

## **TNC 2025 (3) 37**

**Title:** Deepak Kumar v. State of Bihar [PatHC]

**Date:** 24-Mar-2025

### **CPAC:**

**Brief:** Patna High Court quashed the confiscation and proposed auction of the petitioner's entire dwelling house under the Bihar Prohibition and Excise Act, 2016, for the recovery of just one full bottle of foreign liquor. The Court ruled that the action was disproportionate, arbitrary, and unreasonable, especially since the house was ancestral property shared with other coparceners who had not been served notice.

## **TNC 2025 (3) 36**

**Title:** Gastrade International v. Commissioner of Customs, Kandla [SC]

**Date:** 28-Mar-2025

**CPAC:** [2025 INSC 411]

**Brief:** The major ruling centered around the classification of imported goods—whether they were "Base Oil" as claimed by the importer or "High-Speed Diesel (HSD)" as classified by Customs. SC upheld the Department's classification of the goods as HSD, based on lab tests conforming to IS 1460:2005. It rejected the CESTAT's reasoning that all 22 parameters had not been tested, affirming instead that proof based on preponderance of probability - especially 14 matching test parameters - was sufficient.

## **TNC 2025 (3) 35**

**Title:** JSW Steel Limited v. Pratishtha Thakur Haritwal [SC]

**Date:** 27-Mar-2025

**CPAC:** [2025 INSC 401]

**Brief:** In this contempt judgment, the Court held that state authorities, including the Commercial Tax Department of Chhattisgarh, acted in willful disobedience of its earlier ruling in *Ghanshyam Mishra & Sons Pvt Ltd v. Edelweiss ARC 2021 INSC 250* by attempting to recover tax dues from M/s JSW Steel Ltd. for a period predating the approved resolution plan under IBC 2016. The Court reaffirmed that all claims not included in the resolution plan stand extinguished, and that this is binding on all stakeholders, including central and state tax authorities.

## **TNC 2025 (3) 34**

**Title:** Notification No.24/2025- Direct Tax

**Date:** 28-Mar-2025

**CPAC:** IT 10(46) / [SO 1510]

**Brief:** Seeks to grant income-tax exemption to the Karnataka Urban Water Supply & Drainage Board, Bangalore (PAN AAATK5837F) for specified incomes including establishment and supervision charges, water charges, penalties, rent, sale of scrap, and interest earned on bank deposits. The exemption is valid for assessment years 2024–25 to 2028–29, subject to conditions such as non-engagement in commercial activity, no change in the nature of income or functions, and timely filing of returns under IT 139(4C)(g).

## **TNC 2025 (3) 33**

**Title:** Notification No.23/2025 - Direct Tax  
[Income-tax (Eighth Amendment) Rules, 2025]

**Date:** 28-Mar-2025

**CPAC:** IT 44AB [GSR 207 (E)]

**Brief:** Seeks to amend Form 3CD used for tax audits. Key updates include the insertion of reporting under new IT 44BBC for presumptive taxation (e.g., online gaming), deletion of obsolete deductions (like IT 32AC, 32AD, 35AC, 35CCB), and revised disclosure requirements for unpaid dues and interest under the MSME Development Act, 2006. It also refines Clause 31 to capture various modes of loan or deposit transactions and introduces Clause 36B for reporting income and acquisition cost related to buyback of shares.

## **TNC 2025 (3) 32**

**Title:**Notification No.22/2025-Customs

**Date:**28-Mar-2025

**CPAC:** CD 25

**Brief:** Seeks to amend Notification No. 25/2021-Customs (31-Mar-2021), by completely substituting Table 1 and Table 2, which prescribe Basic Customs Duty (BCD) rates and tariff concessions, respectively. The revised tables provide updated customs duty rates on a vast range of goods—particularly agricultural, pharmaceutical, textile, plastic, and electronic products—with some items attracting zero duty, while others face duty as high as 100%, in pursuance of India–Mauritius Comprehensive Economic Cooperation and Partnership Agreement (CECPA).

## **TNC 2025 (3) 31**

**Title:** Notification No.21/2025-Customs

**Date:** 28-Mar-2025

**CPAC:** CD 25

**Brief:** Seeks amendment to Notification No. 22/2022-Customs (30-Apr-2022). The amendment substitutes the original Table I, which prescribes Basic Customs Duty (BCD) rates, with a new, exhaustive table covering a wide range of goods across various tariff items. This updated schedule revises the applicable BCD rates for thousands of items including agricultural products, meats, dairy, fish, fruits, vegetables, cereals, and more, in pursuance of Comprehensive Economic Partnership Agreement (CEPA) with the United Arab Emirates (UAE).

## **TNC 2025 (3) 30**

**Title:** Circular No. 05/2025-DirectTax

**Date:** 28-Mar-2025

**CPAC:** IT 201 / 206C

**Brief:** Seeks to allow waiver or reduction of interest charged under IT 201(1A)(ii) and 206C(7) in cases where TDS or TCS payments were delayed due to technical glitches, despite timely debit from the taxpayer's bank account. Relief is subject to verification that the delay was not due to taxpayer negligence, and a speaking order must be passed by the CCIT, DGIT, or PrCCIT after hearing the applicant. Waiver applications must be filed within 1 year from the end of the relevant financial year and disposed of within six months. If interest was already paid, a refund may be issued.



## **TNC 2025 (3) 29**

**Title:** Notification No. 22 / 2025 - Direct Tax  
[Income-tax (Seventh Amendment) Rules, 2025]

**Date:** 27-Mar-2025

**CPAC:** IT 194T [GSR 195(E)]

**Brief:** Seeks to amend the Income-tax Rules, 1962, by updating Forms 26Q and 27Q to incorporate reporting under Section 194T of the Income-tax Act, 1961. This section pertains to the payment of salary, remuneration, commission, bonus, or interest to a partner of a firm. The amendment ensures that such payments, whether to resident or non-resident partners, are properly disclosed in quarterly TDS returns, thereby enhancing compliance and transparency in the taxation of partner-related firm payments.

## **TNC 2025 (3) 28**

**Title:** Circular No. 10/2025-Customs

**Date:** 28-Mar-2025

**CPAC:** CD 30 / 41

**Brief:** Seeks to extend the transitional period for implementing the Sea Cargo Manifest and Transshipment Regulations (SCMTR) 2018 until 31st May 2025, allowing stakeholders such as shipping lines, freight forwarders, and custodians more time to file export and transshipment declarations electronically. Although Regulation 13 of SCMTR provides for penalties up to ₹50,000 for non-compliance, the CBIC has instructed officers not to initiate penal actions during this interim period.

## **TNC 2025 (3) 27**

**Title:** Circular No. 09/2025-Customs

**Date:** 28-Mar-2025

**CPAC:** CD 45

**Brief:** Seeks to introduce a harmonised electronic procedure for import and export through personal carriage. It mandates e-filing of Bills of Entry and Shipping Bills for carriage of goods like gems, jewellery, samples, and prototypes, enabling faster and more transparent clearance. Export of gems and jewellery is allowed at 9 airports, and imports at 7, while samples/prototypes can be carried through Delhi, Mumbai, Chennai, and Bengaluru. This also permits factory-level examination for eligible traders, and introduces a Detention Receipt system for temporary custody of goods.

## **TNC 2025 (3) 26**

**Title:** Notification No.20/2025-Customs

**Date:** 27-Mar-2025

**CPAC:** CD 25

**Brief:** Seeks to amend two prior exemption notifications with effect from 1st April 2025. First, it updates Notification No. 11/2018-Customs (2-Feb-2018) by including tariff item 0713 20 20 (Chickpeas/Kabuli chana) in the exemption list, thereby extending customs duty benefits to these imports. Second, it amends Notification No. 11/2021-Customs (1-Feb-2021) by revising the duty rate at Sl. No. 3 to "Nil", granting full exemption from basic customs duty for the specified goods.

