

CUSTOMS AND GST ALERT

CASE LAW UPDATES

MILROC GOOD EARTH DEVELOPERS v. UNION OF INDIA

[2025] 179 taxmann.com 465

Bombay High Court holds that issuance of a consolidated show cause notice covering multiple financial years is not permissible, since no provision permitting such issuance exists in the Central Goods and Services Tax Act, 2017 (CGST Act); further holds that such an action amounts to judicial overreach.

SHREE ARIHANT OIL AND GENERAL MILLS. v. UNION OF INDIA & ORS

2025 (9) TMI 968

Rajasthan High Court quashes para 2 of Circular No 181/13/2022-GST, which essentially stated that refund of unutilised input tax credit (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 manufacturers cannot be disentitled from claiming refund of ITC of tax paid up to the aforesaid date, even if the refund application is filed after such date.

BENGALURU NORTH UNIVERSITY v. JOINT COMMISSIONER OF CENTRAL TAX GST COMMISSIONERATE

[2025] 178 taxmann.com 234

Karnataka High Court holds that (i) activities of universities are not commercial in nature and cannot be termed as *supply in the course or furtherance of business*; (ii) income derived from

students and colleges and other income incidental to the main functions of universities are not liable to GST; (iii) fees collected for carrying out statutory functions by universities do not constitute "consideration" within the meaning of the CGST Act; (iv) charging provision of the CGST Act does not apply to activities of universities, since they are undertaken under statutory provisions; (v) in any case, services provided by universities are exempt from GST; (vi) affiliation fees, PG registration fees, admission fees, convocation fees and other sums collected by universities from colleges or students are not liable to GST; and (vii) Circular Nos 151/07/2021-GST and 234/28/2024-GST are illegal, to the extent they contradict the above findings.

R.K. ISPAT LTD. v. UNION OF INDIA

[\[2025\] 179 taxmann.com 1](#)

Jammu & Kashmir and Ladakh High Court holds that cross empowerment of officers under GST laws is automatic and no separate notification is required to effectuate cross empowerment; holds that officers appointed under the State and UT GST laws automatically become proper officers for the purposes of the CGST Act.

SHARMA TRADING COMPANY v. UNION OF INDIA

[\[2025\] 179 taxmann.com 2](#)

Delhi High Court, in the context of anti-profiteering provisions, holds that benefit of GST rate reduction must be passed on to the consumer only by way of reduction in prices, and not by any other mode such as increase in grammage, introduction of some scheme, some product being given free, etc.

VEERA MOHANA KRISHNA ENGINEERING WORKS v. ASSISTANT COMMISSIONER

[\[2025\] 177 taxmann.com 814](#)

Andhra Pradesh High Court holds that demand orders not bearing Document Identification Numbers (DIN) would not become void and continue to remain effective, until set aside or declared invalid by a Court.

ARVIND FASHION LTD v. STATE OF HARYANA

[\[2025\] 179 taxmann.com 492](#)

Punjab & Haryana High Court holds that the time spent in pursuing rectification application in respect of an order must be excluded for calculating the period of limitation for filing appeal against such order.

REGULATORY UPDATES

Customs

CIRCULAR NO 28/2025

Central Government has operationalised a dedicated online module to streamline and simplify applications for permissions under the *Manufacture and Other Operations in Warehouse Regulations, 2019* and *Manufacture and Other Operations in Special Warehouse Regulations, 2020*.

CIRCULAR NO 29/2025

Central Government is in the process of rolling out the *Single Window Interface for Facilitating Trade* (SWIFT 2.0), an upgraded, unified, and fully digital single window platform for coordinating with Partner Government Agencies (PGAs) in relation to various export-import processes, including issuance of no-objection certificates. Mandatory filing for three PGAs viz. Animal Quarantine and Certification Services, Plant Quarantine Management System, and Food Safety and Standards Authority of India on SWIFT 2.0 shall be effective from 01.12.2025.

For any clarifications, please write to:

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