

# Communiqué

## Indirect Tax

January 2026



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**VERENDRA  
KALRA & CO**  
CHARTERED ACCOUNTANTS

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# Notifications and Updates

## Summary of Advisory on Opt-In Declaration for Specified Premises (2025)

The **GSTN** on 4<sup>th</sup> January 2026, has enabled online filing of **opt-in declarations for “specified premises” for taxpayers** supplying hotel accommodation services. Registered taxpayers (including suspended ones) and new applicants—except composition dealers, TDS/TCS entities, SEZ units/developers, casual taxpayers, and cancelled registrations—can file Annexure VII (for existing registrations, between 1 January–31 March of the preceding financial year) or Annexure VIII (for new applicants, within 15 days of ARN generation). Taxpayers may select up to 10 premises per declaration, with separate reference numbers generated for each; additional declarations can be filed if needed. Filing is done through GST Portal → Services → Registration → Declaration for Specified Premises, and submissions generate an ARN along with email/SMS confirmation. The option remains valid for future years unless the taxpayer files an opt-out (Annexure IX, to be released later). Those who earlier filed manually for FY 2025–26 must re-file electronically for FY 2026–27 during 1 January–31 March 2026.

Source : News

## Summary of Advisory on RSP-Based Valuation of Notified Tobacco Goods

The **GSTN** on 23<sup>rd</sup> January 2026, has issued an advisory **explaining how taxpayers** dealing in notified tobacco products must correctly report taxable value and tax liability under the Retail Sale Price (RSP)-based valuation system. It guides users on filling details in e-Invoices, e-Way Bills, and GSTR-1 / GSTR-1A / IFF, ensuring accurate declaration of value and tax as per RSP rules. The advisory provides clarity on the correct manner of reporting transactions involving RSP-based valuation so that returns and documents remain compliant with GST law. Taxpayers can access the full advisory through-

Source : News



## Simplified Update on New Interest and Reporting Changes in GSTR-3B

The **GSTN** has introduced several changes in **GSTR-3B** from the **January 2026** period to make interest calculation and tax reporting more accurate. The portal will now compute interest in Table 5.1 using a revised formula that gives credit for the minimum cash balance available in the Electronic Cash Ledger from the due date until payment, in line with Rule 88B. This auto-calculated interest will be non-editable downward, but taxpayers can increase it if their actual liability is higher. The system will also auto-populate the “Tax Liability Breakup Table” based on the dates of invoices reported in GSTR-1/GSTR-1A/IFF for past periods where tax is paid in the current return, helping ensure correct interest calculation under Section 50. Further, IGST liability can now be paid using CGST and SGST ITC in any order once IGST ITC is exhausted. Additionally, for cancelled taxpayers who filed their last applicable GSTR-3B late, the interest for the delayed filing will now be collected through GSTR-10.

Source : News





# Rulings

### High Court Rules Amended ‘Relevant Date’ Cannot Be Applied Retrospectively for GST Refunds

In the case of **Bharat Oil Traders vs Assistant Commissioner & anr. [WP(C) No. 192/2023, dated 2<sup>nd</sup> January 2026], The Hon’ble Jammu & Kashmir and Ladakh High Court** has held that the amendment to the definition of “relevant date” under Section 54 of the CGST Act, effective 1 February 2019, cannot be applied retrospectively to deny a taxpayer their vested right to claim refunds. The Court ruled that the earlier definition—where the relevant date was the end of the financial year—continues to apply for refund periods before the amendment. As a result, the taxpayer’s refund claim filed on 2 February 2021 for accumulated ITC due to inverted duty structure (covering July 2017 to March 2019) is within the limitation period, especially because the Supreme Court-mandated exclusion of the period 1 March 2020 to 28 February 2022 further extended the limitation. The Court rejected the Revenue’s argument that refund applications filed after 1 February 2019 must follow the amended provision, noting that a taxpayer’s vested right cannot be curtailed unless the law expressly provides for retrospective effect. Therefore, the refund claims for July 2017–December 2018 and January–March 2019 are both considered timely, and the claim cannot be dismissed on technical grounds of delay.

