

GCo Connect – November 2025

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Greetings to all our readers!

As the year draws closer to its end and audits are set to conclude, November 2025 is a pivotal month for GST compliance. Readers must prioritize timely filing of GST returns, especially with the GSTR-9 Annual Return and GSTR-9C Reconciliation Statement for FY 2024-25 due by December 31, 2025. The GSTN portal has revised the Forms for FY 2024-25 making critical changes in ITC reporting in Form GSTR 9. Both Forms GSTR 9 and 9C have been activated by GSTN, making it crucial to begin reconciliation and data validation now to avoid last-minute rush and errors.

November serves as the final opportunity for businesses to make any amendments to their outward supply invoices and issue credit notes in relation to such supplies. This ensures that any mistakes, omissions, or incorrect entries made during the year can be rectified, thereby allowing both suppliers and recipients to align their records and avoid tax mismatches or future scrutiny.

Furthermore, for ITC claims, November 2025 is crucial as it marks the last window for taxpayers to reconcile and claim eligible input tax credit on invoices pertaining to FY 2024-25. Taxpayers must review their purchase records and ensure all eligible credits are reflected in Form GSTR-3B before filing the October 2025 return. Failure to claim ITC by this cutoff means the benefit is permanently lost.

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GST Sector Spotlight | Insight Series

We've hosted seven insightful sessions as part of our latest video series, designed to break down the complexities of GST Law into practical, sector-specific guidance you can apply with ease in your business. The details of the said sessions are tabulated below for quick access:

Topic	Date	YouTube Link
Key Changes in Form GSTR 9 / 9C for FY 2024-25	07-Nov-2025	Click here
E-way bill in GST	26-Sept-2025	Click here
Media and Entertainment Sector	02-Sept-2025	Click here
Infrastructure, Construction and Engineering Sector	01-Aug-2025	Click here
Goods Transport Agencies in GST	27-June-2025	Click here
Issues in Hospitality Sector	30-May-2025	Click here
RCM in Real Estate Sector	25-Apr-2025	Click here

This newsletter is for general public information and knowledge sharing. In case any clarifications required, you may connect with us at:

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A. PORTAL UPDATES**• GST Returns (3-year deadline)**

- Notification No. 28/2023 – Central Tax dated 31.07.2023 introduced the rule whereby taxpayers are no longer allowed to file certain GST returns after three years from their original due date.
- From November 2025 tax period onwards, the GST portal will block filing of any returns that are older than three years from their due date. For example, returns originally due in October 2022 and earlier will be barred from filing from 1st December 2025
- Key Returns Barred from Filing from 1st December 2025 are tabulated below:

GST Form	Barred Period
GSTR-1/IFF	October 2022
GSTR-1 (Quarterly)	July-Sept 2022
GSTR-3B (Monthly)	October 2022
GSTR-3B (Quarterly)	July-Sept 2022
GSTR-4	FY 2021-22
GSTR-5	October 2022
GSTR-6	October 2022
GSTR-7	October 2022
GSTR-8	October 2022
GSTR-9/9C	FY 2020-21

GST Portal advisory dated 29.10.2025

• Advisory in-relation to Invoice Management System (IMS)**(A) Import of Goods**

- Starting from the October 2025 tax period, a new feature has been added to the Invoice Management System (IMS) on the GST portal. This feature allows taxpayers to manage their import of goods details through IMS.
- In this separate section for import of goods, Bills of Entry (BoE) filed by taxpayers for imported goods, including imports from SEZs shall be displayed.

- Taxpayers can take allowed actions viz., accept or pending (“rejection” is not allowed for import of goods) on each BoE record in IMS. If no action is taken on a BoE, it will be deemed accepted automatically.

