies to returns under Sections 37, 39, 44, and 52, covering forms like GSTR-1, 3B, 4, 5, 6, 7, 8, 9/9C, etc. Starting 1st December 2025, returns due in October 2022 or earlier (and FY 2020-21 for annual returns) will be barred from filing on the GST portal. Taxpayers are advised to reconcile and file any pending returns immediately to avoid permanent closure of filing options.

Source- Notification

Introduction of Import of Goods details in IMS

From October 2025 tax period, the GST portal's Invoice Management System (IMS) will now show details of goods imported by taxpayers, including imports from SEZ, through their Bill of Entry (BoE). Taxpayers can accept, reject, or keep pending each BoE record, just like supplier invoices. If no action is taken, the BoE will be treated as deemed accepted, and the GST portal will generate the draft GSTR-2B on the 14th of the following month. This update aims to make import data handling easier and more transparent for taxpayers.

Source- Notification



HC: Negative ITC blocking under Rule 86A impermissible, limited to available balance in ECrL.

In the case of Rawman Metal & Alloys vs Deputy Commissioner of State Tax [WRIT PETITION (L) NO. 10928 OF 2025, dated, 7th October 2025] the Hon'ble Bombay High Court ruled that blocking Input Tax Credit (ITC) under Rule 86A of the CGST Rules is only valid to the extent of the credit available in the Electronic Credit Ledger (ECrL) at the time of the blocking order. Since the assessee's ledger had a nil balance when the order was passed, the Court held that the negative blocking of ₹12,84,273 was impermissible and directed restoration within 15 days. The Court emphasized that Rule 86A does not allow blocking of future or non-existent ITC, rejecting the Revenue's broader interpretation. It upheld a strict reading of the rule, aligning with the principle that tax laws must be interpreted narrowly and without assuming legislative intent. Supporting judgments were also cited to reinforce this view.

Source- Rulings

SC: Dismissing Revenue's SLP on funds attached u/s 107 after pre-deposit payment

In the case of Deputy Commissioner ST vs. Wingtech Mobile Communications (India) Pvt. Ltd. [Petition(s) for Special Leave to Appeal (C) No(s). 27302/2025, dated, 6th October 2025], the Hon'ble Supreme Court dismissed the Revenue's Special Leave Petition (SLP) against the Andhra Pradesh High Court's ruling. The High Court had held that under Section 107 of the GST Act, once an assessee pays 10% of the disputed tax as a pre-deposit for filing an appeal, the Revenue cannot attach or restrict access to their bank accounts. Since partial recovery had already been made, the HC allowed the assessee to operate its accounts. The SC upheld this view, stating it would not interfere with the HC's order, thereby reinforcing the protection of assessee's funds post pre-deposit.

Source- Rulings



HC: Time between IGST-refund application filing till deficiency excludable for two-year limitation computation

In the case of **Varidhi Cotspin Pvt. Ltd. vs. UOI & Ors. [R/SPECIAL CIVIL APPLICATION NO. 3595 of 2024, dated 7th October 2025]**, the Hon'ble **Gujarat High Court** held that the time between filing an IGST refund application and the issuance of a deficiency memo must be excluded when calculating the two-year limitation period under Section 54 of the GST Act. The assessee, operating under the Export Promotion Capital Goods Scheme, had filed multiple rectified refund claims for deemed exports, which were rejected citing limitation. The Court clarified that such rectified applications are a continuation of the original claim, not fresh causes, and restored the third refund application for reconsideration. It relied on the *La-Gajjar Machineries* precedent and emphasized that the 'relevant date' excludes the period until deficiencies are communicated.

HC: Quashes appellate order on hyper-technical ground of non-receipt of certified copies

In the case of **Sanjeet Kumar Bhagat vs. Commissioner of State Tax [W.P. (T) No.6468 of 2022, dated 6th October 2025]**, the **Jharkhand High Court** quashed the appellate order passed by the Joint Commissioner on the hyper-technical ground of non-receipt of certified copies. The Court held that the assessee should have been granted a hearing and that such technicalities should not override substantive justice, especially in tax matters involving financial liabilities. It also noted that the appeal against

the DRC-07 order (for FY 2018–19) was filed within the prescribed time. The writ petition was allowed with directions for time-bound adjudication of the matter.

HC: Printing books, newspapers, wedding cards, photos from customer content taxable at 18% as services.

