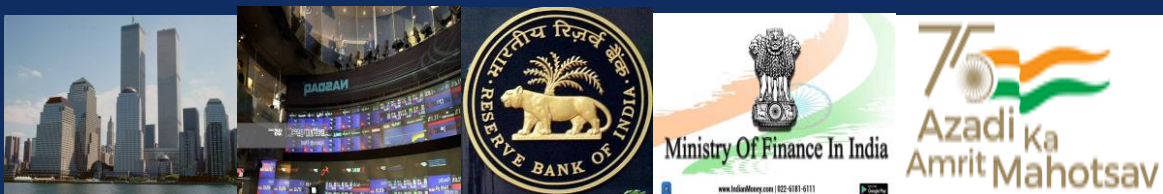


# TAX CONNECT

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## EDITORIAL



**Friends,**

In the past few months, there has been a surge in the number of tax notices, which were served by the GST officials, summoning finance chiefs, Directors, CFOs, and even chief executives to be physically present. Several businesses also end up getting repeated summons.

A significant increase in the number of complaints against the use of force and coercion by tax authorities for making recovery during the probe has been raised before the courts and authorities.

To protect businesses from harassment, there is a need that the Central Board of Indirect Taxes and Customs (CBIC) come out with an elaborate standard operating procedure (SOP) for serving summons and notices under the Goods and Services Tax (GST).

Presently, there is no any SOP issued under the GST for summons and notices, and these are two troublesome things for the taxpayers. Once there is an SOP in place, the taxpayer can question any breach.

The SOP may help to closely monitor the GST probe, the line of investigation adopted, and its progress. The officials will be more accountable and the entire process will become more transparent.

An SOP may also ensure that there is no overlapping of notices between the central and state jurisdiction. Many businesses had complained that they received multiple notices for the same issue, thereby making compliance difficult for them.

The SOP may also mention to its field formulations that tax authorities would face action if a taxpayer is forced to make a voluntary payment of tax during a search and that recovery of dues should follow the due legal process after issuance of adjudication order, and not during searches.

Section 70 of the CGST Act, 2017 empowers the GST officers to summon any person to appear before them, if the same is necessary in the course of an inquiry to record statements or produce any documents. Such persons summoned by the GST officers are duty bound to appear before the officers. Every such inquiry referred to in sub-section (1) shall be deemed to be a "judicial proceedings" within the meaning of section 193 and section 228 of the Indian Penal Code

This section has vital role in investigations and non-compliance to summons could lead to penalty and arrest provisions. Therefore, it is advised to the comply with summon proceedings with utmost care. As an honest citizen of this country it is our duty also to support Department in their investigations. It is recommended that the notices and summons issued by GST Authorities shall be duly complied by the taxpayer to avoid any penal action by the GST authorities.

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

**Truly Yours**

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## TAX CALENDAR

Due Date	Form/Return/ Challan	Reporting Period	Description
20 <sup>th</sup> July	GSTR 3B	June 2022	Consolidated summary return of inward and outward supplies for the taxpayers who turnover exceeding Rs. 5 Crore or opted to file monthly return.
20 <sup>th</sup> July	GSTR 5	June 2022	Return to be filed by every registered non-resident taxable person for the period during which they carry out business transactions in India.
20 <sup>th</sup> July	GSTR 5A	June 2022	Return to be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider for the services provided from a place outside India to a person in India to unregistered person or non-taxable customers.
22 <sup>nd</sup> July	GSTR 3B	April - June 2022	Consolidated summary return of inward and outward supplies by taxpayers who have opted for the QRMP scheme and are registered in category X states or UTs#

# INCOME TAX

## NOTIFICATION

### APPLICATION UNDER SECTION 158AB TO DEFER FILING OF APPEAL BEFORE THE APPELLATE TRIBUNAL OR THE JURISDICTIONAL HIGH COURT

**OUR COMMENTS:** The Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance vide Notification No. 83/2022 dated 12.07.2022 notified Income-tax (Twenty Second Amendment) Rules, 2022 regarding Application under section 158AB to defer filing of appeal before the Appellate Tribunal or the jurisdictional High Court.

