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New Changes in Invoice Management System (IMS).

The **GSTN, on 23rd September 2025**, has introduced changes in the Invoice Management System to ease compliance for taxpayers. Now, certain records like credit notes, invoices, and ECO-documents can be kept pending for one tax period only (monthly or quarterly). Taxpayers can also declare the actual Input Tax Credit (ITC) availed and reverse it either fully or partially, depending on whether ITC was claimed. Additionally, a new feature will allow taxpayers to add optional remarks while rejecting or keeping records pending. These remarks will be visible in GSTR-2B and to suppliers, helping them take corrective action. These changes apply only to records filed after the rollout and will be effective from the October tax period.

Source- Notification

Advisory to file pending returns before expiry of three years.

As per the **Finance Act, 2023, effective from 1st October 2023**, taxpayers will no longer be allowed to file GST returns after three years from their respective due dates for returns under Sections 37, 39, 44, and 52. This includes GSTR-1, 1A, 3B, 4, 5, 5A, 6, 7, 8, 9, and 9C. The GST portal will enforce this restriction starting from the October 2025 tax period. Accordingly, from 1st November 2025, returns due for periods like September 2022 (monthly returns), July–Sept 2022 (quarterly), FY 2021–22 (GSTR-4), and FY 2020–21 (GSTR-9/9C) will be barred from filing. Taxpayers are strongly advised to reconcile their data and immediately file

any pending returns before the deadline to avoid permanent inaccessibility.

Source- Notification

Invoice-wise Reporting Functionality in Form GSTR-7 on portal-reg.

The **GSTN, on 26th September 2025, vide Notification No. 09/2025 – Central Tax dated 11.02.2025**, amended Form GSTR-7 to enable invoice-wise reporting of tax deducted at source (TDS), and this functionality is now active on the GSTN portal. Starting with the September 2025 tax period, all TDS deductors are required to furnish invoice-level details in Form GSTR-7. The due date for filing the September return is 10th October 2025. Deductors are advised to prepare their data accordingly to ensure accurate reporting. In case of any issues or concerns, grievances should be raised through the Self-Service Portal on the GST Portal with all relevant details for prompt resolution.

Source- Notification



PIB Release of 56th GST Council Meeting

The GST Council approved wide-ranging reforms aimed at making GST simpler, fairer, and more citizen friendly. A major highlight was the shift to a **2-rate structure—Standard Rate of 18% and Merit Rate of 5%, with a special de-merit rate of 40% for select items.** GST was exempted on all individual life and health insurance policies, making insurance more affordable. Rates were reduced on essential items like toiletries, bicycles, food products, dairy items, medicines, medical devices, and agricultural machinery. GST on **small cars, motorcycles, cement, and auto parts was also lowered.** Inverted duty structures in textiles and fertilizers were corrected. The Council also recommended the operationalization of GSTAT by end-September and start of hearings by December 2025. These reforms aim to ease compliance, boost MSMEs, and enhance trust in the GST system.

Source- Notification

Clarification on multiple doubts over treatment of post-sale discounts

The CBIC via Circular No. 251/08/2025-GST, dated 12th September 2025, has clarified that Input Tax Credit (ITC) reversal is not required when recipients make discounted payments through financial or commercial credit notes issued by suppliers, as these do not reduce the original transaction value or tax liability. Referring to Circular No. 92/11/2019-GST,

it distinguishes two scenarios for post-sale discounts: (i) If there’s no agreement between the manufacturer and the end customer, the discount given by the manufacturer to the dealer is not part of the consideration, as the transactions are independent. (ii) If an agreement exists, and the manufacturer enables the dealer to offer discounts to the end customer, then the discount becomes part of the overall consideration, as it acts as an inducement for supply. Additionally, post-sale discounts given for promoting sales are not treated as consideration for a separate supply of services, unless the dealer performs specific promotional activities explicitly mentioned in an agreement with a clearly defined payment, in which case GST is applicable.

Source- Notification



Revised GST Rates for goods after Council’s rate-rationalisation decision.

The **CBIC, via NOTIFICATION 9/2025-Central Tax (Rate), dated 17th September 2025**, has replaced Notification No. 01/2017-Central Tax (Rate) and notified revised GST rates. Based on GST Council recommendations, the notification introduces seven distinct rate schedules for intra-State supplies of goods: 2.5% (Schedule I), 9% (Schedule II), 20% (Schedule III), 1.5% (Schedule IV), 0.125% (Schedule V), 0.75% (Schedule VI), and 14% (Schedule VII). Each schedule lists goods by tariff item, sub-heading, heading, or chapter, with corresponding descriptions and applicable central tax rates. This update ensures a more structured and transparent GST rate framework while preserving actions taken under the previous notification.

