



Dimensions

Indirect Taxes Bulletin

November 2025

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Judgements and Rulings

Show Cause Notice based on returns discrepancy is invalid without prior ASMT-10 scrutiny notice | Gauhati High Court | PepsiCo India Holding Pvt. Ltd. v. the Union of India and Ors.¹

Issue for consideration

- Whether show cause notice (SCN) issued under Section 73 of Central Goods and Services Tax Act, 2017 (CGST Act) for discrepancies in Input Tax Credit (ITC) reported in returns, is valid, in the absence of prior notice in Form GST ASMT-10 issued for scrutiny proceedings?

Facts

- The Petitioner was *inter alia* engaged in the marketing of soft drinks and fruit juices, as well as the manufacturing and supply of food products.
- A SCN was issued purporting a mismatch between the expenses reported in Financial Statements and the ITC reported in Table 14 of the annual reconciliation statement in FORM GSTR-9C².
- Petitioner argued that furnishing of information under Table 14 of FORM GSTR-9C was optional for the period in question and hence, no discrepancy or error, could be alleged.

Findings of the Court

- Section 61 of the CGST Act read with Rule 99 of the Central Goods and Services Tax Rules, 2017 (CGST Rules) mandates issue of notice in Form GST ASMT-10 where discrepancies are noticed upon scrutiny of returns by the proper officer.
- Revenue was bound by Notification No. 56/2019 read with subsequent **Notifications**³ whereby submission of information in Table 14 in Form GSTR-9C was made optional⁴.
- Proceedings initiated under Section 73 were without a proper finding as to why the amount sought to be recovered was wrongfully availed by the Petitioner.
- The view rendered by the Division Bench of the Rajasthan High Court in a similar case has attained

finality on account of dismissal of the SLP filed against the said judgment before **Supreme Court**⁵.

Conclusion

- SCN issued without mandatorily following the procedure prescribed under the Act/Rules i.e. issuance of ASMT-10 scrutiny notice is invalid and all actions taken thereunder is contrary to the provisions of law.

Dhruva Comments

This ruling reinforces the importance of procedures under the GST law and affirms the position that scrutiny proceedings under Section 61 always precede any demand under Section 73. The judgement also clarifies that optional disclosures (such as Table 14 of GSTR-9C) cannot be the sole basis for initiating recovery proceedings.

ITC claim of Compensation Cess for electricity supplied to residential township disallowed; Demand for proportionate ITC reversal on supply of Duty Credit Scrips prior to July 2022 unsustainable | Chhattisgarh High Court | Bharat Aluminium Company Ltd. v. State of Chhattisgarh⁶

Issues for consideration

- Issue 1 - Whether ITC of Compensation Cess (CC) is available on coal used for generation of electricity supplied to residential township maintained for employees?
- Issue 2 - Whether ITC is available on effecting exempt supplies of duty credit scrip (DCS) on or before July 05, 2022?

Facts

Issue 1

- Petitioner imported coal on payment of CC and used the same for generation of electricity in its captive power plant which was utilized in three ways: (i) manufacturing operations within the factory (ii) partly

¹ TS-821-HCGAUH-2025-GST

² Table 14 contains details of 'Reconciliation of ITC declared in Annual Return (GSTR-9) with ITC availed on expenses as per audited Annual Financial Statement or books of account

³ Notification No. 56/2019 read with subsequent Notifications (No. 79/2020, No. 30/2021, No.14/2022 and No.38/2023)

⁴ For the assessment years 2017-18 till the year 2022-23

⁵ Joint Commissioner Vs. Goverdhandham Estate Pvt. Ltd. SLP [(Civil) Diary No(S). 37824 of 2024].

⁶ 2025-VIL-1070-CHG

sold to State Electricity Boards and (iii) partly supplied to residential township.

