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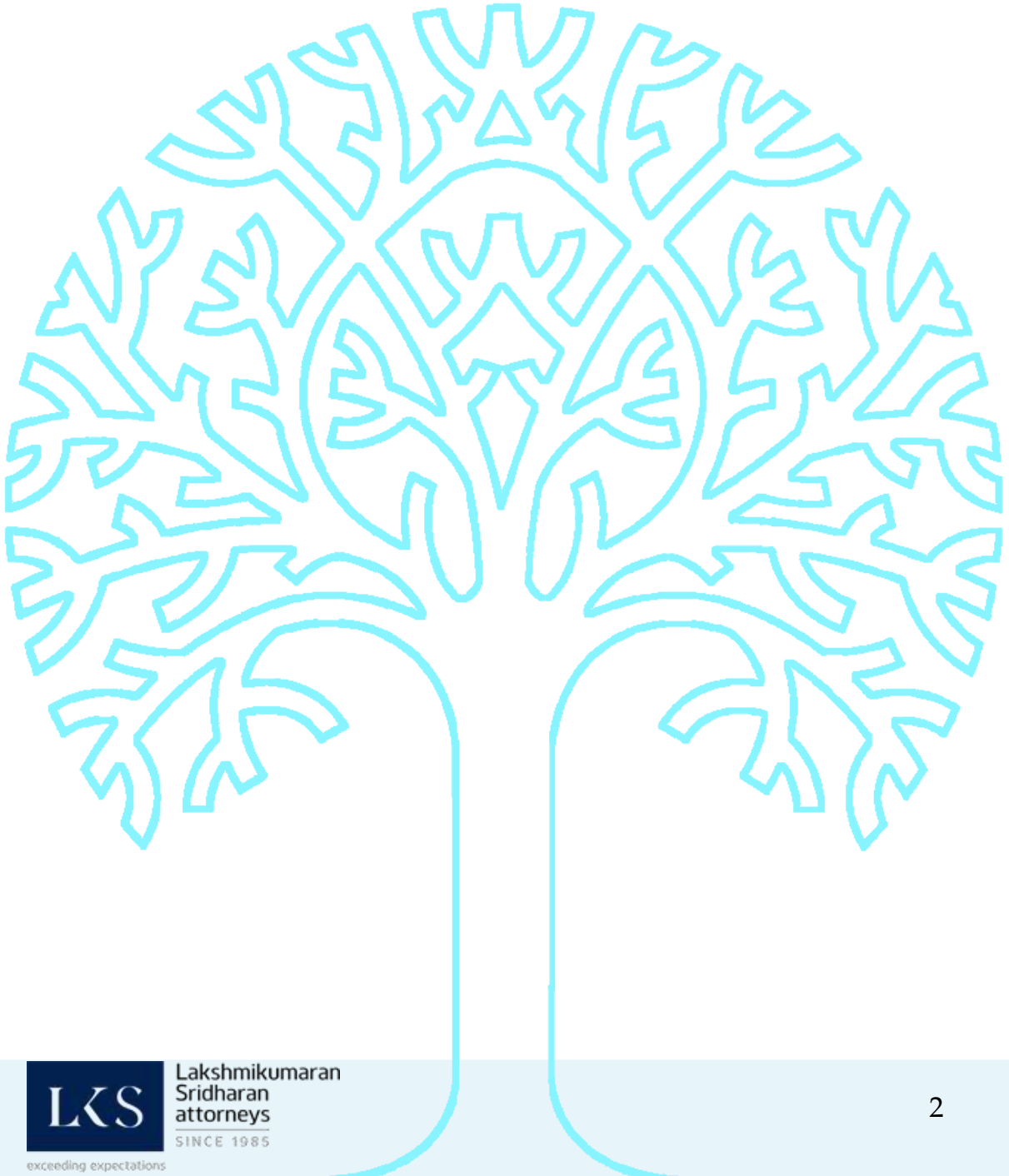

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Articles

Availing GST credit using TR-6 Challan: Navigating the uncertainty

By **Asish Philip, Srinidhi Ganeshan, Mahi Vyas, Kratik Patni**

The article in this issue of Indirect Tax Amicus dives deep into the question of availability of input tax credit when IGST is paid on imports using TR-6 Challan, i.e., due to various circumstances much after the import. Observing that the CGST Rules do not explicitly mention TR-6 Challan as a valid document for availing ITC, the authors note that this has led to a dispute as to whether the TR-6 Challan qualifies as a 'similar document prescribed' under Rule 36(1)(d). Considering various case law – both under the GST regime and for period before 1 July 2017, the authors state that absence of expression 'TR-6 Challan' in Rule 36 and the fact that CBIC Circular No. 16/2023-Cus. dated 7 June 2023 expressly mentions that TR-6 Challan is not a valid document for availing ITC, should not lead to disallowance of an otherwise legal and valid claim. Also, noting that the problem regarding availing of credit of IGST paid might continue to exist even in cases where assessee avails the benefit under Section 18A of the Customs Act, the authors state that the GST Council should issue clarification to achieve ease of doing business.

Availing GST credit using TR-6 Challan: Navigating the uncertainty

By Asish Philip, Srinidhi Ganeshan, Mahi Vyas, Kratik Patni

Importers into India pay duty at the time of import of goods, and the duty so paid (including the Basic Customs Duty and Integrated Goods and Services Tax) is reflected on the Bill of Entry filed in the ICEGATE system. The ICEGATE system is linked to the GST portal, and accordingly the IGST paid is reflected in GSTR-2A and GSTR-2B to enable the taxpayers to avail input tax credit ('**ITC**') in their electronic credit ledger ('**ECL**').

Problem arises when the duty paid at the time of import is incorrect, and additional duty is paid by the importer much after the import. The reasons for payment for such additional duties could be various: incorrect duty payment at the time of import on account of a mistake in fact or law, difference in interpretation with the Customs Department leading to issuance of Consultative Letter/Show Cause Notice demanding differential duty or passing of Order confirming additional duty payment; or payment during initiation of an investigation by Customs department or DRI. In all such cases, the additional duty is paid under a TR-6 Challan.

