

INDIRECT TAX DIGEST

5 December 2025

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GOODS & SERVICES TAX (GST)



LEGISLATIVE UPDATES

CIRCULAR/INSTRUCTION/ORDER

Order No. CCT/26-2/ 2025-26/3919 (Goa) ¹	The Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer have been appointed as the 'proper officer' under section 2(91) of Goa Goods and Services Tax Act, 2017 ('GGST Act') for performing functions under section 74A of the GGST Act.
Memo No. 1217/GST-II (Haryana) ²	<p>The Excise and Taxation Department, Haryana ('E&T Department') has issued instructions regarding taking up suo-moto cases for audit/scrutiny under the Haryana Goods and Services Tax Act, 2017 ('HGST Act'), inter alia providing that:</p> <ul style="list-style-type: none"> A proposal for taking up an audit/scrutiny shall be submitted by the tax authority with clear, specific and duly justified reasons, which must also include the tentative quantum of tax evasion on the basis of available records, intelligence inputs, data analysis or any other verifiable source of information. Every such proposal shall first be examined and recommended by the concerned Deputy Excise and Taxation Commissioner ('DTC'), and after DTC's recommendations, the case file shall be forwarded to the Joint Excise and Taxation Commissioner (Range) for obtaining the necessary approval.
Memo No. 1218/GST-II (Haryana) ³	<p>The E&T Department has inter alia issued the following instructions for taking up audits for multiple years under the HGST Act:</p> <ul style="list-style-type: none"> All cases selected for audit under Section 65 of HGST Act shall be undertaken for a comprehensive period covering all subsequent financial years, upto the current financial year. It must be ensured that while initiating any audit, the scope of examination includes all relevant records, returns, statements and financial documents pertaining to the entire selected period so as to undertake a thorough and holistic review of compliance, tax liability, input tax credit availed and any other statutory requirements applicable during these years. Audits should be conducted in accordance with the prescribed provisions and timelines.

GSTN ADVISORY

GSTN Advisory ⁴	As per rule 10A of Central Goods and Services Tax Rules, 2017 ('CGST Rules'), all registered taxpayers (except those registered under Tax Collected at Source, Tax Deducted at Source or suo-moto GST registrations) are mandatorily required to furnish bank account details within 30 days of grant of GST registration or before filing Form GSTR-1/Invoice Furnishing Facility, whichever is earlier. The changes with respect to the aforesaid rule will be implemented on GST portal in due course. Hence, taxpayers who have not yet furnished bank account details are advised to update the same at the earliest to avoid suspension of GST registration and disruption of business activities.
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¹ Dated 26 November 2025

² Dated 29 November 2025

³ Dated 29 November 2025

⁴ Dated 20 November 2025

JUDICIAL UPDATES

Claim of ITC not claimed in GSTR-3B but subsequently claimed in GSTR-9 cannot be rejected

Laxmi Ghosh Vs. The State of West Bengal and Ors. [2025-VIL-1222-CAL]

Issue

- Whether the Appellate Authority can deny the claim of input tax credit ('ITC') that is not availed in Form GSTR-3B but availed in Form GSTR-9?

Ratio

- Relying on **Pioneer Co-operative Car Parking Servicing and Constructions Society Ltd.**⁵ wherein the High Court had remanded the matter, observing that the adjudicating authority ought to have considered the effects of Form GSTR-9 rather than to say that the claims in Form GSTR-9 were not reflected in Form GSTR-3B, and otherwise, the purpose of filing Form GSTR-9 would become redundant.
- Accordingly, the High Court observed that the Impugned Order failed to provide reasons for denial of ITC that was claimed in Form GSTR-9 and why the said ITC could not be adjusted against CGST and SGST. As a result, the matter was remanded for fresh consideration, setting aside the Impugned Order.

