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Dimensions

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PART I: CUSTOMS

A. Judgments and rulings

Alleged incorrect exemption claim does not by itself justify extended limitation | Madras High Court | Bharat Luxindo Agrifeeds Private Limited¹

Issue for consideration

- Whether Customs could invoke the extended limitation period under Section 28(4) of the Customs Act to recover differential IGST when the importer had disclosed the goods, tariff classification and exemption claimed in the Bill of Entry.

Facts

- The petitioner imported rice bran under a Bill of Entry dated 24.09.2020, classified it under tariff item 23024000 and claimed exemption from IGST under Notification No. 02/2017-Integrated Tax (Rate).
- On audit, Customs considered the goods liable to IGST at 5% and initiated proceedings under Section 28(4), alleging wilful misclassification and wrongful availment of exemption.
- The petitioner did not reply to the Show Cause Notice or participate in adjudication. Customs confirmed the demand and issued the impugned order which was challenged before the High Court by invoking writ jurisdiction.

Findings

- Section 28(4) permits recovery within five years only where the short-payment results from collusion, wilful misstatement or suppression of facts. A subsequent disagreement over classification or exemption eligibility does not, by itself, establish these conditions.
- The petitioner had disclosed the description, classification and exemption claimed. Customs produced no material showing concealment or a deliberately false declaration. Merely using the expression “wilful misstatement” in the notice or order could not justify invoking the extended period.
- The Court entertained the writ petition despite the availability of an appeal, as the statutory conditions for invoking jurisdiction under Section 28(4) were not satisfied.

Conclusion

The High Court set aside the impugned order with liberty to Customs to take further action under Section 28, subject to the applicable limitation period and other statutory requirements.

Dhruva Comments

A writ petition may be entertained where the absence of the conditions for extended limitation is apparent from the notice or record as in the present case. However, where deciding suppression requires examination of disputed facts, courts have directed the taxpayer to adjudication or statutory appeal.

For instance, under Customs, the Gujarat High Court in **GAIL (India) Limited²** entertained the writ and quashed the proceedings because the allegations of suppression were unsupported by the record. However, in **Laxmi Enterprises³**, the Madras High Court treated the existence of suppression as a factual question and directed the importer to pursue the statutory appeal.

Further, under GST, the Supreme Court in **Tata Steel Limited⁴** intervened where the notice lacked foundational facts supporting suppression, although the High Court had relegated the taxpayer to appeal. Conversely, in **Kamal Ideal Infratech Private Limited⁵** it declined interference where the factual basis had been elaborately discussed and the taxpayer sought to substitute a belated writ for a time-barred appeal. Similarly, the Madras High Court in **S.S. Communications⁶** entertained a writ because the assessment contained no finding of fraud, wilful misstatement or suppression. The Rajasthan High Court in **Jyoti Petro Chem Industries⁷** however, declined interference where specific allegations required adjudication.

It is therefore important to examine the notice and record before deciding whether to pursue adjudication or approach the High Court through a writ petition.

¹ 2026 (9) TMI 1777

² 2024 (9) TMI 127

³ 2021 (12) TMI 1280

⁴ 2026 (8) TMI 1587

⁵ 2026 (6) TMI 1002

⁶ 2024 (9) TMI 1753

⁷ 2025:RJ-JD:36893-DB

Procedural lapses during EOU debonding do not defeat EPCG exemption | Gujarat High Court | Cadila Healthcare Ltd⁸

Issue for consideration

- Whether exemption under Notification No. 16/2015-Customs could be denied during transition from the Export Oriented Unit (“EOU”) scheme to the Export Promotion Capital Goods (“EPCG”) scheme for non-compliance with registration, debit and undertaking requirements.

Facts

- The assessee manufactured drug intermediates as a 100% EOU. It subsequently obtained an EPCG authorisation and opted to exit the EOU scheme by debonding its capital goods under the EPCG scheme.
- The assessee submitted the capital-goods particulars, EPCG authorisation and an undertaking to discharge any subsequent duty shortfall to the jurisdictional authorities. The authorities issued the No Dues Certificate and final exit permission.
- On audit, Customs alleged non-registration of the authorisation at the port of import, non-production for debit and failure to furnish the prescribed bond/undertaking. The adjudicating authority denied the exemption and imposed duty, fine and penalties. CESTAT allowed the assessee’s appeal, against which Revenue approached the High Court.

Findings

- The capital goods had originally been imported under the EOU scheme. The EPCG benefit was claimed subsequently during debonding. In these circumstances, registration at the original port of import was a procedural requirement whose breach did not warrant denial of the exemption.
- The EPCG authorisation had already been submitted to the jurisdictional authorities and was available for debit. The Department could have called for the authorisation and made the necessary debit.
- The undertaking furnished during debonding covered any subsequent duty shortfall. Its substance satisfied the requirement even though it was not in the prescribed format.

- The assessee had undertaken to fulfil the EPCG export obligation, and there was no allegation of non-fulfilment. The procedural lapses therefore did not justify denying the benefit.

Conclusion

The High Court dismissed Revenue’s appeal and upheld the CESTAT order allowing the EPCG exemption.

Dhruva Comments

Whether a condition is procedural depends on the purpose it serves. For instance, in **Mangalore Chemicals & Fertilisers Limited**⁹ the Supreme Court distinguished substantive conditions from procedural requirements and held that every lapse cannot be given equal importance. However, in **Hari Chand Shri Gopal**¹⁰, it refused exemption where registration, documentation and bond requirements were essential safeguards against diversion of duty-free goods.

Specifically, for EOU-to-EPCG conversion, paragraph 6.18(d) of FTP 2015–20 requires positive NFE and EPCG eligibility, while paragraph 5.07 of the HBP prescribes the conversion procedure. These requirements remain relevant when examining whether a lapse is merely procedural.

For instance, in **Subburaj Textile Mills**¹¹, CESTAT denied relief where capital goods were deliberately omitted from the debonding declaration and subsequent EPCG authorisations were obtained through misstatement. Those failures prevented proper verification of eligibility and duty liability.

In the present case, the goods, authorisation and undertaking were already before the authorities when exit was permitted. A procedural lapse may be condoned where the substantive conditions for the benefit are satisfied. However, non-compliance with a requirement essential to establish or verify eligibility may justify denial of the benefit.

Absence of written notice does not justify writ relief after express waiver and participation by assessee | Delhi High Court | Campus Component Private Limited¹²

Issue for consideration

- Whether non-issuance of a written Show Cause Notice constituted a jurisdictional defect permitting a writ petition despite the statutory appeal, where the

⁸ 2026 (9) TMI 1943

⁹ 1991 (55) E.L.T. 437 (S.C.)

¹⁰ 2010 (260) E.L.T. 3 (S.C.)

¹¹ Final Order No. 40213/2023 dated 30.03.2023, Customs Appeal No. 130/2012 (CESTAT Chennai)

¹² 2026 (10) TMI 485

importer had expressly waived the notice and participated in the proceedings.

Facts

- The petitioner imported Wi-Fi and Bluetooth modules and claimed a concessional Basic Customs Duty rate under Notification No. 57/2017-Customs. Customs investigated alleged misclassification and wrongful availment of the concession and seized the goods under Section 110 of the Customs Act.
- During investigation, the petitioner furnished product catalogues and made detailed submissions. Its Director expressly waived issuance of a Show Cause Notice while giving a statement under Section 108 of the Customs Act.
- Following adjudication, the petitioner challenged the order through a writ petition, arguing that non-issuance of the notice required under Sections 28 and 124 invalidated the proceedings, despite the available statutory appeal before CESTAT.

Findings

- The first proviso to Section 124 permits oral notice at the request of the person concerned. The relevant consideration was whether the petitioner had an effective opportunity to understand and answer the allegations.
- The petitioner had expressly waived the notice, participated in the proceedings and raised no objection before the adjudicating authority regarding non-issuance of a written notice.
- A party that deliberately waives a procedural safeguard and participates without objection cannot ordinarily revive that objection through a writ petition after an adverse order.
- On these facts, the absence of a written notice did not establish a jurisdictional defect warranting interference despite the statutory appeal. The Court left all objections on merits open for independent examination by CESTAT.

Conclusion

The High Court disposed of the writ petition, directing the petitioner to pursue its statutory appeal before CESTAT.

Dhruva Comments

A waiver must be examined in light of what the taxpayer understood and agreed to. The first proviso to Section 124 permits oral notice on request, but the taxpayer must still have a fair opportunity to understand and answer the proposed action.

For instance, in **Virgo Steels**,¹³ the Supreme Court upheld an express waiver of notice under Section 28, holding that the right to notice was for the individual's benefit and could be waived. However, in **Makhinder Chopra**,¹⁴ the Delhi High Court held that a standard-form undertaking waiving notice and personal hearing did not satisfy Section 124. It emphasised that the waiver must be conscious and informed; a signed form could not itself establish service of an oral notice.

Therefore, the existence of a waiver letter alone should not determine whether the proceedings are valid. It is pertinent to examine whether the allegations and proposed action were communicated, what rights were waived and whether an effective opportunity to respond was provided. Any objection regarding the scope or validity of the waiver should be recorded during adjudication.

Pending adjudication does not extend statutory period for bank account attachment | Madras High Court | Dhruv Jewellers¹⁵

Issue for consideration

- Whether provisional attachment of a bank account under Section 110(5) of the Customs Act could continue beyond the maximum statutory period because a Show Cause Notice under Section 124 had been issued and adjudication was pending.

