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EDITORIAL



Friends,

The Doctrine of Laches emanates from the principle that the Courts will not help people who sleep over their rights and helps only those who are aware and vigilant about their rights. A party is said to be guilty of laches when they come to the Court to assert their rights after a considerable delay in that respect. In *Trilok Chand Motichand v. H.B. Munshi*, the main question before the Court was whether there is any period of limitation prescribed within which the remedy under Article 32 is to be invoked. The petition, in this case, was filed after a delay of 10 years; the plea was dismissed for delay. The judges who comprised the bench in this case however differed with respect to the time period after which laches should apply. One opined that three years will be the proper yardstick for measuring a reasonable time for preferring a writ petition. One put it as one year. One Justice suggested that the law on limitation has no application on the proceedings that take place under Article 32 and as such the Court cannot refuse a petition based on delay. However, Chief Justice Hidayatullah felt that no hard and fast rule should be adopted. He stated that the issue should be dealt with by the Court on a case-to-case basis. The whole issue is dependent on what the breach of a fundamental right is, what the remedy is and why did the delay in question arise in the first place.

In the case of *SHIKSHA FOUNDATION Vs DCIT CPC, BANGALORE* [2023-VIL-191-ITAT-AHM], The question of law framed is that incase the assessee acts on behalf of the professional advice, can he be held guilty for defiance of any provision of law, particularly latches? It was decided that Incase it can be proved that the delay in filing of the appeal was on the advice of a professional, it would be considered that the delay is not attributable on the

negligent/casual approach of the assessee. Further incase on merit the assessee has a strong case to succeed, the delay in filing the appeal by the assessee should be condoned and the issue should be decided on merit.

The Supreme Court has observed in numerous decisions, including *Ramlal v. Rewa Coalfields Ltd.* AIR 1962 SC 361, *State of West Bengal v. Administrator, Howrah Municipality* AIR 1972 SC 749 and *Babutmal Raichand Oswal v. Laxmibai R. Tarte* AIR 1975 SC 1297, that the State authorities should not raise technical pleas if the citizens have a lawful right and the lawful right is being denied to them merely on technical grounds. The State authorities cannot adopt the attitude which private litigants might adopt. The authorities under the Act are under an obligation to act in accordance with law. Tax can be collected only as provided under the Act. If an assessee, under a mistake, misconception or on not being properly instructed, is over-assessed, the authorities under the Act are required to assist him and ensure that only legitimate taxes due are collected.

Further, one of the propositions of settled legal position is to ensure that a meritorious case is not thrown out on the ground of limitation. Therefore, it is necessary to examine, at least prima facie, whether the assessee has or has not a case on merits.

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

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SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5
NOTIFICATION	CBDT NOTIFIED FORM 10B & FORM 10BB FOR ASSESSMENT YEAR 2023-24/FINANCIAL YEAR 2022-23.	
3]	GST	6
ADVISORY	GEOCODING OF ADDRESS OF PRINCIPAL PLACE OF BUSINESS	
4]	FEMA	7
GUIDELINES	UPI FOR FOREIGN TRAVELLERS, NRIS: PASSPORT, VISA PHYSICAL VERIFICATION MUST FOR ISSUANCE	
5]	CUSTOMS	8
NOTIFICATION	SEEKS TO EXEMPT BCD ON SHIPS/ VESSELS FOR BREAKING UP	
CIRCULAR	AMENDMENT IN CIRCULAR RELATING TO FORM OF APPLICATION FOR A LICENCE UNDER PUBLIC WAREHOUSING LICENSING REGULATIONS, 2016 / PRIVATE WAREHOUSING REGULATIONS, 2016 / SPECIAL WAREHOUSING REGULATIONS	
CIRCULAR	AMENDMENT IN CIRCULAR NO. 25/2016-CUSTOMS DATED 08.06.2016 FOR INCLUDING DETAILS OF EX-BOND BILL OF ENTRY / SHIPPING BILL IN FORM A	
6]	DGFT	9-13
NOTIFICATION	AMENDMENT IN IMPORT POLICY CONDITION OF CASHEW KERNELS (BROKEN/ WHOLE)	
PUBLIC NOTICE	PROCEDURE FOR ALLOCATION OF QUOTA, FOR YEAR 2023-24, FOR IMPORT OF (I) CALCINED PET COKE FOR ALUMINIUM INDUSTRY AND (II) RAW PET COKE FOR CPC MANUFACTURING INDUSTRY	
PUBLIC NOTICE	ENLISTMENT OF PSIA UNDER PARA 2.55 OF HANDBOOK OF PROCEDURE 2015-2020	
7]	UNION BUDGET 2023: ANALYSIS BY TAX CONNECT	14
8]	HANDBOOK ON GST 2022	15
9]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	16
10]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	17
11]	LET'S DISCUSS FURTHER	18

TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
2 nd March	Challan cum Statement	January 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2023
2 nd March	Challan cum Statement	January 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of January, 2023
2 nd March	Challan cum Statement	January 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of January, 2023

INCOME TAX

NOTIFICATION

CBDT NOTIFIED FORM 10B & FORM 10BB FOR ASSESSMENT YEAR 2023-24/FINANCIAL YEAR 2022-23.