Under the GST Regime, framework for availing ITC is prescribed. Section 16 of the Central Goods and Services Tax Act, 2017 ('**CGST Act**') read with Rule 36 of the Central Goods and Services Tax Rules, 2017 ('**CGST Rules**') outline the documentary requirements for claiming ITC. Specifically, Rule 36(1)(d) permits availing of ITC on the basis of a Bill of Entry or any 'similar document prescribed' under the Customs Act, 1962 for the assessment of integrated tax on imports. Relevant extract of Rule 36 of the CGST Rules is as follows:

> *"**36. Documentary requirements and conditions for claiming input tax credit.-***
>
> *(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-*
>
> *****
>
> *(d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;"*

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The CGST Rules do not explicitly mention TR-6 Challan as a valid document for availing ITC. This has led to disputes regarding whether the TR-6 Challan qualifies as a 'similar document prescribed' under Rule 36(1)(d).

The CBIC issued Circular No. 16/2023-Cus dated 7 June 2023, as directed by the Hon'ble Supreme Court in the case of *Union of India & Ors.* v. *Cosmo Films Ltd.*[1], to facilitate refund or ITC claims. The Circular expressly mentioned that TR-6 Challan is not a valid document for availing ITC and hence taxpayers should go for reassessment of BoE.

The question of availing credit on the basis of TR-6 Challan came before the CESTAT, Hyderabad in the case of *Aurobindo Pharma Ltd.* v. *Commissioner of Customs*[2], where the Appellant argued that they were unable to claim credit on the basis of the TR-6 Challan, as it was not a document of assessment under Rule 36 of the CGST Rules. It was further submitted that the Customs online system lacked the functionality to issue assessment documents under Sections 28(1)(b), (2) and (3) of the Customs Act, 1962. The Tribunal in this case rejected the appeal noting that the issue of lack of documentation was not raised earlier in the proceedings and therefore could not be entertained at that stage.

A similar issue was discussed by the Authority for Advance Ruling (AAR), Tamil Nadu in the case of *Becton Dickinson India Private Limited*[3] wherein it was decided that TR-6 Challan cannot be considered as a valid document for availing ITC under the GST regime, even when read with SVB orders and letters from Customs authorities. The ruling emphasized that Rule 36 of the CGST Rules, 2017 prescribes specific documents, such as a Bill of Entry, for ITC claims and TR-6 Challan is not among them. Consequently, credit cannot be availed on the basis of a TR-6 Challan.

Recently, the Madras High Court, in the case of *Data Patterns India Ltd.* v. *Joint Commissioner of Central Tax*[4], granted interim relief by staying recovery proceedings against the petitioner, who has challenged the denial of ITC on IGST paid *via* TR-6 Challan.

Past jurisprudence:

The payment of additional duty using a TR-6 Challan was disputed by the department in erstwhile regime as well.

[1] 2023 (5) TMI 42
[2] 2025 (4) TMI 1121
[3] 2025 (6) TMI 1232
[4] 2025 (6) TMI 735

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Historically, under the pre-Goods and Services Tax (GST) regime, with effect from 16 June 2005, TR-6 Challan was considered as an eligible document to claim credit. The Cenvat Credit Rules ('**CCR**') was amended to introduce challan under Rule 9 of CCR as eligible document to avail Cenvat Credit. Prior to the aforesaid amendment, the validity of availing credit using TR-6 challan was raised before the Hon'ble Bombay High Court in the case of *Commissioner of C. Ex.* v. *Essel Propack Ltd*.[5]. The Bombay High Court held that in any event (i.e. irrespective of whether the document was specifically included as eligible document for availing credit or not), Cenvat credit should be available. In light of the said judgement, TR-6 challan can be said to be a valid document for availing ITC. This decision was subsequently followed by the Hon'ble Madras High Court in the case of *Commissioner of C. Ex. & S.T.* v. *MRF*[6].

Therefore, the issues that whether the payment made under TR-6 Challan will be considered as extension of assessment under Section 28 of Customs Act and will qualify as document to avail ITC, needs to be settled in the light of earlier jurisprudence. The voluntary payment made under challan or during investigation and accepted by customs authority to be considered as assessment for the purpose of availing ITC in terms of Rule 36 of the CGST Rules that is, a TR-6 Challan should be considered a document of assessment under Rule 36 of the CGST Rules, on the basis of which credit can be taken.

Currently, the circular issued by CBIC post the judgement given by Hon'ble Supreme Court in the case of *Cosmo Films* (*supra*) states that under GST law, a TR-6 Challan is not a prescribed document for the assessment of integrated tax/compensation cess on imports on which ITC can be availed.

It is a well-settled principle that the CBIC circulars are only binding on the Department. In any case, a circular which is contrary to the statutory provisions has no existence in law[7]. Therefore, a circular cannot override the statutory provisions of the CGST Act or Rules. If TR-6 Challan qualifies as a 'similar document prescribed' under the Customs Act for assessment purposes, then denying ITC solely based on a circular is not legally tenable.

As the CGST Rules clearly mention that ITC can be taken on the basis of any 'similar document prescribed' under the Customs Act, 1962 for assessment of integrated tax on imports,

[5] 2015 (39) STR 363
[6] 2015 (40) STR 211

[7] *Commissioner of C. Ex., Bolpur* v. *Ratan Melting & Wire Industries* [2008 (231) E.L.T. 22 (S.C.)]

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credit should be available basis the TR-6 Challan. The mere absence of the expression 'TR-6 Challan' in Rule 36 and the circular issued by CBIC should not lead to disallowance of an otherwise legal and valid claim. As long as the genuineness of TR-6 challan is verified, credit of the duty paid therein ought to be available as per the provisions of the GST law. To claim input tax credit is a substantive right vested in taxpayers and is one of the fundamental features of GST law. The seamless flow of ITC is introduced to remove cascading effect (tax on tax) to the fullest, which is the core idea and intention to introduce GST law. The denying of credit claimed on account of filing of TR-6 Challan is against the spirit of GST and the idea of ease of doing business. Moreover, the denial of credit increases the cost of doing business and ultimately burdens the consumer, contrary to the objectives of GST being tax on value addition.

