

INDIRECT TAX DIGEST

07 November 2025

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GOODS & SERVICES TAX (GST)



LEGISLATIVE UPDATES

NOTIFICATIONS

<p>18/2025 - Central Tax¹ and GSTN Advisory²</p>	<p>In line with the recommendations of the 56th GST Council Meeting, effective 1 November 2025, the Central Goods and Services Tax Rules, 2017 ('CGST Rules') are amended as under:</p> <ul style="list-style-type: none"> ▪ Insertion of Rule 9A - Automatic grant of registration electronically <ul style="list-style-type: none"> - GST registration shall be granted on an automated basis within 3 working days from the date of submission of the GST registration application upon identification on the common portal based on data analysis and risk parameters. ▪ Insertion of Rule 14A - Simplified registration for taxpayers having monthly output tax liability below the threshold limit <ul style="list-style-type: none"> - An applicant who determines that his total output tax liability (sum of CGST, SGST/UTGST, IGST and GST Compensation Cess) on supplies made to registered persons does not exceed INR 0.25mn. per month shall have an option to obtain registration electronically. Upon successful Aadhaar authentication of applicant, the GST registration shall be granted within three working days from the date of submission of application. - A person registered under this scheme shall not be eligible to obtain another registration in the same State/Union territory under this scheme against the same Permanent Account Number. The registered person shall have an option to withdraw from this scheme by filing Form GST REG-32, subject to prescribed conditions. <p>Additionally, consequential amendments have been made to include references of the aforesaid rules in rule 10(1) of the CGST Rules. Further, various changes in the forms³ appended to the CGST Rules have been made. Moreover, Form GST REG-32 and Form GST REG-33 have also been inserted into the CGST Rules. In this regard, the GSTN has also issued an advisory summarising the salient features of the simplified GST registration scheme as implemented on the GST portal.</p>
<p>18/2025 - Central Tax (Rate)⁴, 18/2025 - Integrated Tax (Rate)⁵ and 18/2025 - Union Territory Tax (Rate)⁶</p>	<p>Pursuant to the introduction of Notification No. 45/2025-Customs⁷ which <i>inter alia</i> rescinded Notification No. 50/2017- Customs⁸, consequential changes has been made in Notification No. 26/2018-Central Tax (Rate)⁹ which defines the phrase 'Nominated Agency' to include reference of Lists 13, 14 and 15 appended to Table I of Notification No. 45/2025-Customs in place of List 34 of Notification No. 50/2017-Customs.</p> <p>Further, <i>vide</i> Notification Nos. 18/2025 - Integrated Tax (Rate) and 18/2025 - Union Territory Tax (Rate), similar amendments have also been made in notifications issued under the Integrated Goods and Services Tax Act, 2017 ('IGST Act') and Union Territory Goods and Services Tax Act, 2017 ('UTGST Act') .</p>

CIRCULAR

<p>254/11/2025-GST¹⁰</p>	<p>The Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax and Superintendent of Central Tax have been assigned as proper officers to perform the functions prescribed under sections 74A and 122 of the Central Goods and Services Tax Act, 2017 ('CGST Act') and rule 142(1A) of the CGST Rules. Further, the monetary limits for issuance of show cause notices and passing of orders under sections 74A and 122 of CGST Act have also been prescribed.</p>
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¹ Dated 31 October 2025

² Dated 1 November 2025

³ Forms GST REG-01, GST REG-02, GST REG-03, GST REG-04 and GST REG-05

⁴ Dated 24 October 2025

⁵ Dated 24 October 2025

⁶ Dated 24 October 2025

⁷ Dated 24 October 2025

⁸ Dated 30 June 2017

⁹ Dated 31 December 2018

¹⁰ Dated 27 October 2025

CCT's Ref.No.LIV(2)/33/2025 (Telangana SGST) ¹¹	Pursuant to the directions given by the Telangana High Court in <i>M/s. Sri Venkateshwara Dairy Products</i> ¹² , the Commercial Taxes Department, Government of Telangana has issued Standard Operating Procedures to be followed by State Tax Officers for prevention and rectification of multiplicity of Orders issued for the same cause of action/issue, period and taxable event under the Telangana Goods and Services Tax Act, 2017.
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GSTN ADVISORY

