

# TAX CONNECT

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## TAX CONNECT

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## EDITORIAL



Friends,

On 1<sup>st</sup> July 2017, the GST has celebrated its 4<sup>th</sup> anniversary. The ministry has issued certificates of appreciation to over 54,000 GST payers who have made substantial contribution in payment of GST in cash along with timely filing of returns, to mark the 4th anniversary of the historic tax reform. The Goods and Services Tax Network (GSTN) has sent the certificates of appreciation to taxpayers by e-mail. The taxpayers will be able to print and display the certificate.

The Hon'ble Prime Minister of India also lauded GST on its completion of four years through a tweet "GST has been a milestone in the economic landscape of India. It has decreased the number of taxes, compliance burden & overall tax burden on common man while significantly increasing transparency, compliance and overall collection".

As part of constant endeavour by the GSTN to provide a smooth and hassle free experience to the taxpayers and simplify the process of meeting GST compliances, following changes were recently deployed on the GST portal ([www.gst.gov.in](http://www.gst.gov.in)):

1. Moving the records saved in IFF, to later months of same Quarter, by taxpayers under QRMP Scheme.

2. Auto population of GSTR-3B liability, for taxpayers under QRMP Scheme, from their IFF and GSTR 1.
3. Filing for refund of accumulated ITC by taxpayers making exempt/ nil-rated supplies, by selecting an option of not having an LUT number in the refund application.
4. Timelines for filing of Application for Revocation of Cancellation of Registration in Form GST REG-21 is now changed to 90 days (as was earlier) on the GST Portal, from date of Order of Cancellation of Registration in Form GST REG-19.
5. Facility to view Electronic Credit Ledger, Electronic Cash Ledger and Electronic Liability Register for 12 months instead of 6 months earlier. The details can now also be downloaded in pdf and Excel formats.
6. Transfer of amount in cash ledger, between major/minor heads, by Temp ID holders and unregistered applicants.
7. Negative liability statement made available to composition taxpayers.
8. Inclusion of common names in the HSN Directory and its download in excel format by the taxpayers under the link "Download HSN in Excel Format".

Further, the technical glitches on the income tax website [www.incometax.gov.in](http://www.incometax.gov.in) delaying compliances and income tax refund processing. However the government is providing relaxation to the taxpayer by extending the due

## EDITORIAL

date for difference compliances which are to be made on the new income tax website.

**DEADLINE FOR FILING OF FOREIGN REMITTANCE TAX FORMS EXTENDED TILL JULY 15:**

In view of difficulties reported by taxpayers in filing of the forms online on <http://incometax.gov.in>, CBDT grants further relaxation in electronic filing of forms 15CA & 15CB. Date for submission of forms in manual format to the authorised dealers is extended to 15th July 2021.

**CBDT EXTENDS TIME LIMIT FOR PROCESSING OF INCOME TAX RETURN WITH INCOME TAX REFUND CLAIMS U/S 143(1) FOR AY 2017-18 IN NON SCRUTINY CASES TILL 31.10.2020.**

To mitigate genuine hardship being faced by the taxpayers, all validly- filed returns up to assessment year 2017-18 with refund which could not be processed under sub-section (1) of section 143 of the Act and which have become time-barred, subject to the exceptions mentioned in para below, can be processed now with prior administrative approval of Pr.CCIT/CCIT concerned and intimation of such processing under sub-section (1) of section 143 of the Act can be sent to the assessee concerned by 31.10.2020. All subsequent effects under the Act including issue of refund shall also follow as per the prescribed procedures.

**We do hope that this bulletin adds value to your professional sphere.**

**Just to reiterate that we remain available over telecom or e-mail.**

**Truly Yours**

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**Stay Safe and Healthy**

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## TAX CALENDAR

Due date	Form/Return /Challan	Reporting Period	Description
11 <sup>th</sup> July, 2021	GSTR-1	June 2021	For the month of June, 2021 ( For other than taxpayers under QRMP scheme)
13 <sup>th</sup> July, 2021	GSTR-1	June 2021	For April to June, 2021 (who opted QRMP)
13 <sup>th</sup> July, 2021	GSTR-6	June 2021	Filing of return by Input Service Distributors for the Month June, 2021
15 <sup>th</sup> July, 2021	27EQ	June 2021	Quarterly Statement of TCS for the quarter ending June, 2021
15 <sup>th</sup> July, 2021	24Q, 26Q and 27Q	June 2021	Quarterly Statement of TDS for the quarter ended on March,2021
15 <sup>th</sup> July, 2021	Form 64C	June 2021	Statement to be furnished by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2020-21