Section 18A was introduced in the Customs Act *vide* Finance Act, 2025 and the same provided for assessee to voluntarily revise entries in accordance with the procedure set out in the Regulations issued. Regulations in this regard were recently introduced.[8] While the Regulations provide for assessee to voluntarily revise entries in Bills of Entry and pay additional duty through an online system, it does not state that on such payment the Bill of Entry will be reassessed. Thus, problems regarding availing of credit of IGST paid might continue to exist even in cases where assessee is availing the provisions of Section 18A.

To avoid frivolous litigation, the GST Council should issue clarification in order to achieve ease of doing business. Until such clarification is issued, taxpayers may continue to face uncertainty regarding the availability of credit based on the TR-6 Challan.

The Prime Minister of India in its speech on 15 August 2025 highlighted that to build an 'Atmanirbhar Bharat', the Central Government is proposing significant reforms in GST focusing on three (3) pillars, namely; 1. structural reforms; 2. rate rationalisation, and 3. ease of living[9].

The third pillar, ease of living, includes reforms *qua*:

1. ***Registration***: seamless, technology-driven, and time-bound, especially for small businesses and startups.
2. ***Return***: implement pre-filled returns, thus reducing manual intervention and eliminating mismatches.

[8] The Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025, effective from 1 November 2025.

[9] Press release dated 15 August 2025, available here.

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3. ***Refund***: faster and automated processing of refunds for exporters and those with inverted duty structure.

The Government should address the issue of availment of credit basis TR-6 Challan to strengthen the third pillar of ease of living.

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Goods & Services Tax (GST)

Ratio decidendi

- Blocking of ITC – Mandatory to record reasons to believe in writing – Reason 'supplier found non-functioning' not fulfils requirements of Rule 86A – *Allahabad High Court*
- Refund of IGST paid when sale found to be intra-State – Principles of restitution and unjust enrichment applicable – Refund claim held not barred by limitation – *Karnataka High Court*
- Refund of unutilized ITC to EOU when supplier of inputs to EOU never claimed deemed export benefit – *Gujarat High Court*
- Notice under Rule 142(1)(A) is required after completion of scrutiny of returns under Section 61 for period prior to 15 October 2020 – *Andhra Pradesh High Court*
- Penalty under Section 122 – 'Taxable person' in case of fake, fraudulent firms would be the person who got such firms created – *Delhi High Court*
- Confiscation and penalty – Contravening provisions of the Act would also include abuse of process of law – Discrepancies in investigation and seizure when not fatal – *Rajasthan High Court*
- ITC cannot be recovered from recipient in case of default by supplier unless proceedings initiated against supplier – *Kerala High Court*
- Appeal to Appellate Authority – No pre-deposit required for appeal filed before 1 October 2025 against order demanding penalty or interest – *Calcutta High Court*
- Appeal to Appellate Authority – Amount paid under protest and not appropriated against any demand can be treated as pre-deposit – *Allahabad High Court*
- Right to file appeal cannot be taken away even if tax to be paid is showing as Nil – *Allahabad High Court*
- Exemption to DGCA approved flight training courses – CBIC Circular dated 11 October 2024 clarifies position from date of issuance of Notification No. 12/2017-CT(R) – *Allahabad High Court*
- Jammu & Kashmir – Cross-LoC trade is intra-State trade liable to GST – *Jammu & Kashmir High Court*
- Bunching of show-cause notices when permissible – *Jammu & Kashmir High Court*

Ratio Decidendi

Blocking of ITC – Mandatory to record reasons to believe in writing – Reason *'supplier found non-functioning'* not fulfils requirements of Rule 86A

The Allahabad High Court has observed that once Rule 86A of the CGST Rules, 2017 requires 'reasons to believe' to be 'recorded in writing' for blocking of input tax credit of the assessee; the jurisdiction and authority to be exercised under the said rule must subscribe to that mandatory condition. According to the Court, though such reasons may be recorded *ex-parte* against the assessee, the requirement of the statute to record the reasons is a non-negotiable condition and is wholly mandatory. The High Court, in this regard, also stated that the constituents of 'reason to believe' is not a matter of speculation, especially in this branch of law.

On the facts of the case, the Court held that reason namely, '*Supplier found non-functioning*', does not fulfil the requirement of Rule 86A(1) as it does not reflect any application of mind to reach that conclusion. In respect of transaction being bogus due to non-functioning of the supplier, the Court noted that no order was passed in the case of supplier or the present petitioner-assessee which may support the inference that the said supplier had reflected bogus transactions. [*Pilcon Infrastructure Pvt. Ltd.* v. *State of U.P.* – 2025 VIL 1163 ALH]

Refund of IGST paid when sale found to be intra-State – Principles of restitution and unjust enrichment applicable – Refund claim held not barred by limitation

Applying the principles of restitution and unjust enrichment, the Karnataka High Court has allowed refund of IGST paid by the assessee in a case where IGST was paid under the belief that the sale was inter-State but later CGST+SGST was paid after finding that the transaction was intra-State. The Court, for this purpose, observed that the Revenue department was not entitled to collect IGST from the assessee, who was not liable to pay the same and consequently, upon the assessee paying the same amount to the State GST authorities subsequently, the Central Department was not entitled to retain the IGST. It was noted that the payment made by the assessee towards IGST was not disputed by the Department. The Karnataka High Court in this case also relied upon the decisions of the Madras High Court and the Andhra

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Pradesh High Court wherein Section 54 of the CGST Act and Rule 89(1A) of the CGST Rules, 2017 (prescribing limitation of 2 years) were held to be directory and not mandatory. [*Merck Life Science Private Limited* v. *Union of India* – 2025 VIL 1175 KAR]

Refund of unutilized ITC to EOU when supplier of inputs to EOU never claimed deemed export benefit

In this case, the taxpayer was a 100% export-oriented unit. They filed a refund claim in view of Notification No. 48/2017-Central Tax under Section 54 of the CGST Act read with Rule 89(4) of the CGST Rules. The supplier to the taxpayer did not avail ITC; refund was sanctioned by the authorised officer. This order was reviewed and the refund claim was disallowed on the ground that the taxpayer had wrongfully filed the refund claim under Rule 89(4) of the GST Rules. The Department alleged that the taxpayer ought to have filed the refund claim under Rule 89(1) in case of deemed export supply or Rule 89(4A) in case of other supply not regarded as deemed export as per Circular No. 172/04/2022-GST dated 6 July 2022.