- Refund claim was rejected to the extent the coal was attributable to the generation of electricity supplied to the township on the ground that same was not 'in the course or furtherance of business'
- The Petitioner appealed against the **single judge's decision**⁷ which relied on the principles laid down in **Maruti Suzuki Ltd.**⁸ and **Gujarat Narmada Fertilizers Company Ltd.**⁹ wherein credit was disallowed in respect of electricity wheeled out of factory.

Issue 2

- The Petitioner relied on insertion of **Explanation 1(d) to Rule 43 of the CGST Rules, 2017**¹⁰, which explains the treatment of exempt supplies (sale of DCS) and contended that the same is clarificatory and applicable retrospectively.

Findings of the Court

Issue 1

- There is no illegality in the reasoning adopted by the single judge who correctly noted that ITC is a concessional benefit, available only in accordance with the scheme of the statute.
- The electricity consumed for township purposes is neither used within the factory for manufacturing nor for captive consumption related to production of goods.
- The electricity supplied externally for residential consumption is a welfare-related activity, not integrally connected with the manufacturing or business operations.
- Petitioner's reliance on the decisions in the case of **ITC Limited**¹¹ and **Ultratech Cement Ltd.**¹² is misplaced.

Issue 2

- Single judge rightly held that amendment in Explanation 1(d) to Rule 43 of the CGST Rules, excluding DCS from the exempt turnover calculation is prospective and denied ITC for period prior to July 5, 2022¹³.

Conclusion

- ITC of CC paid on coal used for generation of supplied to residential township is not available as the activity is not "in the course or furtherance of business".
- Further, ITC claim for supplies of DCS antecedent to the Notification No. 14/2022 – Central Tax cannot be allowed.

Dhruva Comments

The ruling underscores the restrictive interpretation of ITC eligibility under the GST framework, especially in relation to welfare-related activities such as township maintenance and electricity supply for company employees. While the **Andhra Pradesh High Court**¹⁴ has previously allowed ITC on maintenance services in respect of staff colony, this precedent has not been considered or deliberated upon by the Chhattisgarh High Court. This decision in any case aligns with the decision of the **Odisha AAR**¹⁵ which denied ITC on various inputs/services received for maintenance and repair work of the townships, guest houses in absence of nexus with manufacturing activity.

Ineligibility of ITC on expenses related to buy-back of shares | Gujarat Appellate Authority for Advance Ruling | Gujarat Narmada Valley Fertilizers and Chemicals Ltd.¹⁶

Issue for consideration

- Whether ITC of expenditure (professional fees, legal expenses, consultancy charges and other incidental costs) incurred on buy-back of shares is available?
- Whether ITC on common inputs and input services used in relation to buy-back is liable to be reversed?

Facts

- Appellant, a Public Ltd. Company and a State Public Sector Undertaking (SPSU), engaged in the manufacturing fertilizers, initiated a share buy-back.

⁷ 2025-VIL-799-CHG

⁸ 2009 (9) SCC 193

⁹ 2009 (9) SCC 101

¹⁰ Notification No.14/2022 – Central Tax dated 05.07.2022 clarified that the value of DSCs cannot form part of the "aggregate value of exempt supplies" for calculating ITC reversal

¹¹ 2013 (32) STR 288 (AP)

¹² 2010 (260) ELT 369 (Bom.)

¹³ Notification No. 14/2022 – Central Tax

¹⁴ Commissioner of Cus. & C. Ex. Hyderabad-III vs. ITC Ltd. [2011 (11) TMI 51]

¹⁵ National Aluminium Company Limited (NALCO) (TS-557-AAR-2018-NT)

¹⁶ TS-840-AAAR(GUJ)-2025-GST

- **The Gujarat Authority for Advance Ruling¹⁷ (GAAR)** held that ITC is not available on activity of buy-back as the term ‘securities’ is excluded from the definition of goods & services.
- In its appeal before the Gujarat Appellate Authority for Advance Ruling (‘GAAAR’), the Applicant made the following key submissions:
 - Buy-back process though not a supply *per se* is essential for optimizing Company’s financial health and overall well-being.
 - The expenses incurred are in course of furtherance of business and do not constitute a ‘transaction in securities’ as covered under Section 17(3), dealing with value of **exempt supplies¹⁸**.