## INCOME TAX

## NOTIFICATION

**CBDT, DIRECTORATE OF INCOME TAX (SYSTEMS) NOTIFIED COMPLIANCE CHECK FUNCTIONALITY FOR SECTION 206AB & 206CCA VIDE NOTIFICATION NO. 01 OF 2021, DATED 22<sup>ND</sup> JUNE 2021.**

**OUR COMMENTS:** Director General of Income-tax (Systems), New Delhi shall be the specified income-tax authority for furnishing information to the "Tax Deductor/Tax Collector", having registered in the reporting portal of the Project Insight through valid TAN, to identify the 'Specified Persons' for the purposes of section 206AB and 206CCA of the Act through the functionality "Compliance Check for Section 206AB & 206CCA". Income Tax Department has released a new functionality "Compliance Check for Section 206AB & 206CCA" to facilitate tax deductors/collectors to verify if a person is a "Specified Person" as per section 206AB & 206 CCA. This functionality is made available through (<https://report.insight.gov.in>) of Income-tax Department. Kindly refer to CBDT Circular No. 11 of 2021 dated 21.06.2021 regarding use of functionality under section 206AB and 206CCA of the Income-tax Act, 1961. For any further assistance, Tax Deductors & Collectors can refer to Quick Reference Guide on Compliance Check for Section 206AB & 206CCA and Frequently Asked Questions (FAQ) available under "Resources" section of Reporting Portal. They can also navigate to the "Help" section of Reporting Portal for submitting query or to get a call back from Customer Care Team of Income-tax Department. Customer Care Team of Income-tax Department can also be reached by calling on its Toll Free number 1800 103 4215 for any assistance.

**[For further details please refer the Notification].**

## NOTIFICATION

**CBDT NOTIFIED INCOME TAX AMENDMENT (18TH AMENDMENT), RULES, 2021 VIDE NOTIFICATION NO. 76/2021 DATED 02-07-2021**

**OUR COMMENTS:** Sub rule (5) to Rule 8AA of the Income-tax Rules, 1962 has been inserted.

Rule 8AA(5): *In case of the amount which is chargeable to income-tax as income of specified entity under section 45 (4) under the head "Capital gains",-*

*(i) the amount or a part of it shall be deemed to be from transfer of short term capital asset, if it is attributed to,-*

*(a) capital asset which is short term capital asset at the time of taxation of amount under section 45(4);*  
*or;*

*(b) capital asset forming part of block of asset; or*  
*(c) capital asset being self-generated asset and self-generated goodwill as defined in clause (ii) of Explanation 1 to section 45(4).*

*; and*

*(ii) the amount or a part of it shall be deemed to be from transfer of long term capital asset or assets, if it is attributed to capital asset which is not covered by clause (i) and is long term capital asset at the time of taxation of amount under section 45(4).*

Further, Rule 8AB has been newly inserted into Income-tax Rules, 1962 regarding Attribution of income taxable under sub-section (4) of section 45 to the capital assets remaining with the specified entity, under section 48. Furthermore, Form No. 5C in terms of Rule 8AB has been inserted for Details of amount attributed to capital asset remaining with the specified entity.

**[For further details please refer the circular]**

## GST

## CASE LAW

**BHARAT ALUMINIUM COMPANY LTD VS. UNION OF INDIA ORS. - CHHATTISGARH HIGH COURT**

**BRIEF:** The Hon'ble Chhattisgarh High Court, has granted stay on Recovery Order passed by the Revenue Department, denying Input Tax Credit (ITC) to the Company due to mis-match in two return forms i.e. Form GSTR-2A and Form GSTR-3B, on a condition of deposit of 5% of the demand by the Company.

**OUR COMMENTS:** Recently, the Hon'ble Madras High Court in had quashed the assessment order passed by the officer levying the entire tax liability on the purchasing dealer without involving the Seller, where the payment of tax has been made, but tax has not been remitted to the government, by the Seller on the ground that Revenue Department had not initiated any proceedings against the sellers in the first place for non-payment of tax.

The Court observed that, the Respondent has not taken any recovery action against the Seller. When it has come out that the Seller has collected tax from the Petitioner, the omission on the part of the Sellers to remit the tax must have been viewed very seriously and strict action ought to have been initiated against the Sellers.

It was held that, the omission on the part of the Seller to remit the tax should have been viewed very seriously and strict action ought to have been initiated against them. It was further held that, if there was no movement of the goods, the examination of Sellers became more necessary and imperative. However, the Revenue Department did not ensure the presence of Sellers in the enquiry even when the Petitioners insisted on the same. Hence, the order passed by the Revenue Department suffers from certain fundamental flaws. The Court then condemned

the action of Revenue for not confronting the sellers and inaction against them in this regard.

