# CA FINAL
# IDT NOV 26
# AMENDMENT BOOKLET

## STATUTORY UPDATES FOR NOV/DEC 2026

**CA | CMA FINAL**

**NOTE**

For Baggage - Sumart (textbook), Q&A and Chart shall be shared as a separate PDF.



CA RAMESH SONI

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Section 15(5): Value of notified supplies: shall be as per manner prescribed: New supplies notified

Section 15(5) lays down that in respect of certain notified supplies, the value will be determined in the manner as stipulated in the rules for valuation.
With effect from 01.02.2026, the following supplies are also included in notified supplies in terms of section 15(5) of the CGST Act, 2017:-
Supply of the following goods on which retail sale price is declared:-

- Pan masala
- Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
- Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
- Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
- Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
- Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

For Valuation of the above, New rule 31D has been inserted:

Rule 31D. Value of supply of goods on basis of retail sale price.

Notwithstanding anything contained in the provisions of this Chapter, the value of supply of following goods shall be deemed to be the retail sale price declared on such goods, less the amount of tax as applicable, namely:

- Pan masala
- Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
- Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
- Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
- Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
- Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

The amount of applicable tax referred to in sub-rule (1) shall be determined in the following manner, namely:
Tax amount = (RSP X tax rate in % of applicable taxes) / (100+ sum of applicable tax rate).

Explanation. — For the purposes of this rule, —
(a) "applicable tax" means IGST or CGST or SGST or UTGST as the case may be.
(b) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess by whatever name called;
(c) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;
(d) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;
(e) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates."

Summary:

- Tobacco/pan-masala categories are notified under Section 15(5). Valuation as per rule 31D.
- Value of Supply = RSP – Tax
- Tax = RSP × Tax Rate ÷ (100 + Tax Rate)
- Taxable Value = RSP × 100 ÷ (100 + Tax Rate)
- 4 Important RSP Rules
  (a) Multiple RSPs: Take the HIGHEST RSP
  (b) RSP increased/altered before or after supply: Take the ALTERED RSP (If increased)
  (c) Different RSPs for different areas: Use the RSP applicable to that AREA
  (d) RSP includes taxes: YES, all taxes/cess etc. are included.

1 liner crux: 6 tobacco products → RSP based valuation → RSP minus tax → Highest/Altered/Area-wise RSP." Value: RSP × 100 ÷ (100 + applicable tax rate).

## Chapter 15: Payment of Tax

### Rule 86B: Restrictions on use of amount available in electronic credit ledger

RP shall not use the amount available in e-credit ledger to

- discharge his liability towards output tax in excess of 99% of such tax liability,
- in cases where the value of taxable supply other than exempt supply and zero-rated supply,
- in a month exceeds fifty lakh rupees:

Restriction shall not apply where -

(a) RP or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be,
  - have paid more than Rs 1 lakh as income tax
  - in each of the last 2 FYs for which the time limit to file income tax return u/s 139(1) of the said Act has expired; or

(b) the RP has received a refund amount of more than Rs. 1 lakh in the PFY on account of unutilised ITC section 54(3)(i); or

(c) the RP has received a refund amount of more than Rs. 1 lakh in the PFY on account of unutilised ITC section 54(3)(ii); or

(d) the RP has discharged his liability towards output tax through the e-cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or

(e) the registered person is -
  (i) Government Department; or
  (ii) a Public Sector Undertaking; or
  (iii) a local authority; or
  (iv) a statutory body:

(f) the registered person other than a manufacturer shall be exempted from the provisions of this rule only in respect of goods specified under rule 31D, on which the tax has been paid by the supplier on the basis of retail sale price.

Crux: Traders shall be exempted from paying 1% in cash, if manufacturer has paid GST on the basis of RSP under rule 31D.

# VALUE OF SUPPLY (VOS)

**Sec 15(5):** Value of notified Supplies shall be determined in manner prescribed.

**Rule 31A:** Valuation of lottery, betting, gambling & horse racing

Lottery: 100/140 of FV of ticket/Price notified in the official gazette by Organising State (higher)

Betting, gambling & Horse Racing: 100% of fv of bet/amount paid into totalisator

**Rule 31B:** Vos in case of online gaming including online money gaming.

VOS = Total amount paid/payable/deposited with Supplier by way of money/money's worth.

Proviso: Any amount returned/refunded by Supplier for any reason, shall not be deductible.