In the case of **Stark Photo Book vs. Assistant Commissioner (Intelligence) [WP(C) NO. 16709 OF 2024, dated 7th October 2025]**, the Hon'ble **Kerala High Court** held that printing services—such as books, newspapers, wedding cards, photos, etc.—based on customer-provided content using the printer's own materials and machines, are taxable at 18% as 'Photographic & Videographic Processing Services' under SAC 998386. The Court rejected classification under HSN 4911 (12% GST), clarifying that when content is supplied by the customer, the activity is a service, not a supply of goods. It emphasized that the printing process is the dominant element, and materials like paper and ink are merely ancillary. The Court upheld the Kerala AAR's view and dismissed the writ petitions, though it allowed the assessees to pursue statutory appeals, excluding writ pendency from the limitation period.

Source- Rulings



SC: Dismisses SLP challenging GSTAT re-interview process; Upholds Search-cum-Selection Committee’s authority to reconstitute.

In the case of **Pranaya Kishore Harichandan vs. UOI & Ors. [Petition(s) for Special Leave to Appeal (C) No(s). 28136/2025, dated 10th October 2025]**, the **Hon’ble Supreme Court** dismissed the SLP challenging the Orissa High Court’s decision that upheld the authority of the reconstituted Search-cum-Selection Committee to restart the interview process for appointing Judicial Members to the GST Appellate Tribunal (GSTAT). The petitioner, previously shortlisted, argued that the process couldn’t be reinitiated. However, the HC held that there was no legal bar to restarting, especially considering Intelligence Bureau inputs regarding the petitioner’s suitability. The SC found no grounds to interfere and disposed of the petition, affirming the Committee’s power to act afresh.

Source- Rulings

HC: Fixing date for petroleum inclusion in GST within Council’s policy domain; Refuses mandamus.

In the case of **P. K. Joseph vs. UOI & Ors. [WP(C) NO. 15055 OF 2021, dated 9th October 2025]**, the **Hon’ble Kerala High Court** dismissed writ petitions seeking a mandamus to direct the GST Council to fix a date for including petrol and diesel under GST. The Court held that such decisions fall strictly within the policy domain of the GST Council and cannot be compelled through judicial intervention. It clarified that citizens have no statutory right to demand a timeline for inclusion of petroleum products

under GST. Referring to the 45th GST Council meeting and rejecting comparisons with the Supreme Court’s ruling in *Aeltemesh Rein*, the Court emphasized that policy decisions are not subject to writ jurisdiction and dismissed the petitions accordingly.

Source- Rulings

AAR: Non-disclosure of SCN amounts to ‘suppression’, rejects application as issues raised are sub-judice

In the matter of **Young Optimistic Transport Solutions Pvt. Ltd. [13/DAAR/2025 dated 1st October 2025]**, the **Delhi Authority for Advance Ruling (AAR)** rejected a company’s request for a GST clarification because the company didn’t disclose that it was already being investigated by the GST Intelligence department for the same issue. The company had provided air-conditioned buses to the Delhi Transport Department under a contract and wanted clarity on the GST rate for this service. However, since a formal investigation and a show cause notice were already underway, the AAR said it couldn’t give a ruling on a matter that was now being handled by tax authorities. The AAR also criticized the company for hiding this fact, saying it goes against the purpose of seeking an advance ruling.

Source- Rulings



HC: Tax paying unregistered partnership-firm can challenge GST demand, Partnership Act imposes no bar.

In the case of, Amit Kumar Basau & Anr. vs Sales Tax Officer Class II AVATO Ward 13 (Special Zone) Zone 12, Delhi & Ors. [W.P.(C) 15327/2025 & CM APPL. 62787/2025, dated 8th October 2025], the Hon'ble Delhi High Court ruled that a writ petition filed by an unregistered partnership firm under GST law is valid and maintainable. The Court noted that one of the partners was also named as a petitioner and clarified that Section 69(2) of the Indian Partnership Act does not block such petitions when statutory or common law rights are being enforced. The firm, despite being unregistered, had a GST registration and was paying taxes, so it had the right to challenge a tax demand of ₹59.05 lakh (total ₹1.09 crore with interest and penalty) and related notifications. The Revenue had objected, saying an unregistered firm couldn't file such a case, but the Court rejected this, citing past judgments and allowed the appeal to proceed, subject to the outcome of a related case already pending.

Source- Rulings

HC: Parallel proceedings by Central Proper Officer on matter already initiated by State authority, invalid.