Findings of the GAAAR

- Shares are ‘securities’ in terms of Section 2(h)(i) of the Securities Contracts (Regulation) Act, 1956 and hence, neither goods nor services.
- Transaction in securities, is not a taxable supply and thus, any tax paid for such transaction is not allowed as ITC.
- Appellant’s argument that activities are in the course or furtherance of business is wholly irrelevant as ITC is not available on all costs incurred for the furtherance of the business.
- Credit eligibility on various goods and services used in the furtherance of business, is subject to restrictions contained in various **Sections¹⁹**.
- Section 17(5)(d) restricting ITC on construction of an immovable property, even if used in the course of furtherance of business fortifies this view.
- ITC is ineligible in view of a **deeming fiction²⁰** which forms a part of Section 17(3) via an inclusion clause (providing that transaction in securities shall form part of the value of exempt supply).
- **Cases relied upon by Appellant²¹** to substantiate its arguments did not deal with a situation where there was specific statutory exclusion of such activities from the ambit of ITC.

Conclusion

- ITC of expenditure incurred for buy-back of shares is not admissible.
- ITC on common inputs/ services used in relation to the expenditure incurred for buyback of shares is liable to be reversed.

Dhruva Comments

This ruling reiterates the principle that ITC is not available on transactions involving ‘securities’, as they are excluded from the definition of goods and services. The ruling further clarifies that common input services used in connection with exempt transactions like buy-back of shares are subject to reversal, even of the activity is undertaken in the course of business.

ITC is not available on IGST payment through TR-6 challan | Tamil Nadu Appellate Authority for Advance Ruling | Becton Dickinson India Pvt. Ltd.²²

Issue for consideration

- Whether ITC of the import IGST paid through TR-6 challan is available and if yes, whether it would be subject to the time limit prescribed under Section 16(4)?

Facts

- Appellant imported goods from the related parties at ports viz. Chennai Sea, Chennai Air Cargo, and Chennai FTWZ, which was subject to review by the Special Valuation Branch (SVB) of the Customs.
- In compliance with the SVB order, **customs authorities²³** directed the Appellant to deposit the differential taxes/duties through TR-6 challans for upward revision in prices.
- While the Chennai Sea Customs authorities allowed BoE re-assessment, which meant that the differential duties would be payable through the re-assessed BoE, the Air Cargo and Free Trade Warehousing Zones (FTWZ) authorities directed the Applicant to deposit the same through TR-6 challans.

¹⁷ The Gujarat Appellate Authority for Advance Ruling

¹⁸ Clause (3) of Section 17 provides that the value of exempt supply shall include transaction in securities

¹⁹ Sections 16(3), Section 16(4), Section 17 and Section 18.

²⁰ Explanation in Chapter V of the CGST Rules, 2017 provides that for determining the value of an exempt supply as referred to in Section

17(3), the value of security shall be taken as one per cent of the sale value of such security

²¹ Punjab State Industrial Development Corporation Ltd. [225 ITR 792 (SC)], Brooke Bond India Ltd. [225 ITR 798 (SC)] and Kernex Microsystems (India) Ltd. [2016 (42) STR (Tri-Bang)]

²² TS-874-AAAR(TN)-2025-GST

²³ Air Cargo and FTWZ

- **AAR**²⁴ in its order had held that neither a TR-6 challan nor a TR-6 challan read with the SVB order and letters issued by the tax authorities can be considered as an eligible document for the purpose of ITC availment.
- The above order of AAR has been challenged by Appellant before Tamil Nadu Appellate Authority for Advance Ruling (TNAAR).

