

# REINA [ ] LEGAL

## Tax Trends

Top Tax News This  
Week

## Govt set to relax rules under Advance Authorisation scheme for exporters

In a significant relief to exporters, authorities have clarified that duty-free import benefits under the Advance Authorisation (AA) scheme will not be denied solely because goods were shipped before the issuance of the licence. Responding to concerns raised by industry bodies over procedural delays and disputes, it has now been decided that the relevant date for determining eligibility under the AA scheme will be the date of filing the Bill of Entry (the legal document submitted to Indian Customs for clearance), not the shipment date from the foreign country. This move is expected to streamline processes and reduce litigation. However, the relaxation will not apply to restricted goods or items that require import through designated government agencies, unless the Director General of Foreign Trade (DGFT) grants specific permission.





## **ITR filing last date extended from July 31, 2025, for FY 2024-25 (AY 2025-26): Check the new date here**

The Income Tax Department has extended the due date for filing Income Tax Returns (ITRs) for the Financial Year 2024-25 (Assessment Year 2025-26) from July 31, 2025, to September 15, 2025. This decision comes in response to delays in issuing the official notification of the ITR forms and the pending release of the necessary utilities required for filing. The department announced the extension via a post on X (formerly Twitter), stating, “Kind Attention Taxpayers! CBDT has decided to extend the due date of filing of ITRs, which are due for filing by 31st July 2025, to 15th September 2025. This extension will provide more time due to significant revisions in ITR forms, system development needs, and TDS credit reflections. This ensures a smoother and more accurate filing experience for everyone. Formal notification will follow.”

## SC upholds states' power to levy entertainment tax on DTH, cable services

The Supreme Court has upheld the constitutional validity of entertainment tax levied by state governments on cable and DTH services, ruling that states have the legislative competence to tax the entertainment aspect of these services, even though broadcasting is already taxed by the Centre under service tax. A Bench of Justices BV Nagarathna and N Kotiswar Singh dismissed appeals by major DTH providers like Tata Play, Dish TV, and Sun Direct, who argued that the dual taxation was unconstitutional. The court affirmed that both the Centre and states can levy separate taxes under their respective powers. The ruling follows earlier high court decisions in favour of states like Kerala, Tamil Nadu, Gujarat, and Delhi, under Entry 62 of the State List.



**The Business Standard**



Zee News

## GST Rule Change 2025: CBIC Makes Changes In Refund Rules; New Rules Applicable From...

In a circular issued on 27 May 2025, the CBIC said that these rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2025 and shall come into force on the date of their publication in the Official Gazette. "No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Central Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section," CBIC circular said. Additionally, Rule 164(7) has been updated to allow appellants, in such mixed-period cases, to intimate the appellate authority or tribunal of their decision not to pursue the appeal for the period covered under Section 128A(1), instead of withdrawing the entire appeal. The authority will then issue an order for the remaining period as deemed appropriate. CBIC has also clarified that for the purposes of Section 128A(3), any such appeal will be considered withdrawn to the extent of the intimation concerning the period from 1 July 2017 to 31 March 2020.

# Contact Information



## Gurugram Office:

1st Floor, AIHP Palms

242 & 243, Udyog Vihar IV, Gurugram-122015



+91-124-4309061/2



[info@reinalegal.com](mailto:info@reinalegal.com)



[www.reinalegal.com](http://www.reinalegal.com)