In the case of, Tansam Engineering and Construction Company Vs. The Commissioner of CGST and Central Excise & Ors. [W.P.(C) No.15935 of 2025, dated 14th October 2025] the Hon'ble Orissa High Court quashed a tax demand and penalty issued by the Central GST authority (DGGI), stating that

it was invalid because the State GST officer had already started proceedings on the same issue earlier. According to Section 6(2)(b) of the GST Act, once either the State or Central authority begins action on a matter, the other cannot initiate a separate proceeding on the same subject. The Court emphasized that allowing both authorities to act would lead to double taxation. It referred to a Supreme Court case (Armour Security) and official circulars to support its decision. The Court also clarified that issuing summons does not count as starting proceedings under the law. Since the Central authority's action came later and violated this rule, the Court cancelled the show cause notice and all related orders.

Source- Rulings



HC: Grants interest on IGST refund paid on ocean freight; Invokes unjust enrichment doctrine.

In the case of, **West India Continental Oils Fats Private Limited vs Union of India & Ors** [WRIT PETITION NO. 3000 OF 2023, dated 17th October 2025] the Hon'ble Bombay High Court ruled in favor of West India Continental Oils Fats Pvt. Ltd., stating that the company is entitled to interest of approximately ₹71.31 lakh on the refund of ₹2.62 crore IGST paid on ocean freight under reverse charge, which was later declared unconstitutional by the Supreme Court in the Mohit Minerals case. Although the refund was processed within 60 days, the Revenue denied interest, citing Sections 54 and 56 of the CGST Act. The Court rejected this reasoning, stating that since the tax itself was illegally collected, those provisions don't apply. It emphasized that the government cannot retain money collected without legal authority and must pay interest for the period it held the funds. Referring to multiple past judgments, the Court reinforced that denying interest in such cases is unjust and unlawful.

Source- Rulings

HC: Revenue consolidating various tax periods in SCN is judicial overreach; Quashes demand against Developers.

In the case of, **Milroc Good Earth Developers vs UOI & ors** [WRIT PETITION NO.2203 OF 2025, dated 9th October 2025], the Bombay High Court (Goa Bench) quashed consolidated GST show cause notices (SCNs) issued for multiple financial years against two developers involved in residential projects, stating that such consolidation is beyond legal authority and

amounts to judicial overreach. The Court emphasized that under the GST law, each financial year is treated as a separate tax period, and SCNs must be issued individually and within the prescribed time limits under Sections 73(10) and 74(10). It rejected the Revenue's justification based on earlier cases, clarifying that combining SCNs for different years violates the structure of the GST Act. The Court agreed with the developers' argument that the law does not permit a composite assessment across multiple years, and since the issue was about jurisdiction, it could be challenged directly in court without waiting for departmental proceedings.

Source- Rulings

HC: Restores credit by quashing negative blocking beyond available balance in Electronic Credit Ledger.

In the case of, **Hindustan Steel v. Deputy Commissioner of State Tax, Goregaon East & Ors.** [WRIT PETITION (L) NO.28684 OF 2025, dated 16th October 2025], the Hon'ble Bombay High Court quashed the GST department's order blocking ₹95.74 lakhs of Input Tax Credit (ITC) under Rule 86A of the CGST Rules, stating it was unlawful since only ₹600 was available in the taxpayer's Electronic Credit Ledger (ECL) at the time. The Court clarified that ITC can only be blocked if there is actual credit available on the date of the blocking order, and future credits cannot be restricted. Referring to its own earlier judgment in **Rawman Metal & Alloys** and similar rulings from other High Courts, it directed the restoration of the blocked ITC for June–August 2025 within four weeks, although the taxpayer is restrained from using it until the final adjudication.



AAAR: TR-6 challan not a valid tax-paying document for availing credit, upholds AAR.

In the matter **Becton Dickinson India Private Limited, [AAAR/06/2025 (AR), dated, 8th October 2025]**, the **Tamil Nadu Appellate Authority for Advance Ruling (AAAR)** upheld the earlier ruling that a TR-6 challan is not a valid document for claiming Input Tax Credit (ITC) under Section 16(2) of the CGST Act read with Rule 36 of the CGST Rules. The Authority clarified that ITC can only be claimed on documents like a Bill of Entry or similar documents prescribed under the Customs Act for assessing IGST on imports. While acknowledging that TR-6 challans are used due to system limitations in re-assessing Bills of Entry, the AAAR emphasized that such challans must be backed by proper orders and correspondence from tax authorities to be considered similar to a Bill of Entry. It also noted that the appellant should have opted for Bill-of-Entry-wise re-assessment instead of bulk payments for entire financial years. The AAAR rejected reliance on pre-GST case laws, stating that GST law has different mechanisms for transmitting customs duties to the GST portal for ITC claims. It concluded that the appellant's approach did not meet the legal requirements and dismissed the appeal.