### High Court Sends Back GST Demand Based on Ledger–Form 3CD Mismatch for Fresh adjudication.

In the case of **Neutral Glass -Allied Industries Private Ltd. vs UOI & anr. [R/SPECIAL CIVIL APPLICATION NO. 17520 of 2025, dated, 7<sup>th</sup> January 2026], The Hon’ble Gujarat High Court**, has remanded a GST demand raised solely on the basis of a mismatch between the sales ledger and the figures reported in Form 3CD (para 35(a)) under the Income-tax Act. The Court held that the authorities had not considered the assessee’s documents or submissions, including a reconciliation statement that the adjudicating officer incorrectly claimed had not been filed. The assessee argued that a GST demand cannot be sustained merely because records under two different statutes show variations, and that a valid demand requires proof of an actual “supply” under Section 7. It further contended that Section 74—involving extended limitation—cannot be invoked unless the revenue first establishes fraud, suppression, or wilful misstatement, which the authorities failed to do. The Court agreed that the findings invoking extended limitation were perfunctory and noted that the assessee’s arguments on limitation were ignored entirely. To ensure fairness and avoid repetition of earlier errors, the Court directed the adjudicating authority to grant a proper opportunity of hearing and pass a fresh, reasoned order.

### High Court Clarifies GST Exemption Limited to Individual Health Insurance Policies, Not Group Policies

In the case of **E.P. Gopakumar vs Union of India [WP(C) NO. 38316 OF 2025, dated, 8<sup>th</sup> January 2026], The Hon’ble Kerala High Court** has rejected petitions filed by retired bank employees seeking GST exemption on premiums paid for group health insurance policies, ruling that the exemption under the Notification No. 16/2025–Central Tax (Rate) applies only to individual policies, including family floater and senior-citizen policies, and not to group insurance arrangements. The Court noted that the group policy in question—negotiated collectively between the Indian Banks’ Association (IBA) and insurance companies, covering lakhs of serving and retired employees—offers several commercial advantages such as lower premiums, reduced or no medical underwriting, coverage of pre-existing diseases from day one, administrative efficiency, and optional top-up benefits, making it inherently different from individual policies. It further held that the definition of “group” in the notification does not exclude such large, organised group insurance schemes, especially since IRDAI regulations themselves recognize these as group policies formed through collective bargaining, not merely for the sole purpose of obtaining insurance coverage. Consequently, the Court concluded that petitioners covered under these group insurance schemes are not eligible for GST exemption on premiums, as the exemption is intended only for individual policyholders, not members of employment-based group insurance arrangements.

*Source : Rulings*

High Court Holds That Blocking of Electronic Credit Ledger Cannot Continue Beyond One Year.

In the case of **Anjita Dokania vs, The State Tax Officer (GST) [WPA 23839 of 2024, dated, 7<sup>th</sup> January 2026]**, The **Hon’ble Calcutta High Court**, has directed the Revenue authorities to withdraw the blocking of the taxpayer’s electronic credit ledger, holding that such blocking cannot legally continue beyond the one-year limit prescribed under Rule 86A (3) of the CGST Rules. In this case, the electronic credit ledger had been blocked since 9 November 2023, following a search carried out under Section 67, which later led to proceedings under Section 74. Relying on earlier judgments of the Delhi and Punjab & Haryana High Courts (Parity Infotech Solutions and Raghbir Singh Govt. Contractor), the assessee argued that the extended continuation of the block was unlawful. The Court agreed, observing that the statutory period had “long elapsed”, and the Revenue had no valid justification to keep the block in force.