GST Portal advisory dated 30.10.2025

(B) Credit Notes

- As highlighted last month, IMS has introduced a new facility allowing taxpayers to mark credit notes as “Pending” for one tax period
- It is now clarified that IMS functionality has been enhanced to allow taxpayers to modify their ITC reversal based on the acceptance of such credit notes.
- Further, the GSTN portal has also shared a detailed FAQ on the changes introduced w.e.f. October 2025 Tax Period, which can be accessed by clicking [here](#).

GST Portal advisory dated 17.10.2025 read with advisory dated 08.10.2025

B. NOTIFICATIONS/ CIRCULARS ISSUED**I. Notifications issued during month****• GSTR 3B due dates extended for certain taxpayers.**

- On 18th October 2025, CBIC announced extension of due dates for filing of GSTR 3B due dates as under:

Category of taxpayers	Old Due date	Revised Due date
Monthly GSTR 3B	20 th October 2025	25 th October 2025
Quarterly GSTR 3B*	22 nd October 2025	25 th October 2025

* QRMP taxpayers from the states of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, and Lakshadweep.

Notification Nos. 17/2025 - Central Tax dated 18.10.2025.

• Updates to CGST Rules.

- The CBIC, has issued a notification amending the CGST Rules, highlighting the below changes which are made effective from 1st November 2025:

a. New Rule 9A inserted

- Electronic grant of registration within three working days from submission of application, based on data analysis and risk parameters on the common portal.

b. New Rule 14A inserted

- Provides an option for taxpayers whose monthly output tax liability does not exceed ₹2.5 lakh to opt for simplified electronic registration.
- Aadhaar authentication is mandatory for registration under rule 14A.
- Withdrawal from this option is allowed through a prescribed procedure and forms
- Registration once granted under rule 14A restricts the applicant from obtaining multiple registrations with the same PAN in the same state or union territory
- Amendments have been made to Rule 10 and various forms under the CGST Rules to incorporate these new provisions and options.

c. Forms (newly introduced/ amended to incorporate the above changes)

- New Form GST REG-32 (Application for Withdrawal from option under rule 14A).
- New Form GST REG-33 (Order of withdrawal under rule 14A)
- Amendment made to following Forms as well – Forms GST REG-01, GST REG-02, GST REG-03, GST REG-04, GST REG-05

The notification aims to enhance the registration process for small taxpayers, ensure Aadhaar-based authentication, and streamline withdrawal from the new registration option under the GST scheme

Notification Nos. 18/2025 - Central Tax dated 31.10.2025

II. Circular/ Instruction issued during this month

• Assigning Proper Officers under CGST Act

- The present circular assigns proper officers under various sections of CGST Act and related rules for certain provisions effective from Financial Year 2024-25.
- Proper officers are now assigned for the following legal provisions, where none were previously designated:
 - a. Section 74A (Determination of tax not paid, short paid, erroneously refunded, or ITC wrongly availed/utilized)
 - b. Section 75(2) (Determination of tax payable where a notice under section 74(1) is held unsustainable)
 - c. Section 122 (Penalties for certain offences)
 - d. Rule 142(1A) (Issuance of communication in Form GST DRC-01A before show cause notices)
- This Circular also provides the monetary limits for issuance of show cause notices and passing orders under Section 74A and Section 122 for officers at different levels as below:

Officer Designation	Limit (CGST)	Limit (IGST)	Combined Limit (CGST + IGST)
Superintendent of Central Tax	Up to ₹10 lakh	Up to ₹20 lakh	Up to ₹20 lakh
Deputy or Assistant Commissioner	₹10 lakh to ₹1 crore	₹20 lakh to ₹2 crore	₹20 lakh to ₹2 crore
Additional or Joint Commissioner	Above ₹1 crore	Above ₹2 crore	Above ₹2 crore

- Proper officers for show cause notices are determined by the combined amount of taxes involved (Central + Integrated), not individually.
- Officers are also designated for penalty-related proceedings under section 122 with similar monetary limits and criteria as above.