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide Notification No. 07/2023 dated 21.02.2023 notified In exercise of the powers conferred by clause (b) of the tenth proviso to clause (23C) of section 10, sub-clause (ii) of clause (b) of sub-section (1) of section 12A read with section 295 of the Income-tax Act, 1961 (43 of 1961)(hereinafter referred to as the Act), the Central Board of Direct taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement. -

(1) These rules may be called the Income-tax Amendment (3rd Amendment) Rules, 2023.

(2) They shall come into force from the 1st day of April, 2023.

2. In the Income-tax Rules, 1962 hereinafter referred to as the principal Rules, for rule 16CC, the following rule shall be substituted, namely:—

‘16CC. Form of report of audit prescribed under tenth proviso to section 10(23C).- The report of audit of the accounts of a fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 shall be in-

(a) Form No. 10B where-

(I) the total income of such fund or institution or trust or university or other educational institution or hospital or other medical institution, without giving effect to the provisions of the sub-clauses (iv), (v), (vi) and (via) of the said clause, exceeds rupees five crores during the previous year;

or

(II) such fund or institution or trust or university or other educational institution or hospital or other medical institution has received any foreign contribution during the previous year; or

(III) such fund or institution or trust or university or other educational institution or hospital or other medical institution has applied any part of its income outside India during the previous year;

(b) Form No. 10BB in other cases.

Explanation.- For the purposes of sub-clause (II) of clause (a), the expression “foreign contribution” shall have the same meaning assigned to it in clause (h) of sub-section (1) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).’.

3. In the principal Rules, for rule 17B, the following rule shall be substituted, namely:—

‘17B. Audit report in the case of charitable or religious trusts, etc.- The report of audit of the accounts of a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of sub-section (1) of section 12A, shall be in-

(a) Form No. 10B where-

(I) the total income of such trust or institution, without giving effect to the provisions of sections 11 and 12 of the Act, exceeds rupees five crores during the previous year; or

(II) such trust or institution has received any foreign contribution during the previous year; or

(III) such trust or institution has applied any part of its income outside India during the previous year;

(b) Form No. 10BB in other cases.

Explanation.- For the purposes of sub-clause (II) of clause (a), the expression foreign contribution shall have the same meaning assigned to it in clause (h) of sub-section (1) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).’.

[For further details please refer the notification]

GST

ADVISORY

GEOCODING OF ADDRESS OF PRINCIPAL PLACE OF BUSINESS

OUR COMMENTS: An Advisory has been issued on the GST portal on 24-02-2023 reg- Geocoding of Address of Principal Place of Business. The details Advisory is as under:

1. GSTN is pleased to inform the taxpayers that the functionality for geocoding the principal place of business address (i.e. the process of converting an address or description of a location into geographic coordinates) is now available on the GST Portal. This feature is introduced to ensure the accuracy of address details in GSTN records and streamline the address location and verification process.
2. This functionality can be accessed under the Services/Registration tab in the FO portal. The system-generated geocoded address will be displayed, and taxpayers can either accept it or update it as per their requirements of their case. In cases where the system-generated geocoded address is unavailable, a blank will be displayed, and taxpayers can directly update the geocoded address.
3. The geocoded address details will be saved separately under the "Principal Geocoded" tab on the portal. They can be viewed under My profile>>Place of Business tab under the heading "Principal Geocoded" after logging into the portal. It will not change your existing addresses.
4. The geocoding link will not be visible on the portal once the geocoding details are submitted by the taxpayer. This is a one-time activity, and once submitted, revision in the address is not allowed and the functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment. GSTN emphasizes once again that the address appearing on the registration certificate can be changed only through

core amendment process. This geocoding functionality would not impact the previously saved address record.

5. This functionality is available for normal, composition, SEZ units, SEZ developers, ISD, and casual taxpayers who are active, cancelled, and suspended. It will gradually be opened for other types of taxpayers.
6. GSTN would like to also inform you that this functionality is currently being made available for taxpayers registered in Delhi and Haryana only, and it will gradually be opened for taxpayers from other States and UTs.

The followings have been clarified in the manual issued by GSTN:

- a. The Geocoding of Principal Place of Business process is applicable for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit.
- b. The facility to Geocode address of Principal Place of Business has been introduced for the taxpayers so that they can map geographic coordinates (latitude & longitude) of their address of Principal Place of Business on maps. This will ensure that the correct geocoded address is added to the system.
- c. Presently, it is not mandatory for taxpayers to geocode their address.
- d. Geocoding Principal Place of Business is available to all eligible taxpayers, including Active, Cancelled and Suspended users.
- e. Geocoding of Address is only applicable for Principal Place of Business and not for Additional Places of Business.