The Gujarat High Court held that the taxpayer is not the 'deemed exporter' but was the exporter of goods resulting in zero-rated supply as per S. 16(1) of the IGST Act. All the inward suppliers to the taxpayer were made with payment of GST charged by the supplier, who had not taken benefit of any notification as a 'deemed exporter'. Further, it was also not in dispute that the taxpayer was exporting the goods at zero-rated supply without payment of taxes under LoU and the ITC of the inputs, capital goods and services got accumulated for which refund was claimed. The suppliers to the taxpayer had not shown the supply as a 'deemed export' but only as a regular B2B supply.

Therefore, the Court held that the zero-rated supplies made by the taxpayer were not under the purview of deemed export as the taxpayer had exported the goods and therefore, was entitled to the refund of the unutilised ITC as per the provisions of S. 54(3) of the GST Act read with Rule 89(4) of the GST Rules. In relation to applicability of Circular No. 172/04/2022 dated 6 July 2022, the Court held that the taxpayer was not governed by Para 2.2. of the Circular.

Para. 2.2 of the Circular No.172/04/2022-GST had clarified that ITC of the tax paid on deemed export supplies allowed to the recipients for claiming refund of such tax paid, is not ITC in terms of provisions of Chapter-V of the CGST Act and therefore, such ITC is not to be included in the Net ITC for computation of

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refund of unutilised ITC under Rule 89(4). Rule 89(4A) was also held as not applicable as it has been omitted with effect from 8 October 2024. The challenge to the circular was, however, held as without any merits. [*Shah Paperplast Industries Ltd. & Anr.* v. *Union of India & Anr.* – 2025 VIL 1180 GUJ]

Notice under Rule 142(1)(A) is required after completion of scrutiny of returns under Section 61 for period prior to 15 October 2020

Observing that the proceedings initiated under Section 61 of the CGST Act, 2017 would have to result in proceedings under Section 73/74, the Andhra Pradesh High Court has held that it would only be appropriate that a Notice is issued under Rule 142(1)(A) of the CGST Rules, 2017 after scrutiny under Section 61 is completed, if the proper officer is not satisfied with the explanation given by the dealer in respect of the deficiencies pointed out by him.

The proper officer, after issuing a Notice under Section 61, had proceeded here to pass orders of assessment under Section 73, without issuing the Notice under Rule 142 1(A). The Revenue department had contended that the Notice under Rule 142(1)(A) is not required when steps are being taken under Section 61. Setting aside the order of assessment, the Court however noted that the principle laid down here would be applicable only to assessments for the period prior to the amendment of Rule 142(1)(A), on 15 October 2020. [*Sri Sanjeeva Sai Flour Mill* v. *Deputy Assistant Commissioner* – 2025 VIL 1115 AP]

Penalty under Section 122 – 'Taxable person' in case of fake, fraudulent firms would be the person who got such firms created

The Delhi High Court has held that in the case of fake, non-existent and fraudulent firms, who do not have any real persons as partners or proprietors or even any incorporation, the 'taxable person', in respect of Section 121 of the CGST Act, would be the person who got such firms created and used the same for availment of ITC. According to the Court, otherwise, in the case of fake or non-existent firms, there would be no liability cast upon anybody despite fraudulently cheating the Exchequer. Rejecting the submission that under Section 122, it is only the 'taxable person' against whom a penalty can be raised, the Court noted that the petitioner here was alleged to be the mastermind of the entire maze of transactions resulting in fraudulent

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availment of huge amount of ITC. [*Devender Singh* v. *Additional Commissioner* – 2025 VIL 1187 DEL]

Confiscation and penalty – Contravening provisions of the Act would also include abuse of process of law – Discrepancies in investigation and seizure when not fatal

The Rajasthan High Court recently interpretated the provisions of Section 130 relating to confiscation of goods or conveyances and levy of penalty. In respect of Section 130(1)(iv), which provides for confiscation and penalty where any person contravenes any of the provisions of the CGST Act or the rules made thereunder, the Court was of the view that the word 'contravenes' would also include an attempt by persons to take advantage of the provisions of the rules in a manner to evade tax. According to the Court, contravening the provisions of the act would also include the abuse of the process of law.

The Court though noted that there were factual discrepancies by the officer in carrying out the investigation and seizure of the vehicle with the goods, it directed the authorities to proceed against the petitioner under Section 130. The case involved generation of fictitious outward liability through bogus entities with empty credit ledgers and claiming fake credit as in the GST electronic system there was no provision for automated crosscheck between a taxpayer's liability ledgers and its credit ledgers. Dismissing the petition with costs, the Court noted that if the purpose is to defraud the public exchequer and to take advantage of some loopholes, such a person cannot be given any benefit in law, or in equity. [*Korfex Industries Private Limited* v. *State of Rajasthan* – 2025 VIL 1156 RAJ]

ITC cannot be recovered from recipient in case of default by supplier unless proceedings initiated against supplier

The Kerala High Court has quashed a show cause notice issued for recovery of input tax credit in a case where the assessee's supplier had not paid the tax. The Court noted that according to Section 42, as it stood at the relevant time, no proceedings should have been initiated against the petitioner-recipient without issuing a notice to the supplier. According to the Court, the consequence of issuance of notice to both parties, particularly in respect of the supplier, is specifically contemplated in sub-section (5) of Section 42 and only in the absence of the supplier failing to rectify the discrepancy, any output tax liability can be imposed upon the recipients. Calcutta High Court's decision in