GSTN Advisory ¹³	<p><i>Vide</i> GSTN Advisory¹⁴, it was clarified that the restriction for filing returns (in Forms GSTR-1 (Quarterly and Monthly) / Invoice Furnishing Facility, GSTR-3B (Quarterly and Monthly), GSTR-4, GSTR-5, GSTR-6, GSTR-7, GSTR-8, GSTR-9, GSTR-9C) after the expiry of three years from their prescribed due date will be implemented on GST portal from the July 2025 tax period.</p> <p>In this regard, it is clarified that effective 1 December 2025, filing of the aforesaid returns whose due date was three years back or more and which have not been filed till November 2025 shall be barred. Hence, taxpayers are advised to reconcile their records and file the aforesaid GST Returns as soon as possible.</p>
GSTN Advisory ¹⁵	A new section for 'Import of Goods' has been introduced in the Invoice Management System ('IMS') wherein the Bill of Entry ('BoE') filed by the taxpayer for import of goods, including import from a Special Economic Zone ('SEZ'), will be made available in IMS for taking requisite action on individual BoEs. This functionality will be made available from the October 2025 tax period onwards, and if no action is taken on an individual BoE, it will be treated as deemed accepted.

JUDICIAL UPDATES

Parallel proceedings by the Central Tax Officer on a matter already initiated by the State Tax Officer are invalid

Tansam Engineering and Construction Company Vs. The Commissioner of CGST and Central Excise & Ors. [TS-868-HC(ORI)-2025-GST]

Issue

- Whether the Central Tax Officer (Deputy Director, Directorate General of Goods and Services Tax Intelligence ('DGGI')) was empowered to initiate a proceeding and issue the Show Cause Notice dated 13 August 2021 on the same allegation in respect of which show cause notices were already issued by the State Tax Officer on 2 July 2021 and 30 July 2021?
- Whether the Order-in-Original issued by the Central Tax Officer (being the Assistant Commissioner, GST and Central Excise, Rourkela-I Division) pursuant to the Show Cause Notice dated 13 August 2021 can be valid?

Ratio

- In the present case, the subject matter of the proceedings initiated by the Central Tax Officer and the State Tax Officer is the same and pertains to the alleged wrongful availment of input tax credit ('ITC') by means of fake invoices.
- Considering the purport and application of section 6(2) of the CGST Act as expounded by the Supreme Court in *Armour Security (India) Ltd.*¹⁶, the Deputy Director, DGGI, purporting to determine liability of the Taxpayer under section 74 of the CGST Act, lacks jurisdiction to issue the show cause notice dated 13 August 2021.
- Since the aforesaid show cause notice is held as being against the statutory requirement and being contrary to what has been explicitly mandated in section 6 read with the interpretation put forth by the Supreme Court in *Armour Security (India) Ltd.* (supra), the Impugned Order-in-Original dated 30 January 2025 passed as a resultant effect of such show cause notice cannot be countenanced on the principle of '*Sublato fundamento cedit opus*'.
- In view of the above, the Writ Petition is allowed and the show cause notice, and consequently, the Impugned Order-in-Original issued by the Central Tax Authority is set aside and quashed.

Non-consideration of reply filed beyond time but before the issuance of the Order is invalid and unsustainable in law

Sri Vigneshwara Trading Vs. Assistant Commissioner (ST), Avarampalayam Circle, Coimbatore [TS-886-HC(MAD)-2025-GST]

Issue

- Whether the Impugned Order issued without considering the belated reply filed by the Taxpayer, but before the issuance of the order, is sustainable in law?