Source- Rulings

HC: Quashes Customs' Public Notice restricting GST on auctioned cargo; Rules CFS liable to collect as 'supplier'.

In the case of, **National Association of Container Freight Stations vs The Joint Commissioner of Customs [WP No. 11222 of 2022, WP NO. 152 OF**

2022 AND WP NO. 149 OF 2022, dated 23rd October 2025], the Hon'ble **Madras High Court** allowed writ petitions filed by Container Freight Stations (CFSs) challenging a Public Notice that prohibited them from charging GST on auctioned uncleared or unclaimed cargo. The Court held that the notice was issued without legal authority and violated provisions of both the CGST Act and the Customs Act. It clarified that when CFSs auction such cargo, they act as suppliers and the successful bidders are recipients, making the transaction taxable under GST. The Court emphasized that GST must be paid on auctioned goods regardless of whether the auction is conducted by Customs or CFSs. It also ruled that Customs authorities cannot issue public notices affecting GST collection, as their powers are limited to customs procedures. Therefore, the Public Notice and related actions were declared invalid.



AAR: Municipal Corporation classifying real estate project as 'Service Apartments' prevails over RERA's residential label.

In the matter of SRIPSK Developers LLP [WBAAR 08 of 2025-26, dated 17th October 2025], the West Bengal Authority for Advance Ruling (AAR) ruled that the construction of the 'Palladina' project, classified as 'Service Apartments' by the Kolkata Municipal Corporation (KMC) and as a residential project by WBRERA, should be treated as construction of commercial buildings for GST purposes. The AAR held that KMC's classification prevails since it qualifies as the 'competent authority' under relevant GST notifications and the Real Estate Act. The project included service apartments, hotel, and parking, and the development agreement restricted usage to commercial purposes only. The AAR emphasized that service apartments function like hotels and do not qualify as residential units. Therefore, despite WBRERA's classification, the nature and purpose of the project, along with KMC's authority, confirm it as a commercial construction, making it subject to GST as applicable to commercial buildings.

Source- Rulings

AAR: Cottonseed De-Oiled Cake exempt from GST irrespective of usage.

In the matter of Gupta Feed Products Pvt Ltd [WBAAR 11 of 2025-26, dated, 17th October 2025], The West Bengal Authority for Advance Ruling (AAR) held that Cottonseed De-oiled Cake, classified under HSN 23061020, is exempt

from GST regardless of its use. Initially, from July 1 to September 21, 2017, the exemption applied only when used as cattle, poultry, or aquatic feed. However, from September 22, 2017 onward, a specific exemption was introduced making it tax-free irrespective of usage. The applicant, engaged in fish farming and dealing in fish meal and Cottonseed De-oiled Cake, sought clarity on its taxability and ITC eligibility. The AAR clarified that since the item is exempt, no Input Tax Credit (ITC) can be claimed. Thus, Cottonseed De-oiled Cake is fully exempt from GST post-September 22, 2017.

Source- Rulings

HC: Writ not maintainable if legible copies of order not sought before limitation expiry

In the case of, Moms Cradle Private Limited vs. UOI & Anr. [W.P.(C) 15509/2025, dated 9th October, 2025], the Hon'ble Delhi High Court dismissed a writ petition filed by a taxpayer seeking permission to appeal against an order that withheld IGST refund due to alleged fraudulent Input Tax Credit (ITC) claims. The Court noted that the petitioner failed to challenge the refund withholding order within the legally allowed time under Section 107 of the CGST Act, which permits appeal within three months, extendable by one month. Since the petitioner had participated in the adjudication process and received the order, the Court found no violation of natural justice. It also rejected the argument that the order was illegible, stating the petitioner should have requested a clearer copy instead of ignoring it. As a result, the Court upheld the adjustment of the refund against the demand and disposed of the petition.



HC: Unsigned order valid if officer details present; Permits to appeal against procedural infractions

In the case of, Future Consumer Limited vs. UOI & Ors. [W.P.(C) 15611/2025, CM APPL.63897/2025 & CM APPL. 63898/2025, dated 10th October 2025], the Hon'ble Delhi High Court dismissed a writ petition challenging an unsigned GST order and a rectification order under Section 161 of the CGST Act. The Court held that the original order was valid since the accompanying DRC-07 form included the officer's name, designation, and ward details, making the lack of signature irrelevant. It cited the Madras High Court's ruling in HVR Solar Private Limited to support this view. However, the Court allowed the assessee to appeal against the rectification order and directed them to file the appeal with the required pre-deposit, thereby disposing of the petition.