FEMA

GUIDELINES

UPI FOR FOREIGN TRAVELLERS, NRIS: PASSPORT, VISA PHYSICAL VERIFICATION MUST FOR ISSUANCE

OUR COMMENTS : The Reserve Bank of India (RBI) on February 10, 2023, released guidelines on the issuance and use of Unified Payments Interface (UPI) by foreign travellers and Non Resident Indians (NRIs) visiting India. The central bank has recently allowed the UPI merchant payment facility to foreign travellers and NRIs coming to India. While announcing the outcome of the bi-monthly Monetary Policy Committee on February 8, 2023 It is proposed to permit all inbound travellers to India to use UPI for their merchant payments (P2M) while they are in the country

To start with, this UPI facility will be extended to travellers from G-20 countries arriving at select international airports. On February 10, 2023, the central bank released detailed guidelines for the issuance of UPI to foreign travellers. "The Master Directions on Prepaid Payment Instruments (PPIs) dated August 27, 2021 (updated as on November 12, 2021) has been updated by inserting paragraph 10.3 therein," the central bank said in a notification on Friday.

RBI guidelines for Prepaid Payment Instruments (PPIs) to foreign nationals/non-resident Indians (NRIs) visiting India:

1) Banks/non-banks permitted to issue PPIs can issue INR-denominated full-KYC PPIs to foreign nationals/NRIs visiting India (to start with, this facility will be extended to travellers from the G-20 countries, arriving at select international airports). Such PPIs can also be issued in a

co-branding arrangement with entities authorised to deal in Foreign Exchange under FEMA

2) The PPIs shall be issued after physical verification of the passport and visa of the customers at the point of issuance. The PPI issuers will ensure that such information and record thereof are maintained with them, the central bank said.

3) The PPIs can be issued in the form of wallets linked to UPI and can be used for merchant payments (P2M) only.

4) Loading or reloading of such PPIs will be against receipt of foreign exchange by cash or through any payment instrument.

5) The conversion to the Indian rupee shall be carried out only by entities authorised to deal in Foreign Exchange under FEMA, RBI mentioned.

6) The amount outstanding at any point of time in such PPIs shall not exceed the limit applicable on full-KYC PPIs, it added.

7) Provisions of paragraph 13 on validity and redemption, as applicable, shall be adhered to. The unutilised balances in such PPIs can be encashed in foreign currency or transferred 'back to source' (payment source from where the PPI was loaded), in compliance with foreign exchange regulations, the central bank further added.

These instructions shall come into effect immediately, RBI said.

CUSTOMS

NOTIFICATION

SEEKS TO EXEMPT BCD ON SHIPS/ VESSELS FOR BREAKING UP

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 13/2023-Customs dated 23.02.2023 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely :-

In the said notification, in the Table, after S. No. 555 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"555A.	8908 00 00	All Goods: Provided that nothing contained in this S. No. shall have effect after 31st March, 2025.	Nil	-	-

3. This notification shall come into force on the 24th day of February, 2023.

[For further details please refer the notification]

CIRCULAR

AMENDMENT IN CIRCULAR RELATING TO FORM OF APPLICATION FOR A LICENCE UNDER PUBLIC WAREHOUSING LICENSING REGULATIONS, 2016 / PRIVATE WAREHOUSING REGULATIONS, 2016 / SPECIAL WAREHOUSING REGULATIONS

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Circular No. 05/2023-Customs dated 21.02.2023 circulated that Para 4.1 of Circular 26/2016-Customs dated 09.06.2016 provides for a centralized system of antecedent verification of the applicants of license under the Public Warehousing Licensing Regulations, 2016, the Private Warehousing Licensing Regulations, 2016 or the Special Warehousing Licensing Regulations, 2016.

2. It has been brought to notice that cases of such antecedent verification are facing unreasonable delays at certain field formations. In order to ensure that this task is

completed in a time bound manner, it has been decided to amend the aforesaid Circular 26/2016-Customs by inserting the following sentence at the end of Para 4.1 :

The antecedent verification must be completed within 45 days of receipt of the application.

3. The CAG of India. in Report No. 19 of 2022 (Performance Audit) has also observed on implementation aspects of the above Circular relating to the non-capturing of certain details in the application for warehousing license, annual renewal of solvency certificate. annual renewal of risk insurance policy and irregular storage of goods in public/private bonded warehouses. The Board directs that it be ensured that every prescribed requirement is properly complied by the applicant and thoroughly checked by the officer(s) concerned.

4. Each specific case included in the said Report No. 19 must also be addressed on priority.

5. Hindi version follows.

[For further details please refer the circular]

CIRCULAR

AMENDMENT IN CIRCULAR NO. 25/2016-CUSTOMS DATED 08.06.2016 FOR INCLUDING DETAILS OF EX-BOND BILL OF ENTRY / SHIPPING BILL IN FORM A

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Circular No. 04/2023-Customs dated 21.02.2023 circulated that The Circular No. 25/2016-Customs dated 08.06.2016 prescribes 'Form A' regarding maintenance of records in relation to warehoused goods for the purpose of capturing the details related to receipts, handling, storage and removal. It has been brought to notice that the said form do not explicitly capture details of ex-bond bill of entry or shipping bill for the cases where the goods are removed from the warehouse for home consumption or export respectively.