Supreme Court Grants Bail in Fake ITC Case Citing Prolonged Custody and Non-Commencement of Trial

In the case of **Amit Mehra Vs Union of India [Petition for Special Leave to Appeal (Crl.) No.20996/2025, dated, 12<sup>th</sup> January 2026]**, The **Hon’ble Supreme Court**, has granted regular bail to the petitioner, Amit Mehra, in a ₹315.13-crore fake Input Tax Credit (ITC) case, setting aside the Punjab & Haryana High Court’s earlier refusal to grant bail. While noting the seriousness of the allegations—including the creation of 44 bogus firms and facilitation of fraudulent ITC—the Court emphasized that the petitioner has already spent over eight months in judicial custody as an under-trial, with the trial yet to commence and charges still not framed. The Court observed that even if the trial begins soon, it is unlikely to conclude within a year, especially since the offences are triable by a Magistrate, where the maximum possible punishment is up to five years. Considering these factors, the Supreme Court held that continued incarceration would be unjustified and ordered release on bail, subject to conditions determined by the Trial Court.

High Court Quashes Composite SCN for Multiple Years and Reaffirms Binding Authority of Jurisdictional HC.

In the case of **Paras Stone Industries v. Union of India & Ors. [WRIT PETITION NO. 7718 OF 2025, dated, 9<sup>th</sup> January 2026]**, The **Hon’ble Bombay High Court (Nagpur Bench)**, quashed a composite show-cause notice issued under Section 74 for FYs 2017-18 to 2019-20, holding that GST authorities cannot club multiple financial years into a single SCN, as the statutory scheme under Sections 73 and 74 requires tax determination year-wise and leaves no scope for consolidation; following its own earlier rulings in Milroc Good Earth Developers and Rite Water Solutions, the Court rejected the Revenue’s reliance on the Delhi High Court’s Mathur Polymers decision, clarifying that authorities are bound by the jurisdictional High Court’s later contrary view, particularly since the Supreme Court has not stayed or overruled it; the Court also held that the writ petition was maintainable because the challenge related to jurisdictional illegality, and while it initially imposed ₹50,000 costs for improper submissions made after judgment pronouncement, it later recalled the cost order upon a cautious acceptance of counsel’s apology, warning that any further breach of decorum would be taken seriously.



### High Court Holds Assignment of Leasehold Rights Not Taxable Under GST

In the case of **Aerocom Cushions Private Limited Vs Assistant Commissioner (Anti-Evasion) [WRIT PETITION NO. 2145 OF 2025, dated, 9<sup>th</sup> January 2026]**, The Hon'ble Bombay High Court, has quashed a show-cause notice issued under Section 74 that sought to levy ₹27 lakh GST on Aerocom Cushions Pvt. Ltd. for assigning its 95-year transferable leasehold right in an MIDC plot to a third-party assignee with MIDC's prior consent. The Court held that this transaction amounts to a transfer of immovable property, and since the benefit transferred has no nexus with the assessee's business activities, the essential requirement of a "supply of service in the course or furtherance of business" is absent. Following the Gujarat High Court's ruling in GCCl, which held that the sale/transfer of leasehold rights allotted by GIDC to a new assignee is not liable to GST, the Court rejected the Revenue's claim that the activity falls under "other miscellaneous services" taxable at 18% under Entry 35 of Notification No. 11/2017-CT (Rate). It further emphasized that, in line with Smt. Godavari Devi Saraf, decisions of a non-jurisdictional High Court (here, Gujarat HC) are binding on authorities in Maharashtra when there is no contrary ruling from the jurisdictional HC. The Court also held the SCN to be legally unsustainable, noting that the "other services" entry—covering washing, cleaning, beauty, physical well-being, and miscellaneous services—cannot be stretched to cover assignment of leasehold rights in immovable property.