CUSTOMS



LEGISLATIVE UPDATES

NOTIFICATION

49/2025-Customs ⁶	Effective 29 November 2025, the table annexed to the Project Imports Regulations, 1986, has been amended to insert an Entry at Sl.No. 3FF(xiv), which covers 'Jaipur Metro Projects' with its sponsor being 'Managing Director or Director (Project), Rajasthan Metro Rail Corporation Limited (RMRLC)'.
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CIRCULAR

29/2025-Customs ⁷	<p>CBIC has launched Single Window Interface for Facilitating Trade ('SWIFT 2.0'), which is a fully digital Single Window platform designed to provide a single touch point for importers, exporters, other stakeholders and all Partner Government Agencies ('PGA') in relation to all EXIM processes. Importers and Exporters can submit relevant documents which are necessary to obtain No Objection Certificates ('NOC') from PGAs directly in SWIFT 2.0, and the same shall be processed digitally. Further, SWIFT 2.0 is proposed to onboard over sixty PGAs in a phased manner.</p> <p>Effective 1 December 2025, under the first phase, mandatory filing is implemented for Animal Quarantine and Certification Services, Plant Quarantine Management System and Food Safety and Standards Authority of India.</p>
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ORDER

CAVR Review Order No. 02/2025 - Customs ⁹	<p>The CBIC had issued CAVR Order no. 02/2023-Customs⁹ under Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023, wherein it had notified that import of 'Stainless Steel of J3 grade' falling under specified HSN Codes¹⁰ would inter alia include the following specifications:</p> <p>Unique Quantity Code of Kilogram shall be necessarily used by the importer to declare the value in the Bill of Entry ('BoE')</p> <p>The grade of stainless steel being imported must be mentioned in the BoE.</p> <p>In addition to the prescribed documents, the importer shall also furnish the Manufacturer's invoice, Mill Test Certificate of the product, Positive Material Identification Test report, Declaration from the manufacturer that the goods are J3 stock lot/ex-stock and, where applicable, Purchase order or contract.</p> <p>The validity of the aforesaid Order was extended till 28 November 2025 vide CAVR Review Order No. 02/2024-Customs. The validity of the aforesaid order is further extended by another period of one year, i.e., till 28 November 2026 vide CAVR Review Order No. 02/2025-Customs.¹¹</p>
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⁵ Pioneer Co-operative Car Parking Servicing and Constructions Society Ltd. Vs. State of West Bengal

[2025 (27) Centax 70 (Cal.)]

⁶ Dated 28 November 2025

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⁸ Dated 26 November 2025

⁹ Dated 15 November 2025

¹⁰ HSN Codes 7219 1200, 7219 1300, 7219 1400, 7219 2390, 7219 3290, 7219 3390, 7219 3490, 7219 3590, 7219 9012, 7219 9013, 7219 9090, 7220 2029, 7220 2090, 7220 9022, 7220 9029 and 7220 9090

¹¹ Dated 13 November 2025

FOREIGN TRADE POLICY



LEGISLATIVE UPDATES

TRADE NOTICE / CIRCULAR / PUBLIC NOTICE

Public Notice 32/2025-26 ¹²	The details earlier required to be filed in ANF-1A have now been incorporated in the revised ANF-2A appended to the Public Notice. Consequently, the earlier ANF-1A stands deleted with immediate effect. Further, Paras 2.08(c) and 2.08(d) of the Handbook of Procedures, 2023 ('HBP') are amended to enable electronic verification of details submitted in an Importer Exporter Code ('IEC') application, post verification of Online IECs and hence, corresponding documentary requirements are updated.
Public Notice 33/2025-2026 ¹³	Paras 4.87(a) and 4.88 of HBP have been amended to allow import and export of gems and jewellery parcels for personal carriage through Ahmedabad Airport.
Public Notice 34/2025-2026 ¹⁴	Para 6.34(h) of HBP prescribing the powers of the Development Commissioner ('DC') of Export Oriented Unit, Electronics Hardware Technology Parks, Software Technology Parks and Bio-Technology Parks is amended to streamline the administrative processes relating to extension of Letter of Permission / Letter of Intent and align the same with Para 6.01(c) of HBP.
Trade Notice 18/2025-26 ¹⁵	In respect of the Export Promotion Mission announced during the Union Budget for FY 2025-26, DGFT is undertaking a comprehensive mapping of mandatory and voluntary Non-Tariff Measures ('NTM'), including certifications, testing requirements, inspections, audits, labelling norms and other regulatory compliance conditions applicable to Indian exports across global markets. Accordingly, Export Promotion Councils, Commodity Boards and Industry Associations have been requested to furnish the various information on the relevant NTMs and certification requirements. Failure to submit the said information may result in the relevant certifications or NTMs not being prioritised in the creation of database, which may affect future support measures proposed under the Export Promotion Mission or other interventions.