**Rule 31C:** vos of actionable claims incase of casino.

VOS = Total amount paid/payable for (i) Purchase of tokens, coins, chips or tickets for use in casino; or (ii) Participating in any event, including game, scheme, competition or any other activity/process.

Proviso: Any amount returned/refunded by Supplier for any reason, shall not be deductible.

Explanation for 31B & 31C: Any amount received by the player by winning any event, including game, which is used for playing by player in a further event without withdrawing, shall not be considered as amount paid/deposited.

**Rule 31D:** Value of Supply of goods on the basis of Retail Sale Price (RSP)

Value of following goods shall be the RSP declared on such goods less tax amount, namely:- Pan masala, Unmanufactured tobacco; tobacco refuse [other than tobacco leaves], Cigars, cheroots, cigarillos & cigarettes, of tobacco or tobacco substitutes, Other manufactured tobacco & manufactured tobacco substitutes (other than biris), Product Containing tobacco/reconstituted tobacco & intended for inhalation without Combustion, Products containing tobacco/nicotine substitutes & intended for inhalation without Combustion. Tax amount = $\frac{RSP}{(100 + \text{Sum of rate})} \times$ tax rate in % of applicable rates.

**Rule 33:** Deduction of expenditure incurred by Pure Agent

Expenditure/Cost incurred by a supplier as pure agent – Exclude from vos

Condition: Supplier acts as a pure agent of recipient, Payment Separately indicated in invoice, Supplies procured from third party are in addition to the services supplied on his own account.

**Rule 34:** Rate of Exchange for determination of value of:

Taxable Goods: Rate notified by CBIC u/s 14 of Customs act on the date of TOS of such goods

Taxable Services: Rate as per GAAP on the date of TOS of such services

**Rule 35:** value inclusive of taxes

If VOS inclusive of GST, tax amount/VOS is calculated by making back calculation:

Tax amount = $\frac{\text{value inclusive of GST} \times \text{GST Rate}}{100 + \text{applicable GST rate}}$, VOS = $\frac{\text{inclusive Value}}{100 + \text{Rate}} \times 100$

## Rule 32(1): Optional valuation methods w.r.t. Certain Supplies

32(2) → Purchase or Sale of foreign Currency

Options

(a) 1st Method — Currency Involves INR?

- Yes (FC ↔ INR) → RBI Rate Available?
  - Yes (SR-RBI RR)/(RBI RR-BR) x Currencies Exchanged
  - No 1% of INR [Recd/Paid]
- No (FC ↔ FC) (2 diff Currencies) [Curr1 x RBI Reference Rate / Curr2 x RBI Reference Rate] → VOS = Lower amount x 1%

(b) 2nd Method

| Currency Exchanged | VOS |
|---|---|
| Upto Rs 1 Lac | 250/1% (H) |
| > Rs 1L upto 10L | 1000 + 0.5% |
| > Rs 10 Lacs | 5500 + 0.1% (Max 60k) |

32(3) – Air travel Agent

VOS = Domestic Bookings → 5% of Basic fare (Bf), International Bookings → 10% of Bf

Basic fare: aml on which air line pays Commission (i.e. aml excl. charges & taxes)

32(4) – Life Insurance business

| Savings Policy (Life + Invest^m) | Single Annuity Policy | All Other Cases | Only Risk |
|---|---|---|---|
| VOS = Gross Premium – Amt Invested/allocated | = 10% of Premium | = 2.5% of Premium – 1st yr premium; 12.5% of Premium – renewal premium | = Entire Premium |

32(5): Buying & Selling 2nd hand goods (might be after minor processing)

Is ITC taken on purchase of such goods??

- Yes: Value = TV u/s 15
- No: value = Sp – pp (Margin) → If Negative – then ignore

Repossed goods → Purchase price = PP of defaulting borrower (URP) – 5% per Qtr/Part from (Date of purchase → Date of disposal)

32(6): Value of token, voucher, Coupon, a stamp

VOS = money value of G/S/B redeemable against such token/voucher

32(7): Value of SOS to Distinct person (Incase of notified Supply)

VOS = NIL (If ITC is available)

CA Ramesh Soni | +91 93536 19482
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YouTube Channel (Hindi): https://www.youtube.com/c/CARameshSoniIDTHindiVideos

# Payment of Tax

Violation of rule 86B, registration may be cancelled.