## **TNC 2025 (3) 25**

**Title:** Circular No.248/05/2025-GST

**Date:** 27-Mar-2025

**CPAC:** CGST 128A

**Brief:** Seeks to clarify key issues regarding the implementation of CGST 128A which allows waiver of interest and penalty for demands raised under Section 73 for the period from 1st July 2017 to 31st March 2020. It affirms that taxpayers who paid tax via GSTR-3B before 1st November 2024 are eligible for the benefit, even if payment wasn't made through DRC-03, provided the payment was intended for the said demand. A conflicting clarification in an earlier circular no. 238/32/2024-GST dt 15-Oct-2024 [TNC 2024 (10) 20] has been withdrawn to align with this updated interpretation.

## **TNC 2025 (3) 24**

**Title:** Notification No. 11/2025-Central Tax  
[CGST (Second Amendment) Rules, 2025]

**Date:** 27-Mar-2025

**CPAC:** CGST 128A

**Brief:** Seeks to modify CGST Rules 2017 R 164 to implement CGST 128A, which provides conditional waiver of interest, late fee, and penalty for the period from 1st July 2017 to 31st March 2020. It states that no refund shall be available for any tax, interest, or penalty already paid for the entire period, even if the tax demand partially relates to ineligible periods. Additionally, taxpayers can now partially withdraw appeals only for the eligible period while continuing appeals for other periods.

## **TNC 2025 (3) 23**

**Title:** Vaibhav Goel v. DCIT [SC]

**Date:** 20-Mar-2025

**CPAC:** IT 154 [2025 INSC 375]

**Brief:** Court held that income tax demands not submitted before the Resolution Professional during the Corporate Insolvency Resolution Process stand extinguished upon approval of the Resolution Plan under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 (IBC). Setting aside the income tax demands of previous periods, SC reinforced the finality and sanctity of approved Resolution Plans under the IBC. It affirmed that all claims not included in an approved Resolution Plan are deemed extinguished, including statutory dues.

## **TNC 2025 (3) 22**

**Title:** Limra Traders v. State of Jharkhand  
[JharHC]

**Date:** 04-Mar-2025

**CPAC:** CGST 74 / 75

**Brief:** Court quashed two GST adjudication orders on the ground of gross violation of natural justice and non-compliance with mandatory provisions under Sections 75(4) and 75(5) of the Act with a cost of ₹1,00,000 in each writ petition. The Court noted that in both cases, ex-parte orders were passed on the very first date fixed for compliance, without granting any opportunity for personal hearing.



## **TNC 2025 (3) 21**

**Title:** M/s Lord Vishnu Construction Pvt. Ltd. v. Union of India [PatHC]

**Date:** 03-Mar-2025

**CPAC:** CGST 73 / 169

**Brief:** Court quashed an ex-parte GST assessment order and demand on grounds of violation of natural justice. The Court found that the show cause notices and reminders were not uploaded under the 'Notices and Orders' section of the GST portal, as required under Section 169, but instead placed under 'Additional Notices and Orders', making them less accessible. It held that this improper mode of service deprived the petitioner of a fair chance to respond.

## **TNC 2025 (3) 20**

**Title:** Ramesh Sah v. State of Bihar [PatHC]

**Date:** 05-Mar-2025

**CPAC:** BEX 56 / 57B

**Brief:** Court upheld the confiscation of a motorcycle, rejecting the petitioner's plea for release of the seized vehicle on payment of penalty. It ruled that release of the vehicle was not a right, and authorities could refuse release in public interest, even if penalty is offered. The Court emphasized that when a vehicle is used knowingly for illicit liquor transport, especially by a habitual offender, confiscation serves as a deterrent and supports the Act's objective of enforcing prohibition.

## **TNC 2025 (3) 19**

**Title:** Notification No. 21/2025-Direct Tax  
[Income-tax (Sixth Amendment) Rules, 2025]

**Date:** 25-Mar-2025

**CPAC:** IT 92CB / 295 [GSR 193(E)]

**Brief:** Seeks to expand and update the Safe Harbour Rules for international transactions. Key changes include the inclusion of lithium-ion batteries for use in electric or hybrid vehicles as eligible transactions under Rule 10TA, an increase in the threshold from two to three for specified categories in Rule 10TD(2A), and the extension of applicability of safe harbour provisions up to assessment years 2025–26 and 2026–27. A clarification is also added to Rule 10TE(2), stating that Rule 10TD applies to one assessment year.

## **TNC 2025 (3) 18**

**Title:** Circular No. 08/2025-Customs

**Date:** 24-Mar-2025

**CPAC:** CD 25

**Brief:**Seeks to clarify classification and customs duty treatment of camera modules used in cellular mobile phones. The circular defines the “camera module” as a unit comprising essential components such as lens, sensor, FPCB assembly, connectors, and brackets, which together give the module its essential character. It clarifies that when imported as an integrated assembly, such camera modules will continue to enjoy concessional BCD of 10% under Notification No. 57/2017-Customs, while individually imported components will attract their respective full BCD rates.

## **TNC 2025 (3) 17**

**Title:** Notification No. 19/2025-Customs

**Date:** 22-Mar-2025

**CPAC:** CD 25

**Brief:** Seeks to amend notification No. 27/2011-Customs dated 1-Mar-2011 to withdraw the export duty of 20% on Onion (HS 0703 10) from 1-Apr-2025.

## **TNC 2025 (3) 16**

**Title:** Notification No. 5/2025-Customs (ADD)

**Date:** 21-Mar-2025

**CPAC:** CTA 9A

**Brief:** Seeks to impose definitive anti-dumping duties on imports of Poly Vinyl Chloride (PVC) Paste Resin from China PR, Korea RP, Malaysia, Norway, Taiwan, and Thailand. Duties vary by exporter and range up to USD 707 per metric ton, depending on origin and producer. However, Kaneka Paste Polymer SDH BHD (Malaysia) is exempted from duty due to a price undertaking accepted under Rule 15 of 1995 Anti-Dumping Rules. The scope excludes certain variants like K-value below 60K, copolymers, battery resins, and bio-based resins (Biovyn™).

## **TNC 2025 (3) 15**

**Title:** Notification No. 18/2025-Customs

**Date:** 20-Mar-2025

**CPAC:** CD 25

**Brief:** Seeks to amend Notification No. 9/2012-Customs dt 9-Mar-2012 to revise the tolerance limits for imported cut and polished diamonds. The updated proviso under Condition (v) now allows a tolerance of  $\pm 0.05$  mm in diameter for round-shaped diamonds,  $\pm 0.07$  mm in length and breadth for other shapes,  $\pm 0.01$  mm in height, and  $\pm 1$  cent in weight.

## **TNC 2025 (3) 14**

**Title:** Notification No. 14/2025-Customs (N.T.)

**Date:** 18-Mar-2025

**CPAC:** CD 28DA [G.S.R.178 (E)]

**Brief:** Seeks to introduce amendments to the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 substituting the term "certificate" with "proof" across several rules and related documentation requiring a formal Certificate of Origin (CoO) to accepting broader “proof of origin” in order to claim preferential treatment under trade agreements. This could include digital documents, alternative verifications, or self-certifications depending on the trade agreement provisions.



## **TNC 2025 (3) 13**

**Title:** Notification No. 20/2025-Direct Tax

**Date:** 18-Mar-2025

**CPAC:** IT 138

**Brief:** Seeks to authorize the ‘Additional Chief Secretary (IT), Department of Information & Technology, Government of NCT of Delhi’ to receive income-tax-related information with the purpose of facilitating identification of eligible beneficiaries under social welfare schemes of the Delhi Government. Thus, enables controlled data sharing between the Income Tax Department and a state government authority, ensuring that government welfare programs are better targeted, while remaining within the legal framework of confidentiality and data access under Section 138.

## **TNC 2025 (3) 12**

**Title:** Notification No. 2/2025-Customs (ADD)

**Date:** 17-Mar-2025

**CPAC:** CTA 9A

**Brief:** Seeks to impose anti-dumping duty on aluminium foil imports (up to 80 microns, excluding certain specialized types) originating from China for six months, citing evidence of dumping and material injury to the domestic industry.