Source- Notification

Government notifies exemption on intra-State/inter-State supply of specified goods

The CBIC via Notification No. 10/2025-Central Tax (Rate) dated 17th September 2025, under Section 11(1) of the CGST Act, 2017, to exempt certain intra-State supplies of goods from central GST. This notification replaces the earlier Notification No. 02/2017-Central Tax (Rate) dated 28th June 2017, while preserving actions already taken under the previous rules. Acting in the public interest and based on the GST Council’s recommendations, the notification fully exempts central tax on goods listed in the appended Schedule, which includes their tariff item, sub-heading, heading, or Chapter, and applies from 22nd September 2025.

Source- Notification

GST Rate for Specified Services Revised to 9%.

The **CBIC via Notification No. 11/2025-Central Tax (Rate) dated 17th September 2025**, has amended Notification No. 3/2017-Central Tax (Rate) to revise the GST rate for services listed at Serial No. 1 of the Table. Specifically, the tax rate is now substituted with “9%” under column (4), indicating a change in the applicable Central GST rate for that entry. This amendment, made in public interest and based on GST Council recommendations, comes into effect from 22nd September 2025.

Source- Notification



GST Exemption Schedule Updated

The CBIC via Notification No. 12/2025-Central Tax (Rate), dated 17th September 2025, issued under Section 11(1) of the CGST Act, 2017, amends Notification No. 8/2018-Central Tax (Rate). Effective from 22nd September 2025, the amendment replaces the reference to “Schedule IV of Notification No. 1/2017-Central Tax (Rate)” with “Schedule II or Schedule III of Notification No. 9/2025-Central Tax (Rate)”, thereby updating the applicable GST rate schedules for exemptions. This change, this change aligns the exemption notification with the revised GST rate structure introduced through Notification No. 9/2025, ensuring consistency in classification and taxation under the evolving GST framework.

Source- Notification

Seeks to notify GST rate for bricks

The CBIC via Notification No. 14/2025-Central Tax (Rate), dated 17th September 2025, issued under Section 9(1) and Section 15(5) of the Central Goods and Services Tax Act, 2017, prescribes a central GST rate of 6% on certain intra-State supplies of goods as listed in the appended Schedule. These goods include fly ash bricks, fly ash aggregates, fly ash blocks, bricks of fossil meals or similar siliceous earths, building bricks, and earthen or roofing tiles, classified under specific tariff headings from the Customs Tariff Act, 1975. The notification clarifies that the interpretation of the schedule will follow the rules and explanatory notes of

the Customs Tariff, and terms not defined in the notification will carry meanings from the relevant GST Acts. This notification comes into effect from 22nd September 2025.

Source- Notification

GST Relief for Handmade and Traditional Products.

The CBIC via Notification No. 13/2025-Central Tax (Rate), dated 17th September 2025, issued under Section 11(1) of the CGST Act, 2017, amends Notification No. 21/2018-Central Tax (Rate) by substituting the existing Table with a revised one that specifies a concessional GST rate of 2.5% (and in some cases 1.5%) for a wide range of handcrafted and artisan goods. These include items like handcrafted candles, handbags, carved wooden products, decorative articles of cork, mats of vegetable material, handmade paper, coir products, handmade carpets, lace, embroidered shawls, carved stone and ceramic ware, bangles, imitation jewellery, metal and glass artware, furniture made of natural materials, dolls and toys, articles of bone, shell, and natural carving materials, as well as traditional Indian paintings and sculptures. This amendment aims to promote traditional handicrafts and support artisans by reducing the tax burden on their products. The revised rates will come into effect from 22nd September 2025.

Source- Notification



Revised GST Rates for various services

The CBIC, via Notification No. 15/2025-Central Tax (Rate), dated 17th September 2025 amending Notification No. 11/2017-Central Tax (Rate) to revise GST rates and conditions for various services, effective from 22nd September 2025. Key changes include rate rationalization (e.g., revision from 6% to 9% for several services), introduction of dual rate options with or without ITC, and updated provisions for multimodal transport, job work, and courier/postal services. The notification also inserts new definitions such as ‘multimodal transporter’, ‘mode of transport’, ‘recognized sporting event’, and ‘handicraft goods’, and clarifies ITC eligibility for services like local delivery via e-commerce and job work on specific goods. Additionally, a new explanation effective 1st April 2025 defines “premises” for hotel accommodation and includes registration amendment applicants under persons applying for registration. These changes aim to streamline service taxation, align ITC rules, and enhance clarity through definitional updates.