## Rule 86A: Conditions of use of amount available in E. Credit ledger

Commissioner/officer authorised (≥ Assistant Commissioner) by him has reason to believe that ITC available in e.credit ledger has been availed fraudulently / is ineligible, he may not allow debit of an such amt = Credit in e.credit ledger for discharge of liability u/s 49/for claiming refund.

Reason for blocking: ITC availed on the basis of document issued by a RP non existent or not Conducting business from declared PoB, ITC without receipt of g/s/b, ITC on the basis of document tax charged w.r.t. which has not been paid to govt, RP availing ITC has been found non existent / not Conducting business from declared PoB, RP availing ITC is not in possession of tax invoice/debit note/other document prescribed under rule 36.

The commissioner/officer authorised upon being satisfied that Conditions for disallowing no longer exist, may allow debit.

Restriction shall cease to have effect after the expiry of 1 year from the date of imposing.

## Rule 86B: Restriction on use of amount in E. credit ledger

RP ⊕ value of TS (excluding exempt supply & zero rated supply) in a month > 50 lakhs, he shall not use e credit ledger to discharge his output tax liability (OTL) in excess of 99%.

Restriction NA:
- Where the RP/Proprietor/Karta/Managing director/Any 2 of its partners/WTDs, Members of Managing Committee of Association/Board of trustees, as the case may be, have paid >1Lac as Income tax in each of the last 2 FYs for which time limit to file return u/s 139(1) of the income tax act has expired or
- RP has received refund > 1Lac in PFY on a/c of Unutilised ITC u/s 54(3)(i)/(ii), (ZRS ↑ IDS ↑)
- RP has discharged Output tax liability through E.cash > 1% of OTL applied Cumulatively upto the said month in CFY,
- RP is govt dept/Public sector undertaking (PSU)/Local authority/a statutory body.
- RP other than a manufacturer shall be exempted from this rule only in respect of goods specified under rule 31D, on which the tax has been paid by the supplier on the basis of retail sale price.

## Sec 50: Interest on delayed payment of tax

- Every person who fails to pay tax due, shall pay with interest @ 18%
  Proviso: Interest shall be payable on tax paid by debiting E.cash ledger
- Interest shall be calculated from the day suceeding the due date.
- Where ITC has been wrongly availed & utilised, intevest payable @ 18%, No Intevest on wrongly availed credit but not utilised (w.e.f. 1.7.17)

## Clarification on charging of interest u/s 50(3) in case of wrong availment of IGST.

Issue: In case of wrong availment of IGST Credit by a RP & reversal thereof, for the calculation of interest u/r 88B, whether the balance of ITC in e credit ledger under the head IGST needs to be considered or total ITC in e credit ledger under CGST, SGST & IGST taken together, has to be Considered?

Clarification: In case IGST Credit has been wrongly availed & subsequently reversed, there will not be any interest liability during the time period from availment upto such reversal, if the balance of ITC in e-credit ledger under IGST, CGST & SGST taken together, has never fallen below the amount of such wrongly availed ITC.

## Rule 88B: Manner of Calculating interest on delayed payment of Tax

(1) Where Supplies made during a tax period are declared in the return for the said period after the due date u/s 39, except after commencement of proceedings in respect of said period, the interest shall be calculated on the tax paid by debiting e-cash ledger, for the period of delay beyond the due date, @ 18%.
Proviso: any balance already lying in E Cash ledger shall not be taken for interest calculation.

(2) In all other cases, interest shall be calculated on the amt Unpaid i.e. gross tax liability, from the due date till the date of payment.

(3) Interest on ITC wrongly availed & utilised shall be calculated from the date of utilisation till the date of reversal/Payment of tax, @ 18%.

Explanation:
- ITC wrongly availed shall be construed to have been utilised, when balance of e-credit ledger falls below the amount of ITC wrongly availed & the extent of utilisation shall be the amount by which the balance in e-credit falls below the amount of ITC wrongly availed.
- The date of utilisation of ITC shall be:
  - If E-credit ledger balance falls below ITC wrongly availed,
    - On payment of tax through return: Earlier of: due date of return u/s 39/Actual date of filing.
    - In all other cases: the date of debit in e-credit ledger.

CA Ramesh Soni | +91 93536 19482
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9353619482 | 7483378296

Rule 9A. Grant of registration electronically.

