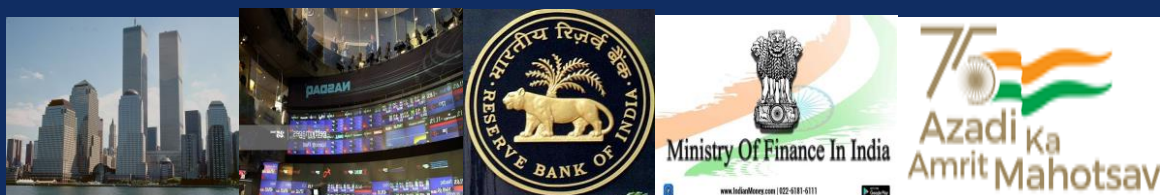


TAX CONNECT

Knowledge Partner:



FEMA. FDI. INCOME TAX. GST. LAND. LABOUR

TAX CONNECT :

- Mumbai** : Unit No. 312, Omega Business Park, Near-Kaamgar Hospital, Road No. 33, Wagle Industrial Estate Thane (West), Maharashtra – 400604
- Bengaluru** : 951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
- Delhi (NCR)** : B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001
- Room No. 119, 1st Floor, “Diamond Arcade” 1/72, Cal Jessore Road, Kolkata – 700055
- Tobacco House, 1, Old Court House St, Radha Bazar, Corner, Kolkata, West Bengal 700001
- Dubai** : Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : www.taxconnect.co.in
- Email** : info@taxconnect.co.in

EDITORIAL



Friends,

The CBDT has amended rules related to obtaining and quoting PAN. The amendments have been made in Rules 114B, 114BA and 114BB of The Income Tax Rules along with Form 60. The following are the amendments:

1. Amendment in Rule 114B: Rule 114B specifies transactions in relation to which PAN is to be quoted in all documents for the purpose of Section 139A(5)(c). Every person specified under this rule shall quote his PAN in all documents pertaining to the transactions specified under the rule. The second proviso to Rule 114B allows a person to furnish a declaration in Form No. 60 if he doesn't possess a PAN. The CBDT has amended this proviso to exclude a "company or a firm" from the requirement to furnish Form No. 60. Also, a new proviso has been inserted to allow a foreign company to furnish a declaration in Form No. 60 if a foreign company has no income which is chargeable to income tax in India and does not have PAN. This relaxation is available only with respect to the certain transactions entered into with an IFSC banking unit. To incorporate the change made in Rule 114B, Form 60 has also been amended.

2. Amendments in Rule 114BA and Rule 114BB: Rule 114BA specifies the list of transactions, for the purposes of Section 139A(1)(vii), when entered into by any person who has not been allotted a PAN, shall within such time,

as may be prescribed, apply to the AO for the allotment of a PAN. Rule 114BB mandates that every person shall, at the time of entering into a specified transaction for the purpose of Section 139A(6A), quote his PAN or Aadhaar number, in documents pertaining to such transaction, and every specified person for the purpose of clause (ab) of Explanation to section 139A, who receives such document, shall ensure that the said number has been duly quoted and authenticated. A new proviso has been inserted to provide that provisions of these rules do not apply if a non-resident or foreign company conducts transactions with an IFSC banking unit that involve deposits or withdrawals through means other than cash or opening a current account that is not a cash credit account. However, the benefit is available subject to the condition that non-resident/foreign company has no income chargeable to tax in India.

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

Editor:

Vivek Jalan

Partner - Tax Connect Advisory Services LLP

Co-Editor:

Rohit Sharma

Director – Tax Connect Advisory Services LLP

SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5
NOTIIFCATION	NEW RULE 16D - FORM OF REPORT FOR CLAIMING DEDUCTION U/S 10AA ADDED IN INCOME-TAX (TWENTY SIXTH AMENDMENT) RULES, 2023.	
NOTIIFCATION	EXEMPTION FROM SPECIFIED INCOME U/S 10(46) – ‘PUNJAB DENTAL COUNCIL, MOHALI’ NOTIFIED	
3]	GST	6-10
NOTIFICATION	IMITATION ZARI THREAD OR YARN MADE OUT OF METALLISED POLYESTER FILM /PLASTIC FILM - NO REFUND OF UNUTILISED INPUT TAX CREDIT SHALL BE ALLOWED U/S 54(3)	
NOTIFICATION	REVERSE CHARGE ON CERTAIN SPECIFIED SUPPLIES OF GOODS U/S 9(3) - MINISTRY OF RAILWAYS (INDIAN RAILWAYS) EXCLUDED FROM CENTRAL GOVERNMENT AMBIT	
NOTIFICATION	EXEMPTION ON INTRA-STATE SUPPLIES - FOOD PREPARATION OF MILLET FLOUR, IN POWDER FORM, CONTAINING AT LEAST 70% MILLETS BY WEIGHT, OTHER THAN PRE-PACKAGED AND LABELLED”	
NOTIFICATION	CGST RATE SCHEDULE U/S 9(1) - NEW ENTRIES NOTIFIED - NOTIFICATION NO 01/2017- CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED	
NOTIFICATION	CATEGORIES OF SERVICES THE TAX ON INTRA-STATE SUPPLIES OF WHICH SHALL BE PAID BY THE ELECTRONIC COMMERCE OPERATOR (ECO) - ENTRIES INSERTED	
NOTIFICATION	SUPPLIES NOT ELIGIBLE FOR REFUND OF UNUTILIZED ITC UNDER CGST ACT - NOTIFICATION NO 15/2017- CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED.	
NOTIFICATION	RCM ON SERVICES SUPPLIED BY THE CENTRAL GOVERNMENT, STATE GOVERNMENT, UT OR LOCAL AUTHORITY TO A BUSINESS ENTITY - MINISTRY OF RAILWAYS (INDIAN RAILWAYS) INSERTED	
NOTIFICATION	LIST OF EXEMPTED SUPPLY OF SERVICES UNDER THE CGST ACT -AFTER SERIAL NUMBER 3A ENTRIES ADDED - NOTIFICATION NO 12/2017- CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED.	
NOTIFICATION	RATES FOR SUPPLY OF SERVICES UNDER CGST ACT - NEW CONDITIONS INSERTED - NOTIFICATION NO 11/2017- CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED	
ADVISORY	PERSON SUPPLYING OF ONLINE MONEY GAMING SERVICES OR OIDAR OR BOTH– FORM GST REG-10 AND FORM GSTR-5A	
4]	FEMA	11
CASE LAW	STAY OF DEMAND / WAIVER OF PRE-DEPOSIT - LEVY OF PENALTY - CONTRAVENTION OF SECTION 18(2) OF FERA - FAILURE TO REALIZE EXPORT PROCEEDS TO THE TUNE OF US \$ 2,03,925/- - PENALTIES LEVIED : MADRAS HIGH COURT	
5]	CUSTOMS	12-15
NOTIFICATION	REVISED ALL INDUSTRY RATES OF DUTY DRAWBACK.	
NOTIFICATION	RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES	
NOTIFICATION	EFFECTIVE RATES OF CUSTOMS DUTY AND IGST FOR GOODS IMPORTED INTO INDIA - FOREIGN GOING VESSEL CONVERTED FOR A COASTAL RUN - IMPLEMENT RECOMMENDATIONS MADE BY THE GST	
6]	DGFT	16-18
NOTIFICATION	AMENDMENT IN POLICY CONDITION NO. 4 OF CHAPTER 84 OF SCHEDULE 1 (IMPORT POLICY) OF LTC (HS), 2022	
NOTIFICATION	EXPORT OF NON-BASMATI WHITE RICE (UNDER HS CODE 1006 30 90) TO NEPAL, CAMEROON, COTE D' IVORE, REPUBLIC OF GUINEA, MALAYSIA, PHILIPPINES AND SEYCHELLES	
NOTIFICATION	EXTENSION OF DATE FOR RESTRICTION ON EXPORT OF SUGAR BEYOND 31ST OCTOBER, 2023	
TRADE NOTICE	DISCONTINUATION OF ISSUANCE OF PHYSICAL COPY OF RESTRICTED IMPORT AUTHORISATION WITH EFFECT FROM 19.10.2023	
TRADE NOTICE	SUBMISSION OF DATA TO RODTEP COMMITTEE FOR REVIEW OF RODTEP RATES	
7]	HANDBOOK ON GST 2022	19
8]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	20
9]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	21
10]	LET’S DISCUSS FURTHER	22

TAX CALENDAR

Due Date	Form/Return/Challan	Reporting Period	Description
22 nd October	GSTR-3B	July-September 2023	GSTR 3B for State Category I - Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.
24 th October	GSTR-3B	July-September 2023	GSTR-3B for State Category II - Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.
25 th October	ITC-04	April-September 2023	Declaration form to be furnished by registered persons (Principal), showing the details of inputs or capital goods dispatched to or received from a job worker
28 th October	GSTR-11	September 2023	Statement of inward supplies by persons having Unique Identification Number

INCOME TAX

NOTIFICATION

NEW RULE 16D - FORM OF REPORT FOR CLAIMING DEDUCTION U/S 10AA ADDED IN INCOME-TAX (TWENTY SIXTH AMENDMENT) RULES, 2023.

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide notification No. 91/2023 dated 19.10.2023 In exercise of the powers conferred by sub-section (5) of section 10A read with sub-section (8) of section 10AA and section 295 of the Income-tax Act, 1961 (43 of 1961), 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 (Twenty Sixth Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 29th day of July, 2021.

2. In the Income-tax Rules, 1962 (hereinafter referred to as principal rules), after rule 16CC, the following rule shall be inserted, namely:—

"16D. Form of report for claiming deduction under section 10AA.—The report of an accountant which is required to be furnished by the assessee, under sub-section (8) of section 10AA read with sub-section (5) of section 10A shall be in Form No. 56F."

3. In the principal rules, in rule 130,—

(a) in sub-rule (1), the figures and letter "16D", shall be omitted;

(b) in sub-rule (2), the figures and letter "56F", shall be omitted.

4. In the principal rules, in Appendix II, after Form No. 56E [as it stood immediately before its omission by the Income-tax (21st Amendment) Rules, 2021], the following Form 56F has been inserted.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) – 'PUNJAB DENTAL COUNCIL, MOHALI' NOTIFIED

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide notification No. 90/2023 dated 19.10.2023 notified In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Punjab Dental Council, Mohali' (PAN: AAAJP0976C), a Council constituted by the Government of Punjab, in respect of the following specified income arising to that council, namely:

a) Receipt of Registration/Renewal received from Doctors

b) Interest income on accumulated surplus in the shape of F.D.R.s

2. This notification shall be effective subject to the conditions that Punjab Dental Council, Mohali :-

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2022-2023 and 2023-2024 relevant to the financial years 2021-2022 and 2022-2023.