Ratio

- In the present case, the show cause notice was issued on 27 November 2024, wherein it was indicated that the last date to file a reply to the said show cause notice expires on 26 December 2024, and a personal hearing was scheduled on 3 December 2024. While the Taxpayer had replied to the show cause notice belatedly, i.e., on 27 January 2025, the Impugned Order was only passed on 25 February 2025.

¹¹ Dated 14 October 2025

¹² *M/s. Sri Venkateshwara Dairy Products Vs. Assistant Commissioner, ST* [2025 (10) TMI 915 - Telangana High Court] in Order dated 8 September 2025

¹³ Dated 29 October 2025

¹⁴ Dated 7 June 2025

¹⁵ Dated 30 October 2025

¹⁶ *Armour Security (India) Ltd. Vs. Commissioner, CGST, Delhi East Commissionerate and Anr.* [2025 SCC OnLine SC 1700]. The summary of the ratio laid down by the Supreme Court can be accessed by clicking [here](#).

- In view of the above, there is a violation of natural justice. Although the Taxpayer had failed to respond to the show cause notice in time, considering the fact that the Taxpayer's reply was taken on file, it was incumbent on the part of the tax authorities to call upon the Taxpayer for a personal hearing, as the reply was not acceptable. Since an adverse order has been passed, it has to be treated as an interim order insofar as the demand that had been confirmed. Further, reliance placed by tax authorities on *Bright Steels*¹⁷ is not correct as the said ruling was issued based on the facts peculiar to that case.
- In view of the above, the Writ Petition is allowed and the Impugned Order is quashed, and the case is remanded back to the tax authority to pass a fresh order on merits in a time-bound manner.

An unsigned order is valid if the officer's details are present thereon

Future Consumer Limited Vs. Union of India and Ors. [TS-879-HC(DEL)-2025-GST]

Issue

- Whether an unsigned order is valid in law if the officer's details, such as name, designation, ward, etc., are mentioned therein?

Ratio

- Once an order-in-original is accompanied by Form GST DRC-07, which duly contains the name, designation, ward, etc. of the officer, an objection as to the said order being an unsigned order and hence unsustainable in law would not be tenable.
- Although it is not urged by Taxpayer, it appears that the rectification order was passed without affording a personal hearing opportunity. A personal hearing is mandatory as per the third proviso to section 161 of the CGST Act. A similar view was taken by the Delhi High Court in *HVR Solar Pvt. Ltd.*¹⁸.
- However, since the Impugned Order is an appealable order, the High Court, under writ jurisdiction, was inclined to permit Taxpayer to file an appeal along with requisite pre-deposit.

An order passed without considering the reply to show cause notice is unsustainable in law

Giask Traders Pvt Ltd Vs. Sales Tax Officer Class II/ AVATO Ward 45, Zone 3, Delhi [TS-921-HC(DEL)-2025-GST]

Issue

- Whether the Impugned Order passed without considering the reply to show cause notice is sustainable in law?

Ratio

- A perusal of the reply dated 27 April 2024 would show that this does bear the Department's seal and there is no clear explanation as to why the tax authorities claim the same as not having been received. Further, the same appears to have been filed physically and not online. The fact remains that the reply was not considered, and the impugned order has been passed. Thus, there appears to have been a violation of principles of natural justice.
- Since the Impugned Order was passed without considering the reply filed by the Taxpayer, the Taxpayer deserves to be given an opportunity to challenge the Impugned Order by way of an appeal.
- Hence, the Writ Petition is allowed, and the Taxpayer is directed to file an appeal before the Appellate Authority in a time-bound manner after payment of the requisite pre-deposit. The said appeal shall be adjudicated on merits and shall not be dismissed on the grounds of limitation.