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the case of *Suncraft Energy* was relied upon. [*K.V. Joshy & C.K. Paul* v. *Assistant Commissioner* – 2025 VIL 1211 KER]

Appeal to Appellate Authority – No pre-deposit required for appeal filed before 1 October 2025 against order demanding penalty or interest

The Calcutta High Court has held that the provision regarding making a pre-deposit for filing appeal before the appellate authority under Section 107 of the CGST Act, 2017 in cases involving demand of penalty and interest only, is not applicable for the period before 1 October 2025 when Section 107(6) was amended by the Finance Act, 2025. Observing that non-existent conditions affecting substantive rights of appeal cannot be imported into statute, the Court held that the appellate authority therefore was in error in rejecting the assessee's appeal on such ground. [*Barjinder Singh Kohli* v. *Assistant Commissioner* – 2025 VIL 1125 CAL]

Appeal to Appellate Authority – Amount paid under protest and not appropriated against any demand can be treated as pre-deposit

The Allahabad High Court has held that once the amount deposited by the assessee under protest has not been quantified from any of the demand, the assessee can take advantage of the said amount towards the pre-deposit for entertaining the appeal. The Court, for this purpose, relied upon a Supreme Court decision in the case of *VVF (India) Ltd.* v. *State of Maharashtra*, wherein the Apex Court, in the dispute involving provisions of Maharashtra VAT Act, had held that the amount paid under protest can be adjusted towards the payment of mandatory deposit for entertainment of appeal. [*Wintage Engineers & Consultants Private Limited* v. *Union of India* – 2025 VIL 1126 ALH]

Right to file appeal cannot be taken away even if tax to be paid is showing as Nil

In a case where attempts for filing appeal in online mode failed because against the column 'Disputed Demand of Tax', the GST Portal was reflecting 'Nil', the Allahabad High Court has directed the GSTN authorities to make appropriate change in the program/software to enable filing of appeals. The High Court in this regard stated that once the statute has given an aggrieved person a right to appeal against an order, that right may not be denied or obstructed on technicalities or rules of procedure. According to the Court, whether an appeal may or may not lie and if such appeal may be entertained may remain matters falling in the realm of quasi-judicial power to be exercised by the Appeal Authority, and hence the procedure of filing an appeal

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may not be employed to overreach the exercise of quasi-judicial power of the appeal authority. It was, however, stated that the GSTN authorities may accept and register such appeals with a note that there is no disputed tax liability reflected from the digital record and therefore the issue of maintainability of the appeal may be examined by the quasi-judicial authority, i.e. the Appellate Authority. [*Agarwal Aromas Private Limited* v. *Union of India* – 2025 VIL 1153 ALH]

Exemption to DGCA approved flight training courses – CBIC Circular dated 11 October 2024 clarifies position from date of issuance of Notification No. 12/2017-CT(R)

The Allahabad High Court has held that the issuance of CBIC Circular dated 11 October 2024, in respect of DGCA approved flight training courses conducted by flight training organization, clarifies the position of Sl. No. 66 of Notification No. 12/2017-Central Tax (Rate) from the date of its issuance, i.e. 28 June 2017. The Authority for Advance Ruling had earlier denied the benefit on the ground that assessee is not covered under definition of 'educational institution' as given in said notification. The Circular has clarified that the approved flight training courses conducted by FTOs approved by DGCA, wherein DGCA mandates the requirement of a completion certificate are covered under Serial No. 66 of the notification and thus are exempted from applicability of GST. ***The assessee was represented by Lakshmikumaran & Sridharan Attorneys here.*** [*CAE Simulation Training Private Limited* v. *Commissioner* – Order dated 9 October 2025 in Writ Tax No. 1248 of 2023, Allahabad High Court]

1) Jammu & Kashmir – Cross-LoC trade is intra-State trade liable to GST

2) Bunching of show-cause notices when permissible

The Jammu & Kashmir High Court has held that trade between two parts of the State of Jammu and Kashmir – one, the then 'State of Jammu and Kashmir' and the other 'Pak occupied Kashmir', is *prima facie* an intra-State trade. Observing that it is not disputed by either side that the area of the State presently under *de-facto* control of Pakistan is part of territories of the State of Jammu & Kashmir, the Court held that hence the location of the suppliers and the place of supply of goods were within the then State of Jammu Kashmir (now Union Territory) and, therefore, the cross-LoC trade was nothing but an intra-state trade.

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It may be noted that the Court in this case was also of the opinion that the composite show cause notice cannot be held invalid if there is year-wise breakup of tax, interest and penalty; the allegations are not vague; each period is within the limitation period; and the notice is speaking and detailed one. According to the Court, the SCN can be found fault with on the ground of bunching only where there is no year wise quantification; where there are general and vague allegations like '*tax evaded for several years*'; where there is no specific evidence for each period; where the limitation has expired for any part of the notice; and where the court finds that clubbing of notices has caused prejudice to the assessee and is in violation of principles of natural justice. [*New GEE ENN & Sons* v. *Union of India* – 2025 VIL 1227 J&K]

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Customs and FTP

Notifications and Circulars

- Manufacture and other operations in warehouse/special warehouse – Online module launched for permissions under Section 65
- Advance authorisations' redemption in cases affected by erstwhile Rule 96(10) of CGST Rules – EODC not to be withheld in specified cases

Ratio decidendi

- EPCG scheme – No requirement of earning of foreign exchange only from exclusive use of imported capital goods – *CESTAT New Delhi*
- EODC by competent authority is determinative of fulfilment of EO – *CESTAT New Delhi*
- No confiscation for delay in registering under Paper Import Monitoring System, which is only a procedural lapse – *CESTAT New Delhi*
- EOU – Exemption when item not mentioned in SION but included as input in MEPZ LUT permission – *CESTAT Chennai*
- Confiscation – No misdeclaration merely because officer redetermined value by different method – *CESTAT New Delhi*
- Penalty – No misdeclaration even if another importer imported identical goods from same exporter at different prices – *CESTAT New Delhi*
- Multi-functional audio video equipment also having radio broadcast receivers, with principal function of amplification, is classifiable under CTI 8518 40 00 – *CESTAT Mumbai*

Notifications and Circulars

Manufacture and other operations in warehouse/special warehouse – Online module launched for permissions under Section 65

The Central Board of Indirect Taxes and Customs (CBIC) has launched online module for permissions under MOOWR (Manufacture and Other Operations in Warehouse Regulations, 2019), applicable to warehouses licensed under Section 58 of the Customs Act, 1962 and MOOSWR (Manufacture and Other Operations in Special Warehouse Regulations, 2020), applicable to special warehouses licensed under Section 58A. Circular No. 28/2025-Cus., dated 15 November 2025 issued for the purpose also states that DG Systems has made available detailed User Manuals for both trade and departmental officers, which is available **here**.