Notwithstanding anything contained in rule 9, any person who has applied for registration under rule 8(Normal Registration) or rule 12(TDS/TCS) or rule 17(UIN Holder), shall, upon identification on the common portal based on data analysis and risk parameters, be granted registration electronically by the common portal, within three working days from the date of submission of application.

Crux: Risk-based fast track registration: If identified through data analysis & risk parameters, registration is granted electronically within 3 working days of application.

Rule 14A: Option for taxpayers having monthly output tax liability below threshold limit.

(1) Eligibility: Any person whose output tax liability does not exceed 2.5 lakhs
Any person who has made application for registration under rule 8 and who determines that his total output tax liability on supply of goods/services/ both made to registered persons on account of central tax and State tax or UT tax and integrated tax and compensation cess, does not exceed Rs 2.5 lakhs per month, shall have an option to get registration electronically, in accordance with the provisions of this rule.

(2) Aadhaar authentication mandatory for registration under this rule
Any person, other than a person notified under section 25(6D), who has not opted for authentication of Aadhaar number, shall not be eligible for grant of registration in terms of this rule.

(3) Single registration per State/UT against same PAN
Notwithstanding anything contained in rule 11, a person registered under this rule in a State/UT shall not be eligible to obtain another registration in the same State/UT under this rule against the same Permanent Account Number.

(4) Registration is granted electronically within 3 working days of Aadhaar authentication
Upon successful authentication of Aadhaar number, shall be granted registration electronically by the common portal, within 3 working days from the date of submission of application.

(5) Withdrawal from this option: File GST REG 32
The registered person who intends to withdraw from the option availed, shall file an application, in GST REG-32, duly signed/verified through electronic verification code on the common portal, either directly/through a Facilitation Centre notified by the Commissioner:

Lock-in Period: Provided that the registered person shall not be allowed to file such application unless he has furnished, -
(a) returns for a period of minimum 3 months, where such application is filed before 1st April, 2026;
(b) returns for a period of minimum one tax period, where such application is filed on or after 1st April, 2026; and
(c) all the returns due for the period from the effective date of registration till the date of application for withdrawal:

Provided further that the registered person shall be allowed to file such application where no proceedings under section 29 have been initiated against such registered person.

(6) Amendment before withdrawal:

Where there is any change in particulars furnished in GST REG-01 by the person who has been granted registration under this rule, the said registered person shall get the particulars amended under rule 19 before filing an application for withdrawal under sub-rule (5).

(7) Aadhaar/biometric authentication, photo capture, and document verification may be required for withdrawal

Based on data analysis and risk parameters on the common portal, the provisions of sub-rule (4A) of rule 8 relating to authentication of Aadhaar number or biometric-based Aadhaar authentication, taking photograph of the applicant along with verification of original copy of documents uploaded along with registration application in FORM GST REG-01, shall, so far as may be, apply to application for withdrawal filed under sub- rule (5).

(8) Acknowledgement & verification

The provisions of sub-rules (5) and (6) of rule 8 relating to issuance of acknowledgment, shall, mutatis mutandis, apply to the application filed under sub-rule (5).

(9) Order by proper officer

The application filed for withdrawal under sub-rule (5), shall be verified in accordance with the provisions of rule 9.

(10) PO shall issue order allowing or reject withdrawal and issue an order

Upon verification under sub-rule (9), the proper officer shall issue an order in GST REG-33 allowing the application for withdrawal from the option availed under sub-rule (1) or order for rejection of application in GST REG-05, within a period specified under rule 9, as the case may be, which shall be made available to the registered person on the common portal.

(11) Post receipt of withdrawl order: Taxpayer can report output tax liability exceeding ₹2.5 lakh from the 1st day of the succeeding month post

The registered person who has received an order issued under sub-rule (10) allowing withdrawal shall be able to furnish the details of output tax liability on supply of goods or services or both made to registered persons, exceeding the output tax liability as referred to in sub-rule (1), from the 1ST day of succeeding month in which the said order has been issued.

(12) Past period data cannot be amended to exceed the ₹2.5 lakh limit.

A registered person to whom an order under sub-rule (10) has been issued, shall not amend the details furnished in respect of output tax liability so as to exceed the limit of the output tax liability specified in sub-rule (1) for the period prior to the first day of succeeding month in which the said order has been issued.