Facts

- The petitioner exported gold jewellery. Following a search of its premises, the Directorate of Revenue Intelligence directed its bank to freeze the petitioner's account through a communication dated 04.08.2022 under Section 110(5).
- The account remained frozen beyond twelve months. The petitioner challenged the continued attachment through a writ petition.
- The Department contended that a Show Cause Notice under Section 124 had subsequently been issued and the petitioner should therefore approach the adjudicating authority for defreezing the account.

Findings

¹³ 2002 (4) TMI 53 (SC)

¹⁴ 2025 (3) TMI 19

¹⁵ 2026 (9) TMI 1138

- Section 110(5) permits provisional attachment for up to six months. The Principal Commissioner or Commissioner may extend it by a further period of up to six months, with reasons recorded in writing and communication to the account holder before the original period expires.
- Even assuming that a valid extension had been granted, the maximum period of twelve months had long expired. The attachment had therefore ceased to operate by law.
- Issuance of a Show Cause Notice under Section 124 or pendency of adjudication could not extend the time limit prescribed under Section 110(5).
- The principle recognised by the Supreme Court under GST¹⁶ that an attachment which has expired under the statute cannot be continued through administrative action is also relevant under Customs.

Conclusion

The High Court allowed the writ petition and directed the bank to immediately defreeze the account, while leaving the Department free to take any other action permissible in law.

Dhruva Comments

The twelve-month period is an outer limit, rather than an automatic period of attachment. Continuation beyond the initial period requires a valid extension complying with the statutory safeguards. A taxpayer may therefore have grounds to challenge the attachment even before twelve months have elapsed

For instance, in *Nxtify Technologies Private Limited*,¹⁷ the Patna High Court set aside extension orders under Section 110(5) because the account holder had not been heard before extension and the orders did not record reasons. A subsequent hearing did not cure those defects.

Further, in *Kesari Nandan Mobile*,¹⁸ relied in the present case, the Supreme Court, while examining Section 83 of the CGST Act, rejected renewal of expired attachments on substantially the same grounds.

Therefore, it is pertinent to examine the original attachment order, the extension order and its communication date, rather than assume that the account can remain frozen for twelve months in every case.

Duty-free shop status does not exempt goods from regulatory laws | Bombay High Court | Flemingo Dutyfree Shop Private Limited¹⁹

Issue for consideration

- Whether nicotine pouches warehoused for sale to outbound passengers at duty-free shops were outside the scope of applicable regulatory laws, namely the Drugs and Cosmetics Act, 1940 in the present case, and whether the products qualified as drugs requiring regulatory approval.

Facts

- The petitioners operated duty-free shops at Mumbai International Airport and sold imported tobacco-free nicotine pouches. The goods were stored in a special warehouse licensed under Section 58A of the Customs Act.
- The Drugs Controller and Customs directed stoppage of sales because the petitioners did not hold the registration certificate and import licence required for drugs. The petitioners challenged these directions through writ petitions.
- The petitioners argued that the goods were freely importable under the DGFT import policy and intended for re-export through sales to outbound passengers. They therefore claimed that domestic regulatory requirements did not apply.

Findings

- The customs frontier principle recognises that, for customs duty, import is completed when goods cross the customs barrier and become part of the goods within India. Sales at duty-free shops before goods cross the customs frontier may therefore fall outside levy of tax. The Court distinguished the Supreme Court's decisions in this regard in *Garden Silk Mills Limited*²⁰ and *Hotel Ashoka*,²¹ holding that these tax principles did not confer immunity from domestic regulatory laws
- For regulatory purposes, goods brought into Indian territorial waters are within India even if they remain warehoused or are intended for re-export. Under Section 2(33) of the Customs Act defining 'prohibited goods', restrictions imposed by another applicable law can also render goods prohibited goods. Duty-free shop status does not remove those restrictions. In this

¹⁶ 2025 (8) TMI 992 (SC)

¹⁷ 2026 (9) TMI 968

¹⁸ 2025 (8) TMI 992 (SC)

¹⁹ 2026 (9) TMI 1516

²⁰ 1999 (9) TMI 88

²¹ (2012) 3 SCC 204

regard, reliance was placed on the Bombay High Court's decision in **Glamstone Cosmetics Private Limited**²²

- However, the Drugs Controller could insist on approval/license only if the product fell within Section 3(b) of the Drugs and Cosmetics Act, 1940. The communication did not identify the relevant category of drug or establish the necessary product-specific facts.
- The petitioners had also not furnished complete product specifications. Whether the pouches were drugs or qualified for exemptions under Schedule D or Schedule K required factual examination and was left open.

Conclusion

The High Court disposed of the petitions, permitting representations with supporting product details within four weeks. The authorities were directed to decide them by reasoned orders within thirty days of receipt.

Dhruva Comments

The territorial reach of a regulatory law must be examined separately from the customs frontier rules governing tax. Whether duty-free sales fall within that law depends on its wording and scope.

For instance, in **Flemingo Duty Free Shop Private Limited**²³ the Calcutta High Court relied on **Hotel Ashoka (supra)** and quashed Legal Metrology proceedings concerning goods sold beyond customs frontier. Also, in **Flemingo Duty Free Shops Private Limited**²⁴ the Karnataka High Court held that the specified weights-and-measures laws and packaged-commodity rules did not apply to such sales.

However, in **Glamstone Cosmetics Private Limited (supra)** followed in the present case, the Bombay High Court held that warehousing or intended re-export did not dispense with regulatory approval required for importing cosmetics.

Further, a product being freely importable under DGFT policy does not itself dispense with approvals under another applicable law, as recognised in paragraphs 2.01(b) and 2.03(a) of FTP 2023. Therefore, it is pertinent to examine both the applicability of the regulatory law and the product composition, intended use and precise scope of any approval, licence, or exemption before import.

Counsel's documented illness justifies exceptional restoration of time-barred appeal | Madras High Court | Jai Jwala Enterprises²⁵

Issue for consideration

- Whether a customs appeal filed beyond the maximum condonable period under Section 128 of the Customs Act could be restored through Article 226 where the delay resulted from counsel's documented illness.

Facts

- Customs reclassified goods declared as 'Art Sets' as 'Slime' and demanded differential duty under Section 28 of the Customs Act.
- The adjudication order was received on 17.10.2025. The petitioner filed its appeal under Section 128 on 29.01.2026, beyond the initial sixty days and the further condonable period of thirty days. The Commissioner (Appeals) dismissed it as time barred.
- The petitioner challenged that dismissal through a writ petition, explaining that the counsel handling the matter had been unwell. Medical records supporting the explanation were produced and were not disputed by the Department.

Findings

- Section 128 permits filing within sixty days of communication of the order and condonation for a further thirty days on sufficient cause. The Commissioner (Appeals) has no power to condone delay beyond that limit.
- However, the undisputed medical circumstances and the substantive classification dispute justified exceptional exercise of the High Court's jurisdiction under Article 226.

Conclusion

The High Court restored the appeal for decision on merits after an opportunity of hearing.

Dhruva Comments

Relief under Article 226 does not enlarge the statutory appellate authority's power to condone delay. In **Glaxo Smith Kline Consumer Health Care Limited**,²⁶ under erstwhile VAT regime, the Supreme Court held that writ

²² 2026 (3) TMI 452

²³ 2024 (5) TMI 1008

²⁴ ILR 2009 KAR 3462

²⁵ 2026 (9) TMI 1778

²⁶ 2020 (5) TMI 149

jurisdiction cannot be invoked as a matter of course to bypass the maximum statutory appeal period.

Under Customs, the Telangana High Court in *Spice Jet Limited*²⁷ considered *Glaxo Smith Kline (supra)* and granted exceptional relief beyond Section 128 time limit to prevent grave injustice. Conversely, in *Ramesh Vasantbhai Bhojani*,²⁸ the Gujarat High Court refused interference where no natural justice violation or jurisdictional defect was established, cautioning against treating writ jurisdiction as an alternative forum for time-barred appeals.

Similarly, under GST, for instance, the Rajasthan High Court in *M.R. Traders*²⁹ granted writ relief considering circumstances beyond the taxpayer's control and the consequences of cancellation of registration. However, in *Penuel Nexus Private Limited*,³⁰ the Kerala High Court declined interference with rejection of a time-barred appeal.

The present decision therefore provides exceptional relief, rather than a general right to restoration. It is pertinent to examine the applicable jurisdictional decisions and preserve evidence explaining the delay before seeking writ relief.

Transfer of windmill parts before commissioning does not defeat exemption in a turnkey project | CESTAT Chennai | Vestas Wind Technology (I) Private Limited³¹

Issue for consideration

- Whether transfer of imported wind-generator parts to customers before erection and commissioning breached exemption conditions requiring the importer to use the goods for the specified purpose.

Facts

- The assessee imported wind-operated electricity generator parts at concessional duty under Notification Nos. 21/2002-Customs and 12/2012-Customs, subject to Conditions 35 and 45 respectively. It furnished the prescribed Ministry certificates and undertakings regarding use.
- The assessee entered into separate supply and erection/commissioning agreements with project developers. Title in the parts passed before installation, but the assessee remained responsible for

assembling and commissioning the windmills at customers' sites.

- Customs alleged that the transfer breached the requirement that the importer itself use the goods and proposed duty, interest, confiscation and penalty. The adjudicating authority dropped the proceedings, against which Revenue appealed.