Circular No. 254/11/2025 -GST dated 27.10.2025

- **Provisional sanction of refund claims based on Risk Evaluation**

- The said Instruction has been issued by CBIC to implement the GST Council's 56th meeting recommendations regarding provisional refund sanctions.
- Rule 91(2) of CGST Rules has been amended to allow provisional sanction of 90% of refund claims by the proper officer based on system-generated risk evaluation. Hence, proper officer with written reasons may decide not to grant provisional refund and instead proceed with detailed scrutiny case-by-case.
- The instruction re-iterates that refund processing for zero-rated supplies continues as per existing guidelines, and relevant timelines must be strictly followed.
- Unless the refund application is not categorized as "low-risk" by the system, refund claims will undergo detailed examination before sanction.
- It is clarified that no adjustment or withholding is allowed against the provisionally sanctioned refund amount. If later found excess, recovery procedures will apply including show cause notices.
- For inverted duty structure (IDS) refunds, until law changes come into force, a similar provisional refund of 90% is allowed as an interim trade facilitation measure.
- The above instructions apply to refund claims filed on or after 1st October 2025.

Instruction No. 06/2025 – GST dated 03.10.2025

III. FAQs issued during this month

- Here is a crisp tabular summary of the key FAQ and their answers from the detailed PDF issued by the GSTN (which can be accessed by clicking [here](#)).

Question	Answer
When will GSTR 9/ 9C for FY 2024-25 be enabled?	Once all GSTR 1 and GSTR 3B returns for FY 2024-25 are filed, GSTR 9/9C will be enabled automatically.
Will GSTR 9 be enabled if GSTR 1 or 3B is pending for FY 2024-25?	No, GSTR 9 will not be enabled if any GSTR 1 or GSTR 3B is pending for FY 2024-25.
What is Table 8A of GSTR 9 and how is it auto-populated?	Table 8A captures inward supply details as per GSTR 2B for FY 2024-25 and will be auto-populated with these details.
Does IMS action impact GSTR 9?	No direct impact. Accepted documents in IMS appear in GSTR 2B and hence in Table 8A of GSTR 9.

Question	Answer
Will supplies added/ amended through GSTR 1A be considered for auto-population in GSTR 9?	Yes, from FY 2024-25, supplies added/ amended via GSTR 1A are considered for auto-population in relevant tables of GSTR 9.
What is Table 6A1 in GSTR 9?	Table 6A1 captures ITC of preceding FY claimed in current FY (excluding ITC reclaimed under Rule 37/37A).
How to report ITC claimed, reversed, and reclaimed in the same FY?	Original claim in Table 6B, reversal in Table 7, and reclaim in Table 6H of GSTR 9 for the same FY.
How to report ITC claimed, reversed in FY 2023-24 and reclaimed in FY 2024-25?	Claim and reversal in FY 2023-24 reported in FY 2023-24 return. Reclaim in FY 2024-25 reported in Table 6A1 of GSTR 9 for FY 2024-25 for all cases other than reclaim under Rule 37/37A. In case of reclaim under Rule 37/37A, it will be reported under 6H in the year of reclaim.
What about ITC claimed, reversed and reclaimed across FY 2024-25 and FY 2025-26?	Claim and reversal in FY 2024-25 reported in that year; reclaim in next FY (2025-26) reported accordingly in future GSTR 9 returns as per rule 37/37A or otherwise.
What is Table 8C in GSTR 9?	Table 8C reports ITC pertaining to FY 2024-25 that was claimed for the first time in the next FY (2025-26) within the specified time.
Does Table 8C include ITC reclaimed in next FY?	No, ITC reclaimed in next FY is not reported in Table 8C; it is reported in Table 13 or Table 6H depending on the reason.
What are the changes in labels of Table 6M and its reporting?	Table 6M label change aligns it with notified form instructions; ITC claimed through specified forms should be reported here.
Is there an Excel for Table 8A invoice-wise details?	Yes, 'DOWNLOAD TABLE 8A DOCUMENT DETAILS' is available on GSTR 9 dashboard for invoice-wise details of Table 8A.
What causes differences between Table 8A Excel and 8A online view?	Various amendments, reversals, and different supply types can cause differences between Excel and online Table 8A data.