(13) Where proceedings for cancellation of registration have been initiated by the PO after the filing of withdrawal application and the said proceedings are pending, the withdrawal application under sub-rule (5)

shall be rejected by the PO & the provisions in relation to approval of application on deemed basis under sub-rule (5) of rule 9, shall not be applicable in such case.

Crux:

- Applicability: This rule provides a fast-track electronic GST registration for small taxpayers
- Eligibility: Taxpayers with output tax liability ≤ ₹2.5 lakh/month on B2B supplies can opt for Rule 14A.
- Aadhaar authentication is mandatory (subject to specified exceptions).
- Only 1 registration per State/UT per PAN under Rule 14A.
- Registration is granted electronically within 3 working days after Aadhaar authentication.
- To withdraw, file REG-32, subject to filing the required returns & no cancellation proceedings u/s 29.
- Any changes in registration particulars must be amended before withdrawal.
- Withdrawal may involve Aadhaar/biometric authentication, photograph & document verification based on risk parameters.
- PO allows/rejects withdrawal through REG-33 / REG-05.
- After withdrawal, >₹2.5 lakh output liability can be reported only from the 1st day of the succeeding month.
- Past-period liability cannot be increased above ₹2.5 lakh.

Rule 10 - Issue of registration certificate

(2) Application approved under rule 9, rule 9A and rule 14A – a certificate of registration in prescribed form showing Principal place of Business (PPOB) & additional place or places of Business (APOB) shall be made available to the applicant & a GSTIN shall be assigned (15 characters) namely:

| 2 | 9 | C | C | B | P | S | 7 | 7 | 0 | 0 | R | 1 | Z (default) | 1 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State code | | PAN/TAN | | | | | | | | | | No. of Reg. in State (1-9) | Code for regular reg. | checksum character (1-9) |

Crux: Reference of Rule 9A & 14A included in rule 10.

## Registration

**Rule 14A: Option for taxpayers having monthly output tax liability below threshold limit.**

- Applicant under Rule 8 whose monthly output tax liability for B2B supplies doesnot exceed 2.5 lacs may opt for electronic registration under this rule.
- Person ineligible under this rule : Person notified under Section 25(6D) & Person who has not opted for Aadhaar authentication.



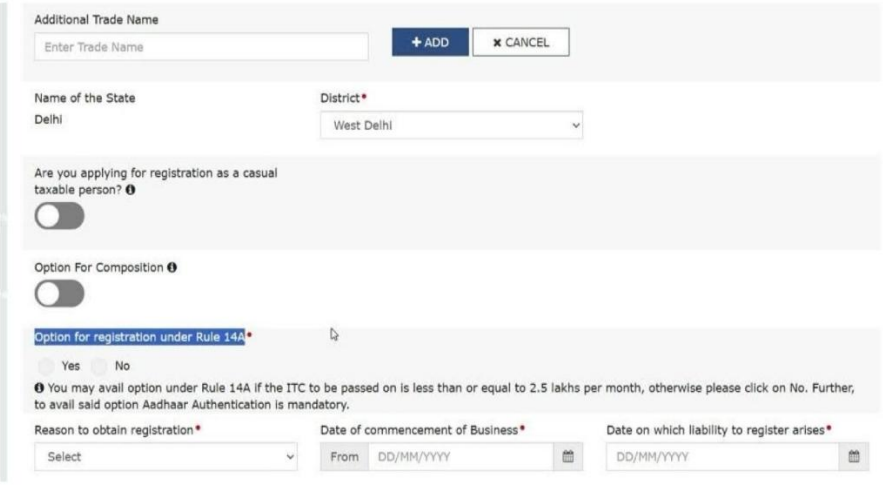
- Single registration in a state/UT under same PAN
- Registration is granted within 3 WDs of successful Aadhaar authentication.
- RP, intending to withdraw shall file GST Reg 32. RP shall not be allowed to withdraw unless he has furnished:
  - (a) Return for minimum 3 months, if application is filed before 01.04.26
  - (b) Return for 1 tax period: if application filed on/after 01.04.26
  - (c) All returns due from the effective date of registration to date of appication for withdrawl
- Any amendment in registration particulars should be done before filing application for withdrawl.
- Based on data analysis & Risk parameters, AA/Biometric based AA, photo capture along with original document verification may apply to application for withdrawl.
- Withdrawl application shall be verified as per rule 9.
- PO shall issue an order allowing withdrawl or reject the application within period specified under Rule 9.
- Post withdrawl, tanpayer can report liability exceeding 2.5 lakhs from 1st day of Suceeding month in which order is issued.
- RP shall not amend past period data to exceed liability by 2.5 lakhs.