Findings

- The substantive requirement was use of the imported parts for manufacture or maintenance of wind-operated electricity generators. The notifications did not separately require continuous ownership until commissioning.
- The size and nature of the components required assembly at the project site. The assessee itself erected and commissioned the windmills, and the goods were admittedly used only for the specified purpose.
- Separate supply contracts, invoicing and transfer of title did not establish diversion or abandonment of the intended use within the turnkey arrangement.
- The jurisdictional High Court's decision in *Nordex India*³² and the Tribunal's decision in *GE India Industrial*³³ had already rejected the same objection. Revenue identified no material factual distinction.

Conclusion

CESTAT dismissed Revenue's appeal and upheld the order dropping the duty demand and related proceedings.

Dhruva Comments

The significance of this decision lies in the importer's continuing responsibility for the project. Transfer of title was accepted because it formed part of an arrangement under which the importer itself completed the specified use. The reasoning may not extend to a trader who simply sells components and leaves their use entirely to the customer.

The wording of each exemption remains decisive. For instance, in *Gammon India Limited*³⁴, the Supreme Court denied a road-project exemption where the contract had been awarded to a joint venture, but the imports were made by one constituent in its own name. Participation in

²⁷ 2026 (4) TMI 889

²⁸ 2017 (357) ELT 63

²⁹ 2026 SCC OnLine Raj 2115

³⁰ 2023 (6) TMI 941

³¹ 2026 (9) TMI 1609

³² 2022 (8) TMI 1214

³³ 2023 (7) TMI 17

³⁴ 2011 (7) TMI 17 (SC).

an eligible project did not substitute for the notification's condition identifying the eligible importer.

Therefore, it is pertinent to read the supply and installation contracts together with the exemption conditions. The documents should establish who imported the goods, who remained responsible for the specified work and how the imported components were actually used.

Eligibility of exemption in respect of solar machinery and PVF backsheets | CESTAT Kolkata | Sova Solar Limited³⁵

Issue for consideration

- Whether machinery used to arrange and connect solar cells into electrical circuits qualified for exemption under Notification No. 24/2005-Customs, even though it did not use light-based technology to create circuit patterns.
- Whether solar backsheets containing polyvinyl fluoride ("PVF") qualified for exemption as "multilayered sheets with tedlar base" under Notification No. 25/1999-Customs, even though the material was not sourced from DuPont, the owner of the Tedlar brand.

Facts

- The appellant manufactured solar cells and modules. It imported stringer, lay-up, bussing and laminator machines, which together arranged the solar cells, connected them electrically and sealed the assembled module. It classified the machinery under tariff item 84862000 and claimed Basic Customs Duty exemption under Sl. No. 12 of Notification No. 24/2005-Customs, covering "apparatus for projection or drawing of circuit patterns on sensitised semiconductor materials".
- Customs denied the machinery exemption because the machines did not use photolithography, a light-based process for creating circuit patterns.
- The appellant also imported backsheets - protective sheets used at the rear of solar modules which contained a PVF layer. It claimed exemption under Sl. No. 18 of Notification No. 25/1999-Customs, covering "multilayered sheets with tedlar base". Tedlar is DuPont's trade name for PVF film.

- Customs denied the backsheet exemption because the PVF material was not shown to have been manufactured by DuPont or under its authorisation.

Findings

- The machinery arranged and connected solar cells in a planned electrical circuit. This satisfied the notification's description of apparatus for "drawing circuit patterns". The exemption did not require those patterns to be created through photolithography or to be microscopic.
- The backsheet exemption did not require the material to be manufactured by DuPont or an authorised supplier. The notification's wording and technical and trade material supported reading "tedlar" as a description of PVF material for this exemption. The imported backsheets contained the required PVF layer and therefore qualified.

Conclusion

CESTAT allowed both exemptions and set aside the related duty and interest demands, confiscation, redemption fine and penalty.

Dhruva Comments

The decision illustrates two sides of the doctrine of strict interpretation of exemption notifications: the importer must prove that the goods meet the exemption's requirements, while Customs cannot add requirements absent from the notification.

In *Dilip Kumar and Company*,³⁶ the Supreme Court placed the burden of proving eligibility on the importer. Therefore, in the present case, evidence was required that the machinery performed the specified circuit-forming function and that the backsheets contained the required PVF material. Use in solar manufacturing alone would not establish eligibility.

*Grasim Industries Limited*³⁷ cautions against adding words to the statutory provision. Customs' insistence on photolithography and sourcing from DuPont introduced restrictions that the notifications did not prescribe.

Therefore, a change in technology or supplier need not affect exemption eligibility if the goods continue to meet the notification's description and conditions.

³⁵ 2026 (10) TMI 24

³⁶ 2018 (7) TMI 1826 (SC).

³⁷ 2002 (4) TMI 52 (SC).

Job-work manufacture does not defeat exemption where imported components meet the prescribed end use | CESTAT New Delhi | PMI Electro Mobility Solution Private Limited³⁸

Issue for consideration

- Whether exemption for electric-vehicle components could be denied because buses were manufactured through a job worker and tax invoices showed the components as supplied to that job worker.

Facts

- The appellant imported components for manufacturing electric buses at concessional rates under Sl. Nos. 528 and 528A of Notification No. 50/2017-Customs, subject to Condition No. 9 requiring compliance with the IGCR Rules, 2017.
- Under an agreement with PMI Coaches Private Limited, the buses were fabricated from the imported components at shared manufacturing premises under the appellant's supervision. The completed buses were returned to the appellant and supplied to Himachal Road Transport Corporation.
- The appellant furnished intimations, a continuity bond and returns. Customs nevertheless treated the tax invoices as evidence of sale of components as such, alleged breach of Rule 7(2) of IGCR Rules, 2017, and demanded differential duty under Section 28(4), interest and penalty.

Findings

- Rule 7 concerned re-export or domestic clearance of unutilised or defective goods. The imported components had actually been used for the prescribed manufacture of electric buses.
- The job-work arrangement and tax invoices did not, on these facts, establish diversion. The components remained at the shared premises and were used under the appellant's supervision for manufacturing the buses.
- Manufacture through a job worker was not prohibited by the exemption. Earlier Tribunal decisions supported such arrangements, and the later IGCR amendments expressly recognised job work.
- The prescribed end use and substantial compliance were established. The documentation-related

procedural lapse did not justify denial of the exemption.

Conclusion

CESTAT set aside the adjudication order and allowed the appeal, granting relief from the differential duty demand, interest and penalty.

Dhruva Comments

The distinction is between getting goods manufactured on the importer's behalf and selling imported components for another person's independent use. Outsourcing manufacture does not, by itself, establish diversion, but the importer must demonstrate use for the prescribed purpose.

The IGCRS Rules, 2022 expressly recognise job work. Rule 4 requires disclosure of the job worker and proposed manufacturing process, while Rules 6 and 7 require records tracking the imported goods, their movement and processing. The importer remains responsible for establishing that the goods sent for job work were used as declared. These later provisions provide useful compliance guidance, although the present case concerned the 2017 Rules.

Therefore, it is pertinent to maintain an agreement explaining the arrangement, component-wise stock and consumption records, and evidence linking the imported components to the finished goods.

Deliberately split consignments assessed as one complete motorcycle | CESTAT Chennai | R. Dewakar³⁹

Issue for consideration

- Whether motorcycle components imported through different ports and importer names could be assessed as one complete motorcycle.

Facts

- An engine and chassis were imported at Tuticorin in one proprietary concern's name, while the remaining motorcycle parts were imported at Chennai in the appellant's concern's name. Both consignments came from the same Singapore supplier within a few days.
- Physical examination disclosed matching manufacturer markings and a foreign registration plate. Expert reports and a joint inspection identified the

³⁸ 2026 (10) TMI 887

³⁹ 2026 (10) TMI 580

consignments as parts of one complete Suzuki motorcycle.

- Customs applied Rule 2(a) of the General Rules for Interpretation, which permits an unassembled article having the essential character of the finished article to be classified as that finished article. It reclassified and revalued the goods, imposed confiscation and penalties, and demanded the Tuticorin duty from both the appellant and the person named as importer.
- The appellant also disputed reliance on statements recorded under Section 108, which empowers Customs officers to summon persons and record evidence. The Appellant contended that Section 138B, which prescribes conditions for using such statements to prove the facts stated in them, had not been followed.

Findings

- Ordinarily, goods are classified in the condition in which they are presented for clearance. However, the evidence established deliberate splitting of one complete, previously registered motorcycle. Separate Bills of Entry and ports did not prevent classification under tariff item 87115000, covering motorcycles with an engine capacity exceeding 800 cc.
- The declared spare-parts values did not reflect the goods actually imported. In the absence of reliable data for the preceding valuation methods, the expert reports supported residual valuation under Rule 8 of the Customs Valuation Rules, 1988.
- Customs had sought recovery of the same Tuticorin duty from both the appellant and the person whose name was used for that import. The Tribunal held that the appellant alone was liable: he owned the goods and was the actual importer under Section 2(26), while the other person had merely lent his name and Importer Exporter Code. The duty demand therefore survived against the appellant.
- The Members differed on the use of the statements. The Judicial Member held that the persons making them ordinarily had to be examined as witnesses before the adjudicating authority and excluded the statements as proof of their contents because Section 138B had not been followed. The Technical Member disagreed that such examination was compulsory in every case, emphasizing fairness, reliability and whether any prejudice had been caused. Despite this difference, both Members agreed that the physical,

documentary, and expert evidence independently supported the result.