Source- Notification

GST Reverse Charge Updated for E-Commerce Delivery Services

The CBIC via Notification No. 17/2025-Central Tax (Rate) dated 17th September 2025, has amended GST rules to exclude certain local delivery services from reverse charge exemption. Effective 22nd September 2025, local delivery services will now be taxable under reverse charge unless the supplier providing such services through an e-commerce platform is

required to register under section 22(1) of the CGST Act. This change ensures better compliance and clarity in taxation of delivery services routed through digital platforms.

Source- Notification

GST Exemptions Updated for Insurance and E-Commerce Delivery Services.

The CBIC via Notification No. 16/2025-Central Tax (Rate) dated 17th September 2025, amends Notification No. 12/2017 to exclude local delivery services provided by or through electronic commerce operators from GST exemption and introduces GST exemptions for life and health insurance services (Heading 9971) provided to individuals or families under non-group policies, as well as reinsurance of such policies. It clarifies that “group” refers to persons joined for purposes other than availing insurance (e.g., employer-employee groups), and defines “health insurance business” to include medical, surgical, hospital, personal accident, and travel cover. These amendments take effect from 22nd September 2025.

Source- Notification



Changes made to lottery pricing, tax credit sharing by ISDs, refund process, and appeal system.

The CBIC, via Notification No. 13/202- Central Tax, dated 17th September 2025, has made several updates to GST rules to make processes clearer and more efficient. For lotteries, the value will now be calculated as 100/140 of the ticket price or the notified price—whichever is higher (Rule 31A). Input Service Distributors (ISDs), who pass on tax credit to other branches, now have clearer guidelines on how to distribute this credit (Rule 39). Refunds will be processed faster—within 7 days—based on system checks, and officers can skip provisional refunds if needed (Rule 91). The appeal process has been updated with new forms and steps to make it smoother (Rules 110 and 111), including how to submit evidence and track appeals. A new rule (110A) allows simpler cases without legal questions to be handled by a single GST Tribunal member, saving time. Also, when the Tribunal gives its final decision, it must now issue a summary showing the exact amount to be paid (Rule 113). Lastly, the annual GST return form (GSTR-9) has been improved to show clearer details about tax credits, reversals, and payments across financial years.

Source- Notification

No Provisional Refund for Certain GST Registered Persons.

The CBIC, via Notification No. 14/2025- Central Tax, dated, 17th September 2025, has announced that some GST-registered persons will not be allowed to get refunds on a provisional basis. This includes- Anyone who hasn't

completed Aadhaar authentication as required under GST rules. And Businesses dealing in specific goods like areca nuts, pan masala, tobacco products, and essential oils. This means such taxpayers will have to wait for full verification before getting any GST refund. The rule will apply from 1st October 2025.

Source- Notification

Certain Finance Act Provisions to Apply from 1st October 2025

The CBIC, via Notification No. 16/2025-Central Tax, dated, 17th September 2025, has announced that specific sections of the Finance Act, 2025 will come into effect from 1st October 2025. First, the term “auto-generated statement” in GSTR-2B is now simply called “statement,” making it clear that only accepted invoices will be eligible for claiming Input Tax Credit (ITC). Second, a new condition for credit notes has been added, i.e., if the buyer has claimed ITC, they must reverse it, if availed, to reduce the seller tax liability. Third, in case of any order demanding penalty without any tax demand, the taxpayer must pay 10% of the penalty before filing an appeal, both, to the appellate authority and to the appellate tribunal. Fourth, a new system called “Track and Trace” has been introduced to digitally monitor the movement of certain goods from production to sale, helping prevent tax evasion. Lastly, if someone fails to follow this tracking system, they will face a penalty of ₹1 lakh or 10% of the tax on those goods, whichever is higher.

Source- Notification



Launch of GST Appellate Tribunal (GSTAT).

