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EDITORIAL



Friends,

Section 206AB of the Income-tax Act, 1961 deals with deduction of tax (TDS) at a higher rate whereas Section 206CCA of the Income-tax Act, 1961 deals with the collection of tax (TCS) at a higher rate. Both the sections are non-obstante sections having an overriding effect on any other provision/section contrary to this under the Income Tax Act.

Section 206AB and 206CCA are effective from 1st July 2021 and amended via Finance Act, 2022, imposed higher TDS/TCS rate on the “Specified Persons”.

For FY 2022-23, specified person shall mean those persons who have not filed their Income Tax Return for both the FY 2019-20 & FY 2020-21 for which the time limit for furnishing the return of income under sub-section (1) of section 139 has expired and whose total tax deducted/collected during each of FY 2019-20 & FY 2020-21 were INR 50,000/- or more.

Income Tax Department has released a functionality “Compliance Check for Section 206AB & 206CCA” to facilitate tax deductors/collectors to verify if a person is a “Specified Person- as per Section 206AB & 206CCA.

Recently, Directorate of Income Tax (Systems) vide Notification No. 01 of 2022 dated Notification No. 01 of 2022 notified procedure for sharing of information with tax deductors/collectors reg. Compliance Check Functionality for Section 206AB & 206CCA of Income-tax Act 1961:

Registration: Tax Deductors and Collectors can register on the Reporting Portal by logging in to e-filing portal (<http://www.incometax.gov.in/>) using e-filing login credential of TAN .

Accessing the Compliance Check Functionality: Principal Officers of the entities (Tax Deductors & Collectors) which are registered with the Reporting Portal through TAN shall be able to use the functionality after login into the Reporting Portal using their credentials. After successfully logging in, link to the functionality “Compliance Check for Section 206AB & 206CCA” will appear on the home page of the Reporting Portal.

Using “PAN Search” mode: Under the “Compliance Check for Section 206AB & 206CCA” page, “PAN Search” tab may be selected to access the functionality in PAN Search mode. In this mode single valid PAN along with captcha can be entered at a time and output will be available with relevant details.

Using “Bulk Search” mode: Under the “Compliance Check for Section 206AB & 206CCA” functionality page, “Bulk Search” tab may be selected to access the functionality in Bulk Search mode.

We recommend to verify the details of specified person using the functionality provided to ensure the compliance of Sec. 206AB and 206CCA.

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

Truly Yours

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SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5-6
NOTIFICATION	CENTRAL GOVERNMENT SPECIFIED IN CASE OF AN ELIGIBLE INVESTMENT FUND REFERRED TO IN SUB-SECTION (8A) OF SECTION 9A OF THE IT ACT 1961	
CIRCULAR	CLARIFICATION REGARDING FORM NO 10AC ISSUED TILL THE DATE OF THIS CIRCULAR	
3]	GST	7-8
NOTIFICATION	SEEKS TO PROVIDE WAIVER OF INTEREST FOR SPECIFIED ELECTRONIC COMMERCE OPERATORS FOR SPECIFIED TAX PERIODS	
ADVISORY	MODULE WISE NEW FUNCTIONALITIES DEPLOYED ON THE GST PORTAL FOR TAXPAYERS	
4]	FEMA	9
NOTIFICATION	DISCONTINUATION OF RETURN UNDER FOREIGN EXCHANGE MANAGEMENT ACT, 1999	
5]	CUSTOMS	10
NOTIFICATION	SUNSET CLAUSE PRESCRIBED FOR LEVY OF ANTI DUMPING DUTY ON NEW/UNUSED PNEUMATIC RADIAL TYRES WITH OR WITHOUT TUBES AND/OR FLAP OF RUBBER (INCLUDING TUBELESS TYRES) HAVING NORMAL RIM DIA CODE ABOVE 16 ORIGINATING IN, OR EXPORTED FROM CHINA	
NOTIFICATION	NOTIFICATION NO. 28/2017-CUSTOMS(ADD) SEEKS TO RESCIND WHICH IMPOSED ADD ON HYDROGEN PEROXIDE IMPORTED FROM BANGLADESH, TAIWAN, KOREA RP, INDONESIA, PAKISTAN AND THAILAND - 20/2022	
6]	DGFT	11
PUBLIC NOTICE	DEEMED EXPORT - PARA 2 (B) (I) OF THE 'GUIDELINES FOR APPLICANTS' UNDER ANF-4F OF HANDBOOK OF PROCEDURES 2015-2020 HAS BEEN AMENDED TO SIMPLIFY THE PROCEDURE AND REDUCE THE COMPLIANCE BURDEN FOR APPLYING EODC IN CASE OF DEEMED EXPORTS.	
CIRCULAR	RELAXATION IN PROVISION OF SUBMISSION OF 'BILL OF EXPORT' AS AN EVIDENCE OF EXPORT OBLIGATION DISCHARGE FOR SUPPLIES MADE TO SEZ UNITS IN CASE OF ADVANCE AUTHORISATION	
7]	UNION BUDGET 2022-23	12
8]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	13
9]	LET'S DISCUSS FURTHER	14