[For further details please refer the notification]

GST

NOTIFICATION

IMITATION ZARI THREAD OR YARN MADE OUT OF METALLISED POLYESTER FILM /PLASTIC FILM - NO REFUND OF UNUTILISED INPUT TAX CREDIT SHALL BE ALLOWED U/S 54(3)

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 20/2023-CGST(Rate) dated 19.10.2023 notified In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28th June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
"6AA.5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film;	
	Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film";	

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

NOTIFICATION

REVERSE CHARGE ON CERTAIN SPECIFIED SUPPLIES OF GOODS U/S 9(3) - MINISTRY OF RAILWAYS (INDIAN RAILWAYS) EXCLUDED FROM CENTRAL GOVERNMENT AMBIT

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 19/2023-CGST(Rate) dated 19.10.2023 notified In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary,

Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

"Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority."

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION ON INTRA-STATE SUPPLIES - FOOD PREPARATION OF MILLET FLOUR, IN POWDER FORM, CONTAINING AT LEAST 70% MILLETS BY WEIGHT, OTHER THAN PRE-PACKAGED AND LABELLED"

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 18/2023-CGST(Rate) dated 19.10.2023 notified In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"94A.1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled".	

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

GST

NOTIFICATION

CGST RATE SCHEDULE U/S 9(1) - NEW ENTRIES NOTIFIED - NOTIFICATION NO 01/2017- CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 17/2023-CGST(Rate) dated 19.10.2023 notified In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 2.5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"92A.	1703	Molasses";

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
"96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

(B) in Schedule III – 9%,

(i) against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled " shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A.	2207 10 12	Spirits for industrial use";

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

NOTIFICATION

CATEGORIES OF SERVICES THE TAX ON INTRA-STATE SUPPLIES OF WHICH SHALL BE PAID BY THE ELECTRONIC COMMERCE OPERATOR (ECO) - ENTRIES INSERTED

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 16/2023-CGST(Rate) dated 19.10.2023 notified In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E) dated the 28th June, 2017, namely:-

In the said notification,

(i.) in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely:-

"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).".

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

GST

NOTIFICATION

SUPPLIES NOT ELIGIBLE FOR REFUND OF UNUTILIZED ITC UNDER CGST ACT - NOTIFICATION NO 15/2017- CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 15/2023-CGST(Rate) dated 19.10.2023 notified In exercise of the powers conferred by sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 15/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 694(E), dated the 28th June, 2017, namely:-

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation , whichever is earlier”, shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

[For further details please refer the notification]

NOTIFICATION

RCM ON SERVICES SUPPLIED BY THE CENTRAL GOVERNMENT, STATE GOVERNMENT, UT OR LOCAL AUTHORITY TO A BUSINESS ENTITY - MINISTRY OF RAILWAYS (INDIAN RAILWAYS) INSERTED

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 14/2023-CGST(Rate) dated 19.10.2023 In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary,

Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)”shall be inserted;

(ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

NOTIFICATION

LIST OF EXEMPTED SUPPLY OF SERVICES UNDER THE CGST ACT -AFTER SERIAL NUMBER 3A ENTRIES ADDED - NOTIFICATION NO 12/2017- CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 13/2023-CGST(Rate) dated 19.10.2023 n exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification, in the Table, -

(1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3B	Chapter 99	Services provided to a Governmental Authority by way of –	Nil	Nil”;

GST

		(a) water supply;		
		(b) public health;		
		(c) sanitation conservancy;		
		(d) solid waste management; and		
		(e) slum improvement and upgradation.		

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

NOTIFICATION RATES FOR SUPPLY OF SERVICES UNDER CGST ACT - NEW CONDITIONS INSERTED - NOTIFICATION NO 11/2017-CENTRAL TAX (RATE) DATED 28.06.2017 AS AMENDED

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 12/2023-CGST(Rate) dated 19.10.2023 In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the

Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

"Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.";

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, , the following condition shall be inserted, namely:-

"Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.";

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words "totalisator or a license to", the words "licensing a" shall be substituted;

GST

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

ADVISORY

PERSON SUPPLYING OF ONLINE MONEY GAMING SERVICES OR OIDAR OR BOTH- FORM GST REG-10 AND FORM GSTR-5A

OUR COMMENTS: The GSTIN vide advisory dated 17.10.2023

General: In terms of the recent amendments made in the CGST/SGST Act, the IGST Act and the CGST/SGST Rules, any person located outside taxable territory making supply of online money gaming to a person in taxable territory, is liable to get registered in GST and is required to pay tax on such supply. In this context, every person located outside taxable territory making such supplies of online money gaming to a person in India is now mandated to take registration/amend his existing registration in accordance with the proposed Row (iia) in FORM GST REG-10 and also required to furnish information regarding the supplies in the proposed Tables in FORM GSTR-5A. GSTN is in the process of developing the functionality of such new registrations or required amendment in existing registration, as the case may be. In the meantime, till the said functionality is made available on the portal, a workaround is suggested to be followed as below:

1.Registration(Form GST REG-10):

a)As per the proposed amendments, person engaged in the supply of Online money gaming are required to identify themselves as being engaged in such supplies in Form GST REG-10. Further, new registrations in respect of such supplies may also be required, for which application may have to be filed in the said FORM GST REG-10 and also the 'Type of Supply' may be required to be declared in Row (iia) of the Form GST REG-10 while applying for registration. Existing already registered taxpayers of OIDAR services also would have to amend their registrations by furnishing the said information at Row (iia).

b)As a workaround, it is hereby advised that any person engaged in the supply of Online Money Gaming, who is required to be registered in accordance with the recent amendments, can file their registration application in the existing Form GST REG-10 itself. Along with the said application, such person will also be required to upload a pdf copy of the information furnished in Row 2(iia) of the amended FORM GST REG-10 in the 'Documents Upload' section available in the Part -A of Form GST REG-10 as enclosed in the advisory.

2.Return(Form GSTR-5A):

a)Person engaged in the supply of Online Money Gaming are required to furnish the details of such supplies in Table 5D and 5E of Form GSTR-5A.

b)Till such tables are developed and added in Form GSTR-5A on the portal, persons engaged in making supplies of Online Money Gaming are hereby advised to furnish the details of such supplies in the existing Tables 5 and 5A of Form GSTR-5A itself.

The above procedure can be followed till the changes are implemented in GST Portal.

[For further details please refer the advisory]

FEMA

CASE LAW

STAY OF DEMAND / WAIVER OF PRE-DEPOSIT - LEVY OF PENALTY - CONTRAVENTION OF SECTION 18(2) OF FERA - FAILURE TO REALIZE EXPORT PROCEEDS TO THE TUNE OF US \$ 2,03,925/- - PENALTIES LEVIED : MADRAS HIGH COURT

OUR COMMENTS: It was held that Tribunal has waived 60% of the total penalty calling upon the appellant to deposit only 40% thereof, for which a period of 30 days was granted - plea for full waiver of mandatory, statutory pre-deposit and non-compliance with an interim order of the Tribunal - HELD THAT:- Tribunal has, in waiving 60% of the penalty, and directing deposit of only 40%, taken note of all contentions of the Appellant, including the hardship projected. In fine, a balance has been struck and the Appellant directed to remit only 40% of the penalty, bearing in mind the interest of the State as well.

Taking a cue from the order in the case of Monotosh Saha [2008 (8) TMI 9 - SUPREME COURT] we made a similar offer to the appellant to remit at least a portion of the amount in order that we may consider directing the Tribunal to hear the appeal. Learned counsel, upon instructions, is categorical that no amount of the penalty can be remitted, as the appellant has absolutely no available resources.

In Nimesh Suchde Prop.Siddharth Polymers, the Delhi High Court [2009 (7) TMI 1328 - DELHI HIGH COURT] on the facts of that case, and taking note of judgment in Monothosh Saha felt, prima facie, that the appellant had satisfied the condition of undue hardship. The question that arose related to the valuation of a consignment for the purpose of levy of import duty. The appellant had sought waiver of pre deposit and that request had been dismissed directing deposit within 30 days, premised upon the finding that the goods imported, were higher in value than disclosed. A Single Judge of the Delhi High Court confirmed the order of the Tribunal as against which, an appeal had been filed.

The Division Bench considered the plea of waiver in light of Sections 8(3) and 8(4) of the FERA, that imposed restrictions on dealing with foreign exchange. The Adjudicating Officer while invoking Sections 8(3) and 8(4) of the FERA was expected to examine the matter independently and arrive at a conclusion in the matter. In that case, the Officer had merely relied on the order passed by the Customs Authority which, in turn, had been based on the premise that the import was without a valid import license. The Bench noted that no independent finding

had been rendered by the Authority in regard to the finding of undervaluation rendered by the Customs Officer which was a pre-requisite while invoking Sections 8(3) and 8(4) of the FERA.

Mere reference to an order passed by the Customs Authority would not suffice. It was on the above facts that the Bench concluded that the dismissal of request of dispensation of pre deposit had not been decided in proper light by the Tribunal. The facts of this case are not analogous to the case of Siddharth Polymers and hence do not advance the case of the Appellant.

We do not find any extenuating circumstances warranting interference in the discretionary order passed by the Tribunal. In fact, the Tribunal has itself waived 60% of the penalty based on the plea of financial stringency put forth by the petitioner. We find very little justification to interfere in the discretion exercised by the Tribunal as it not shown to be perverse in any way.

The order of the Tribunal is confirmed and this Civil Miscellaneous Appeal is dismissed. Since the appeal is stated to be listed on 05.10.2023, the appellant is permitted to remit the amount by then, to condition of which the Tribunal will proceed with the appeal.

CUSTOMS

NOTIFICATION

REVISED ALL INDUSTRY RATES OF DUTY DRAWBACK.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 77/2023-Customs(N.T) dated 20.10.2023 notified In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 07/2020-Customs (N.T.) dated the 28th January, 2020 published vide number G.S.R. 55(E), dated the 28th January, 2020, except as respect to things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely :-

Notes and conditions -

(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digits in the said Schedule are in several cases not aligned with the descriptions of goods given in the First Schedule to the Customs Tariff Act, 1975.