Advance authorisations' redemption in cases affected by erstwhile Rule 96(10) of CGST Rules – EODC not to be withheld in specified cases

The DGFT has clarified that Export Obligation Discharge Certificates are not to be withheld in the cases where IGST was paid in cash for imports under Advance Authorisations during 13 October 2017 till 9 January 2019, where the applicant has not availed exemption from IGST, compensation cess, etc. (except BCD), and in cases where the applicant has complied with the prescribed pre-import and other procedural requirements under the scheme. Policy Circular No. 7/2025-26 dated 11 November 2025 has been issued for the purpose.

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Ratio Decidendi

1) EPCG scheme – No requirement of earning of foreign exchange only from exclusive use of imported capital goods

2) EODC by competent authority is determinative of fulfilment of EO

The CESTAT New Delhi has allowed assessee-importer's appeal in a case involving import of cars under EPCG scheme where the Department had contended that foreign exchange must be earned through the direct use of imported capital goods. The imported cars were used for rendering 'tour and travel related services', while earning foreign exchange through the services rendered. It was thus held that foreign exchange earned by the assessee by use of imported cars and other services as a tour operator fell well within the parameters of the EPCG Scheme.

Distinguishing its earlier decision in the case of *Surya Samudra*, the CESTAT noted that the cars were transferred to Bangalore from Trivandrum in the earlier case while the cars imported in the present case were being used in Delhi/NCR. The fact that condition of registration as commercial vehicle was prescribed by the DGFT only in 2006 while the imports in the present case were made before that, was also noted the Tribunal here to hold that registration as private vehicles does not, in any way, deny the benefit of the notification.

Further, the Tribunal noted that Supreme Court in its decision in the case of *Surya Samundra* had set aside the finding of the Tribunal that the holding of EODC issued by the competent authority, viz., DGFT, was not determinative of fulfilment of export obligation. The Tribunal, for this purpose, noted that once EODC has been issued by DGFT, same is deemed to be a completion of all export obligations. DGFT clarification dated 27 December 2006 in respect of export earnings through alternate products and services, was also relied upon.

The assessee-importer was represented by Lakshmikumaran & Sridharan Attorneys here. [*Interglobe Enterprises Limited* v. *Commissioner* – 2025 VIL 1956 CESTAT DEL CU]

No confiscation for delay in registering under Paper Import Monitoring System, which is only a procedural lapse

The CESTAT New Delhi has held that minuscule delay in uploading the Paper Import Monitoring System (PIMS)

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Certificate will not substantially affect the compliance of the condition, especially so long as the same stands uploaded before the clearance of the goods. According to Notification No. 11/2015-2020 dated 25 May 2022 for PIMS, the importer could apply for registration not later than 5th day before the expected date of arrival of import consignment. The importer had, however, registered under PIMS after the arrival of the import consignments and after filing the Bill of Entry, though before the clearance of goods.

The Tribunal, for this purpose, noted that the timeline under said notification was couched by using the expression, '*the importer can apply for registration*', where the term 'can' has to be construed as 'may', which has been interpreted to imply as directory as against the term 'shall' which denotes the mandatory nature of the requirement. According to the Tribunal, late receipt of documents from the shipper, the reason as given by the importer for the delay, was not unjustified to hold the importer liable for violation of the condition of the notification and the goods liable for confiscation. It was thus held that goods were not imported in contravention of the notification and Section 46(4) of the Customs Act, 1962. [*Greenlam Industries Ltd.* v. *Commissioner* – 2025 VIL 1840 CESTAT DEL CU]

EOU – Exemption when item not mentioned in SION but included as input in MEPZ LUT permission

The CESTAT Chennai has held that item imported by an EOU, viz. 'ENABLE 2005 CE', was eligible for benefit of exemption under Notification No. 52/2003-Cus., dated 31 March 2003, even though SION norms for the product exported by the EOU were not amended to explicitly mention the import item. The EOU was engaged in the manufacture of PP Bags / Strips / Yarn, PP Woven Fabrics, HDPE / PP Woven Bags / Sacks / FIBC bags etc. from out of imported raw materials. The Tribunal in this regard observed that the item was included as an input in the MEPZ LUT permission granted at the time of renewal of licence, and thus it was apparent that the item was considered to have been covered in the SION norms applicable to the product exported. According to the Tribunal, the violation is only procedural in nature, as the EOU is allowed to import all raw materials which are required for manufacture of export products. [*Polyspin Exports Ltd.* v. *Commissioner* – 2025 VIL 1800 CESTAT CHE CU]

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1) Confiscation – No misdeclaration merely because officer redetermined value by different method

2) Penalty – No misdeclaration even if another importer imported identical goods from same exporter at different prices

The CESTAT New Delhi has held that the mere fact that the officer rejected the transaction value and re determined the value following some other method does not mean that the importer had mis-declared and rendered the imported goods liable to confiscation under Section 111(m) of the Customs Act, 1962. The Tribunal for this purpose noted that it is impossible for any importer to anticipate if the proper officer will reject his transaction value and if so, what value he would re-determine and following which method and then file the Bill of Entry indicating such anticipated value.