TAX CALENDAR

Due Date	Form/Return/ Challan	Reporting Period	Description
13 th June	GSTR-1 IFF (QRMP)	May 2022	GST return for the taxpayers who opted for QRMP scheme (Optional)
13 th June	GSTR-7	May 2022	Return to be filed by Input Service Distributors
14 th June	TDS Certificate	April 2022	Due date for issue of TDS Certificate for tax deducted under Section 194IA in the month of April, 2022
14 th June	TDS Certificate	April 2022	Due date for issue of TDS Certificate for tax deducted under Section 194IB in the month of April, 2022
15 th June	TDS Certificate	April 2022	Due date for issue of TDS Certificate for tax deducted under Section 194M in the month of April, 2022
15 th June	First Installment of Advance Tax	FY 2022-23	First installment of advance tax for the assessment year 2022-23
15 th June	Filing of TDS Certificate	Jan 2022 to March 2022.	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March 31, 2022
15 th June	Certificate of TDS	FY 2021-22	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2021-22
15 th June	Form 24G by Government officer	May 2022	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2022 has been paid without the production of a challan.
15 th June	Form No-3BB	May 2022	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2022
15 th June	Statement of Income in Form 64D	FY 2021-22	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the Previous year 2021-22

INCOME TAX

NOTIFICATION

CENTRAL GOVERNMENT SPECIFIED IN CASE OF AN ELIGIBLE INVESTMENT FUND REFERRED TO IN SUB-SECTION (8A) OF SECTION 9A OF THE IT ACT 1961

OUR COMMENTS: The Central Board Of Direct Taxes (CBDT) vide Notification No. 59/2022 dated 6.6.2022 hereby specified that in case of an,-

(a) eligible investment fund referred to in sub-section (8A) of section 9A of the Act, the conditions specified in,-

(i) clause (e), clause (f) and clause (g) of sub-section (3) of section 9A of the Act shall not apply;

(ii) clause (k) of sub-section (3) of section 9A of the Act shall be modified in the following manner, namely:-

“(k) the fund shall not carry on, or participate in, the day to day operations of any person in India and for this purpose the monitoring mechanism to protect the investment in such person including the right to appoint directors or executive director shall not be considered as participation in day to day operations of such person in India;”;

(b) eligible fund manager referred to in sub-section (8A) of section 9A of the Act, the conditions specified in clause (b) of sub-section (4) of section 9A of the Act shall be modified in the following manner, namely:-

“(b) the person is registered as a portfolio manager or an investment advisor in accordance with the International Financial Services Centres Authority (Capital Market Intermediaries) Regulation 2021 as notified under the International Financial Services Centres Authority Act, 2019 (50 of 2019) or such other regulations made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);”.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[For further details please refer the Notification]