Source- Rulings

HC: Non-consideration of reply filed beyond time, prior to passing of order, invalid.

In the case of Sri Vigneshwara Trading v. Assistant Commissioner (ST), Avarampalayam Circle, Coimbatore [W.P. No. 37084 of 2025 dated, 6th October, 2025] the Hon'ble Madras High Court cancelled a tax demand order issued for excess Input Tax Credit (ITC) claimed by a taxpayer, stating that the order was passed without giving a personal hearing, which violated Section 75(4) of the CGST/TNGST Acts and the principles of natural justice. Although the taxpayer had submitted a reply to the notice, the tax

officer did not offer a hearing before making the final decision. The court clarified that a hearing is mandatory either when the taxpayer requests it or when an adverse decision is planned. Since no hearing was held after the reply, the court found the order unfair and sent the case back for fresh review, instructing the department to give the taxpayer a proper hearing and decide again within three months.

AAR: Building work's plans, estimate, draft tender paper exempt if tied to Panchayat/Municipal functions.

In the matter of Devendra K. Patel, [dated 9th October 2025] the Hon'ble Gujarat AAR, in a remand proceeding, examined whether consultancy services provided by an applicant to the Gujarat Government for preparing plans, estimates, and Draft Tender Papers (DTPs) for various government buildings qualify for GST exemption under Notification No. 12/2017-CTR. The AAR clarified that exemption applies only if three conditions are met: the service must be a pure service, provided to a government or local authority, and directly related to constitutional functions under Article 243G or 243W. It ruled that services for buildings like government colleges, staff quarters, judicial residences, and administrative offices do not have a direct link to constitutional functions and hence are not exempt. However, services related to sanitation and vocational training (e.g., Industrial Training Institutes) may qualify. The AAR emphasized that the phrase "in relation to" must imply a clear and direct connection to constitutional duties, and project-specific details must be thoroughly examined before granting exemption.

Notification of Appointment and Jurisdiction of Officers under the Customs Act for Processing Passenger Name Record Information.

The Ministry of Finance, via Notification No. 62/2025-Customs (N.T.), dated 1st October 2025, has appointed the Principal Additional Director General or Additional Director General of the National Customs Targeting Centre– Passenger (NCTC-Pax), DGARM, as Principal Commissioner or Commissioner of Customs with nationwide jurisdiction. These officers are empowered to receive and process passenger name record (PNR) information under the Passenger Name Record Information Regulations, 2022, and will also act as proper officers for functions under Sections 30A and 41A of the Customs Act, 1962. This notification comes into effect from the date of its publication in the Official Gazette.

Source- Customs

Notification of Proper officer for Section 110 of the Customs Act, 1962.

The Ministry of Finance, through Notification No. 63/2025-Customs (N.T.), dated 1st October 2025, has amended Notification No. 26/2022-Customs (N.T.) to update the jurisdictional powers of customs officers under Section 110 of the Customs Act, 1962. Specifically, for serial numbers 6 and 7 in the original notification, the scope of powers now includes sub-sections (1), (3), and (5) of Section 110. These amendments come into effect from the date of publication in the Official Gazette and aim to streamline enforcement actions under the Customs framework.

Source- Customs

Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver.

The Ministry of Finance, through Notification No. 64/2025-Customs (N.T.), dated 9th October 2025, has amended Notification No. 36/2001-Customs (N.T.) to update tariff values for specified goods under Section 14(2) of the Customs Act, 1962. The revised notification substitutes Table-1, Table-2, and Table-3 with updated tariff values for items such as crude and refined palm oil, soya bean oil, brass scrap, gold, silver, and areca nuts. Notably, there is no change in the tariff values from the previous notification. These amendments will come into effect from 10th October 2025.

Source- Customs

Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver- Reg

The Ministry of Finance, through Notification No. 65/2025-Customs (N.T.) dated 15th October 2025, has amended Notification No. 36/2001-Customs (N.T.) to revise tariff values for specified imported goods under Section 14(2) of the Customs Act, 1962. The updated notification replaces Table-1, Table-2, and Table-3, revising tariff values for items such as crude and refined palm oil, palmolein, soya bean oil, brass scrap, gold, silver, and areca nuts. These revised values will be effective from 16th October 2025.

Source- Customs

Let's Connect

+91.135.2743283, +91.135.2747084

3rd Floor, MJ Tower, 55, Rajpur Road, Dehradun - 248001

E: info@vkalra.com | W: vkalra.com

Follow us on    

**For any further assistance contact
our team at kmt@vkalra.com**

© 2025 Verendra Kalra & Co. All rights reserved.

This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.