Findings of the TNAAR

- **Rule 36(1)**²⁵ prescribes ‘a bill of entry (BoE) or any similar document’ as one of the documents for availing ITC.
- Appellant’s contention that TR-6 challan or TR-6 challan along with the SVB order and letter issued by the tax authorities be treated as a document similar to a BoE, lacks legal backing and is not sustainable.
- TR-6 challan is neither similar to BoE nor do they fall under the specific category of ‘prescribed’ documents under the Act or Rules.
- TR-6 challan is prescribed under the ‘Treasury Rules of the Central Government’. Hence, the conditional phrase, viz., prescribed under the Customs Act, 1962 or Rules is not met.
- As rightly pointed out by the AAR, the Appellant ought to have resorted to BoE-wise re-assessment on the basis of which ITC could have been availed.

Conclusion

- TR-6 challan or TR-6 challan (even along with the SVB order and letter issued by the tax authorities) cannot be considered as a eligible document for the purpose of claiming ITC credit.

Dhruva Comments

Under the CENVAT Credit Rules, 2004 (CCR), challans were recognised as documents for availment of CENVAT credit.

ITC denial for GST paid through TR-6 challan hampers seamless credit flow of tax, which is the backbone of GST law.

A Writ Petition has been filed before **the Madras High Court**²⁶ challenging non-recognition of TR-6 challan as a document for claim of ITC, and the High Court has granted interim stay on recovery proceedings.

The **CBIC clarification**²⁷ issued pursuant to Supreme Court decision in **Cosmo Films**²⁸ specifies that the IGST

can be paid by the importer through re-assessment of BoE (after cancelling the "out-of-charge" order) via an electronic challan generated in the Customs Electronic Data Interchange (EDI) system and that ITC with respect to such re-assessed BoE shall be available.

ITC is eligible on wires/cables/ equipment installed outside factory | Gujarat Appellate Authority for Advance Ruling | Elixir Industries Private Limited²⁹

Issue for consideration

- Whether ITC on capital goods such as wires, cables, electrical equipment used for transmitting electricity from power station of Gujarat Energy Transmission Corporation Ltd. (GETCO/DISCOM) to the factory premises would be eligible?

Facts

- The Respondent-Company is 100% Export Oriented Unit (EOU) manufacturing non-woven spun lace products, requiring high-tension power supply. The Respondent installed a 66 KV feeder bay and a 750-meter 66 KV underground cable line from GETCO’s substation to its factory premises under GETCO’s policy.
- Respondent-Company sought to avail ITC on capital goods viz cables/wires, equipment used for transmission of electricity from power station of GETCO/DISCOM to its factory premises.
- After installation, these works and materials were handed over to GETCO for ongoing maintenance, though they were initially capitalized in the Applicant’s books of account.
- Revenue argued that since installation of 66KV feeder bay is outside the factory & ownership lies with GETCO, it could not be categorized as ‘plant and machinery’.
- The GAAR held that ITC is not blocked under Section 17(5) of CCGST Act, 2017 as these underground cables are not fixed to earth but kept in a duct and can be removed/opened for any maintenance, if required.

²⁴ TS-538-AAR(TN)-2025-GST

²⁵ Rule 36(1)(d) reads as “(d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports”

²⁶ Data Patterns India Ltd. (WP No. 18161 and 20340 of 2025)

²⁷ Circular No. 16/2023-Cus

²⁸ Civil Appeal No. 290 of 2023

²⁹ TS-839-AAAR(GUJ)-2025-GST

- GAAR found that there is no provision under the CGST Act which bars availment of ITC if subsequently the capitalized goods are handed over to GETCO/others.
- However, GAAR pointed out to the Applicant of the liability cast in such situations in terms of Section 18(6), although this was not delved into in detail since the issue was not before them.

Findings of GAAAR

- Departmental appeal does not put forth any ground as to why GAAR findings are not legally tenable.
- CBIC Circular**³⁰ has clarified that ITC is not restricted in respect of ducts and manhole used in network of optical fibre cables (OFCs).
- On similar lines, ITC should be allowed on wires/cables electrical equipment etc. used for transmission of electricity.
- These goods do not fall under the exclusions of "plant and machinery" as per the Explanation to Section 17(5) of the CGST Act³¹.