CIRCULAR

CLARIFICATION REGARDING FORM NO 10AC ISSUED TILL THE DATE OF THIS CIRCULAR

OUR COMMENTS: Clarification by CBDT issued regarding Form No 10AC vide Circular No. 11 of 2022 dated 03-06-2022 till the date of this Circular. Finance Act, 2022 has inserted sub-section (4) in section 12AB of the Income-tax Act, 1961 (the Act) allowing the Principal Commissioner or Commissioner of Income-tax to examine if there is any “specified violation” by the trust or institution registered or provisionally registered under the relevant clauses of sub-section (1) of section 12AB or sub-section (1) of section 12AA. Subsequent to examination by the Principal Commissioner or Commissioner of Income-tax, an order is required to be passed for either cancellation of the registration or refusal to cancel the registration. Similar provisions have also been introduced in clause (23C) of section 10 of the Act by substituting the fifteenth proviso of the said clause with respect to fund or institution trust or institution or any university or other educational institution or any hospital or other medical institution referred under sub-clauses (iv), (v), (vi), (via) of this clause and which have been approved or provisionally approved under the second proviso to the said clause. These amendments are effective from 1st April, 2022. In addition to the specified violations referred above, the power of cancellation has also been granted under sub-rule (5) of rule 17A and sub-rule (5) of rule 2C of the Income-tax Rules, 1962 (the Rules) to the Principal Commissioner or Commissioner authorised by the Board. This Circular only relates to cancellation of registration/approval or provisional registration/approval in the case of “specified violation”.

2. The definition of “specified violation” for the purposes of fifteenth proviso to clause (23C) of section 10 and section 12AB of the Act has been provided in the respective clause and section. The said definition, inter-alia, includes instances where any activity of the fund or trust or institution is not being carried out in accordance with all or any of the conditions subject to which it was approved/ provisionally approved or registered/provisionally registered.

INCOME TAX

3. It may be noted that as per the new procedure for approval/registration of charitable entities, which was notified vide Notification No 19/2021 dated 26.03.2021, the entities seeking re-registration/ approval or provisional registration/ approval (fresh) are required to file an application in Form 10A. Further, the order granting registration or provisional registration or approval or provisional approval is made in Form 10AC subject to the fulfilment of certain conditions.

4. In view of the amendments made vide Finance Act, 2022, the conditions subject to which the registration/approval or provisional registration/ provisional approval was granted to trusts and institutions need to be revised to align the same with the amendments made by Finance Act, 2022.

5. In view of the above, it is hereby clarified vide circular No.11/2022 dated 3.06.2022 that,-

(i) the conditions contained in Form No. 10AC, issued between 01.04.2021 till the date of issuance of this Circular, shall be read as if the said conditions had been substituted with the conditions as provided in the Table 1 of the circular with effect from 1st April, 2022;ii) where due to technical glitches, Form No. 10AC has been issued during FY 2021-2022 with the heading "Order for provisional registration" or " Order for provisional approval" instead of "Order for registration" or " Order for approval", then all such Form No. 10AC shall be considered as an "Order for registration or approval" and, in such cases where Form No. 10AC has been issued, -

(a) under section code 01 (applications seeking re-registration),-

(i) in the heading and in rows 6, 7, 9 and 10 the words , " provisional registration" shall be read as "registration";

(ii) in row 8 the word " provisionally registered" shall be read as "registered";

(b) under section codes 03, 04, 05, 06 or 11 (applications seeking re-approval),-

(i) in the heading and in rows 6, 7, 9 and 10 the words , " provisional approval" shall be read as "approval";

(ii) in row 8 the word " provisionally approved" shall be read as "approved";

(iii) row no 5 of Form No. 10AC (issued for all section codes) shall be read as "Unique Registration Number" instead of "Provisional Approval/ Approval Number" or " Provisional Registration/ Registration Number", as the case maybe.