This writ petition has been filed by Bharat Aluminium Company ("BALCO"/"the Petitioner") against a notice dated July 1, 2020 and Recovery Order dated January 22, 2021 passed by the Revenue Department ("the Respondent") denying ITC to the Petitioner, on the basis of mis-matching of ITC availed in Form GSTR-3B with the details furnished by suppliers in Form GSTR-2A for the period 2018-19.

The Petitioner has contended that, there shall not be any automatic reversal of ITC of buyer on non-payment of tax by the seller and in case the seller has not paid the tax, a recovery has to be made from the seller. The Petitioner has come out with the purchases made, but did not tally/match with Form GSTR-2A ITC shown by the seller meaning thereby the seller may not have filed return. When the physical verification was offered to be made by the Petitioner it was not accepted.

Whether the ITC was correctly denied to the Petitioner on the basis of mis-matching of ITC availed in Form GSTR-3B with the details furnished by suppliers in Form GSTR-2A? The Hon'ble Chhattisgarh High Court in WPT No. 94 of 2021 decided on June 24, 2021 held as under:

Observed that, a perusal of the notice and Recovery Order would show that the issue raised by the Petitioner needs consideration.

Directed the Respondent not to take any coercive steps pursuant to the Recovery Order passed, on depositing 5% of demand within 15 days by the Petitioner.

**[In favor of the assessee]**

## FEMA

## CASE LAW

**M/S RAJGARIA TIMBER PRIVATE LIMITED AND OTHERS  
VERSUS STATE BANK OF INDIA AND OTHERS**

**BRIEF:** The Hon,ble Calcutta High Court, throws light on the matter of extension of the usance period of the Letter of Credit Facility sanctioned to the writ petitioners from 180 days to 270 days.

**OUR COMMENTS:** The argument that the 2018 Regulations brought about a change in policy regarding the usance period for credit does not hold water, since the said Regulations and the Master Direction on External Commercial Borrowings and Trade Credits dated July 1, 2015, updated up to October 6, 2015, relate to loans extended by overseas banks. The germane consideration in the present case is, rather, the Master Direction – Import of Goods and Services dated January 1, 2016 (updated lastly on April 1, 2019).

Trade Credit Policy – Revised Framework formulated by the RBI on March 13, 2019 does not alter the position as far as the usance period available to the petitioners was concerned.

As correctly argued by the respondents, a Court order cannot impose its own view to substitute the terms of the original contract between the parties and the petitioners cannot insist upon the discretion of the bank to extend the usance period of credit to be exercised in the petitioners' favour as a matter of right.

The petitioners shall repay the loan amount pertaining to the credit facilities obtained from the State Bank of India

(represented by the respondents) in respect of the loan-in-question within 30 days from date along with interest at the rate of 6 percent per annum from the date of expiry of the credit period of 180 days post-shipment till repayment. Failure to repay the said cumulative amount (principal with interest) within 30 days from date would entail imposition of interest at the rate of 18 percent per annum which the petitioners shall pay.

**[In favor of the revenue]**



# CUSTOMS

## NOTIFICATION

**NOTIFICATION NO. 57/2021- CUSTOMS N.T, CENTRAL TAX DATED: 1<sup>ST</sup> JULY, 2021, RATE OF EXCHANGE OF FOREIGN CURRENCY INTO INR AND VICE VERSA**

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 2<sup>nd</sup> July, 2021, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(a) (For Imported Goods)	(b) (For Exported Goods)
(1)	-2	-3	
		(a)	(b)
		(For Imported Goods)	(For Exported Goods)
1	Australian Dollar	57	54.65
2	Bahraini Dinar	203.85	191.35
3	Canadian Dollar	61.2	59
4	Chinese Yuan	11.7	11.35
5	Danish Kroner	12.1	11.65
6	EURO	89.8	86.65
7	Hong Kong Dollar	9.75	9.4
8	Kuwaiti Dinar	255.8	239.45
9	New Zealand Dollar	53.4	51.05
10	Norwegian Kroner	8.8	8.5

11	Pound Sterling	104.65	101.15
12	Qatari Riyal	20.8	19.45
13	Saudi Arabian Riyal	20.5	19.25
14	Singapore Dollar	56.3	54.35
15	South African Rand	5.4	5.05
16	Swedish Kroner	8.85	8.55
17	Swiss Franc	82.05	78.85
18	Turkish Lira	8.8	8.3
19	UAE Dirham	20.9	19.65
20	US Dollar	75.3	73.6