Conclusion

- ITC is available on wires/cables electrical equipment used for transmission of electricity from power station of the DISCOM to the factory premises.

Dhruva Comments

This ruling is a positive development as it affirms that ITC is eligible on capital goods such as wires, cables, and electrical equipment installed outside factory premises, provided they are essential to business operations. as provided in law. The above ruling has been followed by **Gujarat AAR**³² in a later case involving similar facts.

ITC available for demo products | Kerala Authority for Advance Ruling | Dynamic Techno Medicals Pvt. Ltd.³³

Issue for consideration

- Whether products issued for demonstration by product specialist for marketing is to be treated at par with "Physicians Sample-Not for Sale"?
- Whether any reversal of ITC is to be made for items issued for the purpose of demonstration?

Facts

- Applicant, engaged in the manufacture and marketing of various health aid products which are

relatively new in the market, engages Product Specialists and provides them with demo samples for demonstration to prospective customers.

- These products are never sold nor distributed. These demo units, once worn out through repeated use, are disposed of as scrap, on payment of applicable GST.
- The Applicant sought ruling from Kerala Authority for Advance Ruling (KAAR) contending that the demo products issued to Product Specialists should not be equated with "Physicians' Samples – Not for Sale" and ITC is not barred as it does not qualify as "free sample".

Findings of KAAR

- Demo goods cannot be equated with physician samples. Fundamental distinction lies in the transfer of title.
- While the physicians' samples entail a permanent disposal where the manufacturer relinquishes ownership in favour of a medical practitioner, demo products are not permanently transferred or gifted.
- Demo products are provided solely for demonstration purposes, and the product specialists merely act as custodians or agents of the company and ownership remains with Applicant.
- The issuance of demo items is not against any consideration, nor does it fall within the ambit of "sale, transfer, barter, exchange, licence, rental, lease or disposal" as contemplated under Section 7.
- In case of Physicians sample supplied free of cost, ITC is blocked in terms of Section 17(5)(h) as such goods are considered to be disposed by way of gift or free samples. This position has also been clarified by **CBIC**³⁴.
- There is a material difference in the purpose and business treatment of demo goods issued and free samples.
- Demo goods are intended for use in the course or furtherance of business with the ultimate aim of generating taxable sales.
- The demo products are not retained by the recipient but remain in the ownership of the Applicant, and form part of business asset pool until they are scrapped at which time GST is paid.
- Thus, in case of demo products, requirement to reverse ITC does not arise as there is no disposal at

³⁰ CBIC Circular No. 219/13/2024-GST dated June 26, 2024

³¹ (i) land, building or any other civil structures; (ii) telecommunication towers; and (iii) pipelines laid outside the factory premises

³² Alleima India Pvt Ltd. [TS-891-AAR(GUJ)-2025-GST]

³³ TS-826-AARKER-2025-GST

³⁴ Circular No. 92/11/2019-GST

the time of issuance that would trigger the restrictions under Section 17(5)(h).

Conclusion

- Demo products issued are not to be treated as on par with “Physicians Sample-Not for Sale” and accordingly ITC is not required to be reversed on such goods.

Dhruva Comments

In many cases, goods used for demonstration may be returned to the factory as scrap and subsequently sold/disposed of. Sectors like the automotive sector often face ITC denial on demo vehicles where the possession is transferred to the dealers. In cases where the product is not sold, availability of ITC on demo products is questionable.

However, it is important to note that there are contrary **advance rulings**³⁵ denying ITC in similar situations which rulings have not been considered by the KAAR.

This ruling reinforces the principle that business-use goods retained by the manufacturer for promotional purposes do not fall within the ambit of blocked credit, provided there is no permanent transfer or disposal.