**Source : Rulings**

### Supreme Court Clarifies That Refund of Appeal Pre-Deposit Falls Under Section 107(6), Not Section 54

In the case of **State of Jharkhand & ors. vs BLA Infrastructure Private Limited [SPECIAL LEAVE PETITION (CIVIL) Diary No. 56452/2025, dated, 9<sup>th</sup> January 2026]**, The Hon'ble Supreme Court, has held that the refund of a statutory pre-deposit made for filing an appeal—where the taxpayer ultimately succeeds—must be granted under Section 107(6) read with Section 115 of the JGST Act, and not under Section 54, as wrongly examined by the Jharkhand High Court. The Court observed that since the refund pertains specifically to the amount deposited for maintaining the appeal, the High Court's interpretation of Section 54 and "relevant date" was unnecessary for such cases. While setting aside that interpretative exercise, the Supreme Court clarified that its order will not adversely affect the assessee, and if any adverse impact arises, the assessee may seek reopening of the matter. The dispute originated when Revenue rejected the refund of the pre-deposit as time-barred under Section 54, which the High Court had overturned by holding that pre-deposit amounts cannot be forfeited on such grounds. Ultimately, the Supreme Court disposed of the Revenue's appeal and directed the authorities to refund the pre-deposit with interest within four weeks, reaffirming that pre-deposit refunds operate solely within the framework of Section 107(6) r/w Section 115, not the general refund mechanism under Section 54.

### High Court Quashes GST Orders Uploaded Only on Hidden Portal Tab for Violating Natural Justice.

In the case of **Jindal Steel Limited v. Commissioner, Commercial Taxes & GST, Odisha & Anr. [W.P.(C) No.25955 of 2025, dated, 8<sup>th</sup> January 2026]**, The Hon'ble Orissa High Court, set aside both the ex parte assessment order under Section 73 and the rejection of the Section 161 rectification application, holding that uploading notices and orders only under the GST portal's "Additional Notices/Orders" tab does not constitute valid service, thereby violating natural justice, since the assessee remained unaware of the proceedings and was denied an opportunity to respond; the demand itself was based on a mismatch between e-way bill data and GSTR-3B returns, and when the assessee later filed a Section 161 application showing that correcting the figures would reduce the demand to nil, the officer dismissed it without giving reasons, which the Court condemned as arbitrary and non-speaking; emphasizing that reasoned orders are essential to prevent misuse of quasi-judicial power, the Court quashed both orders and remanded the matter to the Proper Officer to reconsider the rectification application and pass a reasoned, speaking order.

**Source : Rulings**

### Supreme Court Dismisses Revenue's SLP on Refund of Compensation Cess in Line with Its Earlier Precedent.

In the case of Union of India & Ors. vs Sukraft Recycling Private Limited [Petition(s) for Special Leave to Appeal (C) No(s). 1669/2026, dated, 12<sup>th</sup> January 2026], The Hon'ble Supreme Court, dismissed the Revenue's SLP challenging the Bombay High Court (Goa Bench) order directing refund of ₹36 lakh (approx.) of accumulated Compensation Cess for FY 2021–22 to Sukraft Recycling Pvt. Ltd., a Kraft Paper manufacturer, after Revenue had earlier denied it. The High Court had allowed the refund by interpreting Section 16(3) of the CGST Act read with Section 11 of the GST (Compensation to States) Act, 2017, and the Supreme Court noted that an identical issue had already been decided against the Revenue in Patson Papers, where the Court had refused to interfere and dismissed the SLP while keeping the legal question open. Following that precedent, the Supreme Court again declined to entertain the matter and dismissed the Revenue's SLP.