2. In view of above. it has been decided to amend Form A of the aforesaid Circular No. 25/2016-Customs by inserting, after Column No. 25, a new column i.e. Column No. 25A titled "Ex. Bond Bill of Entry No. and date/ Shipping Bill No. and date". Amended Form A is annexed.

3. Hindi version follows.

[For further details please refer the circular]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION OF CASHEW KERNELS (BROKEN/ WHOLE)

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 59/2015-2020 dated 21.02.2023 notified In exercise of powers conferred by Section 3 read with Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2015-2020, as amended from time to time, the Central Government hereby amends the import policy condition of cashew kernels (broken) under ITC(HS) Code 08013210 and cashew kernel (whole) under ITC(HS) Code 08013220 under Chapter-08 of ITC (HS) 2022, Schedule 1 (Import Policy) as under:

ITC (HS) Code	Description	Import Policy	Existing Import Policy	Revised Import Policy
08013210	Cashew kernel, broken	Prohibited	However, import is free if CIF value is above Rs. 680/- per KG.	1. However, import is free if CIF value is above Rs. 680/- per KG. 2. MIP conditions, however, shall not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ. 3. SEZs and EoUs units shall not be allowed to sell the imported Cashew Kernels into Domestic Tariff Area (DTA).
08013220	Cashew kernel, whole	Prohibited	However, import is free if CIF value is above Rs. 720/- per KG.	1. However, import is free if CIF value is above Rs. 720/- per KG.

			720/- per KG.	2. MIP conditions, however, shall not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ. 3. SEZs and EoUs units shall not be allowed to sell the imported Cashew Kernels into Domestic Tariff Area (DTA).
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Effect of this Notification: Minimum Import Price (MIP) on Cashew kernel (broken / whole) will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZs subject to the condition that the imported Cashew Kernels are not sold into Domestic Tariff Area (DTA).

This issues with the approval of Minister of Commerce & Industry.

[For further details please refer the Notification]

PUBLIC NOTICE

PROCEDURE FOR ALLOCATION OF QUOTA, FOR YEAR 2023-24, FOR IMPORT OF (I) CALCINED PET COKE FOR ALUMINIUM INDUSTRY AND (II) RAW PET COKE FOR CPC MANUFACTURING INDUSTRY

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 57/2015-2020 dated 14.02.2023 notified The Hon'ble Supreme Court in the Writ Petition No. 13029/1985 vide its order dated 9th October 2018 = **2018 (11) TMI 1352 - SUPREME COURT**, has decreed that the import of raw material for use as Calcined Pet coke (CPC) in Aluminium Industry cannot exceed 0.5 million MT per annum in total. Similarly import of Raw Pet Coke for CPC manufacturing industry cannot exceed 1.4 Million MT per annum. In light of the Order of the Hon'ble Supreme Court, the import policy condition of Pet Coke was amended

DGFT

vide Notification No. 42 dated 23rd October, 2018 and wherein it had been indicated that the regulation and monitoring of such imports will be as per the guidelines of Ministry of Environment, Forest and Climate Change issued vide OM No Q-18011/54/2018-CPA dated 10th September, 2018.

2. The allocation of said quota for year 2023-24, for import of (i) Calcined Pet Coke for Aluminium Industry and (ii) Raw Pet Coke for CPC manufacturing industry shall be subject to Judgement of the Hon'ble High Court of Delhi dated 10.01.2023 in the LPA 25/2021 & CM Applications 2070/2021, 13380/2021, 44359/2022 = **2023 (1) TMI 600 - DELHI HIGH COURT** and any further orders/judgements.

3. Pursuant to the above and in exercise of the powers conferred by Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 as amended from time to time read with Para 2.04 of the Foreign Trade Policy (2015-2020), the Director General of Foreign Trade hereby notifies the procedure/ mechanism to implement the restriction imposed on import of Calcined Pet Coke and Raw Pet Coke for year 2023-24, as under:

Conditions and modalities of application for import of Pet coke.

i. Imports will be subject to guidelines laid down by MoEF&CC issued vide OM No Q-18011/54/2018-CPA and para wise compliance may be submitted with the application for consideration of release of quota.

ii. The annual quantity limitation in import will be operated on fiscal year basis. Accordingly, the total quantity permitted for import per annum by the Hon'ble Supreme Court and available for import is (i) Calcined Pet Coke for use as Calcined Pet coke in Aluminium Industry is 0.5 million MTs and (ii) Raw Pet Coke for CPC manufacturing industry is 1.4 million MTs. This is available for all industrial units in these two sectors.

iii. All eligible entities desiring to avail quota as mentioned above, may apply for import license as per procedure mentioned in Trade Notice No. 49 dated 15th March, 2019 along with State Pollution Control Board Certificate (SPCB)/ Pollution Control Committee (PCC) indicating capacity of the unit as on 9.10.2018 (Hon'ble Supreme Court Order in Writ Petition No. 13029/1985) = **2018 (11) TMI 1352 - SUPREME COURT** and also valid consent certificate from SPCB/ PCC, in the name of user industrial

units indicating the quantity permitted for import and its usage on a monthly and yearly basis.