VAT on ink and processing material in undertaking printing of lottery tickets | Supreme Court | Aristo Printers Pvt. Ltd. vs. Commissioner of Trade Tax, Lucknow, U.P.³⁶

Issue for consideration

- Whether tax can be levied under Section 3F of the Uttar Pradesh Trade Tax Act, 1948 (Act, 1948), on the ink and processing material used for undertaking the printing of lottery tickets?

Facts

- The appellant undertook the work of printing on the paper supplied by the parties.
- The appellant procured the ink and processing material, including the necessary chemicals used in the process of printing.
- The High Court held that diluted ink (consisting of the ink and the chemicals) was passed onto the

customers and could not be considered as consumables.

- Appellant filed an appeal before Supreme Court and contended that the lottery tickets are not ‘goods’ but ‘actionable claims’ which are not considered as ‘goods’.

Findings of the Court

- Tax is levied not on ‘goods’ produced in pursuance of works-contract (i.e. lottery tickets) rather on ‘goods’ involved in works contract execution.
- Judicial precedents can be categorised under three broad heads (a) tangible transfer of property (b) no transfer of property due to consumption of goods and (c) transfer of property despite consumption of goods.
- Only those consumables, the property in which was not transferred in works contract execution are exempt. The Court’s use of the word ‘incorporated’ in **Gannon Dunkerley-II**³⁷ should not be mechanically interpreted.
- Chemicals, fireworks and ethylene oxide are primary goods facilitating works under various contracts. These differ from consumables such as water and electricity, which merely aid in executing works-contract.
- There is a transfer of property in the ink and chemicals used in the printing of the lottery tickets.
- The works contract in this instance is for the printing of lottery tickets, and “the works” refers to the final, tangible printed ticket.

Conclusion

- The taxable event or the “deemed sale”, occurs at the precise moment the ink is applied to the paper. This act constitutes “incorporation in the works”.
- The Appellant is liable to pay works-contract tax on the ink and processing material.

Dhruva Comments

Supreme Court has reiterated the principles adopted in various judicial precedents and upheld VAT liability on ink and chemicals, based on the principle of incorporation in the works.

³⁵ ITC allowed on demo vehicles in A M Motors [TS-542-AAR(KER)-2018-NT] and Chowgule Industries Pvt. Ltd. [TS-1239-AAR-2019-NT]. Contrarily, ITC denied in BMW India [TS-772-AAAR(HAR)-2021-GST] and Khatwani Sales and Services LLP [TS-1222-AAR(MP)-2020-GST]

³⁶ TS-688-SC-2025-VAT

³⁷ (1993) 1 SCC 364

Under the erstwhile IDT regime, authorities in several cases had sought to subject transactions of such nature to levy of both service tax and VAT applying aspect theory. Under the GST law, where the customer provides the content and/or material and the printer merely undertakes the process of printing, the activity is treated as a supply of services either a printing services or in certain cases, a job-work. Where the printer owns both the content and the material and supplies the finished printed product (books, brochures, etc), the transaction constitutes a supply of goods.

Interestingly, **the Kerala High Court**³⁸ in a recent GST case held that printing by 'offset and digital printing presses' using own paper, ink, where the content was provided by the customer is taxable as a **service**³⁹ even though the deliverable is a commodity (books, newspapers, magazines, brochures, etc.).

³⁸ TS-852-HC(KER)-2025-GST

³⁹ Taxable at 18% under SAC 998386.

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Regulatory Updates

GST

GST Policy Wing Circular⁴⁰ | Separate GST Registration for Goods Warehoused in other States

- Taxpayer is required to obtain separate GST registration in the State where goods are stored in warehouses operated by third parties from where the goods are supplied to recipients.
- The fact that the warehouse/ cold storage is operated by a third party does not alter the legal position if the supply originates from that location.
- In respect of goods transferred from godown in one State to warehouse/ cold storage facilities in another State, the movement must be accompanied by a valid tax invoice, e-way bill, and appropriate GST must be discharged.
- Supply of goods to customers within State from warehouse located in that State shall be treated as intra-State supply, liable to CGST and SGST.