CENTRAL EXCISE/ SERVICE TAX/ VALUE ADDED TAX



LEGISLATIVE UPDATES

INTRODUCTION OF BILLS

The Health Security se National Security Cess Bill, 2025 ¹⁶	The Health Security se National Security Cess Bill, 2025 was introduced by Finance Minister in the Lok Sabha on 1 December 2025. The bill seeks to levy a cess on pan masala on the basis of installed production capacity. This cess is targeted to contribute towards twin purposes of public health and national security.
The Central Excise (Amendment) Bill, 2025 ¹⁷	The Central Excise (Amendment) Bill, 2025 was introduced by Finance Minister in the Lok Sabha on 1 December 2025. This Bill seeks to enable the Government to increase the effective rate of Central Excise Duty on tobacco and tobacco products. This is likely done to keep the effective rate of tax on these products the same, post phase out of GST Compensation Cess.

¹² Dated 20 November 2025

¹³ Dated 1 December 2025

¹⁴ Dated 1 December 2025

¹⁵ Dated 25 November 2025

¹⁶ Introduced in Lok Sabha on 1 December 2025

¹⁷ Introduced in Lok Sabha on 1 December 2025

NOTIFICATION

Notification No. F.N. RULE/716 /2025-COMTAX SECTION (88) (Chhattisgarh) ¹⁸	For FY 2025-26, the Government of Chhattisgarh has exempted 'Foreign and Indian-made foreign liquor sold through Dealer holding F. L. - 10 license' from the levy of VAT under section 8 of the Chhattisgarh Value Added Tax Act, 2005.
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TRADE CIRCULAR

16T ¹⁹ and 17T ²⁰ of 2025 of 2025 (Maharashtra) ¹⁹	<p>A new System Integrator is appointed to implement and stabilise the upgraded system for Maharashtra Value Added Tax Act, 2002 ('MVAT Act'), Central Sales Tax Act, 1956 ('CST Act') and Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 ('MSTPTCE Act'). Accordingly, to mitigate the hardship of transitioning to the new automation system, the following relaxations have been provided:</p> <p>The due date of filing monthly returns under the Monthly Returns under MVAT Act and CST Act is extended till 10 December 2025 (earlier 21 November 2025).</p> <p>The due date of filing monthly returns under the Monthly Returns under MSTPTCE Act is extended till 10 December 2025 (earlier 30 November 2025).</p> <p>Late fees payable by a dealer on delayed filing of aforesaid returns (for returns filed within the extended due date) shall be exempted if the tax is paid within the original due date.</p>
GVAT No. 2 of 2025-26 (Goa) ²¹	<p>The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 was amended to insert section 8A to inter alia provide for waiver of interest or penalty or both relating to demands raised under CST Act, Goa Entertainment Tax Act, 1964, Goa Sales Tax Act, 1964, Goa Tax on Luxuries Act, 1988, Goa Tax on Entry of Goods Act, 2000 and Goa Value Added Tax Act, 2005 for the assessment periods upto 30 June 2017.</p> <p>In this regard, it is clarified that the last date to make payment of 100% of tax due is 31 December 2025, and the last date to file an application under the Amnesty Scheme under section 8A is 31 March 2026.</p> <p>Further, it is also clarified that every dealer should ensure that while generating e-challans, he should carefully choose the relevant Act, financial year/period and enter the proper tax amount in the correct tax head. Any amount paid under a wrong Act or an incorrect year/head shall not be eligible for refund or adjustment.</p>

JUDICIAL UPDATES

Interest is payable on the entire amount deposited under protest

M/s. Anand Engineering Ltd. (Formerly Bajaj Infrastructure Development Co. Ltd) Vs. Commissioner of Central Excise & CGST, Lucknow [Service Tax Appeal No.70059 of 2023, CESTAT Allahabad]

Issue

- Whether interest is payable under section 35FF of Central Excise Act, 1944 ('CE Act') on the entire amounts deposited under protest or only to the extent of the amounts paid as pre-deposit?