iv. **Completed online application form and the documents mentioned at (iii) above must reach on or before 28th February, 2023.** Application fee shall be paid in accordance with the procedure as in Appendix 2K of Appendices & Aayat Niryat Forms and deposited online along with the application. **Further, Applicants are required to submit undertaking regarding utilization of import license issued to them for FY 2022-23 and surrender any unutilised quantity by 28.02.2023. Failure to do so would result in deduction of such quantity from their quota for the year 2023-24.**

v. If documents received are found in order, application will be considered by Exim Facilitation Committee (EFC) in DGFT (Hqrs) for grant of import authorisation. The import authorization will be valid till 31.03.2024 only for the purpose of imports.

vi. If, after obtaining permission/license for the year 2023-24, importer cannot utilize/ import the entire quantity for which the license has been issued, the applicant shall intimate the same to DGFT through email at policy2-dgft@gov.in and import-dgft@nic.in on or before 31.12.2023 in order to facilitate distribution of the unutilized quota to other applicants who had applied initially. Failure to utilize allotted quantity and non – surrender will disqualify the applicant for future quota and the unutilized quantity will be deducted from their entitlement.

vii. **Further, the quantity allocated during FY 2023-24 to the user applicants, if not utilized or surrendered to DGFT; the quantity left unutilized will be deducted from the quota for which applicant would be eligible in FY 2024-25, for better resource utilization.**

viii. Holders of the license for import of Pet Coke would keep the Regional Authority informed of the details of his import consignments, i.e., the quantity of import, source, and date of import along with details of Bill of entry in respect of each consignment on clearance of goods from Customs. Subsequently, a consolidated report within 30 days of the expiry of import authorization period must be submitted to the Regional Authority, giving consolidated details of all imports made during the period.

ix. EFC in DGFT will evaluate and allocate quota among applicants and licenses will be issued by the DGFT Hqrs.

DGFT

x. Imports have to be completed before 31.03.2024 i.e. consignments must be cleared by customs authorities before this date.

4. Effect of this Public Notice:

The procedure for allocation of quota for import of (i) Calcined Pet Coke for use in Aluminium Industry; and (ii) Raw Pet Coke for CPC manufacturing industry for the year 2023-24 is notified.

[For further details please refer the Public Notice]

PUBLIC NOTICE

ENLISTMENT OF PSIA UNDER PARA 2.55 OF HANDBOOK OF PROCEDURE 2015-2020

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 56/2015-2020 dated 14.02.2023 notified In exercise of powers conferred under the paragraph 2.04 of the Foreign Trade Policy, 2015-20, the Director General of Foreign Trade hereby includes the following agencies in Appendix 2G of Appendices and Aayat Niryat Forms of Foreign Trade Policy, 2015-20 in terms of Para 2.55 (d) of HBP 2015-20 with immediate effect :-

S. No. 1	M/s GLOBAL MINES AND MINERALS FZE	Areas of Operation
Address of Head Office	B01-G27, SERVICE BLOCK, AL HULAILA INDUSTRIAL ZONE FZ, RAS AL KHAIMAH, UAE	AFGHANISTAN,ALGERIA,ANGO LA,ANGUILLA, ANTIGUA AND BARBUDA, ARGENTINA, ARUBA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BAHAMAS, BAHRAIN, BANGLADESH, BARBADOS, BELARUS, BELGIUM,BELIZE, BENIN, BERMUDA, BHUTAN, BOLIVIA, BOTSWANA, BRAZIL, BRUNEI DARUSSALAM, BULGARIA, BURKINA FASO, BURUNDI, CAMBODIA, CAMEROON,CANADA,CAPE VERDE, CAYMAN ISLANDS, CENTRAL AFRICAN REPUBLIC,CHAD,CHILE,CHINA, COLOMBIA, COMOROS, CONGO, COSTA RICA,COTE D'IVOIRE,CROATIA (LOCAL NAME: HRVATSKA),
Address of Branch Office	UNITED STATES: Sugar Creek Center Blvd,Suit 410 Sugar Land,TX77478,USA psic@psic.co Mauritius: 236 Hillcrest Park, Sodnac, Mauritius psic@psic.co BANGLADESH: 69 , Agrabad,C/A Chittagong-4100 Bangladesh. psic@psic.co	