CBIC Instruction: Quick refund processing with provisional 90% sanctions⁴¹

- The provision related to risk-based sanction of provisional refund for zero-rated supplies is applicable for all refund applications filed on or after October 01, 2025.
- Refund application shall be categorized as “low-risk” basis the system risk score and 90% of claim shall be sanctioned on provisional basis.
- Scrutiny is not required to be done for low-risk refund applications once an acknowledgment has been issued in FORM GST RFD-02.
- For applications not categorised as “low-risk”, the proper officer shall proceed with detailed scrutiny and act as per the extant guidelines.
- As an interim measure, above guidelines can also be followed for refund claims filed on account of Inverted Duty Structure (IDS) till an amendment is effected in the Act.

GSTN Advisory: IMS implementation does not change the ITC auto-population process⁴²

- There will be no change in auto-population of ITC due to IMS (Invoice Management System). ITC will continue to auto-populate from Form GSTR-2B to GSTR-3B without any manual intervention.
- Taxpayers can take actions in IMS even after generation of GSTR-2B and can regenerate Form GSTR-2B, if required, till filing of Form GSTR-3B
- Recipient taxpayers will have the option to keep a Credit Note (CN) or related document pending for a specified period and on its acceptance, ITC can be reduced only to the extent of its availment by adjusting the reversal amount manually.

GSTN Advisory: File pending returns before expiry of three years⁴³

- A new statutory time limit⁴⁴ for filing returns has been enforced on the GST portal from October 2025.
- Taxpayers shall not be allowed to file their GST returns after the expiry of three years from the due date of furnishing the returns⁴⁵.
- The taxpayers are advised to reconcile their records and file their GST returns⁴⁶ as soon as possible.

Customs Excise and Service Tax Appellate Tribunal (CESTAT)

CESTAT Notification: E-appeal filing before CESTAT from Nov. 15. Physical filing ends Dec. 31⁴⁷

- Appeals before CESTAT can be filed online effective November 15, 2025, while physical filing of appeals shall be discontinued from December 31, 2025.
- All pending appeals previously filed must be uploaded on the portal, and users will first have to register using the e-mail ID provided to log into the e-filing portal, where the list of previously filed appeals will be visible
- Uploading of all old appeals must be completed not later than one week before the date of final hearing of appeal or hearing of an application filed therein.

⁴⁰ F. No. CBIC- 20016/75/2025-GST/1025 dated Sept 25, 2025

⁴¹ CBIC Instruction No. 06/2025-GST

⁴² GSTN Advisory dated October 08, 2025

⁴³ GSTN Advisory dated Sept. 25, 2025

⁴⁴ As per the Finance Act, 2023 (8 of 2023 implemented w.e.f. Oct 01, 2023 vide Notification No. 28/2023 – Central Tax dated July 31, 2023

⁴⁵ Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source).

⁴⁶ GSTR-1, GSTR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C,

⁴⁷ CESTAT Notification dated October 1, 2025

- For limitation purpose, appeals filed online and fully completed will be considered presented on the date the diary number is generated.

Customs and FTP

Customs Circular: Auto-approval of Incentive

Bank Account and IFSC Registration requests⁴⁸

- To streamline process of IFSC Code approval requests, system-based auto-approval mechanism has been introduced for registration of the same incentive bank account and IFSC code linked to an Importer Exporter Code (IEC) across all Customs locations, provided the same combination has already been approved at any one port.
- The new system will directly approve requests without routing them to the Port Officer.
- Once approved, the request will continue to flow to the PFMS (Public Financial Management System) for validation, as per the existing process.

DGFT Public Notice: Due date extension for filing Annual RoDTEP Returns⁴⁹

- Govt. has extended the due date for filing of Annual RoDTEP Return (ARR) from September 30, 2025, to November 30, 2025.

⁴⁸ CBIC Circular No. 24/2025-Customs dated October 07, 2025

⁴⁹ DGFT Public Notice No. 24/2025-2026

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