In exercise of the powers conferred by sub-section (2) of section 158AB read with 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) This rule may be called the Income-tax (Twenty Second Amendment) Rules, 2022.

(2) They shall come into force from the date of its publication in the Official Gazette.

#### 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in Part IIIA, rule 16 shall be renumbered as rule 15A thereof and after rule 15A as so numbered, the following rule shall be inserted, namely:-

“16. Application under section 158AB to defer filing of appeal before the Appellate Tribunal or the jurisdictional High Court.- The application referred to in sub-section (2) of section 158AB, required to be made before the

Appellate Tribunal or the jurisdictional High Court, as the case may be, shall be made in Form No. 8A by the Assessing Officer.”.

#### 3. In the principal rules, in Appendix-II,—

(I) in Form No. 8, for the brackets, words and figures “[See rule 16]”, the brackets, words and figures “[See rule 15A]” shall be substituted;

(II) after Form No. 8, the Form 8A shall be inserted.

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

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### NOTIFICATION

#### **SCOPE OF EXEMPTION FROM REGISTRATION MODIFIED - FLY ASH BRICKS; FLY ASH AGGREGATES; FLY ASH BLOCKS**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance vide Notification No. 15/2022-Central Tax dated 13.07.2022 notified Scope of exemption from registration modified - Fly ash bricks; Fly ash aggregates; Fly ash blocks - Seeks to amend Notification No. 10/2019-Central Tax, dated the 7<sup>th</sup> March, 2019.

In exercise of the powers conferred by sub-section (2) of section 23 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. 10/2019-Central Tax, dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 190(E), dated the 7th March, 2019, namely:-

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

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

### NOTIFICATION

#### **ELIGIBILITY FOR COMPOSITION SCHEME U/S 10 MODIFIED - FLY ASH BRICKS; FLY ASH AGGREGATES; FLY ASH BLOCKS**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance vide Notification No. 16/2022-Central Tax dated 13.07.2022 notified as under:

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 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. 14/2019-Central Tax, dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 7th March, 2019, namely:-

In the said notification, in the TABLE, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

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

### NOTIFICATION

#### **RESCINDS NOTIFICATION NO. 45/2017- CENTRAL TAX (RATE) DATED 14TH NOVEMBER, 2017 CONCESSIONAL GST RATE OF 2.5% ON SCIENTIFIC AND TECHNICAL EQUIPMENTS SUPPLIED TO PUBLIC FUNDED RESEARCH INSTITUTIONS**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 11/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

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, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 45/2017-Central Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.1391(E), dated the 14th November, 2017, except as



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respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18th day of July, 2022.

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

### NOTIFICATION

#### CONCESSIONAL RATE ON INTRA STATE SUPPLY OF BRICKS CONDITIONAL TO NOT AVAILING THE ITC

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 10/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2022-Central Tax (Rate), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 237(E), dated the 31st March, 2022, namely: -

In the said notification, in Table, against Sl. No. 1, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

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

### NOTIFICATION

#### ITC SUPPLIES OF GOODS IN RESPECT OF WHICH NO REFUND OF UNUTILISED INPUT TAX CREDIT SHALL BE ALLOWED UNDER SECTION 54(3)

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

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,

(i) in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;

(ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)
"1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not

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		refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
1O.	2703	Peat (including peat litter), whether or not agglomerated"

2. This notification shall come into force on the 18th day of July, 2022.

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

### NOTIFICATION

**CONCESSIONAL GST RATE FOR SUPPLIES TO EXPLORATION AND PRODUCTION - RATE REVISED FROM 5% TO 12%**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 08/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

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, 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. 3/2017-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. 675(E) dated the 28th June, 2017, namely, in the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry "6%" shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

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

### NOTIFICATION

**SUPPLY OF GOODS EXEMPTED FROM GST U/S 11(1)**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 07/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

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, 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.2/2017-Central Tax (Rate),



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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,

(A) in the Schedule, -

(i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

(ii) against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;

(iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

(iv) against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

(v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than prepackaged and labelled" shall be substituted;

(vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

(vii) against S. No. 94, for the entry in column (3), the entry "(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled" shall be substituted;

(viii) against S. No. 95, in column (3), after the word "Murki", the words and symbols ", other than pre-packaged and labelled" shall be inserted;

(ix) against S. No. 97A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as specified in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

(x) against S. No. 99, in column (3), the word "purified, " shall be omitted;

(xi) against S. No. 108, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

(xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;

(xiv) against S. No. 132A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

(xv) S. No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

"(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-

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packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

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

## NOTIFICATION

### CGST RATE SCHEDULE U/S 9(1) AMENDED

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 06/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

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 in the 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:-

1. In the said notification, -

A. in the opening paragraph,

(i) in clause (v), the word “and” shall be omitted;

(ii) in clause (vi), after the word and figures “Schedule VI”, the figure and word “, and” shall be inserted;

(iii) after clause (vi), the following clause shall be inserted, namely:-

“(vii) 0.75 per cent. in respect of goods specified in Schedule VII”.

B. in Schedule I – 2.5%,

(i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words “and put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely:

-

“9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled”;
-----	------	---

(iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iv) against S. No. 16, in column (3), for the portion beginning with the words “and put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(v) against S. No. 25, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “pre-packaged and labelled” shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion

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beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “ , pre-packaged and labelled” shall be substituted;

(ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely:

-

“91A	1701	Jaggery of all types including Cane Jaggery or
	1702	(gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;

(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
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(xi) against S. No. 101A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “ , other than those pre-packaged and labelled” shall be substituted;

(xii) S. No. 163 and the entries relating thereto shall be omitted;

(xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely:

-

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
-------	------	--

(xiv) against S. No. 182, in column (3), for the words “put up in unit containers and bearing a brand name”, the words “ , pre-packaged and labelled.” shall be substituted;

(xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;

(xvi) against S. No. 215, in column (3), for the words “put up in unit container and bearing a brand name”, the words “ , pre-packaged and labelled” shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

(i) against S. No. 16, in column (3), after the word “guavas”, the words and brackets “ , mangoes (other than mangoes sliced, dried)” shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “ , pre-packaged and labelled” shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “ , pre-packaged and labelled” shall be substituted;

(iv) against S. No. 65, in column (3), after the word “contraceptives”, the words “and Ostomy appliances” shall be inserted;

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(v) S. No.70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour";

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed";
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(ix) against S. No. 176B, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

194A	8419 12	Solar water heater and system";
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures "machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]", the words "parts thereof" shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against S. No. 30A, for the entry in column (3), the entry "Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars" shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink";
-----	------	--

(iii) against S. No. 148, in column (3), the brackets and words "[Other than aseptic packaging paper]" shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket "Scripts)", the figures and words "; Cheques, loose or in book form" shall be inserted;

## GST

(v) against S. No. 182D, in column (3), for the brackets, words and figures “[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]”, the brackets and words “[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]” shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

“301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against S. No. 302A, in column (3), the brackets and words “[other than paper knives, pencil sharpeners and blades therefor]” shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
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(ix) against S. No. 317A, for the entry in column (3), the entry “(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps” shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or 85	E-waste  <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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(xiv) against S. No. 376AC, in column (3), the brackets and words “[other than wet grinder consisting of stone as a grinder]” shall be omitted;



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(xv) against S. No. 390, in column (3), the brackets, words and letters "[other than Light-Emitting Diode (LED) Light Sources]" shall be omitted;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"406A	8807	Parts of goods of heading 8801";
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(xvii) against S. No. 413, for the entry in column (3), the entry "Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter" shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets "LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)" shall be omitted;

E. in Schedule VI – 0.125%,

(i) against S. No. 1, for the entry in column (3), the entry "Rough diamonds or simply sawn diamonds, industrial or non-industrial" shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry "Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped" shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

"Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI";

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’.