PORTUGAL: TORRE DE MONSANTO RUA AFONSO PRA?A, 30 7TH FLOOR ALG?S LISBON 1495-061 PORTUGAL psic@psic.co UNITED KINGDOM: 119,Piper's Hill road ,NN15 7NW, Kettering,Northamptonshire,UK psic@psic.co PHILIPPINES: 12/F., TIMES PLAZA BUILDING UNITED NATIONS AVENUE CORNER TAFT AVENUE, ERMITA,MANILA 1000 PHILIPPINES psic@psic.co AUSTRALIA: 56 Frances Road Putney NSW 2112, Australia psic@psic.co INDONESIA: Hartono Mall Yogyakarta,3rd Floor, Kaliwaru, Condongcatur, Kec. Depok, Kabupaten Sleman, Daerah Istimewa Yogyakarta 55281 psic@psic.co GERMANY: Grabowski Hannelore kiesweg 12, 17449 Bannemin Germany psic@psic.co MALI: TOROKOROBOUGOU ,RUE 307,PORTE 413 BAMAKO ,	CUBA,GUINEA-BISSAU, GUYANA,HAITI,HONDURAS, HONG KONG, HUNGARY, ICELAND, INDONESIA, IRAQ, IRELAND, ISRAEL,ITALY, JAMAICA,JAPAN, JORDAN, KAZAKHSTAN, KENYA,KOREA, REPUBLIC OF,KUWAIT, KYRGYZSTAN, LAOS, LATVIA, LEBANON, LESOTHO, LIBERIA, LIBYAN ARAB JAMAHIRIYA, LIECHTENSTEIN, LITHUANIA,LUXEMBOURG, MACAU, MACEDONIA, MADAGASCAR, MALAWI, CYPRUS ,CZECH REPUBLIC, DENMARK, DJIBOUTI, DOMINICA, DOMINICAN REPUBLIC, ECUADOR,EGYPT,EL SALVADOR, EQUATORIAL GUINEA,ERITREA, ESTONIA, ETHIOPIA, FIJI, FINLAND, FRANCE, FRANCE, METROPOLITAN,FRENCH GUIANA, GABON, GAMBIA, GEORGIA, GERMANY, GHANA, GIBRALTAR, GREECE, GREENLAND, GRENADA, GUADELOUPE, GUATEMALA, GUINEA, PERU, PHILIPPINES, POLAND, PORTUGAL, PUERTO RICO,QATAR, REUNION, ROMANIA, RUSSIAN FEDERATION, RWANDA, SAINT KITTS AND NEVIS,SAO TOME AND PRINCIPE, SAUDI ARABIA, SENEGAL, SEYCHELLES, SIERRA LEONE, SINGAPORE, SLOVAKIA (SLOVAK REPUBLIC), SLOVENIA, SOLOMON ISLANDS, SOMALIA,SOUTH AFRICA,SOUTH GEORGIA AND SOUTH S.S.,SPAIN,SRI LANKA, SUDAN,SURINAME, SWAZILAND, SWEDEN, MALAYSIA, MALDIVES ,MALI,MALTA, MARTINIQUE, MAURITANIA, MAURITIUS, MEXICO, MOLDOVA, REPUBLIC OF, MONACO, MONGOLIA, MONTSERRAT, MOROCCO,
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SINGAPORE: BLOCK 666, UNIT 10-307, WOODLANDS RING ROAD, SINGAPORE 730666 info@brosengineering.com UNITED KINGDOM: 250, LYTHALLS LANE, COVENTRY, STORE POSTCODE - CV6 6GD info@brosengineering.com MALAYSIA: NO.38,JALAN 1/148A,TAMAN SUNGAI BESI INDUSTRIAL PARK,57100,KULALA LUMPUR info@brosengineering.com	PHILIPPINES, QATAR, SAINTKITTS AND NEVIS, SAINT LUCIA, SAUDI ARABIA, SINGAPORE, SUDAN, THAILAND, TRINIDAD AND TOBAGO, TURKEY, UNITED ARAB EMIRATES, UNITED KINGDOM, UNITED STATES, VENEZUELA, VIET NAM, YEMEN
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S. No. 2	M/s BROS ENGINEERING SERVICES	Areas of Operation
Address of Head Office	NO.25, MAHA VISHNU NAGAR, 1 ST STREET CHENNAI-600 110	ANTIGUA AND BARBUDA, ARGENTINA, BAHAMAS, BAHRAIN, BELIZE, BRUNEI
Address of Branch Offices	UNITED STATES: NO. 4, PLACID ROAD, NEWTON, MASSACHUSETTS, MA02459, USA 1062, LORNE AVE, SUNNYVALE, CALIFORNIA, CA94087, USA info@brosengineering.com SAUDI ARABIA: 7209-THULAIM DIST., RIYADH, SAUDI ARABIA-12645 info@brosengineering.com	DARUSSALAM, CAMBODIA, CANADA, COSTA RICA, CUBA, CYPRUS, DOMINICA, DOMINICAN REPUBLIC, EGYPT, EL SALVADOR, ERITREA, GUATEMALA, HAITI, HONDURAS, INDONESIA, JAMAICA, JORDAN, KUWAIT, LAOS, MALAYSIA, MALDIVS, MEXICO, MYANMAR (BURMA), NICARAGUA, OMAN, PANAMA, PARAGUAY,