[For further details please refer the Circular]

GST

NOTIFICATION

SEEKS TO PROVIDE WAIVER OF INTEREST FOR SPECIFIED ELECTRONIC COMMERCE OPERATORS FOR SPECIFIED TAX PERIODS

OUR COMMENTS: The Central Board of Indirect Taxes And Customs (CBIC) vide NOTIFICATION No. 08/2022 –Central Tax dated 07.06.2022, notified the rate of interest per annum to be 'Nil', for the class of registered persons (Electronic commerce operators) mentioned in column (2) of the Table given in the notification, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table.

The relief has been provided to Electronic commerce operators having the specified GSTIN who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger.

[For further details please refer the Notification]

ADVISORY

MODULE WISE NEW FUNCTIONALITIES DEPLOYED ON THE GST PORTAL FOR TAXPAYERS

OUR COMMENTS: Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders.

The functionalities are :

Bank Account Validation of Taxpayers:

- To establish correctness of the bank account and to verify whether it matches with the PAN of the business, validation of the bank account details provided at the time of GST Registration/ Creation of Temp ID by the taxpayers is being done with CBDT database.
- The status based on validation result is displayed to the registered taxpayers and Temp ID holders on their dashboard.
- Taxpayers and Temp ID holders can verify their Bank account status in their profile by clicking on the Bank Account Status link under Quick Links.

Improvements made in filing process of GSTR-4 (Annual)

- Taxpayers who opt for Composition Levy are required to file an annual return in Form GSTR-4 from FY 2019-20 onwards.
- Several taxpayers were earlier filing GSTR-4 without filling up the required details in Table-6 of the said form with the result that the amount paid through Form CMP-08s became excess tax paid and got credited to Negative Liability Statement.
- To prevent taxpayers from making this mistake, they are now shown a warning message, "Table 4A to 4D and Table 6 outward supplies are required to be filled by taxpayer".
- A reconciliation statement is also shown if difference occurs in table 5 and 6.
- In addition, for taxpayer who have already filed Form GSTR-4 wrongly for the FY2019-20 and/ or FY2020-21, a code was deployed to update the Ledger Tables for correcting the negative liability, in the backend.

Changes in Table 12 of Form GSTR1 for enabling HSN validation for taxpayers with AATO more than Rs 5 Crore

GST

- The taxpayers are required to furnish HSN wise summary of outward supplies in Table 12 of Form GSTR-1 on the basis of their Annual Aggregate Turnover (AATO) as per the following scheme:

- o Taxpayers with AATO of up-to Rs 5 crore have to report their supplies at minimum 4 digit and maximum 8 digit HSN/SAC code for their B2B supplies.

- o Taxpayers with AATO of more than 5 Crore have to report their supplies at minimum 6 digit and maximum 8 digit HSN/SAC code for B2B and B2C supplies.

- Accordingly, a phase wise AATO based validation has been built into the system to ensure that taxpayers with AATO of up-to Rs 5 crore have to report minimum 2 digit HSN and more than Rs 5 crore have to report minimum 4 digit HSN in table 12 of GSTR-1 in the phase 1 of HSN validation at the portal.

Changes made in Form GSTR-11

- The placement of 'INITIATE PRE-FILL OF GSTR-11' button has now been changed to right side corner of the screen.

- As and when a user clicks on this button, a warning message, *"You are about to initiate the auto population of filed GSTR1/5 records in your Form GSTR-11. You may view/Edit/Delete the auto populated records in the respective GSTR-11 tables. Do you want to proceed?"* would be displayed.

Facility to apply for Temp User ID by an unregistered persons for claiming refund on GST Portal:

- The un-registered persons will now be able to apply for Temp User ID on GST Portal by selecting the reason for registration as, "To claim Refund".

- They will be able to add their bank account details at the time of applying for Temp ID and subsequently edit their profile in respect of Authorized Signatory, Address and Bank Account details, if required.