2. This notification shall come into force on the 18th day of July, 2022.

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

NOTIFICATION
SERVICES ON WHICH TAX WILL BE PAYABLE UNDER REVERSE CHARGE MECHANISM (RCM)

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 05/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

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



## GST

(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, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols “who has not paid central tax at the rate of 6%,” shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the CGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging Central Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be inserted, namely: -

### “Annexure III

#### Declaration

I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year \_\_\_\_ under forward charge.”.

II. This notification shall come into force with effect from the 18th July, 2022.

[For further details please refer the Notification]

#### NOTIFICATION

#### EXEMPTION WITHDRAWN FOR SUPPLY OF SERVICES UNDER THE CGST ACT 2017

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 04/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

In 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 further amendments in 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:-

## GST

In the said notification, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(ii) against serial number 7, in the Explanation, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(b) against serial number 12, in column (3), after the words “as residence”, the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 14 and the entries relating thereto shall be omitted;

(d) against serial number 15, in column (3), for clause (a), the following shall be substituted: -

(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;”;

(e) against serial number 20, in column (3), clause (d) shall be omitted;

(f) against serial number 21, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 24B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

(h) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil”;

(i) serial number 26 and the entries relating thereto shall be omitted;

(j) serial number 32 and the entries relating thereto shall be omitted;

(k) serial number 33 and the entries relating thereto shall be omitted;

(l) serial number 47A and the entries relating thereto shall be omitted;

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(m) serial number 51 and the entries relating thereto shall be omitted;

(n) after serial number 52 and the entries relating thereto, the serial number 52A for heading 9985- Tour operator service and entries shall be inserted.

(o) serial number 53A and the entries relating thereto shall be omitted;

(p) against serial number 54, in column (3), clause (h) shall be omitted;

(q) serial number 56 and the entries relating thereto shall be omitted;

(r) serial number 73 and the entries relating thereto shall be omitted;

(s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;

(t) serial number 75 and the entries relating thereto shall be omitted;

(u) against serial number 80, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of training or coaching in-
(a) recreational activities relating to arts or culture, by an individual, or
(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;

(v) against serial number 82A, in column (3), after the letters, figures and words, “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18th July, 2022.

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

### NOTIFICATION

#### RATES FOR SUPPLY OF SERVICES UNDER CGST ACT AMENDED

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022 notified as under:

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 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

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(b) against items (vii) and (x), for the entry in column (4), the entry "6" shall be substituted;

(c) in item (xii), for the brackets and figures "(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words "above one thousand rupees but" shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to <i>Explanation</i> no. (iv)]";

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-";

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal		

use) supplied by a GTA where,-

(a) GTA does not exercise the option to itself pay GST on the services supplied by it;

2.5 The credit of input tax charged on goods and services used in supplying the service has not been taken.

[Please refer to *Explanation* no. (iv)]

(b) GTA exercises the option to itself pay GST on services supplied by it.

2.5 (1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to *Explanation* no. (iv)]

(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:

Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:

Provided further that invoice for supply of the service charging Central tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.";

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

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(3)	(4)	(5)
"(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to <i>Explanation</i> no. (iv)]";

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-";

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-";

(b) in item (iii), after the brackets and figure "(i)", the brackets and figures ", (ia)" shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"Supporting services in transport.  <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-";

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures "(i)," shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken  [Please refer to <i>Explanation</i> no. (iv)]";

(X) against serial number 32, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-";

(b) in item (ii), after the brackets and figures "(i)", the word, brackets and figure "and (ia)" shall be inserted;

(B) in paragraph 4, relating to *Explanation*, after clause (xxxvi), the following clauses shall be inserted, namely: -

"(xxxvii) 'print media' means, -

## GST

(i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) 'clinical establishment' means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

### “Annexure V

#### FORM

**Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services**

**supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.**

#### Reference No.-

Date: -

1. I/We \_\_\_\_\_ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;

2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”.

2. This notification shall come into force with effect from the 18th July, 2022.

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



## FEMA

### CIRCULAR

#### INTERNATIONAL TRADE SETTLEMENT IN INDIAN RUPEES (INR) - FEMA

**OUR COMMENTS:** The Chief General Manager at Reserve Bank of India issued Circular Vide No. 10 of RBI/2022-2023/90 dated 11.07.2022.