## **TNC 2025 (3) 11**

**Title:** Circular No. 4/2025-Direct Tax

**Date:** 17-Mar-2025

**CPAC:** IT 279

**Brief:** Provides FAQs on the revised Guidelines for Compounding of Offences under the Income-Tax Act, 1961, issued on 17 Oct 2024. It simplifies the process by removing offence categorization, eliminating time limits, allowing fresh applications upon defect correction, and permitting compounding for Sections 275A and 276B. The 36-month limit has been removed, and taxpayers can apply multiple times, though habitual offenders may be rejected. All offences are now compoundable, and jurisdiction lies with the Pr. CCIT, CCIT, Pr. DGIT, or DGIT, based on higher TDS default for multiple TANs.

## **TNC 2025 (3) 10**

**Title:** Notification No. 3/2025-Customs

**Date:** 17-Mar-2025

**CPAC:** CD 14 / CTA 9A

**Brief:** Notified that anti-dumping duties on imports of vacuum insulated flasks and other vacuum vessels of stainless steel from China PR. The measure follows the final findings of the Directorate General of Trade Remedies (DGTR), which concluded that the goods were being dumped in India at prices below their normal value, causing material injury to the domestic industry. The anti-dumping duty is set at \$1,732 per metric tonne and will apply for a period of five years, unless revoked or amended earlier.

## **TNC 2025 (3) 9**

**Title:** Notification No. 10/2025-Central Tax

**Date:** 13-Mar-2025

**CPAC:** CGST 5 / IGST 3

**Brief:** Revises GST jurisdictional boundaries by amending Notification No. 02/2017-Central Tax. Key changes include expanded jurisdiction for Alwar, Jaipur, Jodhpur, and Udaipur in Rajasthan, covering additional districts such as Ajmer, Beawar, Nagaur, Pali, Barmer, Chittorgarh, Kota, and Jhalawar. In Tamil Nadu, the revised jurisdictions affect Chennai Outer, Madurai, and Tiruchirapalli while explicitly excluding certain Chennai Corporation zones. Additionally, Madurai's jurisdiction extends to territorial waters and seabed areas within Tamil Nadu and Puducherry.

## **TNC 2025 (3) 8**

**Title:** Notification No. 13/2025-Customs

**Date:** 13-Mar-2025

**CPAC:** CD 14

**Brief:** Following Notification No. 12/2025-Customs (N.T.) [TNC 2025 (2) 10] it amends Notification No. 36/2001 - Customs (N.T.) and updates tariff values for import of various key commodities, including crude palm oil, RBD palm oil, crude soya bean oil, brass scrap, gold, silver, etc.

## **TNC 2025 (3) 7**

**Title:** Notification No. 19/2025-Direct Tax

**Date:** 11-Mar-2025

**CPAC:** IT 2(48) / [S.O. 1120(E)]

**Brief:** Notified the Ten Year Zero Coupon Bond of Power Finance Corporation Ltd. as a zero-coupon bond under Section 2(48) of the Income-tax Act, 1961. The bond has a tenure of 10 years and 1 month, with an issuance deadline of March 31, 2027. Each bond will be issued at a discount of ₹49,546 and will mature at ₹1,00,000. A total of 10 lakh bonds will be issued.

## **TNC 2025 (3) 6**

**Title:** Notification No. 17/2025-Customs

**Date:** 07-Mar-2025

**CPAC:** CD 25

**Brief:** Extended the validity of certain customs duty exemptions under Notification No. 64/2023-Customs. Specifically, the deadline mentioned in the notification has been revised from February 28, 2025, to May 31, 2025.



## **TNC 2025 (3) 5**

**Title:** Notification No. 16/2025-Customs

**Date:** 07-Mar-2025

**CPAC:** CD 25

**Brief:** Levy of customs duty to 5% on an item under Notification No. 50/2017-Customs, adding lentils (Mosur) under tariff heading 0713 40 00 to Notification No. 11/2018-Customs, modifying the duty rate to 5% under Notification No. 11/2021-Customs, and omitting an entry from Notification No. 49/2021-Customs.

## **TNC 2025 (3) 4**

**Title:** Notification No. 01/2025-Customs

**Date:** 07-Mar-2025

**CPAC:** CTA 9A/14

**Brief:** Levy of anti-dumping duty on imports of Trichloro Isocyanuric Acid from China and Japan following an investigation that confirmed these imports were being dumped at prices below normal value, causing material injury to the domestic industry. The duty rates vary by producer, ranging from 766 to 986 USD per metric ton for Chinese exporters and 276 USD per metric ton for Japanese exporters.

## **TNC 2025 (3) 3**

**Title:** Notification No.18/2025 - Direct tax

**Date:** 06-Mar-2025

**CPAC:** IT 10(46) [SO 1099 (E)]

**Brief:** Notified that "The Delhi Building and Other Construction Workers Welfare Board" is exempt from income tax under IT 10(46) for income sources including cess received, registration and renewal fees collected from workers, and interest on bank deposits.

## **TNC 2025 (3) 2**

**Title:** Circular No.07/2025-Customs

**Date:** 05-Mar-2025

**CPAC:** CD 47

**Brief:** Streamlines the import process for pet dogs and cats under the Live-stock Importation Act, 1898 by allowing round-the-clock final quarantine clearance at designated ports of entry instead of requiring post-arrival visits to Animal Quarantine and Certification Service Station (AQCS). Owners must secure an advance NoC by submitting necessary documents and notifying authorities of their pet's arrival via email. Import is restricted to airports in Delhi, Bengaluru, Hyderabad, and Kochi, and seaports/airports in Mumbai, Chennai, and Kolkata.

## **TNC 2025 (3) 1**

**Title:** Circular No.06/2025-Customs

**Date:** 04-Mar-2025

**CPAC:** CD 111

**Brief:** Amends prior regulations on handling confiscated drones by designating warehouses at Chennai, Delhi, Kolkata, Mumbai, and Bengaluru airports for centralized storage, segregation, inspection, and distribution. It maps Customs Zones to these focal Commissionerates to streamline jurisdiction and processing. Additionally, the circular updates the list of nodal officers from agencies like SPG, CRPF, NSG, CISF, BSF, ITBP, Army, Navy, IAF, Assam Rifles, Delhi Police, and IB to enhance coordination.

## **TNC 2025 (2) 34**

**Title:** Radhika Agarwal vs. Union of India [SC]

**Date:** 27-Feb-2025

**CPAC:** CD 104 / CGST 69 [2025 INSC 272]

**Brief:** SC upheld the legislative amendments to the Customs Act and the CGST Act, which designated certain offences as cognizable (arrest without a warrant) and non-bailable. This ruling effectively modifies the 2011 Om Prakash decision, which had required prior Magistrate approval for arrests in non-cognizable cases. It ruled that customs officers are not police officers but must follow CrPC safeguards, including informing arrestees, maintaining case diaries, and ensuring judicial oversight to prevent arbitrary arrests while balancing enforcement and rights.

## **TNC 2025 (2) 33**

**Title:** K. Krishnamurthy Vs. The Deputy Commissioner of Income Tax [SC]

**Date:** 13-Feb-2025

**CPAC:** IT 271AAA [2025 INSC 208]

**Brief:** Upheld that no penalty could be imposed on Rs.2.27 crore, as the appellant had disclosed this income during the search, substantiated its source, and eventually paid the tax, even if delayed. However, a 10% penalty was upheld on Rs.2.49 crore, which was not disclosed during the search but was later found through sale deeds obtained during the investigation. The Court clarified that "found in the course of search" includes documents recovered due to subsequent inquiries triggered by the search.