- They can subsequently file for refund under the appropriate category on the Portal using their Temp ID credentials.

[For further details please refer the Advisory]

FEMA

CIRCULAR

DISCONTINUATION OF RETURN UNDER FOREIGN EXCHANGE MANAGEMENT ACT, 1999

OUR COMMENTS: Vide circular No.05 dated 09.06.2022, issued by Chief General Manager-in-Charge reg. Discontinuation of Return under Foreign Exchange Management Act, 1999, attention of Authorised Persons is invited to A.P. (DIR series) circular No 26, dated February 18, 2022, wherein Authorised Persons were advised about proposed discontinuation of the return “Details of guarantee availed and invoked from non-resident entities”. It was also advised that the date of discontinuation would be notified in due course.

2. In this regard, reference may be drawn to A.P. (DIR series) circular No 20, dated August 29, 2012, Master Direction - External Commercial Borrowings, Trade Credits and Structured Obligations dated March 26, 2019 and the Master Direction - Reporting under Foreign Exchange Management Act, 1999 dated January 01, 2016, as amended from time to time (Refer Part X – ‘Statement for reporting of non-resident guarantees issued and invoked in respect of fund and non-fund based facilities between two persons resident in India’).

3. It has now been decided to discontinue the above return, with effect from the quarter ending June 2022.

4. The above-mentioned Master Directions are being updated to reflect these changes. AD banks may bring the contents of this circular to the notice of their constituents.

5. The directions contained in this circular have been issued under Section 10(4) and 11(2) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are

without prejudice to permissions/approvals, if any, required under any other law.

[For further details please refer the Circular]

CUSTOMS

NOTIFICATION

SUNSET CLAUSE PRESCRIBED FOR LEVY OF ANTI DUMPING DUTY ON NEW/UNUSED PNEUMATIC RADIAL TYRES WITH OR WITHOUT TUBES AND/OR FLAP OF RUBBER (INCLUDING TUBELESS TYRES) HAVING NORMAL RIM DIA CODE ABOVE 16 ORIGINATING IN, OR EXPORTED FROM CHINA

Our Comments: Vide Notification 21/2022-Customs (ADD) dated 8.6.2022, it has been notified that whereas, the designated authority, vide, initiation notification F. No. 7/02/2022-DGTR, dated the 30th March, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 30th March, 2022, has initiated review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), in the matter of continuation of anti-dumping duty on imports of “new/unused pneumatic radial tyres with or without tubes and/or flap of rubber (including tubeless tyres) having normal rim dia code above 16” used in buses and lorries/trucks” (hereinafter referred to as the subject goods) falling under tariff item 4011 20 10 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country), imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue) No. 45/2017-Customs (ADD), dated the 18th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 1169 (E), dated the 18th September, 2017, and has requested for extension of the said anti-dumping duty in terms of sub-section (5) of section 9A of the Customs Tariff Act;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act read with rules 18, 20 and 23 of the said rules, the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of

Revenue), No. 45/2017-Customs (ADD), dated the 18th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 1169 (E), dated the 18th September, 2017, namely: -

In the said notification, after paragraph 2, the following paragraph shall be inserted, namely: -

“3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty imposed under this notification shall remain in force up to and inclusive of the 17th December, 2022, unless revoked, superseded or amended earlier.”

[For further details please refer the Notification]

NOTIFICATION

NOTIFICATION NO. 28/2017-CUSTOMS(ADD) SEEKS TO RESCIND WHICH IMPOSED ADD ON HYDROGEN PEROXIDE IMPORTED FROM BANGLADESH, TAIWAN, KOREA RP, INDONESIA, PAKISTAN AND THAILAND - 20/2022

Our Comments: Department Of Revenue, vide Notification No. 20/2022-Customs (ADD) dated 7.6.2022 notified that the Central Government revokes the anti-dumping duty imposed on “Hydrogen Peroxide”, falling under tariff item 2847 00 00 of the First Schedule to the said Act, originating in or exported from Bangladesh, Taiwan, Korea RP, Indonesia, Pakistan and Thailand, and imported into India and hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 28/2017-Customs (ADD), dated the 14th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number S.O. 587€€, dated the 14th June, 2017, except as respect things done or omitted to be done before such rescission.