Conclusion

CESTAT upheld the duty, interest, and confiscation, but held the appellant alone liable for the Tuticorin duty.

Dhruva Comments

The Tribunal considered decisions in ***Sony India Limited***⁴⁰ and ***Phoenix International Limited***⁴¹ to distinguish genuine imports of parts from deliberately split imports of a complete article.

In ***Sony India (supra)***, the Supreme Court rejected clubbing of components imported in numerous consignments over an extended period, emphasizing their condition when presented for clearance. However, in ***Phoenix International (supra)***, it permitted clubbing where imports through two companies formed an artificial arrangement to evade import restrictions and duty. The Tribunal applied this distinction in the present case.

Therefore, the distinction is between genuine imports of parts and an artificial division of a complete article. Timing, common sourcing, matching serial or manufacturer markings, completeness of the imported components and the real purchaser may establish that distinction. Separate invoices, importer names or ports alone do not protect a deliberately split transaction; equally, a common supplier or eventual assembly alone should not justify clubbing without supporting evidence.

⁴⁰ 2008 (9) TMI 19 (SC).

⁴¹ 2007 (9) TMI 275 (SC).

B. Trends in product classification – Sector-wise key rulings matrix

Product under consideration	Issue	Rationale and principles relied upon	Accepted HS Code
Sector: Electronics & Electrical Equipment			
Battery-integrated rear cover assembly for tablet PCs Forum: Advance Ruling ⁴²	Tariff Code 8507 60 00 (<i>Lithium-ion accumulators</i>) v. Tariff Code 8473 30 99 (<i>Parts of automatic data processing machines</i>) Dispute Context: <i>Correct classification</i>	- Battery-integrated rear or back cover assemblies for tablet PCs fall under the lithium-ion accumulator classification rather than the residual heading for parts of automatic data processing machines. Exclusion under Heading 8473: The statutory text of Heading 8473 expressly excludes "covers, carrying cases and the like" - Section XVI Note 2(a) requires goods specifically covered by a Chapter 84 or 85 heading to be classified there before a general parts heading is considered. - Lithium-ion battery incorporated in the assembly is itself an electric accumulator specifically covered by heading 8507. - Note 3 to Chapter 85 provides that electric accumulators include accumulators presented with ancillary protective components, including portions of the protective housing of the host equipment. Thermal pads, conductive cloth, foam, bracket and waterproofing, together with the middle frame and back cover, have the required functional nexus with the battery.	Tariff Code 8507 6000 <i>[In favour of Revenue]</i>
Two-Ton Ductless Split Air Conditioners with Refrigerating Unit Forum: CESTAT (Larger Bench) ⁴³	Tariff Code 8415 8210 (<i>Split air-conditioner two tonnes and above, incorporating a refrigerating unit</i>) v. Tariff Code 8415 1010 / Tariff Code 8415 8310 (<i>Split system window/wall types / Split systems not incorporating refrigerating unit</i>) Dispute Context: <i>Correct classification</i>	Hierarchical dash structure: Sub-heading 8415 10 covers window/wall types; tariff item 8415 82 10 (split air conditioners of 2 tons and above) sits under "other, incorporating a refrigerating unit". Specific v. general description: Under GRI 3(a), the entry naming 2-ton split air conditioners with a refrigerating unit prevails over the general split-system entry 8415 10 10; where entries are equally apt, the later one is preferred (GRI 3(c)). Inapplicability of 8415 83 10: Heading 8415 83 is confined to machines not incorporating a refrigerating unit; since the subject goods incorporate such a unit.	Tariff Code 8415 8210 <i>[In favour of Revenue]</i>
Sector: Industrial & automotive components			
Automotive Components: (i) PVC Protector Tube (ii) Brake Hose Bracket	(i) Tariff Code 3917 2310 v. Tariff Code 4009 1100 (<i>PVC tubes v. Rubber tubes</i>) (ii) Tariff Code 8708 9900	For Item (i) Material composition of Protector Tube: Supplier catalogues established the protector tube was composed of 100 percent PVC, precluding classification under rubber Heading 4009 and disentitling it to preferential exemption. For Item (ii) and (iii)	(i) Tariff Code 3917 2310 (ii) Tariff Code 8708 9900 (iii) Tariff Code 8708 9900

⁴² OPPO Mobiles India Private Limited v. Principal Commissioner of Customs, New Delhi, [2026 (9) TMI 1045 - CAAR New Delhi]

⁴³ Samsung India Electronics Private Limited v. Commissioner of Customs, Chennai-II, [2026 (9) TMI 1764 - CESTAT Chennai (LB)]

Product under consideration	Issue	Rationale and principles relied upon	Accepted HS Code
(iii) Brake Fluid Connector Forum: CESTAT⁴⁴	v. Tariff Code 8302 5000 / 7326 9099 <i>(Motor vehicle parts v. Base metal mountings/articles)</i> (iii) Tariff Code 8708 99 00 v. Tariff Code 3917 40 00 <i>(Motor vehicle parts v. Plastic tube fittings)</i> Dispute context: <i>Eligibility of preferential exemption</i>	▪ Section XV Note 1(g) exclusion: Section XV excludes articles of Section XVII; the bracket, used in brake-hose assemblies and declared by the importer itself as an automobile part, was not shown to be a general-purpose article; Section XVII Note 3 (sole/principal use) applies. ▪ Explanatory Notes: Both conditions in the Explanatory Notes to Chapter 87 - sole/principal use with vehicles of Headings 8701 to 8705, and no exclusion under the Section Notes - are met. ▪ Chapter Note 2(t) to Chapter 39: Expressly excludes parts of vehicles of Section XVII from Chapter 39; specialized brake-fluid connectors designed specifically for integration into automobile brake systems (not generic plumbing fittings) fall under Heading 8708.	<i>[In favour of Revenue]</i>
Digital Axle Counter (DAC) System with Vital Relays Forum: CESTAT⁴⁵	Tariff Code 8608 0030 <i>(Electro-mechanical traffic control equipment for railways)</i> v. Tariff Code 8530 1010 / 8530 90 00 <i>(Electrical signalling equipment for railways)</i> Dispute context: <i>Difference in rate of Integrated Goods and Services Tax ("IGST")</i>	▪ Section XVII Note 2(f) not applicable: Note 2(f) only excludes Chapter 85 goods from the expression "parts" or "parts and accessories" in Section XVII; it does not exclude an apparatus merely because it incorporates electronic components. Note 3 to Section XVII provides that references in Chapters 86 to 88 to "parts" or "parts and accessories" are to be taken as applying only to parts or accessories suitable for use solely or principally with the articles of those Chapters. Notes 2(f) and 3 must be construed harmoniously, having regard to nature, principal use, and actual function of the goods concerned. ▪ Exclusion in Heading 8530: Heading 8530 explicitly excludes equipment of Heading 8608 ("other than those of heading 8608"). Chapter Note 3(b) to Chapter 86 expressly covers "mechanical (including electro-mechanical)" railway signalling, safety and traffic-control equipment. ▪ Electro-mechanical architecture: The DAC functions as one integrated, functionally indivisible safety system: wheel passage is sensed, signals are evaluated, and the clear/occupied condition is executed by physical movement of the Vital Relay armature. The sequence cannot be severed to classify the electronic parts under Chapter 85. ▪ Sole/principal use test: Follows the Supreme Court's ruling in <i>Westinghouse Saxby Farmer</i>⁴⁶, holding that specialised railway signalling	Tariff Code 8608 0030 <i>[In favour of Assessee]</i>

⁴⁴ *Nichirin Imperial Autoparts India Private Limited v. Commissioner of Customs, New Delhi*, [2026 (9) TMI 1514 - CESTAT New Delhi]

⁴⁵ *Eldyne Electro System Private Limited & Ors. v. Principal Commissioner of Customs, Kolkata*, [2026 (9) TMI 1762 - CESTAT Kolkata]

⁴⁶ 2021 (376) E.L.T. 14 (S.C.)