Similarly, while setting aside the penalty imposed under Section 114AA, the Court held that mere fact that another importer had imported identical goods from the same overseas exporter at different prices does not prove that the assessee had mis-declared anything in the Bill of Entry, let alone, did so knowingly or intentionally. It was noted that even if the assessee was aware that another importer was importing goods at different prices, he does not and cannot declare such values in its Bill of Entry. [*Continental Trading Co.* v. *Principal Commissioner* – 2025 VIL 1843 CESTAT DEL CU]

Multi-functional audio video equipment also having radio broadcast receivers, with principal function of amplification, is classifiable under CTI 8518 40 00

The CESTAT Mumbai has held that multi-functional audio video equipment with radio broadcast receivers is rightly classifiable with respect to its principal function of amplification of input sounds, i.e. under the category of audio frequency amplifier and electric sound amplifier under TI 8518 40 00 of the Customs Tariff Act, 1975 and not under TI 8527 91 00 as contended by the Department. In the case of import of amplifiers used for home theatre system, which were known as Audio Video Receivers (AVRs) in the trade, the assessee had pleaded that simply because the goods had the function of radio incorporated therein, it does not change the classification of the product. CBIC Circular No.27/2013-Cus., dated 1 August 2023 and Rule 1 of the General Interpretative Rules were relied upon. ***The assessee-importer was represented by Lakshmikumaran & Sridharan Attorneys here.*** [*Yamaha Music India Pvt. Ltd.* v. *Commissioner* – 2025 VIL 1973 CESTAT MUM CU]

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Central Excise, Service Tax and VAT

Ratio decidendi

- 'Perk' is a wafer biscuit, is not covered as 'communion wafers' and is classifiable under TI 1905 32 90 – *Supreme Court*
- No service tax on telephone charges waived off to employees up to a certain limit – *Supreme Court*
- No Real Estate Agent Service when assessee transferring title of land to buyer after negotiating price with owners and procuring Power of Attorney to execute sale – *Supreme Court*
- Valuation (Central Excise) – Value of bought out items received directly at buyer's site and used in erection of a boiler is not includible in value of the boiler – *Supreme Court*
- Education Cess abolished in 2015 cannot be transitioned to GST regime in 2017 – Refund not permissible under CGST Section 142(3) – *CESTAT Larger Bench*
- Cenvat credit of tax paid to contractor for maintaining fly ash collection facility at a power plant when eligible to a cement factory – *CESTAT Chennai*
- Peanut Butter and Margarine are similar edible preparations – *CESTAT Hyderabad*

Ratio Decidendi

'Perk' is a wafer biscuit, is not covered as 'communion wafers' and is classifiable under TI 1905 32 90

The Supreme Court has dismissed the appeal filed by the Revenue department against the CESTAT decision which had held that products Perk, ULTA Perk, Perk Poppers and Wafer Uncoated Reject would fall under TI 1905 32 90 of the Central Excise Tariff Act, 1985 and would be entitled to reduced rate of excise duty. The Revenue department had contended coverage of the goods under TI 1905 32 11. ***The ratio of the CESTAT decision was reported in July 2025 issue of LKS Indirect Tax Amicus, available here.***

Dismissing the appeal, the Apex Court was of the opinion that the Tribunal had not committed any error in law or fact in deciding the excise appeal. ***The assessee was represented by Lakshmikumaran & Sridharan Attorneys before the CESTAT and the Supreme Court.*** [*Commissioner* v. *Mondelez India Foods Pvt. Ltd.* – Order dated 3 November 2025 in Civil Appeal arising out of Diary No(s). 55189/2025, Supreme Court - TS-712-SC-2025-EXC]

No service tax on telephone charges waived off to employees up to a certain limit

The Supreme Court has dismissed the appeal filed by the Revenue department against the CESTAT Chandigarh decision which had held the waiver from payment of telephone charges, given by the assessee to its employees, is not to be included for the purpose of calculating the service tax payable. The Tribunal had noted that it was the service recipients (employees) who were getting benefitted monetarily in the form of free allowance/discount and there was no flow of consideration from the service recipients to the service provider (employer). Department's contention that the assessee-employer was getting goodwill from the employees, which was the consideration received, was rejected by the Tribunal. ***The assessee was represented by Lakshmikumaran & Sridharan Attorneys before the CESTAT. The ratio of the CESTAT decision was covered in February 2025 issue of LKS Indirect Tax Amicus, available here.***

Dismissing the appeal, the Apex Court observed that there was no good reason to interfere with the impugned order passed by the Tribunal. [*Commissioner* v. *Bharti Airtel Ltd.* – Order dated 3

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November 2025 in Civil Appeal from Diary No. 49079/2025, Supreme Court - TS-720-SC-2025-ST]

No Real Estate Agent Service when assessee transferring title of land to buyer after negotiating price with owners and procuring Power of Attorney to execute sale

The Supreme Court has upheld the CESTAT decision, of no liability of service tax, in a case where the assessee (respondent before the Court) had transferred title of land to the buyer after negotiating the price thereof with the owners and procuring a Power of Attorney to execute the sale deeds. According to the Court, these activities were purely of sale/conveyance of immovable property which fell within the exception provided under Section 65B(44)(a)(i) of the Finance Act, 1994. It was thus held that the transactions/activities undertaken by the assessee did not bring it within the purview of 'Real Estate Agent' or 'Real Estate Consultant' as respectively defined under Sections 65(88) and 65(89) of the Finance Act, 1994.

The Department had argued that the title to the concerned lands rested solely with the individual owners, and at no point of time did the assessee ever gain ownership of the said land parcels. It was thus contended that the assessee acted as a mere facilitator for sale of lands, earning a commission.

Dismissing the Revenue department's appeal, the Apex Court noted that there was no element of any service charges or consultancy charges being levied by the assessee on such sale transactions, and that the gains accrued to the assessee from the difference of sale consideration. Thus, observing that there was a probability of the assessee even suffering losses if the value of the land exceeded the fixed price agreed upon in the MoUs with the buyer, the Court noted this would not be possible if the contract was for providing services based on commission or in any other form. The Court in this regard also noted that the definition of a 'Real Estate Agent' under Section 65(88) is service-centric. [*Commissioner* v. *Elegant Developers* – 2025 VIL 87 SC ST]

Valuation (Central Excise) – Value of bought out items received directly at buyer's site and used in erection of a boiler is not includible in value of the boiler

The Supreme Court has set aside the CESTAT decision wherein the Tribunal, after reversing the concurrent findings of the two lower authorities, had held that the value of the bought out items

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received directly at the buyer's site and used in the erection of a boiler are essential parts of the boiler and therefore, the value of such bought out items has to be included in the assessable value of the boiler cleared from the assessee's factory in completely knocked down (CKD) condition.