(2) The general rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 shall, mutatis mutandis, apply for classifying the export goods listed in the said Schedule.

(3) Notwithstanding anything contained in the said Schedule, -

(i) all art-ware or handicraft items shall be classified under the heading of art-ware or handicraft (of constituent material) as mentioned in the relevant Chapters;

(ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, except those classifiable under heading 8432 or 8433 or 8436, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;

(iii) the sports gloves mentioned below heading 4203 or 6116 or 6216 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.

(4) The figures shown in column (4) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board value or the rate per unit quantity of the export goods, as the case may be.

(5) The figures shown in column (5) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

(6) An export product accompanied with a tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in column (5) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the said Schedule shall not exceed the amount calculated by applying ad-valorem rate of drawback shown in column (4) to one and half times the tax invoice value.

(7) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(8) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rule 12, 13 and 14 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

(9) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is, -

(i) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(ii) manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty-Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy;

Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 or Foreign Trade Policy 2023 in discharge of export obligations in terms of Notification No. 45/2016-Customs, dated 13th August, 2016 or Notification No. 27/2023-Customs, dated 1st April, 2023, the rates of drawback specified in the said Schedule shall apply as if in the

CUSTOMS

said Schedule, the entries in columns (4) and (5) against the Tariff items in the said Schedule below all Chapters, except Chapter 61 and 62, are NIL, and those in Chapters 61 and 62 are as specified in the Table annexed hereto;

(iii) manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit in terms of the provisions of the relevant Foreign Trade Policy;

(iv) manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones;

(v) manufactured or exported availing the benefit of the notification No. 32/1997-Customs, dated 1st April, 1997.

(10) Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in case of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

(11) The term 'articles of leather' in Chapter 42 of the said Schedule shall mean any article wherein (a) 60% or more of the outer visible surface area; or (b) 60% or more of the outer and inner surface area taken together, excluding shoulder straps or handles or fur skin trimming, if any, is of leather notwithstanding that such article is made of leather and any other material.

(12) The term "dyed", wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.

(13) The term "dyed" in relation to fabrics and yarn of cotton, shall include "bleached or mercerised or printed or melange".

(14) The term "dyed" in relation to textile materials in Chapters 54 and 55 shall include "printed or bleached or melange".

(15) In respect of the tariff items in Chapters 60, 61, 62 and 63 of the said Schedule, the blend containing cotton and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight and the blend containing wool and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight. The garment or made-up of cotton

or wool or man-made fibre or silk shall mean that the content in it of the respective fibre is 85% or more by weight.

(16) The term "shirts" in relation to Chapters 61 and 62 of the said Schedule shall include "shirts with hood".

(17) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely :-

(a) French point or Paris point or Continental Size above 33;

(b) English or UK adult size 1 and above; and

(c) American or USA adult size 1 and above.

(18) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely :-

(a) French point or Paris point or Continental Size upto 33;

(b) English or UK children size upto 13; and

(c) American or USA children size upto 13.

(19) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall apply only to goods exported by airfreight, post parcel or authorised courier through the Custom Houses as specified in para 4.71 of the Hand Book of Procedures, 2023 published vide Public Notice No. 1/2023, dated the 1st April, 2023 of the Government of India in the Ministry of Commerce and Industry, after examination by the Customs Appraiser or Superintendent to ascertain the quality of gold or silver and the quantity of net content of gold or silver in the gold jewellery or silver jewellery or silver articles. The free on board value of any consignment through authorised courier shall not exceed rupees twenty lakhs.

(20) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported in discharge of export obligation against any Scheme of the relevant Foreign Trade Policy of the Government of India which provides for duty free import or replenishment or procurement from local sources of gold or silver.

(21) "Vehicles" of Chapter 87 of the said Schedule shall comprise completely built unit or completely knocked down (CKD) unit or semi knocked down (SKD) unit.

CUSTOMS

2. All claims for duty drawback at the rates of drawback notified herein shall be filed with reference to the tariff items and descriptions of goods shown in columns (1) and (2) of the said Schedule respectively. Where, in respect of the export product, the rate of drawback specified in the said Schedule is Nil or is not applicable, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the said rules. Where the claim for duty drawback is filed with reference to tariff item of the said Schedule and it is for the rate of drawback specified herein, an application, as referred under sub-rule (1) of rule 7 of the said rules shall not be admissible.

3. The amount referred in sub-rule (3) of rule 7 of the said rules, relating to provisional drawback amount as may be specified by the Central Government, shall be equivalent to the drawback rate and drawback cap shown in column (4) and (5) in the said Schedule for the tariff item corresponding to the export goods, if applicable, and determined as if it were a claim for duty drawback filed with reference to such rate and cap.