[For further details please refer the Notification]

DGFT

PUBLIC NOTICE

DEEMED EXPORT - PARA 2 (B) (I) OF THE 'GUIDELINES FOR APPLICANTS' UNDER ANF-4F OF HANDBOOK OF PROCEDURES 2015-2020 HAS BEEN AMENDED TO SIMPLIFY THE PROCEDURE AND REDUCE THE COMPLIANCE BURDEN FOR APPLYING EODC IN CASE OF DEEMED EXPORTS.

OUR COMMENTS: Vide public notice no 11/2015-2020 dated 7.6.2022, in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2015-2020, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in Para 2 (b)(i) of the Guidelines For Applicants under ANF-4F of Handbook of Procedures 2015-2020:

2(b) For Deemed Exports

(i) A copy of the invoice or a statement of invoices duly signed by the unit receiving the material certifying the item of supply, its quantity, value and date of such supply. However in case of supply of items which are non excisable or supply of excisable items to a unit producing non excisable product(s), a project authority certificate (PAC) certifying quantity, value and date of supply would be acceptable in lieu of excise/GST certification. However, in respect of supplies to EOU/EHTP/ STP/ BTP, a copy of CT-3/ ARE-3 duly signed by the jurisdictional excise/GST authorities certifying the item of supply, its quantity, value and date of such supply can be furnished in lieu of the excise/GST attested invoice (s) or statement of invoices as given above. However in case of supply of the product by the Intermediate supplier to the port directly for export by the ultimate exporter . (holder of Advance Authorisation or DFIA) in terms of paragraph 4.30 of HBP, copy of the shipping bill with the name of domestic supplier as Intermediate supplier endorsed on it along with the file No. I Authorisation No. of the ultimate exporter and the intermediate supplier shall be required to be furnished.

Effect of this Public Notice: Para 2 (b) (i) of the 'Guidelines For Applicants' under ANF-4F of Handbook of Procedures 2015-2020 has been amended to simplify the procedure and reduce the compliance burden for applying EODC in case of deemed exports.

[For further details please refer the Trade Notice]

CIRCULAR

RELAXATION IN PROVISION OF SUBMISSION OF 'BILL OF EXPORT' AS AN EVIDENCE OF EXPORT OBLIGATION DISCHARGE FOR SUPPLIES MADE TO SEZ UNITS IN CASE OF ADVANCE AUTHORISATION

OUR COMMENTS: Vide circular no 39/ 2015-2020 dated 7.6.2022 stated that one of the documentary requirements prescribed under 'Guidelines for Applicants' of ANF-4F (Application for Redemption) in case of supplies made to SEZ units under Advance Authorisation, states as follows:

" ... EP copy of the shipping bill(s) containing details of shipment effected or bill of export in case of export to SEZ. ... "

2. The above stated requirement of submitting 'Bill of Export' for supplies made to SEZ is prescribed under the Foreign Trade Policy. This requirement was challenged by several exporters before various High courts in the country on the ground of hardships suffered by them due to non-availability of this provision for the period covered upto FTP 2009-14. In most of the cases, Hon'ble Courts have granted relief to the Advance Authorisation holders.

3. Accordingly the issue has been examined and in terms of Para 2.58 of the FTP 2015-2020 (extended upto 30.9.2022), it has been decided to relax this condition of requirement of submission of 'Bill of Export' in case of exports made to SEZ units under Advance Authorisation, for all such supplies made prior to 01.04.2015.