In order to promote growth of global trade with emphasis on exports from India and to support the increasing interest of global trading community in INR, it has been decided to put in place an additional arrangement for invoicing, payment, and settlement of exports / imports in INR. Before putting in place this mechanism, AD banks shall require prior approval from the Foreign Exchange Department of Reserve Bank of India, Central Office at Mumbai.

2. The broad framework for cross border trade transactions in INR under Foreign Exchange Management Act, 1999 (FEMA) is as delineated below:

a. Invoicing: All exports and imports under this arrangement may be denominated and invoiced in Rupee (INR).

b. Exchange Rate: Exchange rate between the currencies of the two trading partner countries may be market determined.

c. Settlement: The settlement of trade transactions under this arrangement shall take place in INR in accordance with the procedure laid down in Para 3 of this circular.

3. In terms of Regulation 7(1) of Foreign Exchange Management (Deposit) Regulations, 2016, AD banks in India have been permitted to open Rupee Vostro Accounts. Accordingly, for settlement of trade transactions with any country, AD bank in India may open Special Rupee Vostro Accounts of correspondent bank/s of the partner trading country. In order to allow settlement of international trade transactions through this arrangement, it has been decided that:

a. Indian importers undertaking imports through this mechanism shall make payment in INR which shall be credited into the Special Vostro account of the correspondent bank of the partner country, against the invoices for the supply of goods or services from the overseas seller /supplier.

b. Indian exporters, undertaking exports of goods and services through this mechanism, shall be paid the export proceeds in INR from the balances in the designated Special Vostro account of the correspondent bank of the partner country.

4. Documentation: The export / import undertaken and settled in this manner shall be subject to usual documentation and reporting requirements. Letter of Credit (LC) and other trade related documentation may be decided mutually between banks of the partner trading countries under the overall framework of Uniform Customs and Practice for Documentary Credits (UCPDC) and incoterms. Exchange of messages in safe, secure, and efficient way may be agreed mutually between the banks of partner countries.

5. Advance against exports: Indian exporters may receive advance payment against exports from overseas importers in Indian rupees through the above Rupee Payment Mechanism. Before allowing any such receipt of advance payment against exports, Indian Banks shall ensure that available funds in these accounts are first used towards payment obligations arising out of already executed export orders / export payments in the pipeline. The said permission would be in accordance with the conditions mentioned in para-C.2 on Receipt of advance against exports under Master Direction on Export of Goods and Services 2016 (as amended from time to time). In order to ensure that the advance is released only as per the instructions of the overseas importer, the Indian bank maintaining the Special Vostro account of its correspondent bank shall, apart from usual due diligence measures, verify the claim of the exporter with the advice received from the correspondent bank before releasing the advance.

## FEMA

6. Setting-off of export receivables: 'Set-off' of export receivables against import payables in respect of the same overseas buyer and supplier with facility to make/receive payment of the balance of export receivables/import payables, if any, through the Rupee Payment Mechanism may be allowed, subject to the conditions mentioned in para C.26 on Set-off of export receivables against import payables under Master Direction on Export of Goods and Services 2016 (as amended from time to time).

7. Bank Guarantee: Issue of Bank Guarantee for trade transactions, undertaken through this arrangement, is permitted subject to adherence to provisions of FEMA Notification No. 8, as amended from time to time and the provisions of Master Direction on Guarantees & Co-acceptances.

8. Use of Surplus Balance: The Rupee surplus balance held may be used for permissible capital and current account transactions in accordance with mutual agreement. The balance in Special Vostro Accounts can be used for:

- a. Payments for projects and investments.
- b. Export/Import advance flow management
- c. Investment in Government Treasury Bills, Government securities, etc. in terms of extant guidelines and prescribed limits, subject to FEMA and similar statutory provision.

9. Reporting Requirements: Reporting of cross- border transactions need to be done in terms of the extant guidelines under FEMA 1999.