Question	Answer
When are amendments in supplier's GSTR 1/1A/IFF reflected in Table 8A?	Amendments related to FY 2024-25 supplies are reflected in both Table 8A online and Excel; some timing and classification differences can occur.
How is tax payable reported in Table 9 of GSTR 9?	Tax payable is auto-populated from GSTR 3B net liability; negative net liability shows no tax payable.
Are there changes in Tables 12 and 13 reporting?	No change in reporting compared to previous years; Table 12 reports ITC reversed in next FY, Table 13 reports ITC availed in next FY.
Is there additional facility for HSN details in Table 17?	Yes, additional Excel with HSN details is provided to ease reporting in Table 17.
Has concessional tax rate 65% checkbox been removed?	Yes, 65% concessional rate checkbox is removed from Tables 17 and 18 of GSTR-9 for FY 2024-25, corresponding offline tool columns disabled.
How is late fee calculated for GSTR 9C filing?	Late fee under Section 47(2) CGST Act is auto-calculated based on delay from due date to actual filing for both GSTR 9 and 9C.
How is ITC reclaimed under Rule 37/37A treated?	ITC reclaimed is treated as ITC of the FY in which it is reclaimed and reported accordingly in Table 6H of that FY's GSTR 9.

C. RECENT DECISION (JUDICIARY & ADVANCE RULINGS)

I. SCNs and Jurisdiction

- The practice of issuing consolidated SCNs covering multiple financial years has been deemed impermissible. The Bombay High Court in the case of **M/s MILROC GOOD EARTH DEVELOPERS vs. UNION OF INDIA (2025-VIL-1081-BOM)** held that the GST Act's scheme, structured around distinct tax periods (typically a financial year), requires separate SCNs for each year. This ensures the statutory limitation periods and assessee's rights to provide year-specific rebuttals are not frustrated.
- An order raising a demand for tax, interest, and penalty in excess of the amount specified in the SCN is a direct violation of Section 75(7) of the CGST Act. The Allahabad High Court in **M/s SHRI RADHE CONTRACTOR vs. UNION OF INDIA (2025-VIL-1021-ALH)** quashed such an order, remanding it for fresh adjudication.
- Section 6(2)(b) of the CGST Act bars parallel proceedings on the same subject matter by different authorities. In **M/s TANSAM ENGINEERING AND CONSTRUCTION COMPANY vs. THE COMMISSIONER, CGST AND C. EX, ROURKELA (2025-VIL-1068-ORI)**, the Orissa High Court quashed proceedings initiated by a Central Tax's Proper Officer, as the State Proper Officer had already initiated proceedings under Section 74 on the same intelligence regarding alleged wrongful ITC availment.
- The time period stipulated in an SCN for submitting a reply is not statutorily binding. The Jammu & Kashmir High Court in **ZAKIR HUSSAIN vs. UNION OF INDIA (2025-VIL-1064-J&K)** ruled that if a reply is submitted before the final order is passed, the proper officer is obligated to consider it to comply with principles of natural justice.
- In **SAHITI AGENCIES vs THE ASSISTANT COMMISSIONER OF CGST AND C. EX, VIJAYAWADA (2025-VIL-1008-AP)**, the Andhra Pradesh High Court held that while unsigned notices are initially invalid, if a registered person responds to such a defective notice, they cannot later claim the proceedings are invalid on that technical ground. The presence of a RFN (Reference Number) is considered sufficient proof of a digital signature.
- The Jammu & Kashmir High Court in **R.K. ISPAT LTD vs UNION OF INDIA (2025-VIL-1019-J&K)** delivered a crucial judgment interpreting Section 6(1) of the CGST Act. It held:
 - The cross-empowerment of State and Central tax officers is “automatic and inherent” by legislative mandate and does not require a separate notification. A notification is only necessary if the Government wishes to impose specific conditions on this empowerment.
 - While proceedings from audits or return scrutiny should be handled by the administration to which the taxpayer is assigned, intelligence-based enforcement actions (e.g., for tax evasion) can be initiated by either Central or State authorities.