Union Finance Minister Nirmala Sitharaman officially launched the Goods and Services Tax Appellate Tribunal (GSTAT) in New Delhi, on 24th September 2025, emphasizing its role in simplifying tax litigation and boosting trust in the GST system. She urged GSTAT to deliver jargon-free, plain-language decisions, adopt digital-first processes, and maintain time-bound standards for hearings and verdicts. The Tribunal aims to reduce legal friction, speed up cash flows, and encourage investment, especially from MSMEs and exporters. Minister of State for Finance Shri Pankaj Chaudhary highlighted GSTAT’s commitment to swift and fair justice, while Revenue Secretary and Justice Sanjaya Kumar Mishra praised the Centre-State cooperation in its timely setup. The GSTAT e-Courts Portal was also unveiled, enabling online appeal filing and virtual hearings for greater accessibility and transparency.

Source- Notification

Small Businesses Exempted from Filing Annual GST Return

The CBIC, via Notification No. 15/2025- Central Tax, dated, 17th September 2025, has exempted small businesses from filing the annual GST return for the financial year 2024–25 onwards. If a registered person’s total turnover in any financial year is up to ₹2 crore, they do not need to file the annual return under Section 44 of the CGST Act. This move aims to reduce compliance burden for small taxpayers.

Source- Notification

Certain Finance Act Provisions to Apply from 1st October 2025

The CBIC, via Notification No. 16/2025-Central Tax, dated, 17th September 2025, has announced that specific sections of the Finance Act, 2025 will come into effect from 1st October 2025. First, the term “auto-generated statement” in GSTR-2B is now simply called “statement,” making it clear that only accepted invoices will be eligible for claiming Input Tax Credit (ITC). Second, a new condition for credit notes has been added, i.e., if the buyer has claimed ITC, they must reverse it, if availed, to reduce the seller tax liability. Third, in case of any order demanding penalty without any tax demand, the taxpayer must pay 10% of the penalty before filing an appeal, both, to the appellate authority and to the appellate tribunal. Fourth, a new system called “Track and Trace” has been introduced to digitally monitor the movement of certain goods from production to sale, helping prevent tax evasion. Lastly, if someone fails to follow this tracking system, they will face a penalty of ₹1 lakh or 10% of the tax on those goods, whichever is higher.

Source- Notification



SC: No Confiscation for Stock Mismatch During GST Survey.

In the case of Additional Commissioner Grade-2 & anr. Vs Dayal Product [SPECIAL LEAVE PETITION (CIVIL) Diary No. 44119/2025, dated, 1st September 2025, The Hon'ble Supreme Court dismissed the tax departments to confiscate goods under Section 130 of the GST law, which deals with serious violations. However, the Court agreed with the Allahabad High Court, which had earlier ruled that such cases should be handled under Sections 73 or 74 (which deal with tax shortfall or fraud), not under confiscation rules. The Supreme Court said it wouldn't interfere with the High Court's decision but allowed the tax department to explore other legal options if needed.

Source- Rulings



SC: No Special Relief for GST Fraud Case, But More Time Given to File Appeal.

In the case of MHJ Metaltechs Private Limited vs Central Goods And Services Tax, Delhi [SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 33710/2025, dated, 8th September 2025], the Hon'ble Supreme Court dismissed a petition by MHJ Metaltechs Pvt. Ltd., which challenged a tax demand of ₹7.08 crore for wrongly claiming GST input tax credit as part of a larger ₹155 crore fraud case. The company argued that it wasn't given enough chances to present its case and that some documents provided were hard to read. However, the Court agreed with the Delhi High Court, which had earlier ruled that GST law allows only up to three adjournments and doesn't guarantee all of them. It also said that unclear documents don't automatically make the case invalid. While the Supreme Court refused to interfere with the High Court's decision, it gave the company more time (until October 15, 2025) to file an appeal through the proper legal channels.

Source- Rulings

HC: Funds Can't Be Frozen After Pre-Deposit Is Paid

In the case of Wingtech Mobile Communications (India) Pvt. Ltd. vs. Deputy Commissioner & Ors.[WRIT PETITION NO: 22461/2025, dated, 3rd September 2025, the Hon'ble Andhra Pradesh High Court ruled in favor of Wingtech Mobile Communications, stating that once a business pays 10% of the disputed GST amount to file an appeal, the tax department cannot continue to freeze or hold its bank funds. In this case, the company was facing a tax demand of over ₹200 crore, and the department had already recovered ₹170 crore from its bank account. The Court said that under Section 107 of the GST Act, once the pre-deposit is made, a “deemed stay” applies, meaning further recovery actions like freezing accounts are not allowed. However, to protect the government’s interest, the Court allowed the release of funds after the company gives an undertaking to keep the refunded amount and future sales proceeds in its bank account until the appeal is decided.