S. No. 3	M/S CERINS CO., LTD.	Areas of Operation
Address of Head Office	B905, Woolim Blue9 Business Center, 583, Yangcheon-ro, Gangseo-gu, Seoul, Republic of Korea	ARMENIA, AUSTRALIA, AZERBAIJAN, BANGLADESH, BELARUS, BHUTAN, CAMBODIA, CHINA, HONG KONG, INDONESIA, JAPAN, KAZAKHSTAN, KOREA, REPUBLIC OF, KUWAIT, KYRGYZSTAN, LAOS, PHILIPPINES, RUSSIAN FEDERATION, SINGAPORE, SRI LANKA, MALAYSIA, MONGOLIA, MYANMAR (Burma), NEPAL, TAIWAN, PROVINCE OF CHINA, THAILAND, TURKEY, TURKMENISTAN, UKRAINE, UNITED ARAB EMIRATES, UZBEKISTAN, VIET NAM
Address of Branch Offices	RUSSIAN FEDERATION: 43, 44, 44a, 10th Floor, Andropov Avenue 22, Moscow, Russia inspection@cerins.net KAZAKHSTAN: 511, 513 Office, Radostovsa 152/6, Bostandik Reg., Almaty City, 050060, Republic of Kazakhstan inspection@cerins.net CHINA: Room No. 1015, Building 39, No. 1200, Changqing Road, Pudong District, Shanghai, China inspection@cerins.net UZBEKISTAN:	

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407, Yakkasaray Region, Street Bobur 77, City Tashkent, Uzbekistan inspection@cerins.net
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2. Further, additional areas of operation in case of the following agencies are notified:

S. No.	Name of Agency	Additional Areas of Operation	Validity of PSIA
4	M/s VALMARK INTERNATIONAL	ARMENIA, BANGLADESH, CENTRAL AFRICAN REPUBLIC, TURKMENISTAN, YUGOSLAVIA (SERBIA AND MONTENEGRO), SOUTH SUDAN	03.11.2025
5	M/s CHECKPOINT INSPECTION COMPANY	BARBADOS, LEBANON, EQUATORIAL GUINEA, GHANA, GUINEA, PUERTO RICO, MAURITIUS,	04.01.2026
6	M/s NI-MET METALS INC.	RUSSIAN FEDERATION, SAUDI ARABIA OMAN, VIET NAM, ARGENTINA, AUSTRIA, BELGIUM BOLIVIA, BRAZIL, COLOMBIA, CROATIA (local name: Hrvatska), GUYANA, HUNGARY, IRELAND, ISRAEL, LITHUANIA, LUXEMBOURG, CYPRUS, CZECH REPUBLIC, ECUADOR, EGYPT, FINLAND, PERU, POLAND, PORTUGAL, ROMANIA, SLOVAKIA (Slovak Republic), SLOVENIA, SURINAME, SWEDEN, MALTA, NETHERLANDS, PARAGUAY, URUGUAY, VENEZUELA	27.12.2023
7	M/s MELT ENTERPRISE LTD	THAILAND	27.12.2023

3. The following 07 existing Pre-Shipment Inspection Agencies have been allowed to add additional instruments to their existing instruments as per the Annexure of this Public Notice:

S.	Name of Agency	Validity of
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No.		PSIA
8	M/s OLIVINE COMMERCIAL PTE LTD, SINGAPORE	04.01.2026
9	M/s VALMARK INTERNATIONAL	03.11.2025
10	M/s GLOBAL MARINE INSPECTION	27.12.2023
11	M/s CHECKPOINT INSPECTION COMPANY	04.01.2026
12	M/s MELT ENTERPRISE LTD	27.12.2023
13	M/s SGNCO GREEN RESOURCES LIMITED	04.01.2026
14	M/s MARINE INSPECTION AND LOGISTICS INTERNATIONAL ROTTERDAM	27.12.2023

4. The above agencies at S. No. 1 to 3 above are recognized for Pre-Shipment Inspection Certificates as per provisions of Para 2.55(e) of HBP, 2015-20 from the date of issue of this Public Notice. Hence the PSIAs approved shall have validity period of 03 years or till such time to be notified by DGFT, whichever is earlier. Details of approved spectrometers and survey meters for issuance of PSIC by these agencies are annexed.

5. The notified PSIA must ensure to update their membership certificate of MRAI/ISRI/IFIA and their office address and contact details within 30 days.