- The CBIC circular specifying a monetary limit of Rs. 1 crore for a Joint Commissioner to issue an SCN is an administrative measure for work distribution. It does not restrict the inherent authority of a higher-ranking officer, like a Joint Commissioner, to issue notices for amounts below this threshold

II. Input Tax Credit (ITC)

(a) Procedural safeguards:

- Rule 86-A only permits the blocking of ITC available in the Electronic Credit Ledger at the time of the order. The Bombay High Court in **RAWMAN METAL & ALLOYS vs. THE DEPUTY COMMISSIONER OF STATE TAX, THANE (2025-VIL-1048-BOM)** rejected the Revenue's argument for “negative blocking” of future credits, stating that such an interpretation goes against the plain language of the rule.
- In cases of alleged fraudulent ITC from non-existent suppliers, the High Court clarified that will not entertain a writ petition if the assessee failed to file a statutory appeal, unless there are exceptional circumstances like a complete violation of natural justice (**TRECO WIRE INDIA PVT LTD vs. THE COMMISSIONER OF CGST (2025-VIL-1015-DEL)**).

(b) SEZ unit.

- An SEZ unit is entitled to claim a refund of unutilized IGST credit distributed to it by its Input Service Distributor (ISD) for zero-rated supplies, as held in **M/s AJANTA PHARMA LIMITED vs. UNION OF INDIA (2025-VIL-1083-GUJ)**.

(c) ITC eligibility – Advance Ruling

- The Gujarat AAAR in the case of **In re: M/s ELIXIR INDUSTRIES PRIVATE LIMITED (2025-VIL-40-AAAR)** held that a company is eligible for ITC on capital goods like wires, cables, and electrical equipment used for electricity transmission from a power station to its factory, even if installed outside the factory premises. These goods are not considered “immovable property” as they are not fixed to the earth and can be removed for maintenance.
- The Gujarat AAAR, in two separate but related rulings (**In re: M/s GUJARAT NARMADA VALLEY FERTILIZERS (2025-VIL-41-AAAR)** & **In re: CHEMICALS LTD and M/s ZYDUS LIFESCIENCES LTD (2025-VIL-42-AAAR)**), held that ITC is not available on expenditure incurred for share buybacks or for subscription/redemption of mutual funds. As per Gujarat AAAR, Shares and mutual funds are “securities,” which are explicitly excluded from the definitions of both “goods” and “services.” Transactions in securities are not considered a “supply” under GST. Section 17(3) includes the value of transactions in securities in the “value of exempt supply,” mandating the reversal of ITC on common inputs and input services attributable to such transactions.

III. Limitation period and Appeals

(a) Limitation period for refund claims

- The time spent pursuing a rectification application should be excluded when computing the limitation period for filing an appeal. The Punjab & Haryana High Court in **M/s ARVIND FASHION LIMITED vs STATE OF HARYANA (2025-VIL-1044-P&H)** noted it would be an anomalous situation to require an appeal to be filed while a rectification application is pending.
- In **M/s VARIDHI COTSPIN PRIVATE LIMITED vs UNION OF INDIA (2025-VIL-1051-GUJ)**, it was held that for rectified refund applications, the period from the initial filing until the communication of a deficiency memo is to be excluded from the two-year limitation period. The subsequent filing is not treated as a fresh cause of action.
- The two-year limitation under Section 54 does not apply to refund claims for taxes paid under notifications later declared ultra vires, as such collection is unconstitutional. This was affirmed in **PATANJALI FOODS LTD vs. UNION OF INDIA (2025-VIL-1054-GUJ)** and **M/s NSPIRA MANAGEMENT SERVICES PRIVATE LIMITED vs ASSISTANT/ DEPUTY COMMISSIONER, NELLORE (2025-VIL-1009-AP)**
- An appeal cannot be rejected on the hyper-technical ground of non-receipt of certified copies, as held in **SANJEET KUMAR BHAGAT vs COMMISSIONER OF STATE TAX (2025-VIL-1042-JHR)**.
- An appeal dismissed for non-payment of pre-deposit must be restored for a merits-based decision once the deposit is made, as the authority does not become “functus officio,” as held in **M/s MAA KALYANI ELECTRICAL vs UNION OF INDIA (2025-VIL-1057-JHR)**.

