

Annexure I
List of Direct and Indirect Tax Laws ("TAX LAWS")

S.no	Details of tax laws
1	Income-tax Act, 1961 and Income-tax Rules, 1962 (read with applicable circulars and notifications) as amended by the Finance Act, 2025
2	Central Goods and Services Tax Act, 2017 including the relevant rules, notifications and circulars issued there under
3	Integrated Goods and Services Tax Act, 2017 including the relevant rules, notifications and circulars issued there under
4	Applicable State Goods and Services Tax Act, 2017 including the relevant rules, notifications and circulars issued there under
5	Customs Act, 1962 including the relevant rules, notifications and circulars issued there under
6	Customs Tariff Act, 1975 including the relevant rules, notifications and circulars issued there under
7	The Foreign Trade (Development and Regulation) Act, 1992 (read with Foreign Trade Policy 2023)