CUSTOMS



LEGISLATIVE UPDATES

NOTIFICATION

44 & 45/2025-Customs¹⁹ and Corrigenda²⁰, D.O No. CBIC-190341/168/2025-TRU²¹ and FAQs²²

Under the Customs Act, 1962 ('Customs Act'), the effective customs duty rates operate either through the First Schedule to the Customs Tariff Act, 1975 ('CT Act') or through the tariff notifications issued thereunder. As a measure of trade facilitation, 31²³ tariff notifications have been consolidated and superseded by Notification No. 45/2025-Customs²⁴ ('New Notification') with effect from 1 November 2025. The existing exemptions/concessions granted *vide* the erstwhile notifications have been continued under the New Notification barring the following two minor changes:

¹⁷ Bright Steels vs. The State Tax Officer [TS(DB)-GST-HC(MAD)-2021-1039]

¹⁸ HVR Solar Pvt. Ltd. Vs. Sales Tax Officer, Class-II AVATO Ward 67 and Anr. [TS-254-HC(DEL)-2025-GST]

¹⁹ Dated 24 October 2025

²⁰ Dated 31 October 2025

²¹ Dated 24 October 2025

²² Dated 24 October 2025

²³ Notification Nos. 1/2025-Customs dated 16 January 2025, 50/2017-Customs dated 30 June 2017, 57/2022-Customs dated 17 November 2022, 32/2019-Customs dated 30 September 2019, 19/2019-Customs dated 6 July 2019, 86/2017-Customs dated 14 November 2017, 29, 30, 32, 36, 37 & 41/2017-Customs

dated 30 June 2017, 16/2017-Customs dated 20 April 2017, 5/2017-Customs dated 2 February 2017, 130/2010-Customs dated 23 December 2010, 81/2005-Customs dated 8 September 2005, 121/2003-Customs dated 1 August 2003, 25/1998-Customs dated 02 June 1998, 39, 50 & 51/1996-Customs dated 23 July 1996, 146, 147, 148, 152 & 154/1994-Customs dated 13 July 1994, 104/1994-Customs dated 16 March 1994, 80-Customs dated 29 August 1970, 207/89-Customs dated 17 July 1989, 326-Customs dated 23 December 1983, 3-Customs dated 8 January 1957.