## SCHEDULE 2

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
		(a) (For Imported Goods)	(b) (For Export Goods)
-1	-2	-3	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1	Japanese Yen	68.25	65.8
2	Korean Won	6.8	6.35

[For further details please refer the Notification]

## DGFT

## NOTIFICATION

**NOTIFICATION NO. 12/2015 DATED 1<sup>ST</sup> JULY, 2021, STATES AMENDMENT IN POLICY CONDITION OF SL.NO. 55 & 57, CHAPTER 10 SCHEDULE-2, ITC(HS) EXPORT POLICY, 2018**

**OUR COMMENTS:** The Central Government made the amendment to policy condition at Sl. No. 55 and 57, Schedule 2 of ITC (HS) Export Policy, 2018 for export of rice (Basmati and Non-Basmati).

Amendment for Sl. No. 55- Non-Basmati Rice- and Sl. No.57- Basmati Rice has been made as under:

- Export to EU Member States and European countries namely Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council /Export Inspection Agency'.
- Certificate of Inspection by Export Inspection Council/ Export Inspections Agency shall be mandatory for export to remaining European countries with effect from 1st January, 2022.

**Effect of notification:** Export of Rice (Basmati and Non-Basmati) to EU member states and other European Countries namely Iceland, Liechtenstein, Norway and Switzerland only will require Certificate of Inspection from EIA/EIC. Export to remaining European countries (except Iceland, Liechtenstein, Norway and Switzerland) will require Certificate of Inspection by Export Inspection Council/Export Inspection Agency for export from 1st January, 2022.

**[For further details please refer the Notification]**

## NOTIFICATION

**NOTIFICATION NO. 11/2015, EXTENSION IN PERIOD OF MODIFICATION OF IEC TILL 31.07.2021 AND WAIVER OF FEES FOR IEC UPDATION DURING JULY, 2021**

**OUR COMMENTS:** Central Government revises the provision in para 2.05(d) under Foreign Trade Policy 2015-20.

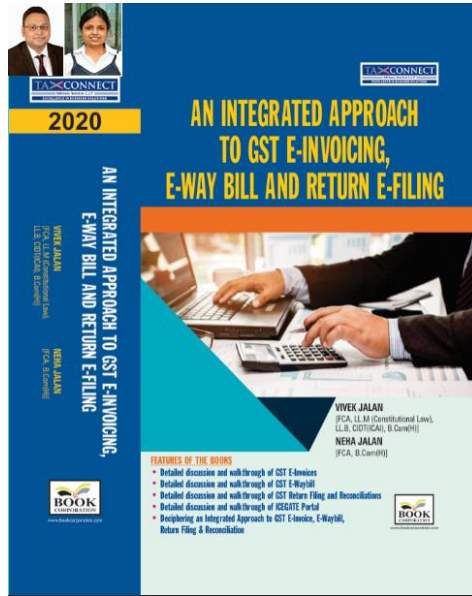
**Revised provision** – An IEC holder has to ensure that details in its IEC is updated electronically ever year, during April-June period. For the current year only, this period is extended by this month **31st July, 2021**.

Period of modification of IEC is extended for the year 2021-22 is till 31.07.2021 and no fees shall be charged on modifications carried out in IEC during the period upto 31st of July 2021.

**[For further details please refer the Notification]**

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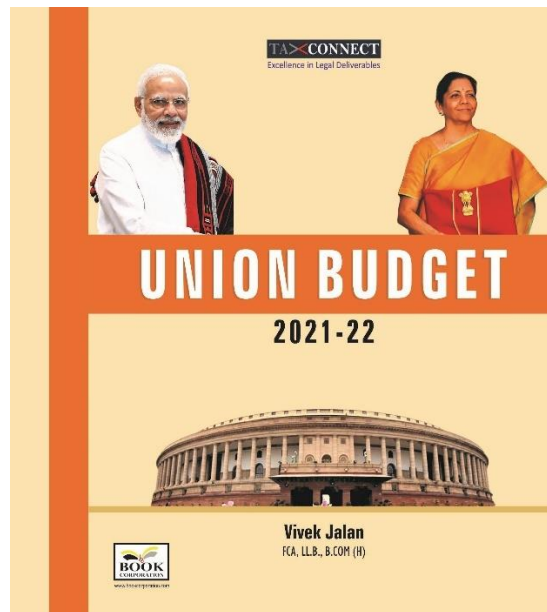
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