**Source : Rulings**



### High Court Says Bail Cannot Be Granted Only on Mercy When Arrest Is Legal.

In the case of E. Ishitha & Anr. Vs. Assistant Commissioner of Commercial Taxes & Ors. [WRIT PETITION No.23 OF 2026 (GM - RES), dated, 12<sup>th</sup> January 2026], The Hon'ble Karnataka High Court, refused to grant interim bail to the petitioners, clearly stating that bail cannot be given just on mercy or sympathy when the arrest is found to be lawful. The petitioners argued that both their parents were arrested in a multi-crore GST fraud case, leaving an 18-year-old girl and her 11-year-old brother without care, and claimed the arrest memo and grounds of arrest were improper. The Court disagreed, noting that the arrest memo and reasons for arrest were detailed, and that such reasons cannot be questioned unless there is clear non-application of mind, which was not the case. It also relied on several earlier judgments to explain that courts must be very cautious in interfering with arrests under GST laws, which deal with serious economic offences. Since there was no major legal error in the arrest and mercy alone cannot justify bail, the Court refused to release the parents and advised the petitioners to approach the regular bail court instead.

### GSTAT Says Increasing Base Price After GST Rate Cut on Cinema Tickets Is Profiteering.

In the case of DGAP Vs. Bhavya Construction Pvt Ltd (Brahmaramba Cinema), Hyderabad [NAPA/44/PB/2025, dated, 7<sup>th</sup> January 2026], The Hon'ble GST Appellate Tribunal (Delhi), held that a cinema hall is guilty of profiteering when it raises the base price of tickets after a GST rate reduction so that the final price paid by customers does not actually fall. The Tribunal ruled that the correct test is to compare the base price plus tax before the GST rate cut with the base price plus reduced tax after the cut, and if the ticket price does not drop accordingly, the excess collected is profiteering. It upheld the finding that Brahmaramba Cinema (Bhavya Construction Pvt. Ltd.) profiteered ₹11.88 lakh, as it increased base prices even after GST on tickets above ₹100 dropped from 28% to 18% and on tickets ₹100 or below from 18% to 12%, effective January 1, 2019. The cinema argued that there is no fixed method for calculating profiteering, that cinema ticket prices are regulated under Telangana laws, and that GST collected cannot be counted as profiteering, but the Tribunal rejected all these points, stating that the benefit of a tax cut must reach consumers, and even the GST portion forms part of profiteering because customers still end up paying more. It also said following State cinema rules cannot justify ignoring Central GST law, especially when prices were never reduced even for a single day after the rate cut. While confirming the profiteering amount, the Tribunal waived interest since the rule came into force only from June 28, 2019, and cancelled penalty because it applied after the period of violation.

**Source : Rulings**

## GSTAT Says Developer Not Profiteering for Not Showing GST Separately on Customer Receipt.

In the case of **DGAP Vs. Raja Housing Ltd** [NAPA/165/PB/2025, dated, 8<sup>th</sup> January 2026], The Hon’ble **GST Appellate Tribunal (Delhi)**, held that Raja Housing Ltd. did not profiteer, rejecting a customer’s allegation that the developer’s failure to separately show the GST amount on the receipt amounted to profiteering. The Tribunal noted that the housing project had started before 1 April 2019, and the developer chose to stay under the old 12% GST scheme with ITC, while collecting only 5% GST from buyers and bearing the remaining tax itself to stay competitive. Based on a review of sale deeds, vouchers, customer-wise ledgers, audit reports, and GST returns, authorities found no tax evasion or short payment, and confirmed that the total price charged already included GST correctly. The Tribunal also observed that the original complainant never filed objections to the Screening Committee’s findings. Since no wrongdoing or incorrect pricing practice was found, GSTAT concluded that there was no profiteering, upheld the State Screening Committee’s report, and closed the case.