Ratio

- During the investigation, the Taxpayer had deposited tax as well as interest, without admitting liability. However, the entire liability was set aside by the CESTAT. The controversy revolves around the eligibility of interest on the interest amount paid earlier.
- There is substance in Taxpayer's contention that payment of interest on interest cannot be denied only on the ground that there is no provision under section 11BB of CE Act for payment of interest on interest.
- It is a settled law that when a taxpayer is compelled during investigation/adjudication to deposit a certain sum of money, whether as duty or interest and which during adjudication/appeal is found to be not liable to be deposited, the amount no longer remains a duty or interest and rather the said amount becomes a deposit unauthorisedly held by the tax authorities. For refund of these amounts, the provisions of Section 11BB of the CE Act do not apply.

¹⁸ Dated 19 November 2025

¹⁹ Dated 21 November 2025

²⁰ Dated 1 December 2025

²¹ Dated 28 November 2025

- Relying on the principles laid down by various judicial precedents²², it was held that interest on deposit of duty cannot be restricted to amounts payable as pre-deposit, i.e., to the extent of 7.5% of duty demanded, because the amounts were deposited under compulsion and hence, they cannot be categorised as duty but as the amounts deposited with the tax authority.
- Considering the above, the orders passed by the Appellate Authority were set aside and the appeals filed by the Taxpayer were allowed with consequential relief.

Sale of trademark to a person situated outside India constitutes 'sale in the course of export'

M/s. Duphar Interfran Ltd. Vs. The State of Maharashtra [Bombay High Court - Sales Tax Reference No. 9 of 2012]

Issue

- Whether the agreement for sale of trademark 'Crocin' by the Taxpayer (in Maharashtra) to M/s. SKB Play PLC, London, United Kingdom ('UK') constitutes a sale of trademark within the State of Maharashtra or whether the same is deemed to have taken place during export outside India?

Ratio

- The Bombay High Court²³ held that in determining the situs of sale of an intangible asset, one needs to follow the internationally accepted legal principle of 'mobilia sequuntur personam', which means that movables follow the owner. Hence, the trademark, being intangible in nature, on its assignment, moved with owner /assignee outside India to the UK. Following the situs of the owner would make it fall within the scope and ambit of 'export' as contemplated under Section 5 of the Central Sales Tax Act, 1956 ('CST Act').
- The contention of the tax authority that the trademark is registered in India and even after its assignment, it has always remained in India cannot be accepted because then the interpretation of 'sale in the course of export', which ought to be premised based on situs, would render section 5 of the CST Act redundant and otiose.
- Hence, it was held that the agreement for sale of trademark 'Crocin' is an Agreement to Sale and such sale is not a sale within the State of Maharashtra but shall be deemed to have taken place in the course of export of the said trademark outside India as per section 5(1) of the CST Act.

INDIRECT TAX NEWS FLASH



CNBC TV18 (30 November 2025)	<ul style="list-style-type: none"> ▪ Govt plans new tax on tobacco, pan masala as GST compensation cess nears end
Financial Express (29 November 2025)	<ul style="list-style-type: none"> ▪ Canada FTA talks to start next week, says Piyush Goyal
Press Trust of India (25 November 2025)	<ul style="list-style-type: none"> ▪ India Kicks Off FTA Talks with Russia-backed Union to Widen Export Markets - Why it Matters
Zee News (1 December 2025)	<ul style="list-style-type: none"> ▪ Taxable Value Of Goods Surges 15% In Sep-Oct As GST Cuts Boost Consumption
Business Standard (2 December 2025)	<ul style="list-style-type: none"> ▪ Tax turbulence: Revenues take a hit in first full month of GST 2.0

This Indirect Tax Digest summarises the key indirect tax legislative developments issued and made available on relevant government portals (including, but not limited to, those of CBIC and DGFT) between 19 November 2025 and 2 December 2025. This digest is for informational purposes only and does not constitute professional tax advice. While every effort has been made to ensure accuracy, no representation or warranty, express or implied, is given as to the completeness or correctness of the information. Readers should consult their tax advisors regarding the specific implications of any legislative changes discussed. This information is based on publicly available data as of the date indicated and is subject to change.

