

# CUSTOMS AND GST ALERT



## NEWS UPDATES

- The *Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025* have been notified, for regulating the procedure and functioning of the Tribunal.
- From tax period May 2025:
  - i) Table 12 of Form GSTR-1 (*HSN summary*) shall be validated against values of B2B and B2C outward supplies / amendments reported in the said return; and
  - ii) Table 13 of Form GSTR-1 (*Documents issued during the tax period*) shall become a mandatory field
- GST refund applications under the categories (a) *Export of services with payment of tax*; (b) *Supplies made to SEZ unit / developer with payment of tax*; (c) *Deemed export (by supplier)*; and (d) *Deemed export (by recipient)*, have moved from “Tax Period based filing” to “Invoice based filing”. In respect of categories (a), (b) and (c), the invoices considered for refund shall be locked for amendments and shall not be available for future refund claims. In respect of category (d), to maximize the refund amount, the eligible refund shall be compared with the input tax credit balance at an aggregate level and not at a tax-head level.
- Figures of inter-state outward supplies made to unregistered persons, composition taxable persons and Unique Identification Number (UIN) holders in Form GSTR-3B shall remain editable, till further notice.

## CASE LAW UPDATES

### **SRI SAI VISHWAS POLYMERS v. UNION OF INDIA AND ANR**

Writ Petition (MB) No 103 of 2025

**Uttarakhand High Court** holds that no demand order could be issued under Rule 96(10) of the Central Goods and Services Tax Rules, 2017 (*which restricted assessee's availing benefit of certain duty exemption schemes on import of goods, from undertaking export on payment of IGST and claiming refund thereof*) after 08.10.2024 since the said rule was omitted unconditionally from the said date, without any saving clause to protect pending proceedings.

### **SHASHI RANJAN CONSTRUCTIONS PVT LTD v. UNION OF INDIA AND ORS**

2025 (5) TMI 633

**Patna High Court** holds that (i) *transfer of development rights* under a joint development agreement (JDA) was taxable and the same could not be equated with *sale of land*; and (ii) construction services provided by a developer to a landowner under a JDA were liable to GST since consideration in the form of development rights would have been received by the developer much prior to issuance of completion certificate.

### **BROAD SON COMMODITIES PVT LTD AND ORS v. UNION OF INDIA AND ORS**

2024 (4) TMI 1257

**Patna High Court** upholds levy of GST on mining royalty paid to the State Government, following the recent judgement of the Supreme Court (nine judge bench) in *Mineral Area Development Authority and Anr. v. Steel Authority of India and Anr*, etc, 2024 (7) TMI 1390; also holds that mining royalty was liable to GST at the rate of 18%, right from 01.07.2017.

### **ROHAN CORPORATION INDIA PVT LTD v. UNION OF INDIA AND ORS**

[2025] 173 taxmann.com 480

**Karnataka High Court** holds that sale of a fully constructed or partially constructed immovable property on an *as is where is* basis without providing any construction services subsequently,

shall not be liable to GST, despite completion certificate for the building not having been received at the time of such sale; holds that the transaction shall be regarded as *sale of building*, which is considered as *neither a supply of goods nor a supply of services*.

**GOA UNIVERSITY v. JOINT COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX, GOA COMMISSIONERATE AND ORS**

[2025] 173 taxmann.com 562

**Bombay High Court** holds that *affiliation fees* collected by a university from affiliated colleges under its jurisdiction shall not be liable to GST, since the same does not qualify as *consideration* against any *supply*; observes that activities undertaken by a university are not contractual or commercial, but statutory or regulatory in nature.

**SMT ASHA R & ORS v. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (ENFORCEMENT-17), BANGALORE AND ORS**

2025 (4) TMI 548

**Karnataka High Court** holds that *compulsory acquisition* of land against payment of compensation / solatium shall not be liable to GST, just as *sale of land* is not liable to GST; also holds that the transaction does not qualify as an *obligation to do an act or tolerate an act or situation*.

**TVL. N.V.R. SONS v. UNION OF INDIA AND ORS**

2025 (4) TMI 1507

**Madras High Court** upholds validity of notifications extending the timelines for issuance of demand orders for FY 2018-19 and FY 2019-20 by observing that such extensions were granted in view of exceptional circumstances, and the exercise of power of extension was within jurisdiction.

## ST. ANTONY TRADING AND TRANSPORT PVT LTD v. JOINT COMMISSIONER (APPEALS)

[2025] 173 taxmann.com 512

**Kerala High Court** holds that the appellate authority constituted under GST laws was necessarily required to consider every appeal on merits and was not empowered to dismiss any appeal on the ground of non-appearance of advocate.

## REGULATORY UPDATES

### Goods and Services Tax

#### INSTRUCTION NO 04/2025

Central Government has notified a redressal mechanism for lodging grievances pertaining to GST registration applications, which shall be monitored at the level of the jurisdictional Zonal Principal Chief Commissioner / Chief Commissioner.