HC: Strikes Down GST Notices Based on Deleted Rules.

In the case of Hikal Limited vs Union of India [WRIT PETITION NO. 78 OF 2025, dated, 11th September 2025], the Hon'ble Bombay High Court, quashed GST show cause notices (SCNs) and orders that were based on Rules 89(4B) and 96(10), which had been omitted (deleted) from the law on October 8, 2024. The Court ruled that since these rules were removed without a savings clause (a legal provision that protects ongoing cases), any action based on them after their deletion is invalid. The Court clarified that Section 6 of the General Clauses Act, which usually protects ongoing proceedings when a law is repealed, does not apply to GST Rules, because rules are not the same as a Central Act. It also rejected the use of Section 174(3) of the CGST Act, which deals with repeal and saving, saying it doesn't protect cases under deleted rules. Importantly, the Court didn't comment on whether the rules were unconstitutional, but emphasized that their removal erases them completely, except for cases that were already concluded. This means any pending GST action based on these rules after their deletion date is legally unsustainable. The judgment follows similar views from Kerala and Uttarakhand High Courts, reinforcing that deleted rules cannot be used against taxpayers unless the law clearly says so.



AAR Ruling on ITC Distribution – MRF Ltd Case.

In the case of **MRF Ltd [Advance Ruling No. 33/ARA/2025, dated, 1st September 2025]** the **Hon’ble Tamil Nadu Authority for Advance Ruling (AAR)**, held that from April 1, 2025, businesses must use the Input Service Distributor (ISD) mechanism to distribute Input Tax Credit (ITC) for common services consumed across multiple states. MRF was previously receiving invoices under its regular GST registration and then transferring credits to its ISD registration, but this practice was deemed unsustainable under amended provisions of Section 2(61) and Section 20 of the CGST Act, as notified via Notification No. 16/2024-CT. The AAR clarified that invoices for services like advertising, auditing, consultancy, etc., must now be addressed directly to the ISD registration, and ITC must be distributed strictly through the ISD route as per Rule 39. While the ISD mechanism was optional until March 31, 2025, the amendment makes it mandatory thereafter, ensuring proper and uniform credit distribution among distinct GST registrations.

Source- Rulings

AAR: Outpatient medicine supplies attracts GST but Consultation services exempt.

In the matter of **Theni Nattathi Kshatriya Kula Hindu Nadargal Uravinmurai Dharma Fund [Advance Ruling No. 35/ARA/2025, dated, 2nd September 2025]**, the **Hon’ble Tamil Nadu AAR** clarified that hospitals providing

outpatient services must charge GST on medicines supplied, while consultation services remain exempt under Notification No. 12/2017. It ruled that medicine supply and consultation for outpatients are not a composite supply, as patients can choose where to buy medicines. In contrast, for inpatients, all services including medicines, food, and treatment are bundled and exempt as part of healthcare. Since the outpatient medicine supply is not naturally bundled with consultation, it is taxable, and invoicing for a composite supply does not apply.

HC: AAR not binding on distinct GSTIN or businesses under same name

In the case of **Mahendra Singh v. Assistant Commissioner State Tax & Ors. [WRIT PETITION No. 5186 of 2025, dated, 10th September 2025]**, the **Hon’ble Madhya Pradesh High Court** ruled that an Advance Authority Ruling (AAR) issued for one business cannot be automatically applied to another, even if both operate under the same brand name. The Court quashed a ₹64.89 lakh tax demand against a pan shop owner, stating that the assessee had a separate GST registration and business identity, so the AAR issued for Gulab Singh Chouhan (another member of the Karnawat Paan group) was not binding. The Court criticized the tax officer for issuing a non-speaking order that lacked proper reasoning and emphasized that each case must be independently assessed. The matter was sent back for fresh adjudication without relying on the previous AAR.



AAR: Fly ash bricks used in residential, commercial-projects by Government, others attracts 12% GST

In the case of SRS Industries [dated 1st September 2025], The Hon'ble Tamil Nadu AAR ruled that fly ash bricks containing more than 51% fly ash fall under HSN Code 6815 9910 and attract 12% GST (6% CGST + 6% SGST) when input tax credit (ITC) is availed. Alternatively, a concessional rate of 6% GST without ITC is applicable under specific conditions of Notification No. 02/2022. The ruling applies regardless of whether the bricks are made from recycled materials or supplied to government or public sector projects, confirming that GST is payable in all such cases.