4. This notification shall come into force on the 30th day of October, 2023.

[For further details please refer the notification]

NOTIFICATION

RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 76/2023-Customs(N.T) dated 19.10.2023 notified In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 73/2023-Customs(N.T.), dated 5th October, 2023 except as respects things done or omitted to be done before such supersession, 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 20th October, 2023, 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.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees
---------	------------------	--

(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	53.70	51.40
2.	Bahraini Dinar	228.40	214.40
3.	Canadian Dollar	61.70	59.65
4.	Chinese Yuan	11.55	11.25
5.	Danish Kroner	11.95	11.55
6.	EURO	89.35	86.20
7.	Hong Kong Dollar	10.80	10.45
8.	Kuwaiti Dinar	277.60	261.05
9.	New Zealand Dollar	49.95	47.60
10.	Norwegian Kroner	7.65	7.65
11.	Pound Sterling	102.75	99.40
12.	Qatari Riyal	23.60	22.15
13.	Saudi Arabian Riyal	22.90	21.55
14.	Singapore Dollar	61.65	59.65
15.	South African Rand	4.50	4.25
16.	Swedish Kroner	7.65	7.45
17.	Swiss Franc	94.45	90.90
18.	Turkish Lira	3.05	2.90
19.	UAE Dirham	23.40	22.00
20.	US Dollar	84.20	82.45

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	56.50	54.75
2.	Korean Won	6.30	5.95

[For further details please refer the notification]

CUSTOMS

NOTIFICATION

EFFECTIVE RATES OF CUSTOMS DUTY AND IGST FOR GOODS IMPORTED INTO INDIA - FOREIGN GOING VESSEL CONVERTED FOR A COASTAL RUN - IMPLEMENT RECOMMENDATIONS MADE BY THE GST COUNCIL DURING ITS 52ND MEETING

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 60/2023-Customs dated 19.10.2023 notified 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 in the 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 the entry 551 and the entries relating thereto, the following Sl. No. and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"551 A.	Foreign Going Vessel converted for a coastal run:			Nil	-";
	Provided that such vessel re-converts to a foreign going vessel within six months from the date of such conversion.				
	Explanation. - For the purpose of this entry,				
	(i) "Foreign going vessel" shall have the same meaning as assigned to it under clause (21) of Section 2 of the Customs Act 1962.				
	(ii) "Conversion to coastal Vessel" shall include the vessel granted necessary license under the Merchant Shipping Act, 1958				

2. in the Annexure, -

(I) in List 34A, for the entries, the following entries shall be substituted, namely:-

"1. Axis Bank Limited

2. Bank of India

3. Federal Bank Limited

4. HDFC Bank Limited

5. Industrial and Commercial Bank of China Limited

6. ICICI Bank Limited

7. IndusInd Bank Limited

8. Indian Overseas Bank

9. Kotak Mahindra Bank Limited

10. Karur Vysya Bank Limited

11. Punjab National Bank

12. RBL Bank Limited

13. State Bank of India

14. Union Bank of India

15. Yes Bank Limited"

(II) in List 34B, item number 2 and the entries relating thereto shall be omitted.

3. This notification shall come into force with effect from the 20th day of October, 2023.

[For further details please refer the notification]

DGFT

NOTIFICATION

AMENDMENT IN POLICY CONDITION NO. 4 OF CHAPTER 84 OF SCHEDULE 1 (IMPORT POLICY) OF LTC (HS), 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 38/2023 dated 19.10.2023 notified In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act. 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, and referring to previous Notifications 23/2023 dated 03.08.2023 & Notification 26/2023 dated 04.08.2023, the following changes in Import Policy Conditions are hereby notified:

1. Additional conditions are introduced under Policy condition 4 of Chapter 84 of Schedule I of ITC (HS), 2022 as follows:

vii. IT hardware restricted for Import vide Notification 23/2023 dated 03.08.2023 which are manufactured in Special Economic Zones (SEZ) may be imported into Domestic Tariff Area (DTA) without an Import Authorization, on payment of applicable duties (if any). Activities such as re-packing, labelling, refurbishing, testing, and calibration alone within the SEZ are not considered as manufacturing for the purpose of availing this exemption from Import Authorization.

viii. Private entities importing the said IT Hardware for supply to -

a. Central Government or agencies, undertakings owned and controlled by the Central Government, for Defence or Security purposes;

b. State Government for Security purposes;

are exempt from requiring an import authorization. However, these private entities at the time of import, must provide to the Customs Authorities, a valid End User Certificate issued by the relevant government entity.

2. Policy Condition 4(iv) of Chapter 84 of Schedule-I of ITC(HS) 2022 is amended as follows –

Existing Condition	Revised Condition
Exemption from import licence is provided for up to 20 such items per consignment for the purpose of R&D, Testing, Benchmarking and Evaluation, Product Development purposes. repair and re-export, Product Development purposes. Given imports shall be allowed subject to condition that the imported goods shall be used for the stated purposes only and will not be sold. Further, after the intended purpose, the products would either be destroyed beyond use or re-exported.	Exemption from import authorisation is provided up to 20 items per consignment for R&D, Testing, Benchmarking and Evaluation, Product Development purposes. Exemption is further provided for import for repair and/or return and/or replacement of IT Hardware sold earlier as well as re-import of such items repaired abroad on self-certification basis.

Effect of the Notification: Import of IT Hardware manufactured in SEZ into DTA shall be exempt from an Import Authorisation. Import by private entities on behalf of Central & State Government Entities, for Defence & Security purposes, shall be exempt from an Import Authorisation.

DGFT

This is issued with the approval of Minister of Commerce & Industry.

