

CUSTOMS AND GST ALERT



CASE LAW UPDATES

TATA PLAY LTD v. UNION OF INDIA AND ORS

[2025 \(7\) TMI 772](#)

Madras High Court, while terming the notifications issued for extending timelines for issuance of demand orders for FY 2017-18 to FY 2019-20 as illegal, grants an even larger timeline to the GST department, by holding them to be eligible for availing benefit of the Supreme Court's orders on extension of limitation issued in view of the COVID-19 pandemic, which excluded the period from 15.03.2020 to 28.02.2022 for limitation purposes.

RT INFOTECH v. ADDITIONAL COMMISSIONER GRADE 2

[\[2025\] 175 taxmann.com 189](#)

Allahabad High Court holds that input tax credit (ITC) availed by a purchaser could not be denied due to the supplier's default; observing that purchases were undertaken through tax invoices and payments were made through banking channels, holds that the purchaser cannot compel the supplier to deposit tax or file returns.

SKYTECH ROLLING MILL PVT LTD v. JOINT COMMISSIONER OF STATE TAX NODAL

[\[2025\] 175 taxmann.com 551](#)

Bombay High Court holds that a *cash credit account* represents a loan facility and could not be construed as 'property' of the taxpayer; bars GST department from attaching such accounts for protecting revenue.

BINOD TRADERS v. UNION OF INDIA

[2025] 174 taxmann.com 888

Patna High Court holds that mere uploading of show cause notices on the GST portal would be impermissible, and the GST department must serve such notices by registered post under acknowledgment and other notified modes of communication.

IN RE: BECTON DICKINSON INDIA PVT LTD

[2025] 175 taxmann.com 770

Authority for Advance Ruling, Tamil Nadu rules that (i) TR-6 challan is not an eligible document for availment of ITC; (ii) where differential payment of IGST is necessitated post importation, the relevant bills of entry must be reassessed; and (iii) ITC of IGST could be claimed based on such reassessed bills of entry; and (iv) time limit specified for availment of ITC on regular purchases would equally apply to IGST paid on imports, and would commence from the date of the reassessed bill of entry.

REGULATORY UPDATES

Customs

INSTRUCTION NO 21/2025

Central Government has mandated proof of Registration on the *Centralized EPR Portal for Plastic Packaging* for importers of plastic raw material at the time of clearing their consignments.

INSTRUCTION NO 23/2025

Central Government has notified that adherence to Indian Standards of input materials of steel products shall be exempted (i) in respect of imported steel products having Bill of lading shipped

on board date on or before 15.07.2025; and (i) in case of imports for supply of final products by Integrated Steel Plants, after verification of their licenses by the Bureau of Indian Standards.

Foreign Trade Policy

TRADE NOTICE NO 07/2025

Directorate General of Foreign Trade has released *Draft Management System Requirements for Internal Compliance Programme (ICP) for Dual-use Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) items* which could be adopted by the industry to establish internal policies and procedures in relation to export of SCOMET items. Stakeholders are requested to submit their inputs on or before 24.07.2025 via email to scomet-dgft@gov.in.

POLICY CIRCULAR NO 01/2025-26

Directorate General of Foreign Trade has clarified that *organic textiles* do not fall within the ambit of accreditation categories prescribed under the National Programme for Organic Production, and the requirement of a Transaction Certificate from an accredited body shall not apply to exports of such products.

For any clarifications, please write to:

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