²⁴ Dated 24 October 2025

	<ul style="list-style-type: none"> ▪ Sl. No. 5 of erstwhile Notification No. 39/1996-Customs²⁵ provided exemption from the levy of Basic Customs Duty ('BCD') on supplies made out of warehoused goods (except certain specified goods) belonging to Air India International, if such supplies were made to the two specific 737 aircraft, maintained and operated by the Indian Air Force. Under the New Notification, the said entry has been amended to provide exemption from BCD on the supplies made by Air India Engineering Services Ltd. to the three specific B-737 and two specific B-777 aircraft maintained and operated by the Indian Air Force. ▪ Sl. No. 166A of the erstwhile Notification No. 50/2017-Customs²⁶ <i>inter alia</i> imposes BCD @ 5% on Bulk drugs, classified under Chapters 28, 29 and 30, used in the manufacture of Poliomyelitis Vaccine (Inactivated and live) and Monocomponent insulins. Under the New Notification, the aforesaid drugs have been exempted from the levy of BCD as well. <p>Vide Notification No. 44/2025-Customs²⁷, consequent amendments have been made in Notification No. 11/2018-Customs²⁸ to include a reference to the New Notification in place of the erstwhile superseded notifications.</p> <p>Additionally, corrigenda have been issued to rectify errors in Notification Nos. 37/2025-Customs²⁹, 44/2025-Customs and 45/2025-Customs.</p>
46 & 47/2025-Customs ³⁰	<p>Import of Yellow Peas classified under HSN 0713 1010 was exempted from the levy of BCD and Agriculture Infrastructure and Development Cess ('AIDC'), provided that the Bill of Lading ('BL') was issued on or after 31 March 2026. Vide Notification No. 47/2025-Customs, the aforesaid exemption was curtailed to remain valid only in cases where the BL is issued upto 31 October 2025. Thereafter, <i>vide</i> Notification No. 46/2025-Customs, effective 1 November 2025, import of Yellow Peas classified under HSN 0713 1010 shall attract BCD and AIDC @ 10% and 20% respectively.</p>
66/2025-Customs(N.T.) ³¹	<p>Malur, Kolar District in the State of Karnataka, is included in the list of Inland Container Depots for unloading imported goods and loading of export goods or any class of such goods.</p>
67/2025-Customs(N.T.) ³²	<p>Effective 27 October 2025, Notification No. 77/2023-Customs(NT)³³ is amended to increase the All Industry Rates of Duty Drawback (under section 75 of Customs Act) for the following items:</p> <ul style="list-style-type: none"> ▪ Articles of jewellery and parts thereof, made of gold (HSN Code 7113 01) ▪ Articles of jewellery and parts thereof, made of silver (HSN Code 7113 02) ▪ Articles of silver (HSN Code 7114 01).
68, 69, 70 & 71 /2025-Customs(N.T.) ³⁴ and Circular No. 26/2025-Customs ³⁵	<p>The following notifications have been issued with effect from 30 October 2025:</p> <ul style="list-style-type: none"> ▪ <i>Vide</i> Notification No. 68/2025-Customs, the Deputy Commissioner of Customs or Assistant Commissioner of Customs and Deputy Commissioner of Customs (Preventive) or Assistant Commissioner of Customs (Preventive) (in case of exercising jurisdiction relating to Customs Station) have been notified as proper officers for the purpose of section 18A of Customs Act. ▪ <i>Vide</i> Notification No. 69/2025-Customs, the Levy of Fees (Customs Documents) Regulations, 1970 is amended to prescribe a fee of INR 1,000 for making Electronic Application under Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025 ('CVREPC Regulations'). <p>Additionally, the following amendments have been notified with effect from 1 November 2025:</p> <ul style="list-style-type: none"> ▪ <i>Vide</i> Notification No. 70/2025-Customs, CVREPC Regulations have been introduced to enable revision of the entries made in a BoE, Shipping Bill or Bill of Export or the entry made under regulations made under section 84 of the Customs Act. ▪ <i>Vide</i> Notification No. 71/2025-Customs, it is provided that no revision of entry shall be made under section 18A of Customs Act for cases where any benefit under a specified scheme/notification/regulation is already availed and the same is to be reversed, but a different procedure for reversal of benefits is already provided in such scheme/notification/regulation. <p>In this regard, CBIC has issued Circular No. 26/2025-Customs summarising the guidelines regarding revision of entries post clearance under section 18A of Customs Act.</p>
73/2025-Customs (N.T.) ³⁶	<p>Effective 4 November 2025, the Transshipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019 is amended to also extend the applicability of these regulations to transshipments of cargo from the ports of Kolkata, Haldia and Vishakhapatnam to the Indian Customs Yard, Jogbani in India by rail and from the Indian Customs Yard, Jogbani to Biratnagar in Nepal by road.</p>
30/2025-Customs (ADD) ³⁷	<p><i>Vide</i> Notification No. 66/2021-Customs (ADD)³⁸ Anti-Dumping Duty ('ADD') was imposed on 'Untreated Fumed Silica' ('subject good'), classified under HSN 2811 2200, for a period of five years, when originating in or exported from the People's Republic of China and the Republic of Korea.</p> <p>The above notification has been amended to increase the rate of ADD leviable on the subject good when originating in China PR and exported from any Country, including China PR, in cases where it is produced by M/s Shandong, Dongyue Silicone and Material Co. Ltd. to USD 1,296 per Metric Tonne (Earlier USD 1,018 per Metric Tonne).</p>

²⁵ Dated 23 July 1996
²⁶ Dated 30 June 2017
²⁷ Dated 24 October 2025
²⁸ Dated 2 February 2018
²⁹ Dated 17 September 2025

³⁰ Dated 29 October 2025
³¹ Dated 23 October 2025
³² Dated 27 October 2025
³³ Dated 27 October 2025
³⁴ Dated 30 October 2025

³⁵ Dated 31 October 2025
³⁶ Dated 4 November 2025
³⁷ Dated 27 October 2025
³⁸ Dated 11 November 2021