[For further details please refer the notification]

NOTIFICATION
EXPORT OF NON-BASMATI WHITE RICE (UNDER HS CODE 1006 30 90) TO NEPAL, CAMEROON, COTE D' IVORE, REPUBLIC OF GUINEA, MALAYSIA, PHILIPPINES AND SEYCHELLES

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 37/2023 dated 18.10.2023 notified In exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2023 and in accordance with the provision contained in Para 2 (iv) of Notification No. 20/2023 dt. 20.07.2023, export of following quantity of Non-Basmati White Rice (under HS code 1006 30 90) to Nepal, Cameroon, Cote d' Ivore, Republic of Guinea, Malaysia, Philippines and Seychelles is permitted through National Cooperative Exports Limited (NCEL):-

S. No.	Country	Quantity in MTs
1	Nepal	95,000.00
2	Cameroon	1,90,000.00
3	Cote d' Ivore	1,42,000.00
4	Republic of Guinea	1,42,000.00
5	Malaysia	1,70,000.00
6	Philippines	2,95,000.00
7	Seychelles	800.00

2. Effect of the Notification:

Export of Non-Basmati White Rice (under HS code 1006 30 90) to Nepal, Cameroon, Cote d' Ivore, Republic of Guinea, Malaysia, Philippines and Seychelles is notified.

[For further details please refer the notification]

NOTIFICATION
EXTENSION OF DATE FOR RESTRICTION ON EXPORT OF SUGAR BEYOND 31ST OCTOBER, 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 36/2023 dated 18.10.2023 notified The Central Government, in exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2023, in partial modification of Notification No. 40/2015-2020 dated 28th October, 2022, hereby extends the date of 'Restriction' on export of Sugar (Raw Sugar, White Sugar, Refined Sugar and Organic sugar) under HS Codes 1701 14 90 and 1701 99 90 beyond 31st October, 2023 till further orders.

2. This restriction is not applicable to Sugar being exported to EU and USA under CXL and TRQ quota as per prescribed procedure in the respective Public Notices.

3. Effect of this Notification:

Restriction on export of Sugar (Raw Sugar, White Sugar, Refined Sugar and Organic sugar) is extended beyond 31.10.2023 till further. Other conditions will remain unchanged.

[For further details please refer the notification]

DGFT

TRADE NOTICE

DISCONTINUATION OF ISSUANCE OF PHYSICAL COPY OF RESTRICTED IMPORT AUTHORISATION WITH EFFECT FROM 19.10.2023

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 31/2023-24 dated 19.10.2023 To further improve ease of doing business, it is decided to discontinue the issuance of physical copy of Authorisation for Restricted Imports with effect from 19.10.2023. In this regard, the following points are submitted for information please –

1. All Authorisation for Restricted Imports issued on or after 19.10.2023 for EDI Ports shall be issued electronically only. No paper copy of the said Authorisation shall be provided. The Authorisation data shall be transmitted electronically to the Customs Port of Registration.
2. Authorisation for Restricted Imports issued for any non-EDI port shall continue to be issued on paper.
3. Amendment or revalidation of any Authorisation for Restricted Imports issued before 19.10.2023 shall be processed in the existing manner wherein the paper copy of the amendment letter shall be issued, and the amendment letter number shall be duly endorsed on the original authorisation.
4. Reference para 5.01(f) of the HBP, in case of import of Restricted Items under EPCG, the authorisation for Restricted Import number and date is required to duly be endorsed in the condition sheet of the EPCG authorisation.
5. Authorisation holder may download a soft copy of the authorisation by logging onto the DGFT Website (<https://dgft.gov.in>)

6. Difficulties, if any, in this proposed implementation may please be brought to notice of this Directorate immediately.

This is issued with the approval of the competent authority.

[For further details please refer the trade notice]

TRADE NOTICE

SUBMISSION OF DATA TO RODTEP COMMITTEE FOR REVIEW OF RODTEP RATES

OUR COMMENTS: The Directorate General of Foreign Trade , Ministry of Commerce and Industry vide trade notice no. 30/2023-24 dated 19.10.2023 notified Members of Trade and Industry are already aware that the RoDTEP Committee has been constituted for review of RoDTEP rates. After consultation with the industry, the Drawback Division has now finalized the formats for submission of data (Letter dated 12.10.2023 may be seen in this regard). The last date for submission of information to the RoDTEP Committee in the designated formats as given in Annexure B (Part 1 and Part 2) is 30th November 2023.