**Rule 9A: Grant of registration electronically.**

Any Person who has applied for registration shall upon identification on portal based on data analysis & risk parameter be granted regn electronically within 3 WDs.

Students notes....




CA Ramesh Soni | +91 93536 19482
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Important Note: Baggage chapter has completely undergone changes and hence the complete Chapter with the amended Q&A and Charts will be shared as a separate PDF.

## Chapter 2: Importation and Exportation of goods

### Class of importers to make deferred payment of import duty

Central Government has permitted the following class of importers to make deferred payment of import duty:-

(i) Importers certified under Authorized Economic Operator programme as AEO (Tier-Two) & (Tier-Three)

(ii) Authorised Public Undertaking

(iii) Eligible Manufacturer Importer:

However, the class of Eligible Manufacturer Importer shall be permitted to make deferred payment of import duty up to 31st March, 2028.

For the purpose of this notification:-

(i) AEO means Authorised Economic Operator ;

(ii) Authorised Public Undertaking means Authorised Public Undertaking,

(iii) Eligible Manufacturer Importer means Manufacturer Importer, approved by the Directorate of International Customs under the Central Board of Indirect Taxes and Customs.

Facility of deferred payment of import duty shall be available to Eligible Manufacturer Importers provided:

- is a importer and a manufacturer (or, if not a manufacturer itself, sends its inputs/machinery to a job-worker without paying tax on it)
- has a valid Import-Export Code (IEC)
- has filed at least 25 import/export documents in the previous financial year preceding the date of application (relaxed to 10 for MSMEs)
- has at least one active GST registration, showing "factory/manufacturing" as the nature of business
- has a combined annual turnover (across all GST registrations under the same PAN) of more than ₹5 crore in the last financial year
- has been in business for at least 2 financial years preceding the date of application.
- has filed all pending GST returns due for filing as on the date of submission of the application.
- has a clean record — no GST/Excise/Service Tax collected but not deposited with the Government, no arrests or convictions and no pending prosecution against the applicant/its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors, under indirect tax laws, and no history of a rejected/suspended EMI application due to false/forged documents
- has submitted a Chartered Accountant's certificate proving it is financially solvent (not insolvent or bankrupt) during the 2 financial years preceding the date of application.

Existing AEO-T1 entities (including MSMEs) who meet the above eligibility criteria shall also be eligible to apply under this scheme.

Rule 4: Due dates for deferred payment of import duty are amended as follows:

| Sl No. | Goods corresponding to Bill of Entry returned for payment from | Due date of payment of duty, inclusive of the period (excluding holidays) as mentioned in section 47(2) |
|---|---|---|
| 1 | 1st day to last day of any month | 1st day of the following month |
| 2 | 1st day till the 31st day of March | 31st March |

# IMPORT PROCEDURE

**USA PORT**

Person in charge (PIC)
- Vessel : Master
- Aircraft : Commander/Pilot
- Rail : Conductor, guard
- Other Conevayance : Driver

**Sec 30: Delivery of Arrival/Import manifest/Import Report:** By PIC/Other person
- Vessel/Aircraft : AM/IM, prior to arrival, to be presented electronically
- Vehicle: IR, within 12 hrs, post arrival, manual filing
- Delay in filing (without cause): Penalty ≤ Rs 50K, Belated filing allowed on valid grounds
- Amendment of AM/IR: If PO satisfied that IM/IR-incomplete/incorrect/no fraudulent intention

**Sec 30A : Passenger & Crew arrival manifest and Passenger name record information (PNR)**
- PIC to deliver to PO before arrival in case of vessel/aircraft
- Upon arrival incase of a vehicle
- Record prepared by operator of aircraft/vessel/vehicle/agent
- Delay in filing (without cause): Penalty ≤ Rs 50000

PIC





**Sec 29: Landing/calling at Custom port/Airport/Land custom Station only**
- Exception: If compelled by accident, stress of weather, other unavoidable causes
- PIC shall immediately report to nearest CO/officer in charge of Police station
- Shall not without consent of officer unload goods/allow anyone to depart
- If necessary for reason of health, safety, preservation of life/property: nothing shall prohibit departure of crew/passenger & removal of goods.



