

CUSTOMS AND GST ALERT

NEWS UPDATES

- GSTN has enabled online filing of applications for rectification of demand orders issued on the ground of delayed availment of input tax credit (ITC), where such ITC has become eligible based on the retrospective extension of time limit for the periods FY 2017-18 to FY 2020-21.
- GSTN has enabled online filing of Forms GST SPL-01 and GST SPL-02, notified for filing applications for availing benefit of waiver of interest and penalty upon payment of full tax, for demands pertaining to the periods FY 2017-18 to FY 2019-20.

CASE LAW UPDATES

COMMISSIONER OF CENTRAL EXCISE, SALEM v. MADHAN AGRO INDUSTRIES (INDIA) PVT LTD - 2024 (12) TMI 1022

Supreme Court (larger bench) holds that pure coconut oil sold as 'edible oil' in small quantities ranging from 5 ml to 2 litres would be classifiable under Heading 1513 (*coconut oil*), unless the packaging thereof indicates that the goods are suitable for use as 'hair oil' and the goods are put up in packings of a kind sold by retail for such use.

GUJARAT CHAMBER OF COMMERCE AND INDUSTRY AND ORS v. UNION OF INDIA AND ORS - 2025 (1) TMI 516

Gujarat High Court holds that assignment of a plot of land allotted by the Gujarat Industrial Development Corporation by way of sale and transfer of leasehold rights for a consideration

qualifies as *assignment /sale / transfer of benefits arising out of immovable property* by the lessee-assignor; holds the transaction to be outside the scope of ‘supply’ and thus not leviable to GST.

UDUMALPET SARVODAYA SANGHAM v. AUTHORITY UNDER SHOP AND ESTABLISHMENT ACT / DEPUTY COMMISSIONER OF LABOUR, COIMBATORE - 2025 (1) TMI 517

Madras High Court holds that the Central Goods and Services Tax Act, 2017 mandates issuance of notices / summons / orders to an assessee in person or by registered post or to their registered email ID, and only upon failure or impracticability of adopting any of the aforesaid modes can the department, in addition, publish such notices / summons / orders on the online GST portal or in a newspaper.

BRUNDA INFRA PVT LTD AND ORS v. ADDITIONAL COMMISSIONER OF CENTRAL TAX AND ORS - 2025 (1) TMI 299

Telangana High Court upholds validity of notifications extending the timelines for issuance of demand orders for the periods FY 2017-18 to FY 2019-20, by holding that the period from 15.03.2020 to 28.02.2022 already stood excluded for the purposes of calculating limitation as per the Supreme Court’s order in *Re: Cognizance for Extension of Limitation*, Suo motu Writ Petition (C) No 3 of 2020, owing to the COVID-19 pandemic.

REGULATORY UPDATES

Goods and Services Tax

NOTIFICATION NOS 01/2025 TO 06/2025

Central Government has extended the due dates for filing Form GSTR-1 return for the month of December 2024 and quarter ended December 2024, and also for filing Form GSTR-3B, Form GSTR-5, Form GSTR-6, Form GSTR-7 and Form GSTR-8 returns for the month of December 2024, by 2 days in each case.

NOTIFICATION NOS 01/2025(R) TO 08/2025(R)

Central Government has amended tax rates, introduced exemptions, shifted liability to pay tax in respect of certain goods and services, and altered definitions of certain terms, pursuant to recommendations made in the 55th GST Council meeting.

NOTIFICATION NO 01/2025-CESS(R)

Central Government has notified a concessional Compensation Cess rate of 0.1% for supply of goods by a registered supplier to a registered recipient for export, subject to certain conditions, and to align with identical GST rates prevailing for such supplies since 2017.

INSTRUCTION NO 01/2025-GST

Central Government has amended the guidelines for arrest and bail in relation to GST offences to mandate furnishing of grounds of arrest to the arrested person in writing, against an acknowledgement.

Customs

NOTIFICATION NO 02/2025-(NT) AND CIRCULAR NO 02/2025

Central Government has deferred implementation of the Sea Cargo Manifest and Transshipment Regulations, 2018 for Customs ports other than *Mormugao, Mangalore, Mumbai, Kandla, Tuticorin, Vishakhapatnam, Ennore, Kattupalli* and *Cochin* till 31.03.2025. However, stakeholders have been advised to start electronic filing of messages in the new format even before the formal implementation date.

Foreign Trade Policy

NOTIFICATION NO 49/2024-25

Directorate General of Foreign Trade has extended the condition of Minimum Import Price of USD 3.5 per kilogram (CIF) for *free* import of certain kinds of *knitted fabrics* till 31.03.2025. The aforesaid condition shall not apply to imports by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the Special Economic Zones subject to the condition that the imported goods are not sold into the Domestic Tariff Area.

NOTIFICATION NO 50/2024-25

Directorate General of Foreign Trade has updated *ITC (HS) 2022, Schedule-II (Export Policy)* and *General Notes to Export Policy*, to align them with the Finance (No 2) Act, 2024.

PUBLIC NOTICE NO 38/2024-25

Directorate General of Foreign Trade has extended the export obligation period for EOUs against import of coffee, tea, mate, spices and coconut oil from 90 days to 6 months, and against import of spices for value addition purposes like crushing / grinding / sterilization or for manufacture of oils and oleoresins of pepper, cardamom and chillies (and not for simple cleaning, grading, re-packing, etc.) from 120 days to 6 months, from the date of importation of first consignment.

PUBLIC NOTICE NO 39/2024-25

Directorate General of Foreign Trade has revised the modalities for export of certified organic products; specified that an 'organic product' shall be certified as such only if it has been produced, processed, packed and labelled as per the standards laid down in the National Programme for Organic Production (NPOP), that the product shall require a transaction certificate issued by a certification body accredited by the National Accreditation Body for Organic Products, and that the 8th edition of NPOP shall come into force with effect from 05.07.2025.

PUBLIC NOTICE NO 40/2024-25

Directorate General of Foreign Trade has notified the Standard Operating Procedure for voluntary disclosure of non-compliance / violations related to export of Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) items and SCOMET Regulations.

For any clarifications, please write to:

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