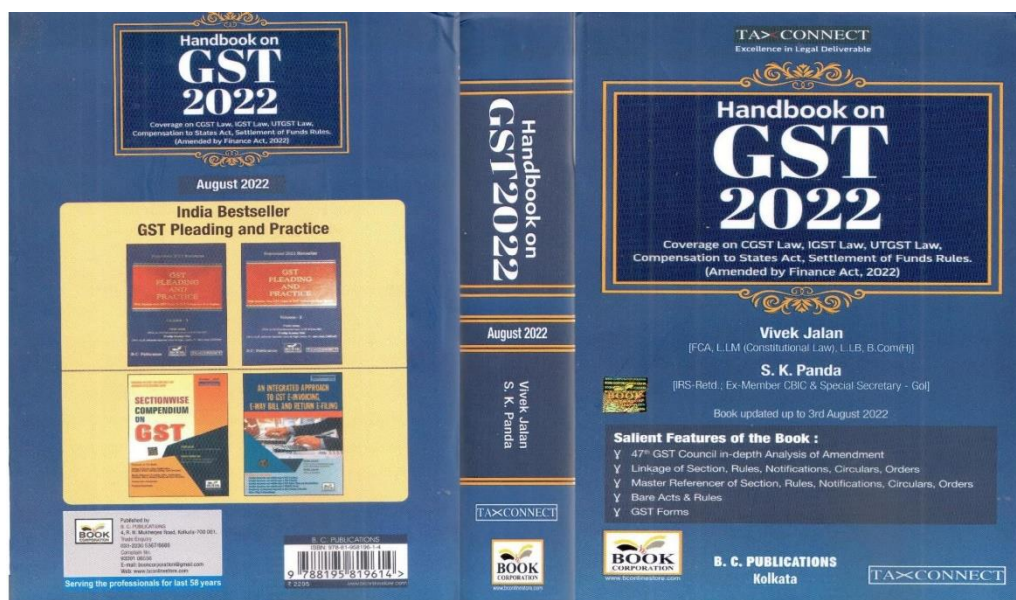
Relevant orders and data formats etc. have been made available in the public domain at CBIC website (cbic.gov.in) under the link > Taxpayer and Stakeholder Assistance > Public Information > RoDTEP Committee

2. Exporting community is requested to make use of this opportunity and submit required information well within the laid down timelines with copy in MS Excel format to the email id-rodtep.dbk@gov.in. For any clarification, Shri Malay Samir, Deputy Secretary (Drawback) at 011-23340581 may also be contacted.

[For further details please refer the trade notice]

:IN STANDS

HANDBOOK ON GST 2022



CONTENTS

1. 47th GST Council in-depth Analysis of Amendment
2. Linkage of Section, Rules, Notifications, Circulars, Orders
3. Master Reference of Section, Rules, Notifications, Circulars, Orders
4. Bare Acts & Rules
5. GST Forms

Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

S.K. Panda

[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Cell: 7003384915 Cell: 9830010297,

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

How to Handle GST LITIGATION: Assessment, Scrutiny, Audit & Appeal



CONTENTS

1. 50 Most Burning issues in GST-Litigation
2. Reference of Section, Rules, Notifications, Circulars, Orders relating to GST Assessment, Scrutiny, Audit & Appeal
3. Case Laws relating to GST Litigation handling
4. GST Forms relating to Litigation handling
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

Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

Bikramjit Ghosh

[FCA, B. Com(H)]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

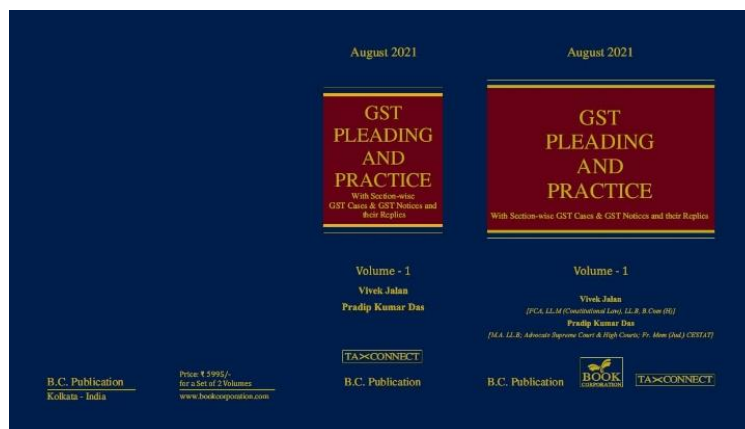
Cell: 7003384915 Cell: 9830010297,

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies



ABOUT THE BOOK: This publication includes:

1. GST Notices and their Replies
2. Orders and Appeals under GST
3. Text of provisions under IGST Act 2017 & CGST Act 2017
4. CGST & IGST Section-wise Synopsis of Case Laws and Notification/Circulars Gist
5. CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST
6. Completely Updated Synopsis of Case Laws under GST by Supreme Court, High Court, AAARs & AARs

Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

Pradip Kumar Das

[M.A. LL. B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,

Kolkata 700001

Cell: 7003384915 Cell: 9830010297,

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

LET'S DISCUSS FURTHER!

OUR OFFICES:

MUMBAI

Unit No. 312, Omega Business Park, Near Kaamgar Hospital, Road No. 33, Wagle Industrial Estate, Thane West, Maharashtra- 400604

Contact Person: Priyanka Vishwakarma

Email: priyanka.vishwakarma@taxconnect.co.in

BENGALURU

951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.

Contact Person: Anil Pal

Email: anil.pal@taxconnectdelhi.co.in

DELHI (NCR)

B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)

Contact Person: Poonam Khemka

Email: poonam.khemka@taxconnect.co.in

KOLKATA

6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata - 700001

Contact Person: Tithly Roy

Email: tithly.roy@taxconnect.co.in

KOLKATA

R No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road, Kolkata – 700055

Contact Person: Uttam Kumar Singh

Email: uttam.singh@taxconnect.co.in

DUBAI

Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact Person: Rohit Sharma

Email: rohit.sharma@taxconnect.co.in

Disclaimer:

This e-bulletin is for private circulation only. Views expressed herein are of the editorial team and are based on the information, explanation and documents available on Government portal platforms. Tax Connect or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of Tax Connect. While this e-article has been prepared on the basis of published/other publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.

Tax Connect 2022. All rights reserved.