Product under consideration	Issue	Rationale and principles relied upon	Accepted HS Code
		equipment falls under Heading 8608 per Section XVII Note 3. ▪ Technical opinion: The department's contrary expert opinion was not a safe basis for reclassification, as cross-examination of the opinion-giver was denied.	
Sector: Medical, Healthcare & Diagnostics			
Medical Device Accessories <i>(AMICUS Platelet Kit for Cell Separator)</i> Forum: CESTAT ⁴⁷	Heading 9018 <i>(Medical instruments and appliances and parts/accessories thereof)</i> v. Heading 9033 <i>(Parts and accessories not specified elsewhere in Chapter 90)</i> Dispute context: <i>Difference in rate of IGST</i>	▪ Chapter Note 2(b) to Chapter 90: Mandates that parts and accessories suitable for use solely or principally with a particular medical instrument or appliance of Chapter 90 must be classified with that instrument. ▪ CBIC Clarification: Circular No. 113/32/2019-GST dated 11.10.2019 confirms that parts and accessories suitable solely or principally for medical equipment under Heading 9018 attract 12 percent IGST. ▪ Inapplicability of residual heading: Heading 9033 applies only where parts are not specified elsewhere in Chapter 90; Note 2(b) takes precedence.	Heading 9018 <i>[In favour of Assessee]</i>
Spinal Surgical Instruments and Tools <i>(Power Drive Art1, Vertebriis endoscopic systems)</i> Forum: CESTAT ⁴⁸	Tariff Code 9018 9023 / 9018 9029 <i>(Surgical instruments)</i> v. Tariff Code 9021 10 00 <i>(Orthopaedic appliances)</i> Dispute context: <i>Eligibility for BCD exemption and IGST concessional rate.</i>	▪ Instruments v. appliances: Chapter Note 6 to Chapter 90 confines "orthopaedic appliances" to appliances for preventing/correcting bodily deformities or supporting/holding body parts after illness, operation or injury; Heading 9021 covers appliances worn, carried or implanted in the body, not tools used by surgeons. ▪ Nature of product: Motorised handpieces, surgical power drivers, and endoscopic access tools used by surgeons during operations are surgical instruments under Heading 9018. ▪ Exemption language: The notification entry in force for the relevant period (16.07.2018 to 12.12.2019) covered "spinal instruments", preserving the nil BCD and 5% IGST concessions despite classification under 9018.	Heading 9018 <i>[Classification in favour of Revenue; Concessional exemption in favour of Assessee]</i>
Specialised Disposable Microcuvettes for Clinical Analysers <i>(Cobas c111 Analyser)</i> Forum: CESTAT ⁴⁹	Tariff Code 9027 90 90 <i>(Parts of instruments for physical or chemical analysis)</i> v. Tariff Code 3926 90 99 <i>(Other articles of plastics)</i>	▪ Chapter Note 2(b) to Chapter 90: Parts and accessories suitable for use solely or principally with an analytical instrument of Heading 9027 are classified with that instrument without requiring permanent physical attachment. ▪ Nature of product: Microcuvettes possess precision dimensions and optical clarity essential for spectrophotometric light transmission, making them functional components of the analyser rather than passive containers. ▪ Disposable character: Disposable nature refers to life cycle and does not equate to	Tariff Code 9027 9090 <i>[In favour of Assessee]</i>

⁴⁷ *Fresenius Kabi India Private Limited v. Commissioner of Customs, Nhava Sheva-V, Raigad*, [2026 (9) TMI 1608 - CESTAT Mumbai] (Final Order No. A/86176/2026, dated 22.09.2026)

⁴⁸ *Avana Surgical Private Limited v. Principal Commissioner of Customs (Air Cargo), Chennai*, [2026 (9) TMI 1770 - CESTAT Chennai]

⁴⁹ *Roche Diagnostics India Private Limited v. Commissioner of Customs, Chennai*, [2026 (9) TMI 1769 - CESTAT Chennai]

Product under consideration	Issue	Rationale and principles relied upon	Accepted HS Code
	Dispute Context: <i>Difference in duty rates</i>	"consumables" or strip an article of its character as a dedicated machine part	
Sector: Textiles			
Woven Man-made Fibre Label Rolls <i>(Nylon Taffeta, Polyester Satin rolls in 10mm–300mm widths)</i> Forum: Advance Ruling ⁵⁰	Tariff Code 5807 10 20 <i>(Woven labels of man-made fibre)</i> v. Tariff Code 5807 10 90 / Heading 5806 <i>(Other woven labels / Narrow woven fabrics)</i> Dispute context: <i>Classification and applicable rate of IGST</i>	▪ Exclusion from Heading 5806: HS Explanatory Notes to Heading 5806 exclude narrow fabrics having the character of woven labels in strips and direct them to Heading 5807. ▪ Nature of product: Woven fabric rolls coated for printable wash-care instructions retain the character of label articles under Heading 5807 even if imported unprinted and cut to length post-importation. ▪ Specific v. residuary: Since the goods are woven from synthetic polymer yarns (nylon/polyester), specific entry Tariff Code 5807 10 20 ("<i>Of man-made fibre</i>") prevails over the residual entry 5807 10 90 (view of the jurisdictional Commissionerate, accepted by the applicant). ▪ IGST Rate: The subject Products, when imported under CTI 5807 10 20, are liable to IGST at the rate of 5 per cent under Entry 370 of Schedule I to Notification No. 09/2025-Integrated Tax (Rate) dated 17.09.2025. The classification is subject to verification at the time of import.	Tariff Code 5807 10 20 <i>[In favour of Revenue / concurred by Assessee; 5 percent IGST allowed]</i>

⁵⁰ Gauge International LLP v. Commissioner of Customs, Chennai & Bengaluru, [2026 (9) TMI 1511 - CAAR Mumbai]

PART II: FOREIGN TRADE POLICY AND GLOBAL TRADE

A. Notifications, Circulars, Public Notices etc.

Rules of Origin Framework Notified under the India-New Zealand Free Trade Agreement | CBIC | Notification⁵¹

- **Effective date:** October 20, 2026
- **Regulatory framework:** The Central Board of Indirect Taxes and Customs ('CBIC') has notified the Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement between India and New Zealand) Rules, 2026 ('Rules'), operationalizing the preferential tariff treatment agreed under the bilateral Free Trade Agreement ('FTA') signed on April 27, 2026
- **Origin determination criteria:** A good qualifies as originating from India or New Zealand if it is:
 - Wholly obtained or produced entirely in the territory of one or both Parties; or
 - Satisfies all applicable requirements of the Product Specific Rules ('PSR') set out in Annexure-A (governed by Change in Tariff Classification ['CTC'], Qualifying Value Content ['QVC'], specific manufacturing processes, or combinations thereof).
- **Bilateral cumulation:** Originating materials or goods from one Party incorporated into the production of a good in the territory of the other Party are treated as originating in the territory of the other Party
- **Tolerance levels (de minimis):** Where a good fails to satisfy the applicable CTC requirement, it may nevertheless qualify as originating if:
 - For industrial and general goods (Chapters 1–49 and 64–97), the value of non-originating materials failing the tariff shift does not exceed 10% of the Free-On-Board ('FOB') value of goods.
 - For textiles and textile articles (Chapters 50–63), the total weight or value of non-originating materials failing the tariff shift does not exceed 10% of the total weight or value of the good.
 - For wholly obtained goods, non-originating materials from other chapters do not exceed 1% of the total weight or value of the good.
 - The de minimis relaxation does not dispense with any independently applicable QVC, prescribed process or other origin requirement.
- **Exclusions via minimal operations:** Notwithstanding satisfaction of any other origin requirement, specified minimal operations undertaken on non-originating

materials cannot confer originating status. These include preservation, packaging, labelling, simple sifting, sorting, cutting, dilution, assembly, mixing, painting or polishing, and slaughtering. All operations undertaken in a Party are required to be considered together when determining whether the processing remains insufficient.

- **Value determination and Qualifying Value Content ('QVC'):** Where a QVC requirement is specified, it shall be calculated using either Build-or Build-up formula, based on value of originating materials. The QVC percentages specified in Annexure A are based on the build-down formula. Where the build-up formula is used, the prescribed percentage is generally reduced by 10 percentage points, except for goods falling under Chapter 71.
- The Rules also permit specified adjustments for freight, insurance, packing, duties, customs brokerage, waste and spoilage when determining the value of originating and non-originating materials, subject to supporting evidence. Value addition undertaken in India or New Zealand on a non-originating material may also be recognised. Indirect materials are treated as neither originating nor non-originating for QVC purposes.
- **Treatment of accessories, packing materials, and fungible goods:**
 - **Retail packaging and accessories/tools:** If presented and customary with the good and not invoiced separately, their origin is disregarded for tariff shift requirements but included in QVC calculations
 - **Transport packaging:** Packing materials and containers used solely for transportation and shipment are disregarded
 - **Fungible goods:** Originating status is maintained based on physical separation or recognized inventory management methods under the producer's applicable Generally Accepted Accounting Principles ('GAAP')
- **Non-Party Invoicing:** Preferential tariff treatment shall not be denied for the sole reason that an invoice was not issued by the exporter, producer, approved exporter, or status holder, or was issued in a third country, provided that the goods meet the requirements of these rules.
- **Proof of origin:** Preferential tariff treatment may be claimed based on:

⁵¹ Notification No. 82/2026-Customs (N.T.) [F. No. CBIC-15021/26/2025-ICD-CBEC], Central Board of Indirect Taxes and Customs, dated October 12, 2026

- A Certificate of Origin ('COO') issued by a designated issuing authority (bearing manual or electronic seals and signatures)
- An Origin Declaration self-certified by a designated 'Status Holder' in India or an 'Approved Exporter' in New Zealand
- **Validity:** Proof of Origin remains valid for 12 months from the date of issuance or completion
- **Retrospective issuance:** Allowed under exceptional circumstances within 12 months from the date of importation, marked "ISSUED RETROSPECTIVELY"
- **Minor errors:** Slight discrepancies, formatting variations, or typing errors do not invalidate the Proof of Origin if they do not create reasonable doubt regarding origin
- **Post-importation claims and refunds:** Importers who did not claim preference at the time of importation may submit a claim for preferential treatment and seek a refund of excess duties paid within 12 months from the date of importation
- **Verification and record-keeping:**
 - Importers, exporters, producers, and issuing bodies must retain all relevant documentation and origin records for a minimum of 5 years (original Proof of Origin in hard copy).
 - Establishes sequential verification protocols (written inquiries, issuing authority checks within 30 to 60 days, and on-site verification visits completed within 6 months).
 - Provides for the implementation of an electronic data exchange system for COOs upon entry into force, and for self-declarations within 12 months

Dhruva Comments

The Rules introduce a relatively modern and trade-facilitative origin framework through controlled self-certification, electronic exchange of origin data, a uniform 10% de minimis tolerance, flexible third-country transit, acceptance of third-country invoicing, post-importation claims and protection against rejection for minor documentary errors.