4. Accordingly, for the purpose of discharge of export obligation under Advance Authorisations, in case of supplies made to SEZ units prior to 01.04.2015, the exporters can submit corroborative evidence in lieu of 'Bill of Exports' such as:

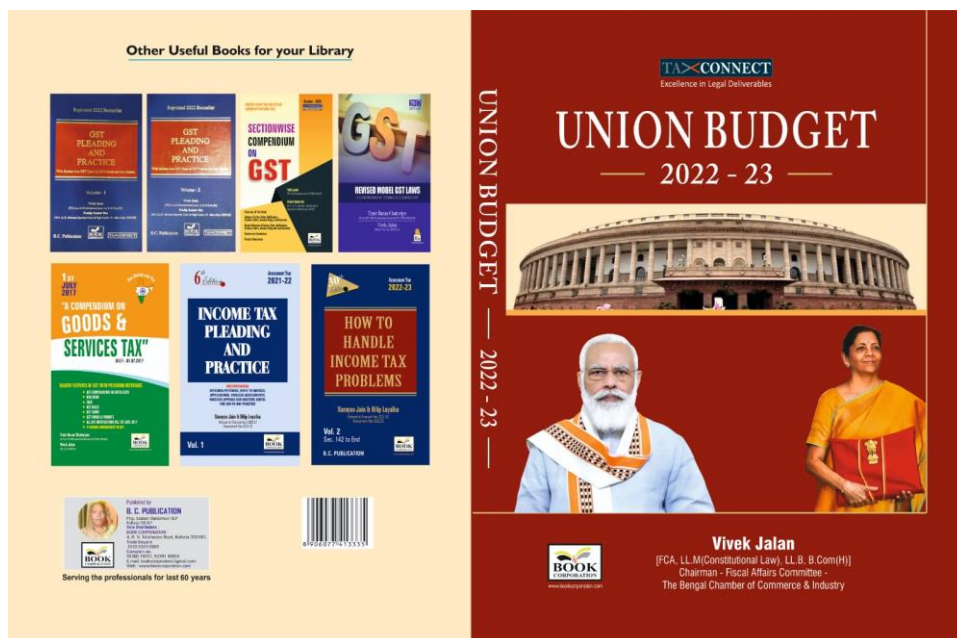
- ARE- 1 form duly attested by jurisdictional Central Excise/GST Authorities of AA holder.
- Evidence of receipt of the supplies by the recipient in the SEZ
- Evidence of payment made by the SEZ unit to the AA holder

5. This Policy Circular is issued with the approval of DGFT.

[For further details please refer the Circular]

:IN STANDS

UNION BUDGET 2022-23



CONTENTS

1. **Commentary on Budget**
2. **Budget at a glance**
3. **Finance Minister's Budget Speech**
4. **Finance Bill**
5. **Memorandum**
6. **Notes on Clauses**

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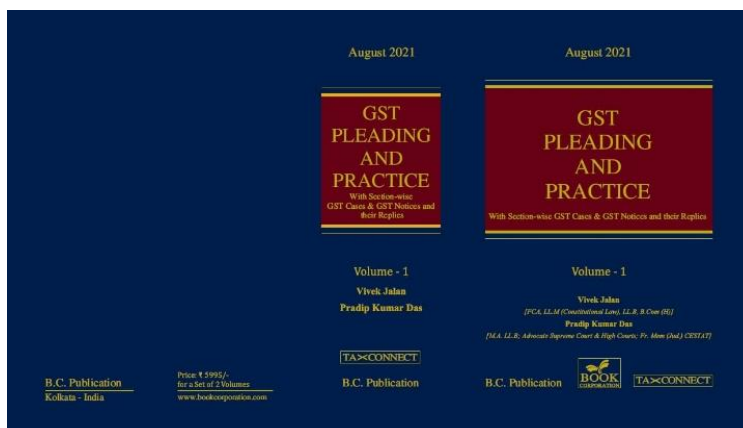
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:IN STANDS

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

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