CIRCULAR

27/2025-Customs ³⁹	<p>Circular No. 34/2019-Customs⁴⁰ clarified that an application under the Manufacturing and Other Operations in Warehouse Regulations ('MOOWR') could be made on a microsite hosted on Invest India portal. In this regard, Circular No. 18/2025-Customs⁴¹ was issued to provide that the above functionality shall no longer be available, and the applicants desirous of obtaining a license under MOOWR are required to submit their application directly to the jurisdictional Principal Commissioner / Commissioner of Customs. Later, <i>vide</i> Circular No. 19/2025-Customs⁴², the aforesaid circular was withdrawn and it was clarified that the functionality to file MOOWR application through Invest India portal shall continue till 31 October 2025. Further, an alternate digital model for filing MOOWR applications was also informed to be under consideration.</p> <p>Now, <i>vide</i> Circular No. 27/2025-Customs, it is clarified that the existing online facility hosted by Invest India shall continue to remain operational till 15 November 2025, and a CBIC-hosted digital module for submission of MOOWR applications is under the final stages of testing. Further, detailed instructions regarding the timeline and deployment shall be issued separately.</p>
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INSTRUCTION

F. No.334/10/2025-TRU ⁴³	<p>As regards Direct tax and Indirect tax legislations (except GST), the Ministry of Finance ('MoF') has invited suggestions and views for formulating the proposals for the Union Budget of FY 2026-27. Such suggestions may be supplemented and justified by relevant statistical information about production, prices, revenue implications of the changes suggested and any other information to support such a proposal. Further, the request for correction of the inverted duty structure for a commodity should necessarily be supported by value addition at each stage of manufacturing of the commodity. Such suggestions can be forwarded to MoF by 10 November 2025.</p>
Instruction No. 31/2025-Customs ⁴⁴	<p>Instruction No. 07/2024⁴⁵, which notified the list of authorised officers (FSSAI and Customs officials) at prescribed Points of Entry, has been expanded to also include Air Cargo Complex Kannur International Airport (INCNN4), Kerala, with the authorised officer being Superintendent / Appraiser / Inspector / Examiner.</p>

FOREIGN TRADE
POLICY

LEGISLATIVE UPDATES

NOTIFICATION

47/2025-26 ⁴⁶	<p>The export policy for export of Red Sanders (<i>Pterocarpus Santalinus</i>) has been amended to prescribe the Annual Export Quota (April to March) of 10 Metric Tonnes for Karnataka and 100 Metric Tonnes for Gujarat for export of artificially propagated Red Sanders (<i>Pterocarpus Santalinus</i>), subject to specified conditions.</p>
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TRADE NOTICE / CIRCULAR / PUBLIC NOTICE

Policy Circular No. 06/2025-26 ⁴⁷	<p>Effective 24 September 2025, <i>vide</i> Notification No. 34/2025-26⁴⁸, the Import Policy Condition for goods classified under HSN Code 7113 1141 - Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal - Other - Unstudded and HSN 7113 1149 - Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal - Other - was revised to 'Restricted' (Earlier 'Free') till 31 March 2026.</p> <p>In this regard, it has been clarified that Imports of Silver Jewellery by 100% Export Oriented Units or units located in SEZ shall not be subject to the aforesaid restrictions. However, such imported goods shall not be sold in the Domestic Tariff Area. Further, import of such goods under Advance Authorisation scheme or Duty-Free Import Authorisation scheme shall also be exempt from the applicability of the aforesaid restrictions.</p>
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³⁹ Dated 31 October 2025
⁴⁰ Dated 1 October 2019
⁴¹ Dated 22 July 2025
⁴² Dated 23 July 2025
⁴³ Dated 27 October 2025
⁴⁴ Dated 3 November 2025

⁴⁵ Dated 5 July 2024
⁴⁶ Dated 4 November 2025
⁴⁷ Dated 27 October 2025
⁴⁸ Dated 24 September 2025