Self-certification by Indian Status Holders and New Zealand Approved Exporters could reduce dependence on issuing agencies and improve turnaround time.

Businesses should undertake product-level mapping of the applicable HS classification, tariff commitment and PSR, including whether the rule requires CTC, QVC, a prescribed process or a combination thereof. Where QVC

applies, both the build-down and build-up methods should be evaluated, along with the permitted valuation adjustments, to determine the more beneficial and supportable method.

For Indian importers, possession of a COO or Origin Declaration would not, by itself, discharge the obligations under section 28DA of the Customs Act and CAROTAR. Importers should maintain sufficient information to demonstrate how the applicable PSR is satisfied, including supplier declarations, bills of materials, manufacturing-process details, QVC workings, material-cost records and evidence supporting cumulation, de minimis and transit conditions.

Clarification on Inadmissibility of RoDTEP Benefits for Exports under the DFIA Scheme | JNCH Customs | Public Notice⁵²

- **Policy background:** The Remission of Duties and Taxes on Exported Products ('RoDTEP') scheme rebate was initially barred for Advance Authorisation ('AA') holders, Export Oriented Units ('EOUs'), Special Economic Zone ('SEZ') units, and Duty-Free Import Authorisation ('DFIA') holders under Directorate General of Foreign Trade ('DGFT') Notification No. 19/2015-2020. While DGFT Notification No. 70/2023 subsequently extended RoDTEP benefits to AA, EOU, and SEZ exports with effect from March 11, 2024, the DFIA scheme was excluded from this relief
- **DGFT clarification:** In response to trade representations, the DGFT has clarified that exports effected under the DFIA scheme remain ineligible for RoDTEP benefits.
- **Mandatory recovery and compliance window:** Exporters who have availed RoDTEP benefits on DFIA shipments must voluntarily repay or reverse the inadmissible amounts along with applicable interest.
- **Reporting deadline:** Exporters must communicate payment particulars to the Drawback Section at JNCH within 30 days of the notice. Failure to comply will attract statutory recovery action, including the insertion of negative alerts on ICEGATE.

Dhruva Comments

This notice resolves lingering ambiguity across field formations regarding whether the 2024 RoDTEP relaxation extended to DFIA exports. By reaffirming that DFIA remains an excluded scheme, Customs has initiated recovery proceedings. Exporters utilizing both DFIA and RoDTEP should immediately audit their shipping bills and

⁵² Public Notice No. 126/2026, Office of the Commissioner of Customs, NS-II, Jawaharlal Nehru Custom House, Mumbai Zone-II, dated October 7, 2026

initiate voluntary reversals to avoid penal interest and automated export-hold alerts across customs ports.

Relaxation of Customs Escort for Inter-CFS Transfer of LEO-Cleared Export Cargo | JNCH Customs | Public Notice⁵³

- **Effective date:** October 5, 2026
- **Procedural modification:** Modifies Paragraph 3 of Public Notice No. 86/2009 regarding the inter-CFS transfer of export cargo within Jawaharlal Nehru Custom House ('JNCH'), Nhava Sheva.
- **Waiver of customs escort:** Inter-CFS transfers of export cargo where a Let Export Order ('LEO') has already been granted may now be undertaken without a physical Customs escort.
- **Security conditions:** Movement without escort is permitted subject to the cargo being transported under a Customs Bottle Seal in closed-body trucks or domestic containers moving directly from the forwarding CFS to the receiving CFS.
- **Verification:** The receiving CFS must examine and verify the integrity of the Customs Bottle Seal prior to destuffing, restuffing, or cargo consolidation.

Application of CAROTAR 2020 and Section 28DA Harmonised with Trade Agreement Rules of Origin | CBIC | Circular⁵⁴

- **Effective date:** September 24, 2026
- **Statutory primacy:** Emphasizes that domestic implementation under Section 28DA of the Customs Act and the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 ('CAROTAR') must preserve the specific intent of bilateral trade agreements. In terms of Rule 8(3) of CAROTAR, trade agreement rules prevail over domestic rules in the event of any conflict.
- **Form-I under the India-UK CETA:**
 - Under the India-UK Comprehensive Economic and Trade Agreement ('CETA'), an Origin Declaration completed by the UK exporter or producer serves as sufficient proof of origin. A claim supported by a valid Origin Declaration must be processed without demanding Form-I as a mandatory pre-condition.
 - Form-I is not required to be submitted with the Bill of Entry. Relevant information specified in Form-I may only be sought under Section 28DA read with

Rule 5 of CAROTAR where the Bill of Entry is specifically interdicted by the National Risk Management System ('RMS') and the proper officer has reason to believe origin criteria have not been satisfied.

- Importers are not required to obtain or disclose confidential proprietary information from overseas exporters or producers; non-furnishing of confidential supplier data cannot be made a ground for denying preferential tariff treatment. If origin remains indeterminable, verification must be routed through the exporting country's Verification Authority.
- **Subsequent imports of identical goods:**
 - An earlier determination denying preference under Section 28DA(11) cannot be applied mechanically to subsequent consignments merely because they share the same description, tariff classification, or supplier.
 - The importer must be afforded an opportunity to furnish additional information. Where new consignments differ in material origin facts or satisfy origin rules, the earlier negative determination will not apply.

Dhruva Comments

The Circular has reinforced trade facilitation by confirming that Form-I is not a default requirement for claiming the benefit and establishing that foreign origin declarations are sufficient under the India-UK CETA. This circular also curbs the requirement for disclosure of confidential costing breakdowns from overseas suppliers. Furthermore, restricting the automatic application of past adverse rulings to subsequent consignments protects regular importers from indiscriminate systemic blocks.

Interplay between DGFT and Customs under Section 28AAA: Categorisation and Guidelines for SCN Adjudication | CBIC | Instruction⁵⁵

- **Effective date:** September 21, 2026
- **Background:** Addresses operational difficulties in adjudicating Show Cause Notices ('SCNs') issued under Section 28AAA of the Customs Act (recovery of duty from the original recipient of fraudulently obtained instruments/scrips) in light of Para II.2 of TRU D.O. Letter dated June 1, 2012, which had advised field

⁵³ Public Notice No. 125/2026, Office of the Commissioner of Customs, NS-II, Jawaharlal Nehru Custom House, Mumbai Zone-II, dated October 5, 2026

⁵⁴ Circular No. 43/2026-Customs [F. No. CBIC-15021/70/2026-ICD-CBIC], Central Board of Indirect Taxes and Customs, dated September 24, 2026

⁵⁵ Instruction No. 17/2026-Cus [F. No. CBIC-140605/13/2024-DBK], Central Board of Indirect Taxes and Customs, dated September 21, 2026

formations to decide demands only after the scrip was cancelled by the DGFT.

- **Categorisation and revised procedure:** The CBIC categorises cases into four distinct silos to eliminate administrative deadlocks:
- **Misdeclaration in Shipping Bills (Classification/Overvaluation) [Para 3(a)]:** Where Customs or the DRI alleges that scrips were obtained fraudulently due to misclassification or overvaluation in the export declaration, Customs must first investigate, adjudicate the misdeclaration, and formally amend the Shipping Bill. Only after this final determination will the matter be referred to the DGFT for consequential scrip cancellation.
- **Policy and Entitlement Disputes [Para 3(b)]:** Where fraud allegations stem from policy interpretation, eligibility, or entitlement under the Foreign Trade Policy ('FTP'), the issue falls under the primary jurisdiction of the DGFT. The matter must be referred to the DGFT first; its determination shall prevail and govern Customs adjudication.
- **Legal or Technical Inability to Cancel Scrips [Para 3(c)]:** Where the DGFT cannot lawfully cancel a scrip (e.g., due to judicial rulings barring retrospective cancellation ab initio, as held in *Supreme Castings*), Customs adjudicating authorities shall not keep Section 28AAA SCNs pending and must proceed to adjudicate on merits in accordance with law.
- **General Fraud Cases [Para 4]:** In all other cases where the DGFT has already initiated cancellation proceedings, Customs adjudication will continue to await formal cancellation by the DGFT.

Dhruva Comments

In the context of evolving laws and the interplay between various statutes and regulations, conflict invariably arises. 2012 TRU required the Customs authorities to adjudicate the matter after cancellation of the scrips by the DGFT authorities. Whereas DGFT authorities typically refuse to cancel scrips based on mere suspicion, thereby requiring the Customs authorities to establish export fraud.

Further, the Customs Department has typically been overzealous in pursuing and proceeding in cases where it ought to have let the DGFT act first. This instruction largely identifies four cases/categories and issues directions that should address the logjams created and obviate future

deadlocks. Category (c), however, would continue to be open to challenge in terms of the plain text of Section 28AAA of the Customs Act, which predicates recovery on the instrument being voided or cancelled. Assessee must therefore carefully evaluate the situation at hand and adopt the course of action that best addresses the proceedings.

Continuation of RoDTEP Scheme till December 31, 2026 | Directorate General of Foreign Trade | Notification⁵⁶

- The Directorate General of Foreign Trade ('DGFT') has officially extended the Remission of Duties and Taxes on Exported Products ('RoDTEP') scheme up to December 31, 2026.
- The extended scheme shall continue to be available for eligible exports made by Domestic Tariff Area ('DTA') units, Advance Authorisation ('AA') holders, Special Economic Zone ('SEZ') units, and Export Oriented Units ('EOUs').
- The existing RoDTEP rates and value caps, as notified in Appendix 4R and Appendix 4RE and applicable as of September 30, 2026, will remain entirely unchanged during this extended period.
- All other operational terms and conditions governing the scheme remain intact.