Source- Rulings

HC: Holding non-passing of rate-cut benefits by increasing quantity amounts to 'deception'.

In the case of Sharma Trading Company v. Union of India & Ors [W.P.(C) 13194/2018, dated, 23rd September 2025], the Hon'ble Delhi High Court upheld the NAA's finding of profiteering against Sharma Trading Company, a distributor of HUL products, for not passing on GST rate reduction benefits on Vaseline VTM 400 ML. The Court ruled that increasing product quantity while maintaining the same MRP after a GST rate cut amounts to deception, not compliance. It emphasized that once a rate reduction is notified, businesses must reduce prices or adjust GST components accordingly, regardless of packaging changes or promotional schemes.

The Court reinforced that consumer interest is central to anti-profiteering laws and warned that failure to pass on benefits can lead to penalties, refund orders, or even cancellation of GST registration.

HC: Form GST ASMT-10 notice mandatory before issuing SCN u/s 73 for returns scrutiny.

In the case of PepsiCo India Holdings Pvt. Ltd. vs. UOI[WP(C)/6960/2023, dated, 19th September 2025], the Hon'ble Gauhati High Court ruled that before issuing a Show Cause Notice (SCN) under Section 73 of the CGST Act for discrepancies in GST returns, the Revenue must first issue a notice in Form GST ASMT-10 as required under Section 61. The Court quashed a ₹19.5 crore SCN, stating that the Revenue failed to follow the mandatory procedure of confronting discrepancies through ASMT-10. It emphasized that GST is a self-assessed tax, and scrutiny of returns must precede any demand notice. The Court also noted that the alleged discrepancy was based on optional data (Table 14 of GSTR-9C) for the relevant period, making the SCN invalid. Thus, invoking Section 73 without following Section 61 was deemed unauthorized and contrary to law.

Source- Rulings



Regulations prescribing clear timelines for provisional assessment finalization.

The **CBIC via Notification No. 55/2025-Customs (N.T.)**, dated **17th September, 2025**, has notified the Customs (Finalisation of Provisional Assessment) Regulations, 2025, replacing the 2018 regulations, effective from the date of publication in the Official Gazette. These new rules apply to all pending and future provisional assessments and introduce clear timelines and procedures: importers/exporters must submit required documents typically within 2 months, authorities must complete enquiries within 14 months, and assessments must be finalized within 3 months of receiving documents. The regulations also cover assessments pending as of March 29, 2025, and detail the process for finalization, closure, and extension of time limits. Additionally, they allow voluntary duty payments during provisional assessment, which will be adjusted against the final duty assessed or re-assessed, ensuring greater efficiency and transparency in customs administration.

Source- Customs

Government Changes Customs Duty Rate.

The **CBCI via Notification No. 39/2025-Customs**, dated **17th September 2025**, under Section 25(1) of the Customs Act, 1962 and Section 3(12) of the Customs Tariff Act, 1975, to amend Notification No. 50/2017-Customs. Effective from **22nd September 2025**, the amendment substitutes the entry in column (5) against Serial No. 404 of the notification's table with "18%", thereby prescribing an 18% IGST rate on goods listed under that entry. These goods relate to petroleum operations under various exploration

and mining policies, aligning the customs treatment with the decisions taken in the 56th GST Council meeting.

Source- Customs

Insertion of New Entry After Sl. No. 23 for Customs Duty Exemption

The **CBIC, via Notification No. 37/2025-Customs**, dated **17th September, 2025**, has amended Notification No. 19/2019-Customs dated July 6, 2019, by inserting a new entry after Sl. No. 23 in the notification's table. This amendment, made in public interest and expands the scope of customs exemptions or concessions under the original notification. The newly inserted entry specifies additional goods eligible for customs duty benefits, aligning with updated policy objectives and trade facilitation measures.

Source- Customs

IGST Exemption Added to Customs Notification No. 29/2025

The **CBIC, via Notification No. 38/2025-Customs**, dated **17th September 2025**, under Section 25(1) of the Customs Act, 1962, amending Notification No. 29/2025-Customs (dated 9th May 2025). Effective from **22nd September 2025**, the amendment adds a provision in the opening paragraph to exempt specified goods not only from basic customs duty but also from the integrated tax (IGST) levied under Section 3(7) of the Customs Tariff Act, 1975. This change ensures full exemption from both BCD and IGST for goods listed in the relevant schedule, aligning with public interest, and simplifying import procedures for eligible items.

Source- Customs

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