## **TNC 2025 (2) 32**

**Title:** The State of Maharashtra and Ors. Vs. Prism Cement Limited [SC]

**Date:** 12-Feb-2025

**CPAC:** CST 8(5) [2025 INSC 199]

**Brief:** Upheld that Prism Cement Ltd. had a vested right to the exemption under its Eligibility and Entitlement Certificates (issued in 1998), and the new requirement to submit Form ‘C’ and ‘D’ for tax benefits applied only prospectively from May 11, 2002. Since the amendment did not explicitly revoke past exemptions, the State’s attempt to retrospectively impose conditions and recover tax was deemed invalid.



## **TNC 2025 (2) 31**

**Title:** Instruction No.01/2025-Customs

**Date:** 28-Feb-2025

**CPAC:** CT 3

**Brief:** Reaffirming Circular No. 19/2005 - Customs, it states that AIR rates are calculated based on an average of duties paid on inputs across various exporters, eliminating the need for field formations to verify the duty-paid status of each input. The Delhi High Court, in *AJ Gold and Silver Refinery v. Assistant Commissioner* (2023), supported this stance, ruling that drawback benefits are available even if Basic Customs Duty (BCD) is not paid, as long as additional duties under Section 3 of the Customs Tariff Act, 1975, have been paid.

## **TNC 2025 (2) 30**

**Title:**Notification No.17/2025-Direct tax

**Date:**24-Feb-2025

**CPAC:** IT 115AD / 115TCA [GSR 145(E)]

**Brief:** Amends the IT Rule introducing stricter compliance for business trusts, securitization trusts, and investment funds. These entities must now file income distribution statements electronically with digital signatures—Form 64A/64B for business trusts and Form 64E/64F for securitization trusts—to the Principal Commissioner/Commissioner of Income-tax by June 15 and provide unit holders/investors with statements by June 30. The amendments also remove references to 10% and 15% tax rates, potentially altering tax treatment on distributed income.

## **TNC 2025 (2) 29**

**Title:** Circular No.03/2025-Direct Tax

**Date:**20-Feb-2025

**CPAC:** IT 192

**Brief:** The income-tax deduction rules for salaries under Section 192 of the Income-tax Act, 1961, for the financial year 2024-25. Key changes include revised tax slabs under the New Tax Regime, updated surcharge rates for high-income individuals, and modifications to Form No. 16 and Form No. 24Q for salary deduction reporting. The leave encashment exemption for non-government employees has been raised to ₹25 lakh, and Agniveer Corpus Fund contributions are now considered part of salary.

## **TNC 2025 (2) 28**

**Title:**Notification No.15/2025-Customs

**Date:**20-Feb-2025

**CPAC:** CD 25

**Brief:** Amended Notification No. 50/2017-Customs by modifying the customs duty conditions for certain tariff items. Specifically, the amendment removes the entry "84" in column (6) against Serial Numbers 551 and 555, altering the applicability of exemptions or concessions for these items.

## **TNC 2025 (2) 27**

**Title:** Circular No.02/2025-Direct Tax

**Date:**18-Feb-2025

**CPAC:** IT 10AA / 44AB

**Brief:** The due date for filing Form No. 56F under IT 10AA(8) read with IT 10A(5), which is required for claiming tax deductions by Special Economic Zone (SEZ) units has been extended the deadline from the previously specified date under Section 44AB to March 31, 2025.

## **TNC 2025 (2) 26**

**Title:** Circular No.05/2025-Customs

**Date:** 17-Feb-2025

**CPAC:** CD 27

**Brief:** The automation of refund applications and processing to improve efficiency, transparency, and ease of doing business. Refund applications under Section 27 of the Customs Act, 1962, including export duty refunds and duty drawback claims, must now be filed electronically via ICEGATE, allowing for digital submission, automated scrutiny, deficiency intimation, and electronic disbursal through the Public Financial Management System (PFMS). The manual process will be discontinued after March 31, 2025, except in special cases approved by a Commissioner.

## **TNC 2025 (2) 25**

**Title:** Circular No.04/2025-Customs

**Date:** 17-Feb-2025

**CPAC:** CD 18 /25 / 59 / 65 / 143

**Brief:** Seeks to promulgate "Ekal Anubandh", a Single All-India Multi-Purpose Electronic Bond (SEB) to streamline customs processes. This replaces multiple transaction-based bonds with a single digital bond, reducing administrative burdens and enhancing efficiency. The SEB allows importers/exporters to submit a unified bond electronically via ICEGATE, integrate electronic bank guarantees (e-BG), and make digital stamp duty payments through the National E-Governance Services Limited (NeSL).

## **TNC 2025 (2) 24**

**Title:** Notification No.16/2025-Direct tax

**Date:** 12-Feb-2025

**CPAC:** IT 10(46A) [SO 731(E)]

**Brief:** Tax exemption to the Real Estate Regulatory Authority, Punjab under Section 10(46A) of the Income-tax Act, 1961. This exemption applies from the assessment year 2024-25, provided the authority continues to operate under the Real Estate (Regulation and Development) Act, 2016, with purposes specified in sub-clause (a) of Section 10(46A).



## **TNC 2025 (2) 23**

**Title:**Notification No.14/2025-Customs

**Date:**13-Feb-2025

**CPAC:** CD 25

**Brief:** Amended the customs duty structure on alcoholic beverages. The revised rules impose a 100% customs duty on all goods under tariff headings 2204, 2205, 2206, and 2208, except for bourbon whiskey. A new category (Sl. No. 9C) specifically for bourbon whiskey under tariff items 2208 30 11 and 2208 30 91 has been introduced, reducing its customs duty to 50%.

## **TNC 2025 (2) 22**

**Title:** Circular No.247/04/2025-GST

**Date:**14-Feb-2025

**CPAC:** CGST 23 /148

**Brief:** Clarified GST rates and classifications based on the 55th GST Council meeting. Pepper of the genus Piper (green, white, or black) under HS 0904 attracts 5% GST, while dried pepper and raisins from agriculturists are GST-exempt. Ready-to-eat salted popcorn (HS 2106 90 99) is taxed at 5% if unpackaged, 12% if labelled, and caramel popcorn (HS 1704 90 90) at 18%. AAC blocks with over 50% fly ash (HS 6815) attract 12% GST. The revised Compensation Cess on certain utility vehicles applies from July 26, 2023. Past GST issues on salted popcorn are regularized until February 14, 2025.

## **TNC 2025 (2) 21**

**Title:** Notification No.09/2025-Central Tax

**Date:**11-Feb-2025

**CPAC:** CGST (Amendment) Rule 2025

**Brief:** Enforces specific provisions of the Central Goods and Services Tax (Amendment) Rules, 2024, setting different implementation dates for various rules. Specifically, Rules 2, 24, 27, and 32 will take effect from February 11, 2025, while Rules 8, 37, and clause (ii) of Rule 38 will be enforced from April 1, 2025.

## **TNC 2025 (2) 20**

**Title:** Vinubhai Mohanlal Dobaria v CCIT [SC]

**Date:** 04-Feb-2025

**CPAC:** IT 276CC [2025 INSC 155]

**Brief:** Court ruled on IT 276CC that the offence of failing to file tax returns is committed immediately after the due date under IT 139(1), regardless of later filing. It clarified that "first offence" in the 2014 Compounding Guidelines is based on the offence date, not when show-cause notices are issued. It upheld the rejection of compounding for AY 2013-14, as it did not qualify as a "first offence" since the offence under AY 2011-12 had already been detected.

## **TNC 2025 (2) 19**

**Title:** M/s S.R.S. Travels Vs. The Karnataka State Road Transport Corpn. Workers [SC]

**Date:** 04-Feb-2025

**CPAC:** [2025 INSC 152]

**Brief:** Upheld the constitutionality of the Karnataka Motor Vehicles Taxation and Certain Other Law (Amendment) Act, 2003, confirming the State Legislature's power to repeal the Karnataka Contract Carriages (Acquisition) Act, 1976 without fresh Presidential assent. It also ruled that the State Transport Authority (STA) can delegate the power to grant non-stage carriage permits to its Secretary under Section 68(5) of the Motor Vehicles Act, 1988.