The Court for this matter noted that the mere size and weight of the boiler made it impossible to assemble the boiler before erection, and that the process of erection itself involves civil and mechanical engineering in such a manner that the boiler came into existence in an immovable form. Observing that the object of the contract therefore was about erection and installation of an immovable plant, the Court held that the steam generating plant that emerges as a result of the contract cannot be held to be excisable goods and consequently, the base value of the boiler on which central excise duty was to be levied, cannot be equated with the total contract price inclusive of the price of the bought out items. The Apex Court, for this purpose, also noted that mere presence of a product in the Tariff Schedule does not determine its excisability. [*Lipi Boilers Ltd.* v. *Commissioner* – 2025 VIL 88 SC CE]

Education Cess abolished in 2015 cannot be transitioned to GST regime in 2017 – Refund not permissible under CGST Section 142(3)

The Larger Bench (LB) of the CESTAT has answered in negative the question as to whether after abolition of Education Cess in 2015, same could be transited to GST Regime in 2017. The LB, for this purpose, also agreed with the decision in the case of *NMDC* and held that no refund can be granted for the blocked Education Cess, SHE Cess and Krishi Kalyan Cess (KKC) under the provisions of Section 142(3) of the CGST Act, 2017.

According to the Larger Bench, since Explanation 1 and 2 to Section 140(5) have clearly specified the 'inclusive list of duties and taxes' that can be transitioned, excluding the Education Cess and SHE cess under these Explanations 1 and 2 would on its own would be sufficient to move them from the ambit of 'eligible duties and taxes' without considering as to whether the exclusion in terms of Explanation 3 for Section 140(5) was notified or not. Also, it was held that with the Cesses getting subsumed within excise duty and service tax in 2015, and with no similar Cess imposed under the CGST Act, there is no scope to hold that the Ceses are to be treated as being eligible as input tax credit. Rejecting the view that the assessee had the 'vested right'/'indefeasible right' even prior to 1 July 2017, the Tribunal noted that blocked Cesses were held as

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lapsed even before introduction of GST. [*KEI Industries Ltd.* v. *Commissioner* – TS 744 CESTAT 2025 (DEL)]

Cenvat credit of tax paid to contractor for maintaining fly ash collection facility at a power plant when eligible to a cement factory

In a case where the assessee had signed a MoU with Tamil Nadu Electricity Board for setting up a fly ash collection system at their cost in return for allocation of 60% of the fly ash generated in the said power plant to them, the CESTAT Chennai has allowed assessee's plea in respect of availability of Cenvat credit on the tax paid to the contractor for maintaining the collection facility. Department's submission that any credit of service tax paid to the sub-contractor will be available only to the thermal power plant subject to the fulfilment of conditions under Rule 2(1) of the Cenvat Credit Rules, was thus rejected. It was noted that the fly ash was an input for cement factories of the assessee, assessee was required to maintain the fly ash collection system, there was no contractual relationship between the contractor and TNEB, and that assessee had discharged the service tax on the value of the service under the category 'repair and maintenance'.

The Tribunal also set aside the demand of service tax in a case where the assessee where another 20% was given to another cement company and balance 20% was retained by the Electricity Board. The assessee had re-couped part of the costs for setting up the fly ash collection system from the other cement company with whom they were sharing fly ash. The Tribunal was of the view that the rate of INR 206/- per MT, as collected from another cement company, cannot be extrapolated to serve as the value for the entire quantity of the fly ash generated so as to arrive at the cost of operation and maintenance of fly ash collection system, for tax purposes. The Tribunal was also of the view that just because the assessee had undertaken the work relating to collection and storage of fly ash by installing infrastructure facilities, that would subsequently become property of TNEB, the share of fly ash generated and allotted to the assessee cannot be presumed to become the consideration for undertaking the above work. ***The assessee was represented by Lakshmikumaran & Sridharan Attorneys here.*** [*Ultra Tech Cement Ltd.* v. *Commissioner* – 2025 VIL 1940 CESTAT CHE ST]

Peanut Butter and Margarine are similar edible preparations

The CESTAT Bench at Hyderabad has held that Peanut Butter and Margarine are similar edible preparations, and thus not exempted under Notification No. 3/2006-C.E. The assessee's view that Peanut Butter would be covered within the expression

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'similar edible preparations' and therefore would get excluded from the purview of the said exemption, was upheld by the Tribunal while it rejected the Department's demand of reversal of Cenvat credit since the final product was mandatorily exempt.

The Tribunal, for this purpose, also observed that both Margarine and Peanut Butter are edible preparations, which are directly fit for human consumption and even in terms of fat content, origin and usage etc., they are quite similar, except that while Margarine can be, apart from used as table spreading, can also be used for baking, Peanut Butter can be used only as a table spread.

The CESTAT was also of the view that the Department could not rely on the decision of Kerela High Court in the assessee's own case, where it was claimed that 'peanut butter' is not akin to 'margarine or butter'. It was noted that the said decision was in the context of definition provided under Food Safety and Standards Regulation, 2016, while the present case pertained to determination of exemption under Notification No.03/2006-C.E.

Also, according to the Tribunal, in case of classification and entitlement of notification, a decision given by the Commissioner (Appeals), which has not been contested by the Department, has to be taken into consideration by the Tribunal, unless any concrete reasons are cited by the Department as to why the said order was not challenged. ***The assessee was represented by Lakshmikumaran & Sridharan Attorneys here.*** [*Agro Tech Foods Ltd.* v. *Commissioner* – Final Order No. A/30508/2025, dated 21 November 2025, CESTAT Hyderabad]

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