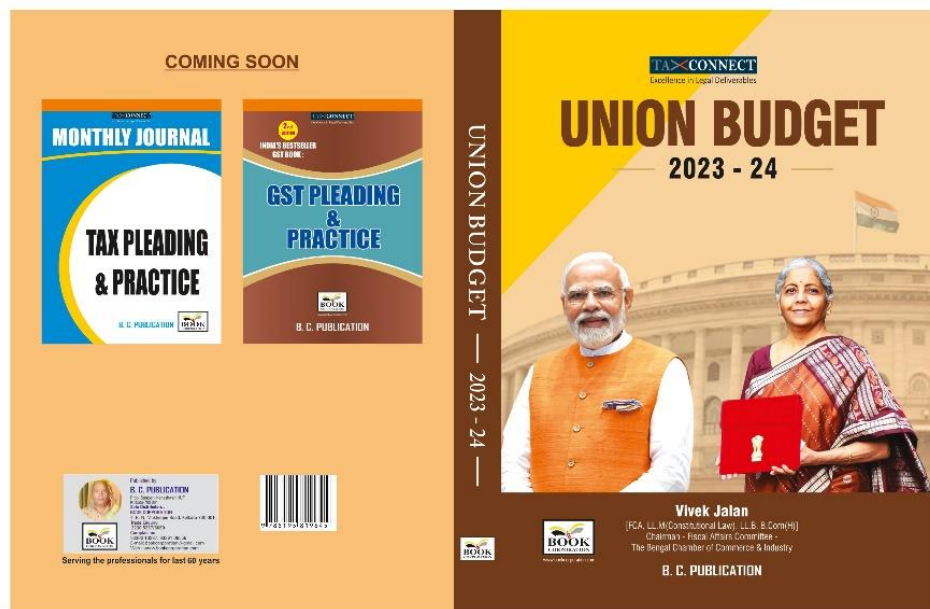
6. As per para 2.55 (f) of HBP 2015-20, " a PSIA can also carry out inspections in countries, where it does not have a full time equipped branch office but which falls within its area of operation, by deputing its Inspectors. However, for such inspections in other countries, the PSIA will be required to give prior intimation to DGFT by sending an email (at psia-travel-dgft@gov.in) and furnishing details of visit / inspection done by the Inspector in PSIC".

Effects of this public notice: 03 Agencies are notified as PSIA, additional areas of operation for 04 existing PSIAs and additional instruments in respect of 07 existing PSIAs have also been notified.

[For further details please refer the Public Notice]

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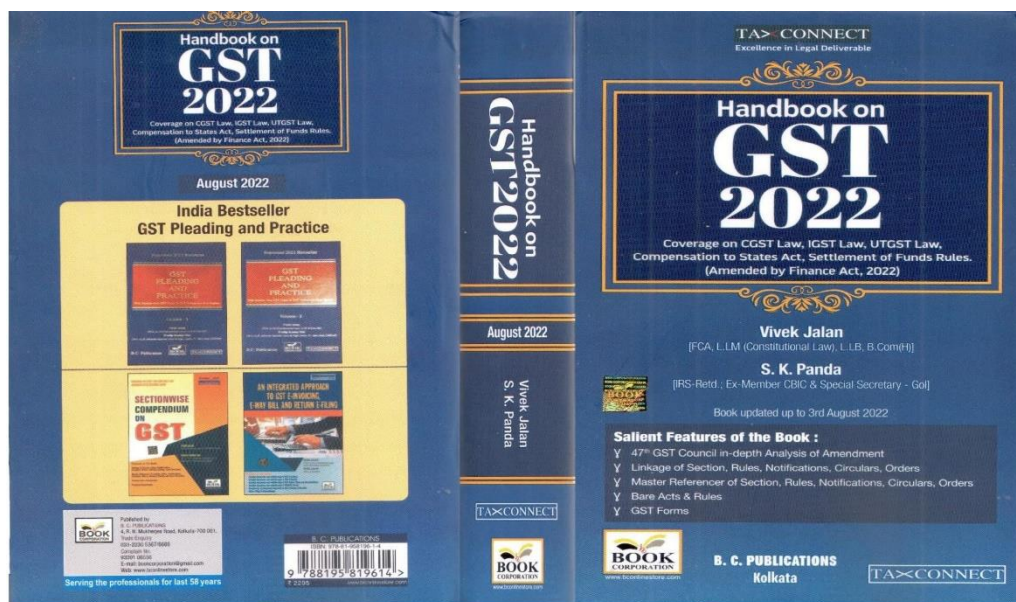
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5. New process to file returns in GSTR 3B as per circular 170 explained in details u/s 59
6. Discussion on SOP on Scrutiny of Returns and GST Audit Manual by CBIC under respective Sections
7. Discussion on Recent Instruction on GST-Summons, Arrest and Bail

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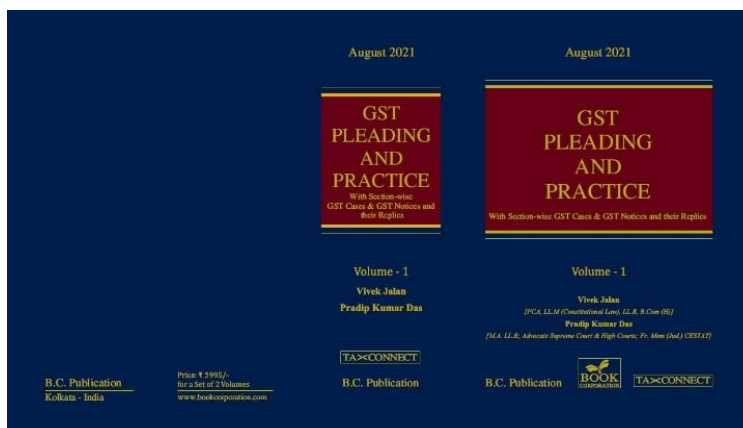
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