## **TNC 2025 (2) 18**

**Title:** Abdul Sattar Ansari v Md Khurshid Ansari  
[JharHC]

**Date:** 04-Feb-2025

**CPAC:** Bihar Tenancy Act 1885

**Brief:** The court ruled that oral gifts (Hiba) are not valid for transferring occupancy rights under the Chotanagpur Tenancy Act, 1908, which requires such transfers to be made through a registered document. Although Mahomedan Law permits oral gifts for non-agricultural property, the court held that Section 11 and 23A of the Chotanagpur Tenancy Act, 1908, which are analogous to the Bihar Tenancy Act provisions, override Mahomedan Law regarding agricultural land and occupancy holdings, mandating a registered instrument for validity.

## **TNC 2025 (2) 17**

**Title:** Notification No.15/2025-Direct tax

**Date:** 10-Feb-2025

**CPAC:** IT 35 [SO 673(E)]

**Brief:** Recognition of Bhaikaka University, Anand, Gujarat, as an approved entity under the category of "University, college, or other institution" for the purpose of receiving donations eligible for tax deductions under IT Section 35(1)(ii). This approval is effective from the Previous Year 2024-25 and is applicable for Assessment Years 2025-26 to 2029-30.

## **TNC 2025 (2) 16**

**Title:** Notification No.14/2025-Direct tax

**Date:** 07-Feb-2025

**CPAC:** IT 285 [GSR 125(E)]

**Brief:** Amends Income Tax Rule 114DA by extending the deadline for filing Form No. 49C to within eight months from the end of the financial year for non-resident persons with liaison offices in India. A new Form No. 49C is introduced, requiring detailed information about the liaison office's activities, employees, financial transactions, and group entities in India, along with disclosures on receipts, expenses, and business relationships with Indian parties.



## **TNC 2025 (2) 15**

**Title:** Notification No.13/2025-Direct tax

**Date:** 07-Feb-2025

**CPAC:** IT 10(47) [GSR 121(E)]

**Brief:** Amends Rule 2F of the Income-tax Rules, 1962, requiring Infrastructure Debt Funds (IDFs) to be set up as NBFCs under the RBI framework. IDFs can invest only in post-commencement infrastructure projects with at least one year of operations or toll-operate-transfer projects. Funds can be raised via rupee/foreign currency bonds, zero-coupon bonds, or ECBs with a minimum five-year tenor, excluding foreign branches of Indian banks. It redefines "specified shareholder" as entities with 30% or more voting power.

## **TNC 2025 (2) 14**

**Title:** Instruction No. 02/2025-GST

**Date:** 07-Feb-2025

**CPAC:** CGST 128A / 73

**Brief:** Provides procedural guidance for department appeals related to interest and/or penalty under CGST 128A. It clarifies that taxpayers who have fully paid their tax dues but are involved in disputes over incorrect interest calculations or imposition/non-imposition of penalties remain eligible for the benefits of CGST 128A, which offers a waiver of interest, penalty, or both for demands under CGST 73 for FYs 2017-18, 2018-19, and 2019-20.

## **TNC 2025 (2) 13**

**Title:** F. No. CBIC-190354/236/2021-TRU

**Date:**03-Feb-2025

**CPAC:** CD 25

**Brief:** Corrigendum to Notification No. 50/2024-Customs (30-Dec-2024). It replaces the tariff code “20042110” with “22042110” in the table under serial number (4) on page 460.

## **TNC 2025 (2) 12**

**Title:** Notification No.01/2025-Central Excise

**Date:** 01-Feb-2025

**CPAC:** CE 5A

**Brief:** Amends Notification No. 11/2017-Central Excise (30-Jun-2017) by extending the validity period from the year 2025 to 2026 of implementation of additional duty of excise on unblended diesel.

## **TNC 2025 (2) 11**

**Title:** Notification No.13/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 153/94-Customs to expand customs duty exemptions. It modifies Serial No. 1 in the table, replacing “chapter 88 or 89” with “chapter 86 or chapter 88 or chapter 89,” thereby including goods under chapter 86, which covers railway locomotives, rolling stock, and related parts.

## **TNC 2025 (2) 10**

**Title:** Notification No.12/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 19/2019-Customs to modify tariff classifications related to ammunition and associated goods. It replaces “or 90” with “90 or 93” in Column (2) to expand the tariff headings covered and omits the word “Ammunition” from Column (3). Additionally, a new entry for “Ammunition for the goods mentioned at item (I)” is inserted, clarifying the exemption for specific ammunition items under the revised tariff headings.

## **TNC 2025 (2) 9**

**Title:** Notification No.11/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 25/2002-Customs to update Serial No. 69 and introduce Serial No. 69A, listing over 50 types of specialized machinery for lithium-ion cell manufacturing. The listed equipment, such as Powder Dryers, High Vacuum Pumps, and Automatic Winding Machines, is granted customs duty exemptions for use in producing batteries for mobile handsets (Serial No. 69) and electric vehicles (Serial No. 69A).

## **TNC 2025 (2) 8**

**Title:** Notification No.10/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 57/2017-Customs to modify duty rates and product classifications. It includes the omission of Serial No. 5E and the reduction of duty from 2.5% to NIL for Serial Nos. 6A, 6B, 6C, and 7. Additionally, Serial No. 6D is expanded to cover products under “Any Chapter,” while Serial No. 20(g) is updated to include Packet Transport Node (PTN) and Multiprotocol Label Switching-Transport Profile (MPLS-TP) products.



## **TNC 2025 (2) 7**

**Title:** Notification No.09/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 16/2017-Customs (20-Apr-2017) to include several pharmaceutical products under the Patient Assistance Program (PAP) for exemptions. It adds drugs for cancer, autoimmune diseases, and rare conditions. Key additions include Pembrolizumab by MSD, Lorlatinib and Dacomitinib by Pfizer, Ribociclib by Novartis, and Acalabrutinib by AstraZeneca. Products from Johnson & Johnson, Merck, Takeda, and Roche are also listed.

## **TNC 2025 (2) 6**

**Title:** Notification No.08/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 22/2022-Customs (30-Apr-2022) by updating customs duty rates and reclassifying various goods. Several serial numbers in Table I have been removed, including 1412–1415, 1418, 3577, and 4037–4058. Table II adds new entries with revised duties for items like mineral products (5% to 20%), plastics (0%), and motor vehicles, including electric vehicles and motorcycles, with duties ranging from 10.5% to 35% based on their assembly level or kit completeness.

## **TNC 2025 (2) 5**

**Title:** Notification No.07/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 11/2018 - Customs under CD 25(1) and Section 110 of the Finance Act, 2018. Key changes include modifications in tariff classifications for goods like footwear, automobiles, bicycles, furniture, and medical devices, along with the removal of certain exemptions on imported goods. The notification also introduces new tariff categories for solar panels, medical equipment, and interactive displays while clarifying import duty exemptions for select items under previous customs notifications.

## **TNC 2025 (2) 4**

**Title:** Notification No.06/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 11/2021 - Customs under CD 25(1) and Section 124 of the Finance Act, 2021. Key changes include 20% customs duty on marble slabs, PVC flex films, footwear, and polyvinyl chloride products, 7.5% duty on candles and electric components, and revised import duties on automobiles and motorcycles (up to 67.5%). It also reduces duties on gold, silver, and platinum findings (1%–1.4%) while maintaining Nil duty on specific exemptions under prior notifications.

## **TNC 2025 (2) 3**

**Title:** Notification No.05/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25 / 3

**Brief:** Amends Notification No. 50/2017 - Customs under CD 25(1) and 3(12), reducing customs duty (5%) on frozen fish paste (Surimi) and fish hydrolysate for aquatic feed. Grants Nil duty on life-saving drugs, wet blue leather, select waste metals (tin, zinc, cobalt, molybdenum, etc.), and rough lab-grown diamond seeds. Updates duty on textile machinery, lithium-ion battery waste, display components, and looms. Also revises import duties on motorcycles, bicycles, and electronics.