Public Notice No. 27/2025-26 ⁴⁹	Effective 22 October 2025, Standard Input Output Norm ('SION') specified in C-676 for export of 1,000kg 'Hot Dipped Galvanised Tension Bar / Gate Rods / Truss Rods / Drop Rods' against import of 'Re-Rollable Scrap of Usable Scrap / Billet Cuttings or Ms Billets/Blooms or Non-Alloy Steel Wire Rods, Zinc with Purity of 99.99%' with prescribed wastage has been prescribed.
Public Notice No. 28/2025-2026 ⁵⁰	Para 4.84(b) of Handbook of Procedures, 2023 ('HBP') - Exports against Advance Authorisation - has been amended to align the same with Para 4.36(a) of Foreign Trade Policy, 2023 ('FTP'). Para 4.36(a) of FTP <i>inter alia</i> provides that Advance Authorisation shall be granted on a pre-import basis with 'Actual User' condition for duty-free import of specified goods. ⁵¹
Public Notice No. 29/2025-26 ⁵²	Para 2.88(a) and Para 2.91 of HBP are amended to facilitate exporters to obtain the Certificate of Origin ('CoO') under the India-European Free Trade Association Trade and Economic Partnership Agreement ('India-EFTA TEPA') through self-declaration, in addition to the existing system for issuance of CoOs by authorised agencies.
Public Notice No. 30/2025-26 ⁵³	The list of authorised agencies permitted to issue Preferential CoOs under the India-EFTA TEPA is notified.
Trade Notice No. 14/2025-26 ⁵⁴	To strengthen India's trade facilitation ecosystem and ensure faster, transparent, and paperless certification for export and import commodities, DGFT has proposed to initiate the pilot of Bharat Aayat Niryat Lab Setu ('BANLS') - a digital platform integrating testing and inspection agencies across the country under a single window. The pilot phase will commence on 4 November 2025, and exporters/ importers will be able to submit applications for product and commodity testing through the platform from 11 November 2025 onwards.
Trade Notice No. 15/2025-26 ⁵⁵	<p><i>Vide</i> Trade Notice 05/2025-26⁵⁶, 'Source from India', a flagship feature on the Trade Connect ePlatform, introduced to be a one-stop reference point for international buyers to discover accomplished Indian Exporters to source from, was rolled out. This feature allows exporters to create their own micropage where they can provide product details as well as credentials. Initially, three, four and five-state manufacturer exporters were invited to create their 'Source from India' micropage on a pilot basis and the said facility was then extended to all Status Holder exporters (with valid Import Export Certificates ('IECs') and not in Denied Entity List ('DEL')).</p> <p>In this regard, the eligibility criteria for exporters availing the said facility have been amended as under:</p> <ul style="list-style-type: none"> ▪ Effective 1 November 2025, all valid IECs (IECs that are not in DEL) fulfilling a minimum export realisation of USD 1,00,000 in at least one of the previous three financial years at the time of application will now be eligible to create their microsites on Source from India, in addition to Status Holders. ▪ Users registered on Trade Connect, whose profiles are linked to eligible IECs, will automatically see the option for 'Source from India' microsite creation on their dashboard. A detailed guide has also been shared in this regard.
Trade Notice No. 16/2025-26 ⁵⁷	<p>In the meeting⁵⁸ held for consideration of the allocation of Tariff Rate Quota ('TRQ') under the India-UAE Comprehensive Economic Partnership Agreement ('India-UAE CEPA') for FY 2025-26, it was decided that the provisional allocations made in the Expenditure Finance Committee meeting⁵⁹ stand cancelled. Accordingly, applicants who had applied for TRQ for import of Gold Bullion may apply for a refund of application fees in the prescribed manner.</p> <p>The new procedure for filing of fresh applications for Gold TRQ under India-UAE CEPA for FY 2025-26 will be intimated through a separate Public/Trade Notice.</p>
Trade Notice No. 17/2025-26 ⁶⁰	DGFT has invited views and suggestions from all relevant stakeholders on the draft amendments proposed in Para 10.04(a) of HBP, which outlines the application format for obtaining authorisation for export of Special Chemicals, Organisms, Materials, Equipment, and Technologies ('SCOMET') items.

