

# CUSTOMS AND GST ALERT

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## NEWS UPDATES

- From tax period July 2025:
  - Auto populated liability reported in Table 3.1 of the GSTR-3B return based on the values derived from GSTR-1/ GSTR-1A/ IFF shall be non-editable. Taxpayers shall henceforth be allowed to make amendments only through GSTR-1A before filing the GSTR-3B returns.
  - GST return filing shall be barred after expiry of three years from the due date of furnishing such returns.
- GSTN has clarified that taxpayers filing quarterly returns under the QRMP scheme can now file refund applications for the invoices in respect of which GSTR-3B has been already filed.
- GSTN has clarified that in cases where payment details may not have been accurately auto-populated in the amnesty applications in Forms SPL-01 and SPL-02, taxpayers may proceed with filing of amnesty applications since the GSTN portal does not stop the taxpayers from filing the applications in case of mismatch in payment details and demand amounts. It is also advised that payment details must be uploaded as attachments in the said applications for ease of verification.
- A new E-Way Bill Portal 2.0 (<https://ewaybill2.gst.gov.in>) has been launched from 01.07.2025 to eliminate dependency on a single portal and ensure business continuity in

the event of a technical issue or downtime on the E-Way Bill 1.0 portal. E-Way Bill data will be mirrored across both portals on a real time basis.

- GSTN has issued FAQs regarding handling of inadvertently rejected records on the Invoice Management System, which can be accessed [here](#).

## CASE LAW UPDATES

### PATANJALI AYURVED LTD v. UNION OF INDIA

[2025] 175 taxmann.com 22

**Allahabad High Court** holds that penal proceedings under section 122 of the Central Goods and Services Tax Act, 2017 (CGST Act) are independent and can continue even though adjudication proceedings under section 74 thereof had been concluded.

### PATSON PAPERS PVT LTD v. UNION OF INDIA

[2025] 174 taxmann.com 6

**Gujarat High Court** allows claim of refund of unutilised Input Tax Credit (ITC) of Compensation Cess paid on purchase of coal used for undertaking exports (zero-rated supply). The Court holds that refund shall be allowed since no Compensation Cess was leviable on export of goods.

### RT INFOTECH v. ADDITIONAL COMMISSIONER GRADE 2

[2025] 175 taxmann.com 189

**Allahabad High Court** holds that a purchaser could not be held liable for the supplier's failure to pay tax on supply of goods or services. The Court holds that the once tax amount had been paid by the purchaser, he could not be held responsible for compliances of the seller and accordingly no action must be taken against him for non-discharge of duties by the seller.

### SICPA INDIA PVT LTD v. UNION OF INDIA

[2025] 175 taxmann.com 371

**Sikkim High Court** holds that refund of unutilised ITC on closure of business shall be allowed. The Court observed that while there was no express prohibition in the CGST Act for claiming

refund of ITC on closure of business, the statute did not provide for retention of tax without authority of law.

#### **ADDWRAP PACKAGING PVT LTD v. UNION OF INDIA**

[2025] 175 taxmann.com 592

**Gujarat High Court** holds that since 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*) was omitted from 08.10.2024, all proceedings / cases / petitions pending before adjudicating authorities / Courts shall stand terminated and no further proceedings shall be carried out; holds that omission of Rule 96(10) from 08.10.2024 amounts to a repeal without any saving clause.

#### **PATANJALI FOODS LTD v. UNION OF INDIA**

[2025] 172 taxmann.com 133

**Gujarat High Court** strikes down Circular No 181/13/2022-GST which essentially stated that refund of unutilised ITC on account of inverted duty structure shall not be allowed in respect of goods which have been notified to be ineligible, even for periods prior to the date on which such goods were so notified; holds that refund applications pertaining to prior periods ought to be allowed.

#### **SRI DURGA BHAVANI ENTERPRISES v. ASSISTANT COMMISSIONER OF STATE TAX**

[2025] 173 taxmann.com 811

**Telangana High Court** holds that the time limit for issuance of show cause notice under section 73 of the CGST Act (non-fraud cases) for FY 2020-21 was 28.11.2024 (instead of 30.11.2024, as widely believed); observes that since the due date of passing order under the said section was 28.02.2025, show cause notice could have only been issued up to three months prior to the said date.

## **JLC ELECTROMET PRIVATE LIMITED v. COMMISSIONER OF CUSTOMS, JODHPUR**

2025 (4) TMI 1100

**CESTAT, New Delhi** holds that IGST on imported goods is levied under section 3 of the Customs Tariff Act, 1975 read with section 5 of the Integrated Goods and Services Tax Act, 2017 and as such, the rate of interest applicable on delayed payment of IGST on inter-State supplies, equally applies to delayed payment of IGST on imported goods.

## **REGULATORY UPDATES**

### **Goods and Services Tax Act**

#### **CIRCULAR NO 249/06/2025**

The Central Government has clarified that in respect of all communications uploaded electronically on the GSTN portal, wherein a valid Reference Number (RFN) has been mentioned, quoting of a Document Identification Number (DIN) shall not be required.

### **Foreign Trade Policy**

#### **NOTIFICATION NO 21/2025**

Directorate General of Foreign Trade has notified port restrictions on imports from Bangladesh, whereby import of certain products shall be permitted only through the Nhava Sheva sea port, with effect from 27.06.2025. This restriction shall not apply to export of Bangladesh goods to Nepal / Bhutan transiting through India. However, re-export of Bangladesh goods from Nepal / Bhutan to India shall not be allowed.

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

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