## **TNC 2025 (2) 2**

**Title:** Notification No.04/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Revises customs duty rates on various goods. It imposes a 20% duty on items like marble slabs, furniture, PVC flex films, electronic toy parts, bicycles, and certain electrical goods, while increasing the duty to 70% on automobiles (HS 8703, 8711), personal imports (9802, 9803, 9804), and certain transport vehicles (8702, 8704). Additionally, it removes customs duties (Nil rate) on specific waste and scrap metals including tin, tungsten, molybdenum, tantalum, cobalt, bismuth, zirconium, antimony, beryllium, rhenium, and cadmium.

## **TNC 2025 (2) 1**

**Title:** Notification No.03/2025-Customs

**Date:** 01-Feb-2025

**CPAC:** CD 25

**Brief:** Amends Notification No. 27/2011 - Customs under CD 25(1). It revises the classification of certain tanned hides and skins, explicitly excluding E.I. tanned leather, and introduces Serial No. 25J, which grants a customs duty exemption (Nil rate) on specific crust leather (hides and skins) under designated tariff codes.

## **TNC 2025 (1) 45**

**Title:** Order No. 01/2025- Central Excise

**Date:** 31-Jan- 2025

### **CPAC:**

**Brief:** Seeks to direct the removal of over 400 service tax-related appeals from the call book and mandates their adjudication, following the resolution of key legal issues by the Supreme Court. Exercising powers under Rule 13 of the Central Excise Rules, 2002, and Rule 5 of the Service Tax Rules, 1994, the order references earlier CBEC circulars (Nos. 719/35/2003-CX and 986/10/2014-CX) and underscores that these appeals, primarily under the jurisdiction of Commissioner (Audit), Nagpur and Nashik, had been deferred pending judicial clarity.



## **TNC 2025 (1) 44**

**Title:** Nutan Singh v State of Jharkhand [JharHC]

**Date:** 16-Jan-2025

**CPAC:** Bihar and Orissa Public Demands Recovery Act, 1914

**Brief:** Examines if a certificate holder under the Bihar and Orissa Public Demand Recovery Act, 1914, can also serve as the certificate officer. The petitioner contested a body warrant and tax demand, claiming that the District Transport Officer (DTO), who issued the certificate, could not judge his own case. The High Court held that a certificate holder may act as a certificate officer for simple objections, but jurisdictional or legal objections must be decided by a neutral officer to ensure fairness and justice.

## **TNC 2025 (1) 43**

**Title:** F. No. 190341/12/2025-TRU

**Date:** 31-Jan-2025

**CPAC:** IGST 5 / 6

**Brief:** Information received from Ministry of Civil Aviation (MoCA) with respect to Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue. The MoCA has provided a list of foreign airlines operating in India (Winter 2024-25 schedule) and sought feedback from Indian carriers (Air India, IndiGo, Akasa Air) regarding reciprocal taxation / exemption.

## **TNC 2025 (1) 42**

**Title:** State of Punjab v M/s Om Prakash Brick Kiln Owner [SC]

**Date:** 21-Jan-2025

**CPAC:** [2025 INSC 88]

**Brief:** SC upheld the State Government's authority to impose royalty on brick earth excavation under the Mines and Mineral (Regulation and Development) Act, 1957 and Punjab Minor Mineral Concession Rules, 1964, regardless of land ownership. It ruled that since a 1958 notification classified brick earth as a minor mineral, extraction must comply with Rule 54A, requiring a certificate of approval. The Court affirmed that the Mineral Rules independently justify taxation on mineral extraction.

## **TNC 2025 (1) 41**

**Title:** Bharat Petroleum Corporation Ltd. v CCE,  
Nashik [SC]

**Date:** 20-Jan-2025

**CPAC:** CE 4 / 11A [2025 INSC 84]

**Brief:** SC ruled that the "Import Parity Price" (IPP) used for transactions between Oil Marketing Companies under a government backed MOU was not the sole consideration for sale, making it ineligible as the "transaction value" under CE 4. The Court also held that the extended limitation period under Section 11A was wrongly invoked, as the government was already aware of the MOU, and no fraud or suppression was proven.

## **TNC 2025 (1) 40**

**Title:** Notification No.12/2025-Direct tax

**Date:** 30-Jan-2025

**CPAC:** IT 138 [SO 524(E)]

**Brief:** Authorizes the Joint Secretary, Department of Food and Public Distribution, Ministry of Consumer Affairs, Food & Public Distribution, to access income tax information under IT 138(1)(a)(ii) enabling the government to use tax data for identifying eligible beneficiaries under the Pradhan Mantri Garib Kalyan Anna Yojana, ensuring accurate food distribution and preventing misallocation.

## **TNC 2025 (1) 39**

**Title:** Circular No.246/03/2025-GST

**Date:** 30-Jan-2025

**CPAC:** CGST 44 /47

**Brief:** Clarifies the applicability of late fees on delayed filing of FORM GSTR-9C (Reconciliation Statement). It states that if GSTR-9C is required but not filed along with GSTR-9 (Annual Return), the return is incomplete, and late fees under Section 47(2) apply until both forms are submitted. The late fee is calculated from the due date of GSTR-9 until the actual submission of GSTR-9C if filed later.

## **TNC 2025 (1) 38**

**Title:** Circular No.03/2025-Customs

**Date:**29-Jan-2025

**CPAC:** CD 157

**Brief:** Modifies the mandatory declaration requirements for Lab Grown Diamonds (LGDs) in import/export transactions. While Circular No. 21/2024-Customs (October 30, 2024) mandated additional qualifiers for synthetic diamonds (HPHT/CVD), exporters faced delays in identifying LGDs weighing less than one carat. To ease trade, the government has now made declaration of additional qualifiers voluntary for exports of LGDs under one carat, while retaining the mandatory declaration for all other cases.

## **TNC 2025 (1) 37**

**Title:** Circular No.245/02/2025-GST

**Date:** 28-Jan-2025

**CPAC:** CGST 168

**Brief:** Clarifies GST rules from the 55th GST Council meeting (Dec 21, 2024). No GST on penal charges by banks/NBFCs per RBI's directive. PAs get GST exemption for transactions up to ₹2,000, but PGs remain taxable. GST on R&D services by Govt entities is regularized, and NSDC skilling services regain exemption. GST applies to MCD facility services, DDA isn't a local authority, RCM exemption for composition taxpayers, and ancillary electricity services stay tax-free.



## **TNC 2025 (1) 36**

**Title:** Circular No.244/01/2025-GST

**Date:** 28-Jan-2025

**CPAC:** CGST 168

**Brief:** Clarifies GST applicability on co-insurance and reinsurance transactions based on the 53rd GST Council meeting (June 22, 2024). It states that apportionment of co-insurance premium by the lead insurer to co-insurers and reinsurance commission deductions are not treated as supplies under the CGST Act, 2017, provided that GST is paid on the full premium by the lead insurer and on the gross reinsurance premium by the reinsurer.

## **TNC 2025 (1) 35**

**Title:** Notification No.11/2025-Direct tax

**Date:** 27-Jan-2025

**CPAC:** IT 35 [SO 471(E)]

**Brief:** Approval of Shri Chaitanya Health and Care Trust for its unit Bhaktivedanta Hospital & Research Institute, Thane, Maharashtra, recognizing it as a university, college, or other institution eligible for scientific research deductions IT 35(1)(ii).

## **TNC 2025 (1) 34**

**Title:** Notification No.10/2025-Direct tax

**Date:** 27-Jan-2025

**CPAC:** IT 10 / 94B [GSR 76(E)]

**Brief:** Amends IT Rules regulating Venture Capital Funds, Finance Companies in International Financial Services Centres (IFSCs), and Retail Schemes/Exchange-Traded Funds (ETFs). It aligns Venture Capital Funds with International Financial Services Centres Authority (IFSCA) regulations, sets conditions for Finance Companies in IFSCs regarding permitted activities like lending, securitization, and treasury functions under Section 94B, and imposes investment restrictions on Retail Schemes and ETFs under Section 10(4D) to ensure diversification and compliance.