²² BSL Ltd. Vs. Commissioner of C.Ex. & CGST, Udaipur [Final Order No. 50699/2019 dated 17 May 2019] and Kerala Chemicals & Proteins Ltd. Vs. CCE, Cochin [2007 (211) ELT 259 (Tri.-Bang.)]

²³ Dated Mahyco Monsanto Vs. Union of India [2016 SCC OnLine Bom 5274]

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CONTACT US

For any content related queries, you may please write to the service line experts at taxadvisory@bdo.in

For any other queries or feedback, kindly write to us at marketing@bdo.in

BDO INDIA OFFICES

Ahmedabad

BDO India LLP
Westgate Business Bay, Block - A,
Level-6, Opp. Nirvana Party Plot,
S. G. Highway, Ahmedabad - 380051, INDIA

Bengaluru - Office 1

Prestige Nebula, Floor 3
Infantry Road
Bengaluru 560001, INDIA

Bengaluru - Office 2

SV Tower, No. 27, Floor 3 & 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

Bhopal

11th Floor, Bansal One Building
Office No. EL-012 & EL-021
Rani Kamlapati Railway Station
Bhopal 462016, INDIA

Chandigarh

Plot no. 55, Floor 5
Industrial & Business Park
Phase 1, Chandigarh 160002, INDIA

Chennai

Olympia Cyberspace, Floor 10, Module 4
No: 4/22 Arulayiammanpet, SIDCO Industrial
Estate Guindy, Chennai 600032, INDIA

Coimbatore

Pacom Square, Floor 3, 104/1, Sakthi
Main Road, Bharathi Nagar, Ganapathy
Coimbatore 641006, INDIA

Delhi NCR - Office 1

Magnum Global Park, Floor 21, Archview
Drive, Sector 58, Golf Course Extn Road
Gurugram 122011, INDIA

Delhi NCR - Office 2

Windsor IT Park, Plot No: A-1
Floor 2, Tower B, Sector 125
Noida 201301, INDIA

Goa

BIZ - Nest, Floor 7
A Wing, Sunteck Corporate Park
Opp. Shram Shakti Bhavan, Patto
Panaji, Goa 403001, INDIA

Hyderabad

1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Hyderabad 500072, INDIA

Kochi

XL/215 A, Krishna Kripa
Layam Road, Ernakulam
Kochi 682011, INDIA

Kolkata

Floor 4, Duckback House
41, Shakespeare Sarani
Kolkata 700017, INDIA

Mumbai - Office 1

The Ruby, Level 9, North West &
South East Wings, Senapati Bapat Marg
Dadar (W), Mumbai 400028, INDIA

Mumbai - Office 2

601, Floor 6, Raheja Titanium, Western
Express Highway, Geetanjali Railway
Colony, Ram Nagar Goregaon (E),
Mumbai 400063, INDIA

Mumbai - Office 3

Floor 20, 2001 & 2002 - A Wing, 2001-
F Wing Lotus Corporate Park, Western
Express Highway, Ram Mandir Fatak Road,
Goregaon (E) Mumbai 400063, INDIA

Mumbai - Office 4

2nd floor, Empire Complex
414, Senapati Bapat Marg
Lower Parel West,
Mumbai 400013, INDIA

Pune - Office 1

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Pune - Office 2

Floor 2 & 4, Mantri Sterling, Deep Bunglow
Chowk, Model Colony, Shivaji Nagar
Pune 411016, INDIA

Vadodara

1008, Floor 10, "OCEAN", Sarabhai
Compound, Nr. Centre Square Mall,
Dr. Vikram Sarabhai Marg Vadodara
390023, INDIA

Ahmedabad | Bengaluru | Bhopal | Chandigarh | Chennai | Coimbatore | Delhi | Goa | Hyderabad | Kochi | Kolkata | Mumbai | Pune | Vadodara

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