**Sec 35:** No goods shall be waterborne unless accompanied by a boat note

Note: Boat note is given by PO
- Small Boat • Barge • Lighters



Bye Bye (Depart)

**Sec 42:** No Conveyance to leave w/o written order (by PO)

**Sec 45 (Private custodian appointed by Comissioner & not under Major Port trust act)**
Goods after unloading till clearance shall remain with custodian, he shall keep records & not permit removal & liable to pay duty on pilfered goods

**India: Kerala Port**

**Sec 31: Grant of Entry Inwards,** Entry Inwards is a written permission to unload
- Master shall not permit unloading without entry inwards
- No entry inwards shall be given w/o Arrival/Import manifest
- EI not required for unloading crew member/passengers baggages, Mail bags, animals, perishable or hazardous goods [CHAMP]
- EI is NA for vehicle/aircrafts.







Supervising officer (custom officer deployed at berths & wharfs)

Unloading of goods
- **Sec 32:** Unloading only the goods specified in manifest/report
- **Sec 33:** Unloading at approved places only (Landing Place)
- **Sec 34:** Unloading under the supervision of the PO
- **Sec 36:** No unloading on holidays/after working hrs
- Exception: Notice ⊕ merchant overtime fees
- Note: No fees for unloading of baggage & mail bags

Importer



**Sec 46:** Filing of BOE (electronically)
- BOE: White (HC), Yellow (W/H), Green (ex bond)
- To be filed before the end of the day (incl. holidays) preceeding the day on which Conveyance arrives at Clearance port.
- Board may prescribe different time limit for presentatn, which shall not be later than the end of the day of such arrival.
- Prior BOE: 30 days prior to est. date of arrival (warehousing w/o warehousing allowed)

**Sec 17:** Self Assessment + Payment of duty on date of presentation of BOE.
- Belated payment: Int @ 15% p.a.
- (Defferred paymt of duty allowed)
- E payment mandatory for:
  - Accredited client programme (ACP)
  - BOE where duty ≥ Rs.10,000

Visit Customs with BOE + Bill of Lading + Invoice, Certificate of origin, Payment Challan



Inspection & verification of goods & Documents

verification by officer

Self assessmt Found Correct → Yes → Sec 47: Clearance order: Goods not prohibited + Duty & charged paid

Pay differential duty within 1 day from the date BOE returned.

NO → Reassessment by PO



**Sec 48:** If Goods not Cleared for HC/warehoused/transhipped within 30 days from unloading, custodian may sell after notice to importer & with PO permission. Animals, perishable & hazadous gds may with PO permission be sold anytime, Arms & ammunition may be sold at such time & place & in such manner as the CG may direct.

Deferred payment of duty (clear first pay later)
- → Eligible: Authorised Economic Operator (Tier 2&3), Authorised Public Undertaking, Eligible manufacturer importer
- → ~~Due date: For BOE returned b/w 1st-15th-16th~~
- ~~For BOE retn 16th last day of month 1st of NM~~
- ~~For BOE retn 16th 31st March 31st March~~
- → Non payment by DD - Interest @ 15% p.a.
- Lapse of Paymt on DD > once in 3 mths : withdrawl

~~Only applicable to Jan 27 onwards (NA to Sep 26)~~
- → Due date: For BOE b/w 1st-last day of mnth: 1st of NM
- For BOE b/w 1st - 31st March: 31st March.

Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) extended till 31.09.2026 Under FTP 2023, the RoDTEP scheme was made available for eligible exports from Domestic Tariff Area (DTA) units from 01.10.2023 to 30.06.2024. The scheme's effective date has been extended several times through subsequent notifications.

Further, Advance Authorisation (AA) holders, Export Oriented Units (EOUs) and SEZ units were not eligible for said scheme. Subsequently, the scheme was extended to include AA holders, EOUs and SEZ units from 11.03.2024 to 05.02.2025 and then again from 01.06.2025 onwards.

Notification No. 35/2025 dated 30.09.2025 extended the applicability of RoDTEP Scheme for eligible exports from DTA, by Advance Authorisation (AA) holders, Export Oriented Units (EOUs) and SEZ units up to 31.03.2026.

Thereafter, Notification No. 74/2025-26 dated 31.03.2026 has extended the applicability of RoDTEP Scheme for eligible exports up to 30.09.2026.

Crux: RODTEP Scheme for eligible exports up to 30.09.2026.