## **TNC 2025 (1) 33**

**Title:** Notification No.08/2025- Central Tax

**Date:** 23-Jan-2025

**CPAC:** CGST 47 / 128

**Brief:** Seeks to waive late fees for delayed filing of reconciliation statements (GSTR-9C) and annual returns (GSTR-9) under CGST Act 2017. This applies to specified financial years from 2017-18 to 2022-23, provided the statements are furnished by 31.03.2025. However, no refunds are allowed for late fees already paid.

## **TNC 2025 (1) 32**

**Title:** Notification No.07/2025- Central Tax

**Date:** 23-Jan-2025

**CPAC:** CGST 164 / Central Goods and Services Tax (Amendment) Rules, 2025

**Brief:** Amends CGST Rules 2017 by introducing new provisions, such as the creation of a temporary identification number for individuals not liable for registration but required to make payments under the Act. The amendments also update procedural rules and forms, ensuring compliance and efficient implementation of GST regulations, including measures for temporary and suo moto registration.

## **TNC 2025 (1) 31**

**Title:** Circular No.01/2025-Direct tax

**Date:** 21-Jan-2025

**CPAC:** IT 90

**Brief:** Seeks to provide guidance on applying the Principal Purpose Test (PPT) under India's DTAA's to prevent treaty misuse and revenue loss. It highlights the prospective implementation of the PPT, ensuring benefits align with treaty objectives like fostering genuine economic activity. It clarifies that grandfathering provisions in treaties with Cyprus, Mauritius, and Singapore remain unaffected. Supplementary resources, such as BEPS Action Plan 6 and the UN Model Tax Convention, support case-specific evaluations.

## **TNC 2025 (1) 30**

**Title:** Notification No.09/2025-Direct tax

**Date:** 21-Jan-2025

**CPAC:** IT 44BBC [GSR 67(E)]

**Brief:** Seeks to amend the Income-tax Rules, 1962 [Income-tax (First Amendment) Rules 2025] regarding provisions for non-residents engaged in the business of operating cruise ships. The rules establish conditions for non-resident operators, including requirements for ship capacity, purpose (leisure and recreation), scheduled voyages touching Indian ports, and compliance with guidelines issued by the Ministries of Tourism or Shipping.

## **TNC 2025 (1) 29**

**Title:** Notification No.08/2025-Direct tax

**Date:**20-Jan-2025

**CPAC:** Section 98 of the Finance (No. 2) Act, 2024 [SO 348(E)]

**Brief:** Seeks to remove difficulty in implementing the Direct Tax Vivad Se Vishwas Scheme, 2024, by clarifying that appeals filed within the stipulated time frame without a delay condonation application will be considered pending as of 22nd July 2024 for scheme purposes. Such appellants are eligible under the scheme, and disputed tax calculations will be based on these appeals.



## **TNC 2025 (1) 28**

**Title:** Circular No.02/2025-Customs

**Date:** 17-Jan-2025

**CPAC:** CD 141

**Brief:** Seeks to address implementation of Sea Cargo Manifest and Transshipment Regulations (SCMTR) at certain ports, as per Nn. 02/2025-Customs (N.T.) dt 15.1.2025, due to challenges faced by trade stakeholders in filing SCMTR messages.

## **TNC 2025 (1) 27**

**Title:** Notification No.02/2025-Customs

**Date:** 16-Jan-2025

**CPAC:** CD 25

**Brief:** Seeks to amend Nn. 19/2019 - Customs dt 6.7.2019 for exemption of specific defense-related imports by updating the list of exempted items to include systems, sub-systems, equipment, parts, tools, test equipment, and software specifically for the Long Range Surface to Air Missile System (LRSAM).

## **TNC 2025 (1) 26**

**Title:** Notification No.01/2025-Customs

**Date:**16-Jan-2025

**CPAC:** CD 25

**Brief:** Seeks to exempt from customs duty and IGST, specific equipment and consumable samples imported by the Inspection Team of the International Atomic Energy Agency (IAEA).

## **TNC 2025 (1) 25**

**Title:** Bihar Notification No.08/2025-State tax (Rate)

**Date:** 16-Jan-2025

**CPAC:** BGST 9 / [Bihar Gazette No.71]

**Brief:** Seeks to revise the definition of "specified premises" in Bihar Nn. 17/2017-State Tax (Rate) dt 29.6.2017 to align with clause (xxxvi) of paragraph 4 of Bihar Nn. 11/2017-State Tax (Rate) dt 29.6.2017.

## **TNC 2025 (1) 24**

**Title:** Bihar Notification No.07/2025-State tax (Rate)

**Date:** 16-Jan-2025

**CPAC:** BGST 9 [70]

**Brief:** Seeks to modify Bihar Nn.13/2017-State Tax (Rate), dt 29.6.2017. Key amendments include inserting provisions to exclude corporate bodies from certain GST obligations and excluding taxpayers under the composition scheme from specific compliance requirements.

## **TNC 2025 (1) 23**

**Title:** Bihar Notification No.06/2025-State tax (Rate)

**Date:** 16-Jan-2025

**CPAC:** BGST 9 / 11 [69]

**Brief:** Seeks to modify Bihar Nn.12/2017-State Tax (Rate) dt 29.6.2017. Key changes include updates to terminology (e.g., replacing "transmission and distribution" with "transmission or distribution"), the introduction of tax exemptions for specific services like insurance under the Motor Vehicle Accident Fund, and the inclusion of National Skill Development Corporation-approved training partners. It also defines terms like "insurer" under the Insurance Act, 1938.



## **TNC 2025 (1) 22**

**Title:** Bihar Notification No.05/2025-State tax  
(Rate)

**Date:** 16-Jan-2025

**CPAC:** BGST 15 [68]

**Brief:** Seeks to redefine "specified premises" related to the supply of hotel accommodation services setting criteria for declaring premises as "specified premises," such as annual accommodation rates above ₹7,500 per unit per day, or through declarations by suppliers. It also provides formats for opting in or out of the classification of "specified premises."



## **TNC 2025 (1) 21**

**Title:** Bihar Notification No.04/2025-State tax (Rate)

**Date:** 16-Jan-2025

**CPAC:** BGST 11 [67]

**Brief:** Seeks to revise the tax rate for an item listed at Serial No. 4 (old vehicle) in a previous notification (No.8/2018-State Tax (Rate), dated 25th January 2018) by increasing the applicable rate from 6% to 9%.

## **TNC 2025 (1) 20**

**Title:** Bihar Notification No.03/2025-State tax  
(Rate)

**Date:**16-Jan-2025

**CPAC:** BGST 9 [66]

**Brief:** Seeks to update Notification No. 39/2017 to include "food inputs" supplied under the Integrated Child Development Services (ICDS) or similar schemes approved by the Central or State Government, as eligible for specific GST benefits.

## **TNC 2025 (1) 19**

**Title:** Bihar Notification No.02/2025-State tax (Rate)

**Date:** 16-Jan-2025

**CPAC:** BGST 11 [65]

**Brief:** Seeks to include "Gene Therapy" under a newly added category (Serial No. 105A) in the tax schedule and revising the definition of "pre-packaged and labeled" commodities for retail sale, restricting them to packages not exceeding 25 kg or 25 liters, in alignment with the Legal Metrology Act, 2009.

## **TNC 2025 (1) 18**

**Title:** Bihar Notification No.01/2025-State tax  
(Rate)

**Date:** 16-Jan-2025

**CPAC:** BGST 9 / 15 [64]

**Brief:** Seeks to update tax rate schedules by adding new product classifications, such as Fortified Rice Kernel (FRK), under specific tax rates (2.5% and 9%), and revises the definition of "pre-packaged and labeled" commodities to align with the Legal Metrology Act, 2009.