⁴⁹ Dated 22 October 2025⁵⁰ Dated 23 October 2025⁵¹ Excluding IGST and Compensation Cess⁵² Dated 28 October 2025⁵³ Dated 28 October 2025⁵⁴ Dated 27 October 2025⁵⁵ Dated 29 October 2025⁵⁶ Dated 13 June 2025⁵⁷ Dated 29 October 2025⁵⁸ Dated 16 October 2025⁵⁹ Held on 29 April 2025⁶⁰ Dated 31 October 2025

CENTRAL EXCISE/ SERVICE TAX/ VALUE ADDED TAX



LEGISLATIVE UPDATES

NOTIFICATION

<p>No. 1/Leg. A2/2024/Law. (Kerala Sales Tax)⁶¹</p>	<p>Section 5 of the Kerala General Sales Tax Act, 1963 ('KGST Act') <i>inter alia</i> seeks to levy tax on the sale of 'Foreign liquor', which includes 'wine'. In this regard, effective 28 October 2025, the scope of 'foreign liquor' has been extended to also include 'Horti-wine'. Consequent amendments have been made to the Schedule appended to the KGST Act. Further, the term 'Horti-wine' is also defined in the Schedule appended to the KGST Act to have the same meaning as assigned to it in Rule 2(g) of the Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural products of Kerala) Rules, 2022.</p>
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INDIRECT TAX NEWS FLASH



<p>The Hindu-BusinessLine (25 & 31 October 2025 and 2 & 4 November 2025)</p>	<ul style="list-style-type: none"> ▪ CBIC merges 31 customs duty notifications into one consolidated notification ▪ India's FTA talks in Chile, Peru focus on securing supplies of critical mineral: Sources ▪ GST collection in 20 out of 36 States, UTs down in Oct ▪ Petrol, diesel and jet fuel consumption rise in October driven by festival demand, GST rate cuts ▪ Consumer staples companies see stable demand in Q2 FY26; GST transition, monsoon weigh on growth: Motilal Oswal
<p>Money Control (4 November 2025)</p>	<ul style="list-style-type: none"> ▪ Festive demand, GST reforms lift sentiment as two-wheeler industry posts handsome volumes in October
<p>Business Today (3 November 2025)</p>	<ul style="list-style-type: none"> ▪ From refunds to registrations: How GST changes will reshape compliance for MSMEs from Nov 2025
<p>Financial Express (2 November 2025)</p>	<ul style="list-style-type: none"> ▪ SBI report projects higher GST revenue than expected for FY26
<p>CNBC TV18 (1 November 2025)</p>	<ul style="list-style-type: none"> ▪ Small, low-risk business to get GST registration within three days beginning Nov 1
<p>Times of India (29 October 2025)</p>	<ul style="list-style-type: none"> ▪ India-EU FTA: Both sides eye final deal by 2025 end; agreement on steel, auto and other sectors remaining
<p>Economic Times (3 November 2025)</p>	<ul style="list-style-type: none"> ▪ PM Modi's tax cut fuels ₹6 lakh crore festival shopping boom in India
<p>Live Mint (3 November 2025)</p>	<ul style="list-style-type: none"> ▪ India, New Zealand enter fourth round of talks for FTA
<p>Business Standard (1 November 2025)</p>	<ul style="list-style-type: none"> ▪ CBIC issues rules allowing voluntary correction of Customs entries

This Indirect Tax Digest summarises the key indirect tax legislative developments issued and made available on relevant government portals (including, but not limited to, those of CBIC and DGFT) between 22 October 2025 and 4 November 2025. This digest is for informational purposes only and does not constitute professional tax advice. While every effort has been made to ensure accuracy, no representation or warranty, express or implied, is given as to the completeness or correctness of the information. Readers should consult their tax advisors regarding the specific implications of any legislative changes discussed. This information is based on publicly available data as of the date indicated and is subject to change.

⁶¹ Dated 28 October 2025

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