IV. Classification, Supply, and Valuation

(a) Liquidated Damages / MGO Charges

- In **Re: M/s OIL AND NATURAL GAS CORPORATION LIMITED (2025-VIL-160-AAR)**, the AAR held that Minimum Guaranteed Off-take (MGO) charges, imposed for failure to lift a contracted quantity of goods (natural gas), are in the nature of liquidated damages for breach of contract. They do not constitute consideration for a supply and are therefore not liable to GST.

(b) Restoration Charges

- In **TORRENT POWER LTD vs. UNION OF INDIA (2025-VIL-1036-GUJ)**, it has been held that reimbursement of road restoration charges paid by an electricity

distribution company to a Municipal Corporation is not liable to GST under Reverse Charge Mechanism. The corporation's activity is a sovereign function, not a taxable service provided to the company.

(c) Trading of permits

- In **Re: RANDHIR DYEING AND PRINTING MILLS (2025-VIL-157-AAR)**, the Gujarat AAR ruled that Particulate Matter (PM) permits under an Emission Trading Scheme are classified as “goods” under HSN 4907, liable to 12% GST, similar to other tradable instruments like RECs and PSLCs.

V. Pre-GST regime cases

(a) Service Tax - Taxability & Valuation

- **M/s GENIUS PROPBUILD PVT LTD vs. COMMISSIONER OF C. EX. AND CGST, RAJASTHAN (2025-VIL-1636-CESTAT-DEL-ST)**: The transfer of development rights (TDR) is considered a benefit arising from land and thus is classified as immovable property. Such a transfer is excluded from the definition of “service” under Section 65B (44) of the Finance Act, 1994, and is not liable for service tax.
- **M/s BHARTI AIRTEL LTD vs. COMMISSIONER OF CGST, GURGAON-I (2025-VIL-1678-CESTAT-CHD-ST)**: Free call allowances or discounts provided to employees under a scheme are not includible in the assessable value for service tax, as there is no consideration flowing from the employee to the employer for this benefit.

(b) Extended period of limitation:

- **M/s A. K. CONSTRUCTION vs. COMMISSIONER OF C. EX. & CGST, ALLAHABAD (2025-VIL-1604-CESTAT-ALH-ST)**: The demand is based solely on third-party data from the Income Tax department without independent verification does not justify invocation of extended period.
- **M/s PVP CORPORATE PARKS PVT LTD vs. COMMISSIONER OF GST AND C. EX., CHENNAI (2025-VIL-1665-CESTAT-CHE-ST)**: When the issue involves a bona fide belief or is interpretative in nature, extended period of limitation is not permitted.
- **M/s DCM SHRIRAM LTD vs. COMMISSIONER OF CGST AND C. EX., (RAJASTHAN) (2025-VIL-1632-CESTAT-DEL-CE)**: The extended period cannot be invoked when an assessee's belief of entitlement to a concessional rate of duty is bona fide and based on a matter of interpretation, without specific allegations of fraud, collusion, or willful misstatement in the SCN.
- **COMMISSIONER OF CUSTOMS (PREVENTIVE), KOLKATA Vs M/s RAYMOND APPAREL LIMITED (2025-VIL-895-CAL-CU)**: The High Court held that when duty is paid under protest, the one-year limitation period prescribed under Section 27 of the Customs Act for filing a refund claim is not applicable. The protest itself serves as a challenge to the assessment.