*Source : Rulings*

## High Court Says Buyer Need Not Reverse ITC for Post-Sale Discounts and Allows Return Correction.

In the case of **Shree Ambica Auto Sales and Service & Anr. v. Union Bank of India & Anr.** [R/SPECIAL CIVIL APPLICATION NO. 1277 of 2024, dated, 8<sup>th</sup> January 2026], The Hon’ble **Gujarat High Court**, ruled that the buyer, Shree Ambica Auto Sales, was not required to reverse ITC when it received post-sale discounts through credit notes from Tata Motors and issued matching debit notes with GST, because the tax was already correctly paid and the ITC was effectively neutralised. The mismatch occurred only because the buyer accidentally reported the debit notes in the wrong column of GSTR-1, causing the GST portal to show a mismatch and leading officers to force a reversal of ₹10.99 crore through DRC-03 during inspection. The Court noted that the GST portal itself does not correctly consider debit notes issued by buyers for discounts, even when the tax on such debit notes has been duly paid and held that the assessee should be allowed to rectify past returns for FY 2017-18 and 2018-19, relying on similar rulings of the Bombay and Orissa High Courts. It therefore quashed the order and the related SCN, directing the Revenue to reopen the GST portal within four weeks so the assessee can amend GSTR-1 and GSTR-3B within ten days, and allowed manual rectification if the portal is not enabled, ensuring full relief to the taxpayer.

## High Court Says Appeal Filed Under Amnesty Scheme Cannot Be Rejected for Delay

In the case of **Key Business Consultants Private Limited & Anr. vs Union of India & Ors.** [WPA 26981 of 2025, dated, 7<sup>th</sup> January 2026], The Hon’ble **Calcutta High Court**, restored an appeal that had been dismissed for being time-barred, holding that once the CBIC’s Amnesty Notification dated 2 November 2023 allowed all taxpayers whose earlier appeals were rejected for limitation to file fresh appeals up to 31 January 2024, the appellate authority could not reject an appeal filed within that extended window by again citing delay. The assessee had filed the fresh appeal on 3 January 2024 under this scheme, but the appellate authority dismissed it only on the ground of limitation, without considering the amnesty notification. The Court noted that the authority did not claim the appeal was defective in form, as argued by Revenue, and found that the order was passed without proper application of mind to the CBIC notification. It therefore set aside the dismissal and restored the appeal for fresh consideration.



### CKD E-Rickshaw Treated as Finished Vehicle When Key Parts Are Present.

In the case of **Navya Electric Vehicle Private Limited [WBAAR 24 of 2025-26, dated, 16<sup>th</sup> January 2026]**, **The Hon'ble West Bengal AAR**, ruled that supplying an e-rickshaw in Completely Knocked Down (CKD) form is treated as supplying a finished vehicle when the kit contains the essential components needed to assemble a complete, road-worthy e-rickshaw. It held that if the CKD kit includes the motor plus any three of the following—transmission, axles, chassis, and controller—in proper quantities, it has the “essential character” of a full vehicle and must be classified as an electrically operated three-wheeler (HSN 87038040), attracting 5% GST. However, if the kit does not include the motor or is missing two or more of the other essential components, then it fails the essential-character test and will be treated as a supply of parts, taxable at 18% GST. The ruling clearly distinguishes between CKD kits that qualify as finished vehicles versus those that are merely a collection of parts, based on their ability to be assembled into a complete e-rickshaw.

**Source : Rulings**

### Refund Cannot Be Denied Just Because It Was Filed Under “Any Other” Category.

In the case of **Jyoti Agro Vs Deputy Commissioner of State Tax & Anr. [R/SPECIAL CIVIL APPLICATION NO.5982 of 2023, dated, 8<sup>th</sup> January 2026]**, **The Hon'ble Gujarat High Court**, set aside the rejection of Jyoti Agro's refund claim for accumulated ITC on zero-rated supplies, holding that the claim cannot be denied simply because the taxpayer filed it under the “Any Other” category when the GST portal did not allow filing under the correct category. The assessee's original refund was rejected for alleged non-compliance with Circular 125/44/2019-GST, and when it tried to re-apply for the same period, the portal blocked the filing, forcing the assessee to choose the “Any Other” option. The Court reaffirmed its earlier view in *Shree Renuka Sugar Ltd.* that when a system glitch leaves no workable alternative, the department cannot deny refund on a mere technicality. Rejecting the Revenue's argument that the refund was not filed as per Rule 89(5), the Court noted the assessee's affidavit confirming ITC reversal, allowed the filing of a fresh refund application for verification, and directed that interest, if due, should be calculated from the date of this fresh application.

