

# CUSTOMS AND GST ALERT

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## NEWS UPDATES CASE LAW UPDATES

### HIGH TECH ECOGREEN CONTRACTORS LLP v. JOINT DIRECTOR, DIRECTORATE GENERAL OF GST INTELLIGENCE, GUWAHATI AND ORS

2025 (2) TMI 1093

**Gauhati High Court** upholds the validity of Rule 36(4) of the Central Goods and Services Tax Rules, 2017, which restricts claim of input tax credit to only such amount (or a specified percentage in excess thereof), as is reflected in the recipient's Form GSTR-2A / 2B; holds that the restriction derives its power from section 16 of the Central Goods and Services Tax Act, 2017 (CGST Act) as well as the general rule making powers conferred by the CGST Act.

### ACULIFE HEALTH CARE PVT LTD AND ANR. v. UNION OF INDIA AND ORS

2025 (2) TMI 501

**Gujarat High Court** holds that assessee who had paid GST on *recovery of notice pay* prior to the Central Government's clarification by way of Circular No. 178/10/2022-GST that such recovery was not taxable, were entitled to file refund applications within two years from the date of the Circular (and not from the date of payment of tax); holds that the Government could not unjustly enrich itself with amounts collected which did not constitute "tax" under Article 265 of the Constitution.

## JOINT COMMISSIONER (INTELLIGENCE AND ENFORCEMENT) AND ANR v. M/S LAKSHMI MOBILE ACCESSORIES

Writ Appeal No 258 of 2025

**Kerala High Court** holds that section 74 of the CGST Act did not authorise issuance of a consolidated show cause notice (SCN) spanning multiple financial years, since the limitation for concluding adjudication varied for each financial year, being not pegged to the date of the SCN but to the due date for furnishing annual return for each financial year; holds that in case a consolidated SCN is issued, the assessee would be prejudiced since it would need to put forth its contentions and adduce evidence for all financial years on or before the expiry of the limitation period in respect of the earliest financial year, which would be impermissible.

## STS-KEC (JV) v. STATE TAX OFFICER AND ANR

2025 (3) TMI 165

**Madras High Court** held that the concessional GST rate of 12% applicable to *supply of works contract services pertaining to Railways* was not confined to only those services which were provided to *Indian Railways*, and the expression *pertaining to* would need to be construed in an expansive manner so as to extend the benefit of concessional rate to the entire industry of railways, including monorail and metro.

## REGULATORY UPDATES

### Foreign Trade Policy

#### NOTIFICATION NO 60/2024-25

Directorate General of Foreign Trade has amended the import policy of *Platinum* (except *Platinum alloy of 99% or more purity by weight of Platinum*) from 'Free' to 'Restricted', with effect from 05.03.2025.

#### **NOTIFICATION NO 61/2024-25**

Directorate General of Foreign Trade has amended the export policy of *Broken Rice* from 'Prohibited' to 'Free', with effect from 07.03.2025.

#### **NOTIFICATION NO 62/2024-25**

Directorate General of Foreign Trade has permitted export of *Basmati and Non-Basmati Rice* to European Union Member States and other European countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland, subject to issuance of Certificate of Inspection by Export Inspection Council / Export Inspection Agency. The aforesaid Certificate of Inspection shall not be mandatory for export to the remaining European countries till 09.09.2025.

#### **NOTIFICATION NO 63/2024-25**

Directorate General of Foreign Trade has extended the 'Free' import policy of *yellow peas* without Minimum Import Price condition, without port restriction, and subject to registration under online Import Monitoring System, till 31.05.2025 subject to the condition that the Bill of Lading is issued on or before the said date.

#### **NOTIFICATION NO 64/2024-25**

Directorate General of Foreign Trade has extended the 'Free' import policy of *urad* up to 31.03.2026.

#### **TRADE NOTICE NO 33/2024-25**

Directorate General of Foreign Trade has released draft amendments to the provisions governing grant of authorization for bulk export of Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET) items by an Indian exporter to an entity abroad (stockist) for subsequent transfer to the ultimate end users. The draft amendments can be accessed [here](#). Stakeholders are requested to submit their inputs on or before 22.03.2025 via email to [scomet-dgft@gov.in](mailto:scomet-dgft@gov.in).

**PUBLIC NOTICE NO 50/2024-25**

Directorate General of Foreign Trade has permitted export of imported SCOMET items to related entities and repair supply chain (i.e. (i) *Authorized Vendor* (ii) *Original Equipment Manufacturer*) in foreign country after repair in India, on the basis of a one-time General authorization for Export after Repair in India (GAER), subject to certain conditions.

**For any clarifications, please write to:**

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