(c) CENVAT Credit

- **M/s. NILACHAL IRON & POWER LIMITED vs. COMMISSIONER OF CGST & CENTRAL EXCISE, JAMSHEDPUR COMMISSIONERATE (2025-VIL-1635-CESTAT-KOL-CE):** Credit on inputs like partly reduced sponge iron used to manufacture a higher grade of the same final product is permissible, as it is an eligible input.
- **M/s JAKSON ENGINEERS LTD vs. COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, NOIDA (2025-VIL-1620-CESTAT-ALH-CE):** An ER-1 return showing excess debit from a CENVAT account can be considered a valid document for the purpose of re-crediting the excess amount.

(d) Excise - Clandestine Removal

- **M/s SAI ELECTRO CASTING PVT. LIMITED vs THE PRINCIPAL COMMISSIONER, RANCHI (2025-VIL-1637-CESTAT-KOL-CE) & M/s EVEREST ALUMINIUM PVT LTD vs. COMMISSIONER OF CGST AND C. EX., KOLKATA (2025-VIL-1628-CESTAT-KOL-CE):** The allegation of clandestine removal requires cogent, tangible, and incontrovertible evidence. Mere reliance on input-output ratios, uncorroborated employee statements, or details from unverified notepads is insufficient. The provisions of Section 9D of the Central Excise Act regarding the examination of witnesses must be followed for statements to have evidentiary value.

(e) Customs - Valuation and Classification:

- **M/s HCL TECHNOLOGIES LTD vs. M/s SAP INDIA PVT. LIMITED Vs COMMISSIONER OF CUSTOMS (ADJUDICATION) (2025-VIL-1623-CESTAT-DEL-CU):** The license fee paid for SAP software is not includible in the transaction value of imported CDs containing the software if the primary delivery mode is electronic and the fee is a post-importation activity for obtaining a license key. The fee is not a condition for the sale of the goods (CDs)
- **M/s. NILKAMAL LIMITED vs COMMISSIONER OF CUSTOMS (IMPORTS), RAIGAD (2025-VIL-1613-CESTAT-MUM-CU):** The rejection of a declared transaction value cannot be based on arbitrary methods like weight-based valuation. The proper officer must follow the sequential procedure under the Customs Valuation Rules.
- In **M/s SIMPEX INDUSTRIES vs PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) (2025-VIL-1643-CESTAT-DEL-CU)**, the tribunal held that LED continuous lighting equipment used for photography should be classified under CTH 9006 as photographic flashlights, not under CTH 9405 as lamps, especially when prior orders on the same product had been accepted by the department.
- In **M/s FIBERHOME INDIA PRIVATE LIMITED vs PRINCIPAL COMMISSIONER OF CUSTOMS, DELHI (2025-VIL-1674-CESTAT-DEL-CU)**, it was held that PCBs and modules that cannot function independently and are essential parts of Optical Transport Network (OTN) equipment are classifiable as parts under CTI 8517 7010, not as finished apparatus under CTI 8517 6290.

D. GST COMPLIANCE CHART FOR NOVEMBER 2025

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.11.2025	GSTR - 7	October 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.11.2025	GSTR - 8	October 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.11.2025	GSTR - 1	October 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.11.2025	GSTR - 5	October 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.11.2025	GSTR - 6	October 2025	Monthly	To be filed by an ISD
6.	13.11.2025	IFF	October 2025	Monthly	To be filed by those under QRMP Scheme (optional)
7.	20.11.2025	GSTR - 3B	October 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.11.2025	GSTR - 5A	October 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	25.11.2025	PMT - 06	October 2025	Monthly	Challan to be filed for payment by those under QRMP Scheme