### High Court Rejects Partial Refund After Amalgamation Due to Registration and ITC Transfer Errors.

In the case of **Alstom Transport India Limited v. Additional Commissioner, CGST & Central Excise (Appeals) & Ors. [R/SPECIAL CIVIL APPLICATION NO. 11025 of 2025, dated, 23<sup>rd</sup> January 2026]**, **The Hon'ble Gujarat High Court**, refused to allow Alstom Transport India Ltd. (ATIL) to retain a refund that was earlier granted to its amalgamated entity ARTIPL, because both the transferor and transferee had violated GST rules by not handling registrations and ITC transfer (via Form ITC-02) as required after amalgamation. The Court noted that although ARTIPL was merged into ATIL with effect from 22 September 2023, ATIL applied for registration before it legally came into existence, and ARTIPL should have had its registration cancelled only from the date of the NCLT order. Instead, ARTIPL transferred only part of its ITC to ATIL before the merger was legally effective, kept the remaining ITC in its ledger, and later claimed refund on exports—something the transferee (ATIL) should have claimed if the ITC had been transferred properly. Since both companies ignored statutory procedures, and the department also facilitated the irregularity, the Court upheld the appellate authority's decision to reverse the refund, called the situation “absurd,” and directed GST officers to strictly follow statutory rules for registration cancellation and ITC transfer in future amalgamation cases.

### HC Quashes GST Demand Issued on Grounds Not Mentioned in Show-Cause Notice.

In the case of **Duakem Pharma Pvt. Ltd. & Anr. Vs. The Deputy Commissioner of Revenue & Ors. [WPA 9951 of 2025, dated, 21<sup>st</sup> January 2026]**, **The Hon'ble Calcutta High Court** set aside a GST demand raised against Duakem Pharma after finding that the adjudication order went beyond the scope of the original show-cause notice, violating Section 75(7) of the CGST Act. The SCN had only alleged excess ITC reversal based on exempt turnover, but the final order introduced a new ground—that Dicalcium Phosphate (DCP) supplied by the assessee was not an exempt product—which was never mentioned earlier. Since the assessee was not given an opportunity to respond to this new allegation, the Court held that the order was invalid for relying on grounds not stated in the SCN. The HC cancelled the impugned order but allowed the department to begin fresh proceedings in accordance with law.