### Customs

#### INSTRUCTION NO 06/2025

Central Government has notified closure of the Integrated Check Post at *Attari* on the India-Pakistan border at Punjab for movement of goods, with effect from 24.04.2025.

#### NOTIFICATION NO 14/2025-NT AND CIRCULAR NO 14/2025

Central Government has substituted the term *Certificate of Origin* with *Proof of Origin* in the *Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020*. In this regard, the Central Government has clarified that (i) the term *Proof of Origin* covers both, Certificates of Origin issued by designated issuing authorities and self-declarations made by eligible exporters, producers, or other designated persons; (ii) the type of proof of origin shall be governed by the provisions of the respective trade agreement, and may include Certificate of Origin, self-certification, origin declaration or any other prescribed mode of origin confirmation; and (iii) verification requests for proof of origin under trade agreements should be addressed to the *FTA Cell, Directorate of International Customs*.

#### **NOTIFICATION NO 26/2025-NT**

Central Government has increased the rate of drawback for (i) *articles of jewellery and parts thereof, made of gold*; (ii) *articles of jewellery and parts thereof, made of silver*; and (iii) *articles made of silver*, with effect from 17.04.2025.

#### **CIRCULAR NO 15/2025**

To simplify and harmonise the procedure at air cargo relating to transshipment / movement, the Central Government has (i) omitted the requirement of collecting Transshipment Permit fees; (ii) harmonised the procedure for movement of Unit Load Devices outside Customs Area for temporary import; and (iii) enabled the facility for transshipment requests at air cargo in ICEGATE.

### **Foreign Trade Policy**

#### **NOTIFICATION NO 05/2025-26**

Directorate General of Foreign Trade has amended the import policy condition for *Synthetic Knitted Fabrics*, whereby import shall be “Free” where CIF value is equal to or above USD 3.5 per kilogram. The aforesaid condition shall not apply to goods imported by Export Oriented Units, units in Special Economic Zones and units importing the said goods under the Advance Authorisation Scheme, subject to the condition that the imported goods are not sold into the Domestic Tariff Area.

#### **NOTIFICATION NO 06/2025-26-FTP AND INSTRUCTION NO 07/2025-CUS**

Directorate General of Foreign Trade has prohibited direct / indirect import or transit of all goods originating in or exported from Pakistan, whether or not freely importable or otherwise permitted, with effect from 02.05.2025.

#### **PUBLIC NOTICE NO 04/2025-26-FTP**

Directorate General of Foreign Trade has revised the provisions for Stock and Sale Authorization of Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET) items and broadened the definition of “Stockist” to include an affiliate of the Indian Exporter, Indian or

Foreign Original Equipment Manufacturer (OEM) / Electronic Manufacturing Services (EMS) provider or Contract Manufacturer (CM).

#### **TRADE NOTICE NO 02/2025-26**

Directorate General of Foreign Trade has introduced a new field titled *Mode of Export of Service* in Electronic Bank Realisation Certificates (eBRCs) for Services Export category, with effect from 01.05.2025. The new field shall accommodate one of the following modes of export of service: (i) Cross-Border Supply; (ii) Consumption Abroad; (iii) Commercial Presence; and (iv) Presence of Natural Persons.

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

**Mr. Shammi Kapoor**  
**Senior Partner**  
[shammi@vaishlaw.com](mailto:shammi@vaishlaw.com)

**Mr. Arnab Roy**  
**Partner**  
[arnab@vaishlaw.com](mailto:arnab@vaishlaw.com)



Corporate, Tax and Business Advisory Law Firm

**DELHI**  
1st, 9th, 11th Floor,  
Mohan Dev Building, 13, Tolstoy Marg,  
New Delhi, 110001 (India)  
+91-11-42492525  
[delhi@vaishlaw.com](mailto:delhi@vaishlaw.com)

**MUMBAI**  
106, Peninsula Centre,  
Dr. S.S. Rao Road, Parel,  
Mumbai, 400012 (India)  
+91 22 42134101  
[mumbai@vaishlaw.com](mailto:mumbai@vaishlaw.com)

**BENGALURU**  
105 -106, Raheja Chambers,  
#12, Museum Road,  
Bengaluru, 560001 (India)  
+91 80 40903588/89  
[bangalore@vaishlaw.com](mailto:bangalore@vaishlaw.com)

**DISCLAIMER:** The material contained in this publication is solely for information and general guidance and not for advertising or soliciting. The information provided does not constitute professional advice that may be required before acting on any matter. While every care has been taken in the preparation of this publication to ensure its accuracy, Vaish Associates Advocates neither assumes responsibility for any errors, which despite all precautions, may be found herein nor accepts any liability, and disclaims

all responsibility, for any kind of loss or damage arising on account of anyone acting / refraining to act by placing reliance upon the information contained in this publication.

**Copyright © 2025 | Vaish Associates Advocates**