Dhruva Comments

The timely extension of the RoDTEP scheme through the final quarter of the calendar year provides much-needed pricing predictability for Indian exporters negotiating overseas supply contracts. By locking in the existing reward rates and expressly confirming the continued eligibility of AA, SEZ, and EOU shipments, the Government ensures that businesses will not suffer a sudden withdrawal of remission benefits or a disruption to their export margins.

⁵⁶ Notification No. 41/2026-27, Directorate General of Foreign Trade, dated September 30, 2026

PART III: PRODUCT REGULATIONS

A. Legal Metrology

Transition to voluntary origin declarations for soaps, shampoos, toothpastes, cosmetics, and toiletries | Ministry of Consumer Affairs | Notification⁵⁷

- **Effective date:** September 21, 2026
- The Ministry of Consumer Affairs, Food and Public Distribution has notified the Legal Metrology (Packaged Commodities) Fourth Amendment Rules, 2026, omitting Rule 6(8), Legal Metrology (Packaged Commodities Rules), 2011 ('LMPC Rules').
- This omission repeals the mandatory requirement that previously obligated manufacturers, packers, and importers to affix a red/ brown dot (for non-vegetarian origin) or a green dot (for vegetarian origin) on packages containing soaps, shampoos, toothpastes, cosmetics, and toiletries.
- Concurrently, new sub-clause (d) under Rule 6(4A) has been inserted, permitting voluntary declarations of veg/ non-veg origin of such products.
- Where business opts to declare product origin voluntarily, it must adhere to the prescribed visual and placement parameters: a green dot for vegetarian origin or a red/brown dot for non-vegetarian origin, prominently displayed at the top of the principal display panel.

Dhruva Comments

The origins of this dispute are rooted in the 2002 *Ozair Husain* litigation which was overturned by the Supreme Court in 2013. Consequently, dietary origin labelling on cosmetics was subsequently mandated under legal metrology in 2014. Conversely, the Drugs Technical Advisory Board later recommended a purely voluntary framework under the Cosmetics Rules, 2020, citing practical challenges. To resolve this inter-regulatory conflict, the Delhi High Court in *Reckitt Benckiser* (2026) directed joint consultations between the Director of Legal Metrology and the DCGI to establish a harmonized standard. This amendment now harmonises the Legal Metrology framework with the Cosmetics Rules, 2020. While mandatory labelling exposure is eliminated, brand owners opting for voluntary origin declarations should

ensure to declare such information in prescribed format only.

Relaxation in place of affixing mandatory declarations on imported pre-packaged goods for AEO Entities | Ministry of Consumer Affairs | Advisory⁵⁸

- **Date of issue:** October 8, 2026
- The Department of Consumer Affairs has issued advisory for Explanation 2 to Rule 4 of the LMPC Rules, governing the place making mandatory declarations on imported pre-packaged goods in case of AEO operators.
- Mandatory packaging declarations must be affixed prior to customs clearance for home consumption and before packages are offered for sale, distribution, or delivery in the domestic market.
- **AEO Tier 2 and Tier 3 Importers:** Importers holding Authorized Economic Operator ('AEO') Tier 2 or Tier 3 status are permitted to affix mandatory declarations at their approved importer premises, wherever allowed under applicable Customs procedures and instructions issued by the Central Board of Indirect Taxes and Customs ('CBIC').
- **Non-AEO Importers:** All other importers are strictly restricted to affixing mandatory declarations within a public customs bonded warehouse licensed under Section 57 of the Customs Act, 1962 ('Customs Act'), or a private bonded warehouse licensed under Section 58 of the Customs Act, prior to clearance for home consumption.

Dhruva Comments

Following the amendment, industry stakeholders sought clarity regarding the ambiguity introduced by Explanation 2, particularly whether it compromised the premises labelling facility extended to AEO Tier 2 and Tier 3 importers. The subsequent advisory offers welcome relief by confirming that the Government had no intention of discontinuing this dispensation. By establishing a clear administrative distinction between AEO Tier 2/Tier 3 entities and general importers, the guidance resolves the uncertainty, enabling eligible AEOs to continue affixing statutory declarations at their approved premises. This facilitation remains strictly conditional upon adherence to governing Customs procedures and CBIC instructions.

⁵⁷ Notification No. G.S.R. 826(E) [F. No. 1-7/7/2015-W&M], Ministry of Consumer Affairs, Food and Public Distribution, dated September 21, 2026

⁵⁸ Circular / Instruction No. I-19/50/2022-W&M Section (E-28602), Ministry of Consumer Affairs, Food and Public Distribution, dated October 8, 2026

B. Bureau of Indian Standards

Compulsory Registration Order ('CRO') Extended to Screen Protectors for Smartphones | MeitY | Notification⁵⁹

- **Effective date:** April 1, 2027
- The Ministry of Electronics and Information Technology ('MeitY') has amended the Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2021, inserting S. No. 66 into the Schedule.
- The amendment brings "Screen Protectors for smartphones" conforming to Indian Standard IS 19348:2025 ("Glass Screen Protector - Specification") under the mandatory BIS Compulsory Registration Scheme ('CRS').

Temporary Suspension of Linear Alkyl Benzene (Quality Control) Order, 2022 | DCPC | Order⁶⁰

- The Department of Chemicals and Petrochemicals ('DCPC'), in consultation with BIS, has amended the Linear Alkyl Benzene (Quality Control) Order, 2022.
- Citing global supply chain disruptions and the necessity of ensuring raw material availability, the Central Government has temporarily suspended the operation of the QCO.
- The requirement to conform to the corresponding Indian Standard and bear the standard mark has been made inapplicable for the period from April 1, 2026 to December 31, 2026.

Relaxations and Scope Expansion under Air Conditioners and Related Parts QCO | DPIIT | Order⁶¹

- **Effective date:** October 1, 2026.
- The Department for Promotion of Industry and Internal Trade ('DPIIT'), in consultation with the Bureau of Indian Standards ('BIS'), has notified the Air Conditioner and its related Parts, Hermetic Compressor and Temperature Sensing Controls (Quality Control) Second Amendment Order, 2026, further amending the principal 2019 Order.
- **Expansion of compressor coverage:** In the ninth proviso Table, the entry under Column (1) has been amended to include scroll-type hermetic compressors.

- **Annual quota exemption for maintenance and after-sales support:** The order inserts an exemption for up to 6,000 units per year of hermetic compressors and heat exchangers domestically manufactured or imported for maintenance and sale by each manufacturer of air conditioning and refrigeration equipment.
- This facility is available for three years from the date of commencement of this Amendment Order to manufacturers certified by BIS or those who have applied to BIS for certification.
- Manufacturers must declare their old stock, maintain year-wise records of domestically manufactured or imported units, and submit these records to the Central Government along with a declaration to BIS.
- **Transition facilitation:** Goods domestically manufactured or imported prior to the commencement of this Amendment Order by a BIS-certified manufacturer or an applicant for certification were permitted to be sold, displayed, or offered for sale up to September 30, 2026, subject to submitting a declaration to BIS

Revised Hand Tools Quality Control Order | DPIIT | Order⁶²

- Supersedes Hand Tools (Quality Control) Order, 2025).
- The DPIIT has issued the Hand Tools (Quality Control) Order, 2026, mandating conformity to Indian Standards and compulsory BIS Standard Marking under Scheme-I of Schedule-II of the BIS (Conformity Assessment) Regulations, 2018 for nine categories of hand tools.
- The general implementation for large enterprises will be April 1, 2027
- Exemptions:
 - Domestically manufactured goods intended exclusively for export.
 - Import of up to 200 items per year per manufacturer for research and development ('R&D') purposes, subject to the conditions that the goods are not sold commercially, are disposed of as scrap, and year-wise records are maintained for verification

⁵⁹ Notification No. S.O. 5190(E) [F. No. W-47/8/2023-IPHW], Ministry of Electronics and Information Technology, dated September 21, 2026

⁶⁰ Order No. S.O. 5343(E) [F. No. PC-II 46016/6/2020-Tech.CPC Pt-1], Ministry of Chemicals and Fertilizers, dated September 29, 2026

⁶¹ Order No. S.O. 5438(E) [F. No. P-29014/63/2017-LEI], Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, dated October 1, 2026

⁶² Order No. S.O. 5561(E) [F. No. P-29026/11/2022-LEI], Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, dated October 9, 2026

Revision of Quality Control Order for Cookware, Utensils, and Beverage Cans | DPIIT | Order⁶³

- **Effective date:** October 13, 2026 (in supersession of the Cookware, Utensils and Cans for Foods and Beverages (Quality Control) Order, 2026).
- The DPIIT has notified the Cookware, Utensils and Cans for Foods and Beverages (Quality Control) Second Order, 2026, establishing mandatory BIS certification under Scheme-I of Schedule-II for two major product categories:
 - *Wrought Aluminium Utensils (IS 1660:2024):* Applicable with immediate effect across general manufacturers, small enterprises, and micro enterprises.
 - *Aluminium Cans for Beverages (IS 14407:2023):* Applicable from April 1, 2027 for general enterprises; July 1, 2027 for small enterprises; and October 1, 2027 for micro enterprises.
- The order expressly clarifies that nothing contained in this QCO shall apply to goods or articles imported into India that are filled with material in any form (solid, liquid, or gas).
- Pre-existing stock manufactured domestically or imported prior to the respective enforcement dates by a certified manufacturer, applicant, or importer may be sold, displayed, or offered for sale for up to six months from the date of implementation, subject to filing a Chartered Accountant-certified declaration with BIS.
- Excludes goods manufactured domestically for export, as well as up to 200 items imported per year for R&D purposes (prohibited from commercial sale and subject to scrapping and record-keeping mandates).