*Source : Rulings*





# Customs

### Addition of Bhogapuram as a Customs Port for Import and Export Operations

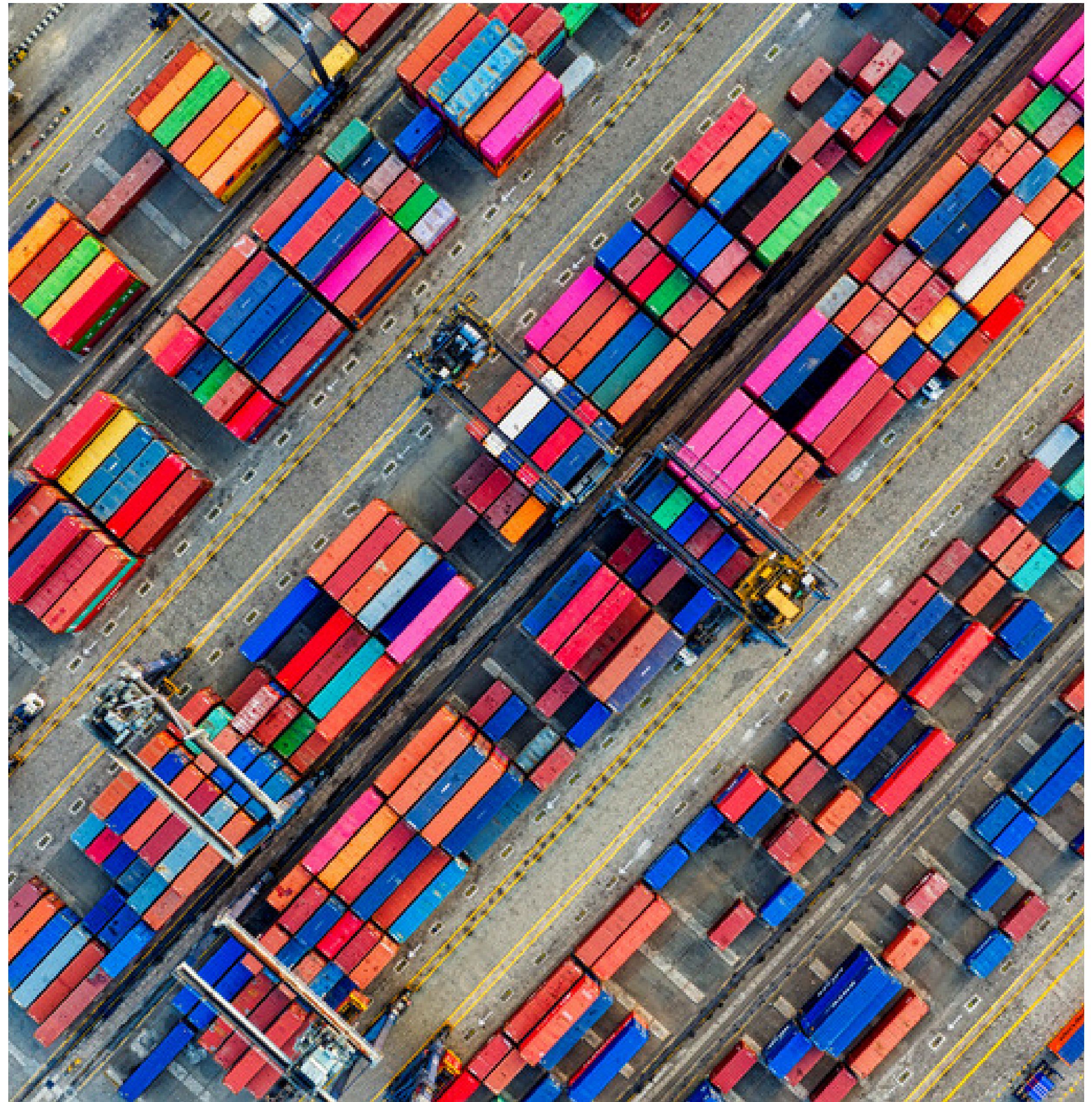
The CBIC via Notification No. 02/2026-Customs (N.T.), dated 14<sup>th</sup> January 2026, has amended an earlier customs notification to expand the list of approved customs ports in Andhra Pradesh. Under this amendment, Bhogapuram has now been officially added to the table of designated locations where customs-supervised operations are permitted. This means that at Bhogapuram, authorities may now allow unloading of imported goods and loading of export goods, or any class of such goods, bringing it under the formal customs framework for international cargo handling. This change updates the original 1994 notification and further broadens the customs infrastructure available in the state, enhancing trade facilitation and logistics efficiency.

*Source : Rulings*

### Updated Tariff Values for Oils, Precious Metals, and Areca Nuts.

The CBIC via Notification No. 08/2026 - CUSTOMS (N.T.), dated 22<sup>nd</sup> January 2026, has updated tariff values under customs valuation rules by replacing the existing tables with revised values. The revised tariffs—covering crude and refined palm oils, palmolein, soya bean oil, brass scrap, gold, silver, and areca nuts—remain unchanged from previously notified rates. These tariff values, expressed in USD per metric tonne (or per 10 grams/per kg for precious metals), will apply from 23 January 2026, ensuring continued alignment with customs valuation requirements.

*Source : Rulings*



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