## **TNC 2025 (1) 17**

**Title:** Notification No.07/2025-Direct tax

**Date:**14-Jan-2025

**CPAC:** IT 35 [SO 244(E)]

**Brief:** Seeks to approve Central Power Research Institute (CPRI), Bengaluru, as a "Research Association" for conducting "Scientific Research" under IT 35(1)(ii).

## **TNC 2025 (1) 16**

**Title:** Instruction No. 01/2025-GST

**Date:** 13-Jan-2025

**CPAC:** CGST 69

**Brief:** Seeks to lay down guidelines for arrest and bail under the CGST Act, 2017.

## **TNC 2025 (1) 15**

**Title:** PCIT v. M/s Jupiter Capital Pvt. Ltd. [SC]

**Date:** 2-Jan-2025

**CPAC:** IT 2(47) / 45 [2025 INSC 38]

**Brief:** Court ruled that the reduction of share capital resulting in the extinguishment of rights in shares constitutes a "transfer" under IT 2(47). The respondent claimed a capital loss following a High Court-approved reduction in shares and monetary compensation. Affirming the respondent's claim of capital loss, the Court held that extinguishment of rights, even without a change in percentage shareholding, qualifies as a transfer.

## **TNC 2025 (1) 14**

**Title:** Notification No.06/2025- Central Tax

**Date:** 10-Jan-2025

**CPAC:** CGST 52

**Brief:** Seeks to extend the due date for furnishing GSTR-8 by e-commerce operators liable to collect tax at source (TCS) under CGST 52 for the tax period of December 2024 to 12th January 2025.



## **TNC 2025 (1) 13**

**Title:** Notification No.05/2025- Central Tax

**Date:** 10-Jan-2025

**CPAC:** CGST 39 / 51

**Brief:** Seeks to extend the due date for furnishing GSTR-7 for registered persons required to deduct tax at source (TDS) under CGST 51 for December 2024 to 12th January 2025.

## **TNC 2025 (1) 12**

**Title:** Notification No.04/2025- Central Tax

**Date:**10-Jan-2025

**CPAC:** CGST 39

**Brief:** Seeks to extend the due date for furnishing GSTR-6 by Input Service Distributors (ISD) for the month of December 2024 to 15th January 2025.

## **TNC 2025 (1) 11**

**Title:** Notification No.03/2025- Central Tax

**Date:**10-Jan-2025

**CPAC:** CGST 39

**Brief:** Seeks to extend the due date for filing GSTR-5 by non-resident taxable persons for December 2024 to 15th January 2025.

## **TNC 2025 (1) 10**

**Title:** Notification No.02/2025- Central Tax

**Date:**10-Jan-2025

**CPAC:** CGST 39

**Brief:** Seeks to extend due dates for furnishing GSTR-3B for December 2024 to 22nd January 2025 for monthly filers. For quarterly filers covering the period October–December 2024, the deadlines are extended based on the location of the registered person's principal place of business: 24th January 2025 for certain states and union territories, and 26th January 2025 for others.

## **TNC 2025 (1) 9**

**Title:** Notification No.01/2025- Central Tax

**Date:**10-Jan-2025

**CPAC:** CGST 37

**Brief:** Seeks to extend the deadlines for filing GSTR-1. It amends an earlier notification to allow registered persons filing monthly returns for December 2024 to submit their GSTR-1 by 13th January 2025, and those filing quarterly returns for October–December 2024 to do so by 15th January 2025.

## **TNC 2025 (1) 8**

**Title:** Notification No.06/2025-Direct tax

**Date:**06-Jan-2025

**CPAC:** IT 206C [SO 99(E)]

**Brief:** Seeks to provide that a Unit of an International Financial Services Centre (IFSC) shall not be considered a "buyer" for tax collection purposes on certain goods transactions, provided the Unit (buyer) submits a statement-cum-declaration (Form 1A) to the seller, affirming eligibility for deductions under IT 80LA.

## **TNC 2025 (1) 7**

**Title:** Notification No.05/2025-Direct tax

**Date:**03-Jan-2025

**CPAC:** IT 10(46) [SO 49(E)]

**Brief:** Seeks to exempt the Karnataka State Horticulture Development Agency, a society constituted by the Government of Karnataka, from certain incomes, including grants from central and state governments, revenue from horticulture activities as per its objectives, and interest earned on bank deposits, for AY 2021-2022 to 2024-2025, provided the agency refrains from commercial activities, maintaining the nature of activities and income, and filing income tax returns as prescribed.

## **TNC 2025 (1) 6**

**Title:** Notification No.04/2025-Direct tax

**Date:** 03-Jan-2025

**CPAC:** IT 10(46) / [SO 48(E)]

**Brief:** Seeks to exempt the Commissioners for the Rabindra Setu, Kolkata, established under the Howrah Bridge (Amendment) Act, 1965. The exemptions apply to specific incomes, including proceeds from taxes collected by municipalities/railways, rental and maintenance charges, income from optical fiber cables, wayleave rent, damage cost recoveries, and bank deposit interest, for AY 2019-2020 to 2023-2024, provided the body does not engage in commercial activities, maintains the nature of activities and income unchanged, and files income returns as required.



## **TNC 2025 (1) 5**

**Title:** Urmila Dixit v Sunil Sharan Dixit [SC]

**Date:** 2-Jan-2025

**CPAC:** Maintenance and Welfare of Parents and Senior Citizens Act 2007 s 23

**Brief:** The Court ruled in favor of the appellant, a senior citizen, seeking to invalidate a gift deed transferring property to her son due to his failure to meet maintenance obligations under Section 23 of the Act. Highlighting the Act's role as a protective measure for senior citizens, the Court advocated a purposive and liberal interpretation. It reversed the Division Bench's narrow ruling, reinstated the Single Judge's decision voiding the deed, and affirmed tribunals' power to order eviction, directing the property's return.

## **TNC 2025 (1) 4**

**Title:** Circular No.01/2025-Customs

**Date:** 01-Jan-2025

**CPAC:** CD 46 / 47

**Brief:** Seeks to announce the roll-out of Automated Out of Charge (Auto-OOC) for Authorized Economic Operators (AEO) Tier 2 (T2) and Tier 3 (T3) clients wef 1-Jan-2025. Auto-OOC will apply to Bill of Entries (BEs) meeting criteria such as completed assessment, authentication via OTP (One-Time Password), and cases without examination, scanning, or Partner Government Agency (PGA) NoC (No Objection Certificate) requirements. Officers can override Auto-OOC using the "HOLD" option when necessary.

## **TNC 2025 (1) 3**

**Title:** Notification No.03/2025-Direct tax

**Date:** 02-Jan-2025

**CPAC:** IT 194Q [SO 21(E)]

**Brief:** Provides tax exemption under Section 194Q of the Income-Tax Act, 1961, for transactions involving the purchase of goods by a buyer from a seller located within an International Financial Services Centre (IFSC). The exemption is subject to specific conditions, including the submission of a statement-cum-declaration by the seller and compliance with reporting requirements by the buyer.

## **TNC 2025 (1) 2**

**Title:** Notification No.02/2025-Direct tax

**Date:** 02-Jan-2025

**CPAC:** IT 197A / 10(46B) [SO 20(E)]

**Brief:** Specifies that no income tax deduction under Chapter XVII of the Income-Tax Act, 1961, shall be applied to payments received by a credit guarantee fund established and wholly financed by the Central Government and managed by the National Credit Guarantee Trustee Company Limited.

## **TNC 2025 (1) 1**

**Title:** Notification No.01/2025-Direct tax

**Date:** 02-Jan-2025

**CPAC:** IT 197A / 10(46B) [SO 19(E)]

**Brief:** Seeks to exempt the National Credit Guarantee Trustee Company Limited (a Central Government-funded entity managing credit guarantee funds) from income tax deduction under Chapter XVII of the Income-Tax Act, 1961.