Key QCO implemented in October 2026:

- Safety of Household, Commercial and Similar Electrical Appliances (Quality Control) Order, 2026 is now effective for general enterprises (other than micro and small) is now effective from October 1, 2026
- It requires mandatory certification under IS 302 (Part 1): 2024 for all electrical appliance intended for household, commercial, or similar application with rated voltage not exceeding 250 V for single-phase appliances and 480 V for other appliances including direct current supplied appliances and battery-operated appliances

C. Sector-specific regulations

Food Safety and Standards

Scrutiny on front-of-package labelling ('FoPL') framework and warning norms for HFSS Foods | Supreme Court of India | 3S and Our Health Society⁶⁴

Issue for consideration

Whether the Front-of-Package Labelling ('FoPL') framework proposed by the Food Safety and Standards Authority of India ('FSSAI'), incorporating a phased rollout of red hexagonal warning labels for High in Fat, Sugar or Salt ('HFSS') foods, satisfies public health imperatives under Article 21 and Article 47 of the Constitution of India, or suffers from scientific, visual, and operational deficiencies?

Facts

- In a writ petition examining the health impact of HFSS foods and Ultra-Processed Foods ('UPFs'), the Supreme Court directed the Union of India and FSSAI to take prompt steps toward implementing an interpretive FoPL regime to curb lifestyle diseases, particularly among children. The present order is an interim order examining FSSAI's proposed FoPL framework
- FSSAI filed a compliance affidavit dated August 28, 2026 proposing an interpretive red hexagonal warning label ("HIGH FAT", "HIGH SUGAR", "HIGH SALT", "HIGHLY SWEETENED BEVERAGE") based on nutrient thresholds specified under the Dietary Guidelines for Indians, 2024 issued by ICMR-NIN.
- The proposal envisaged a phased implementation: Phase I covering products high in two or more specified nutrients (added saturated fat, added sugar, salt) and specified sweetened beverages; Phase II extending to products high in any single nutrient-of-concern.
- Exemptions were proposed for single-ingredient foods and items inherently rich in fat, sugar, or salt (such as ghee, edible oil, sugar, and honey).

Findings

- The Supreme Court observed that while progress had been made, the proposal contained critical ambiguities that required reconsideration.
- **Scientific validity of phasing:** The Court questioned the rationale of limiting Phase I to foods high in "two or more" nutrients-of-concern. Excess sugar, salt, and saturated fat are independently harmful and act through distinct metabolic pathways; requiring a

⁶³ Order No. S.O. 5624(E) [F. No. P-29026/14/2023-LEI], Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, dated October 13, 2026

⁶⁴ 2026 SCC OnLine SC 1819 (Supreme Court of India, Order dated September 10, 2026)

cumulative threshold severely narrows product coverage and dilutes public health objectives.

- **Absence of enforceable timelines:** The proposal lacked defined transition periods between Phase I and Phase II, creating the risk that universal labelling under Phase II might be indefinitely delayed.
- **Visual and linguistic deficiencies:** A purely text-heavy warning label presupposes literacy and fails to cater to India's multilingual and diverse consuming demographic; pictorial representations must be incorporated alongside interpretive text.
- **Colour conflict:** The choice of a "red" hexagon could create consumer confusion with the mandatory non-vegetarian origin declaration under food labelling regulations.
- **Nutrient baselines & chemical substitution:** The Court asked whether thresholds would be based on "Total Sugar" and "Saturated Fat" rather than merely "Added" variants, and how trans-fat levels would be factored into the calculations of fat content. It also cautioned that imposing strict FoPL thresholds without regulating chemical additives might incentivise manufacturers to replace natural sugar or fat with artificial emulsifiers, stabilizers, and preservatives.
- FSSAI was directed to file a responsive affidavit addressing 13 specific technical queries formulated by the Bench.

Conclusion

- The Supreme Court directed FSSAI to reconsider its phased framework, evaluate international progressive threshold models, examine label dimensions and colour psychology, and place a comprehensive explanatory response on record. These are interim directions; the Court has not finally approved or rejected the proposed framework.

Standardised Certification Format (Form-I) for Import of Vegan Foods | FSSAI | Notification⁶⁵

- **Effective date:** April 1, 2027.
- The Food Safety and Standards Authority of India ('FSSAI') has notified the Food Safety and Standards (Vegan Foods) Second Amendment Regulations, 2026, introducing a statutory Form-I certificate for imported vegan food consignments.

- Under amended Regulation 5(3), any imported food product seeking endorsement of the FSSAI Vegan Logo must be accompanied by a certificate strictly adhering to Form-I issued by a recognised regulatory authority, accredited body, or recognised third-party certifying body in the exporting country.
- **Mandatory Declarations:** The certifying authority of the exporting country must explicitly certify that:
 - The food products have not involved any animal testing for any purpose, including safety evaluations, unless mandated by a regulatory authority.
 - Production, processing, and distribution stages comply with Good Manufacturing Practices ('GMP') to prevent the unintended presence of non-vegan substances.
 - Vegan and non-vegan raw materials are stored separately, and production lines are dedicated to vegan manufacturing or subjected to thorough cleaning measures in conformity with GMP prior to production.
 - Backward traceability of all ingredients and their original sources have been established.

⁶⁵ Notification F. No. ExpertcommitteeonVegan-1stmeeting [ADVT.-III/4/Ext./359/2026-27], Food Safety and Standards Authority of India, dated September 28, 2026

PART IV: TRADE REMEDIES*

Product under consideration	Country of origin / export	Type of duty and proceeding type	Recommendations
Printed Circuit Board (PCB) Tools⁶⁶	China PR	Anti-dumping duty (Original investigation)	Recommended definitive ADD for 5 years on an ad-valorem basis (17% of CIF for all producers / exporters except Kemmer Prazision Tool (Shanghai) Co., Limited).
Polyethylene Terephthalate (PET) Film⁶⁷	Bangladesh, China PR, Thailand	Anti-dumping duty (Original investigation)	Recommended definitive fixed ADD for 5 years, ranging from USD 54/MT to USD 366/MT based on specific producer and country combinations.
Sodium Hydrosulphite (SHS)⁶⁸	China PR	Anti-dumping duty (Sunset review)	Recommended continuation of definitive ADD for 5 years at a fixed rate of USD 440/MT.
Mobile Covers⁶⁹	China PR	Anti-dumping duty (Original investigation)	Recommended definitive ADD for 5 years (USD 72 per 1,000 pieces for all producers / exporters except Dongguan Longcheng Leatherware Co. Ltd.).
Hydrofluorocarbon (HFC) Component R-125⁷⁰	China PR	Anti-dumping duty (Original investigation)	Recommended definitive ADD for 5 years, with fixed rates ranging from USD 92.00/MT to USD 1,335.00/MT.
HFC Blends⁷¹	China PR	Anti-dumping duty (Sunset review)	Recommended continuation of definitive ADD for 5 years.
HFC Component R-32⁷²	China PR	Anti-dumping duty (Sunset review)	Recommended continuation of definitive ADD for 5 years.
Ethambutol Hydrochloride⁷³	China PR, Thailand	Anti-dumping duty (Original investigation)	Recommended imposition of definitive ADD for 5 years, with fixed rates ranging from USD 5,347/MT to USD 7,234/MT.
Borosilicate Table and Kitchen Glassware⁷⁴	China PR	Anti-dumping duty (Original investigation)	Recommended definitive ADD for 5 years (USD 703/MT for Anhui Deli Industrial Glass; USD 1,526/MT for others).

*Not an exhaustive list of notifications. Only key ones covered. Notifications initiating investigations not covered.

⁶⁶ Final Findings Notification F. No. 6/46/2025-DGTR (Printed Circuit Board Tools), dated September 25, 2026

⁶⁷ Final Findings Notification F. No. 6/55/2025-DGTR (Polyethylene Terephthalate Film), dated September 29, 2026

⁶⁸ Final Findings Notification F. No. 7/10/2026-DGTR (Sodium Hydrosulphite), dated September 15, 2026

⁶⁹ Final Findings Notification F. No. 6/13/2025-DGTR (Mobile Covers), dated September 24, 2026

⁷⁰ Final Findings Notification F. No. 6/34/2025-DGTR (Hydrofluorocarbon Component R-125), dated September 23, 2026

⁷¹ Final Findings Notification F. No. 7/17/2025-DGTR (Hydrofluorocarbon Blends), dated September 18, 2026

⁷² Final Findings Notification F. No. 7/18/2025-DGTR (Hydrofluorocarbon Component R-32), dated September 18, 2026

⁷³ Final Findings Notification F. No. 6/25/2025-DGTR (Ethambutol Hydrochloride), dated September 17, 2026

⁷⁴ Final Findings Notification F. No. 6/31/2025-DGTR (Borosilicate Table and Kitchen Glassware), dated September 24, 2026



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