10. Approval Process: The bank of a partner country may approach an AD bank in India for opening of Special INR VOSTRO account. The AD bank will seek approval from the Reserve Bank with details of the arrangement. AD bank maintaining the special Vostro Account shall ensure that the correspondent bank is not from a country or jurisdiction in the updated FATF Public Statement on High Risk & Non Co-operative Jurisdictions on which FATF has called for counter measures.

11. The above instructions shall come into force with immediate effect. AD banks may bring the contents of this Circular to the notice of their constituents and customers concerned.

12. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 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

**WITHDRAWAL OF EXEMPTION TO RESEARCH EQUIPMENTS IMPORTED BY PUBLIC FUNDED RESEARCH INSTITUTIONS OR A UNIVERSITY OF AN INDIAN INSTITUTE OF TECHNOLOGY OR INDIAN INSTITUTE OF SCIENCE, BANGALORE OR REGIONAL ENGINEERING COLLEGE, NON COMMERCIAL INSTITUTIONS ETC**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 42/2022 -Customs dated 13-07-2022 notified Withdrawal of exemption from IGST on import - Seeks to amend Notification No. 51/96-Customs, dated the 23rd July, 1996 - Exemption to research equipments imported by public funded research institutions or a university of an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College, non commercial institutions etc.

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 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. 51/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996, namely :-

In the said notification, the words, brackets and figures, "and from the whole of integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act", shall be omitted.

2. This notification shall come into force on the 18th day of July, 2022.

[For further details please refer the Notification]

### NOTIFICATION

**AMENDMENT IN SCOPE OF EXEMPTION ON IMPORT OF SPECIFIED DEFENSE EQUIPMENT AND THEIR PARTS**

**IMPORTED IN INDIA BY THE MINISTRY OF DEFENCE, GOVERNMENT OF INDIA OR THE DEFENCE FORCES**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 41/2022 -Customs dated 13-07-2022 notified Scope of exemption to persons who can import under this scheme - Seeks to amend Notification No. 19/2019- Customs, dated the 6th July, 2019 - Exemption to specified defense equipment and their parts imported in India by the Ministry of Defence, Government of India or the defence forces.

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 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. 19/2019- Customs, dated the 6th July, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 476 (E), dated the 6th July, 2019, namely:-

In the said notification, in the opening paragraph, for the words "Ministry of Defence or the Defence forces, or the Defence Public Sector Units or other Public Sector Units", the words "Ministry of Defence or the Defence forces, or the Defence Public Sector Units or other Public Sector Units or any other entity" shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

[For further details please refer the Notification]

### NOTIFICATION

**DEC TABLET AND S. NO. 404 PETROL OPERATIONS. - EFFECTIVE RATES OF CUSTOMS DUTY AND IGST FOR GOODS IMPORTED INTO INDIA**

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 40/2022 -Customs dated 13-07-2022 notified Seeks to amend notification No. 50/2017-Customs - DEC tablet

## CUSTOMS

and S. No. 404 Petrol operations. - Effective rates of customs duty and IGST for goods imported into India.

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 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,

A. in the Table, -

(i) after for serial number 213 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)	(6)
"213A	30	Diethylcarbazine (DEC) tablets	-	NIL	NIL

(ii) against S. No. 404, for the entry in column (5), the entry "12%" shall be substituted;

B. In the Annexure, after entry No. 112, the following shall be inserted, namely –

113.	If the importer furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Health and Family Welfare certifying that the goods are to be supplied free of cost for the National Filaria Control Programme or other Centrally sponsored programme against Filariasis.
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2. This notification shall come into force on the 18th day of July, 2022.

[For further details please refer the Notification]

### NOTIFICATION

#### TARIFF HEADING REFERRING TO THE OPEN CELLS FOR USE IN MANUFACTURE OF TV PANELS OF HEADING 8524 AMENDED

**OUR COMMENTS:** The Department of Revenue, Ministry of Finance, Government of India vide Notification No. 39/2022 -Customs dated 12-07-2022 notified Seeks to amend notification No. 50/2017-Customs with respect to the tariff heading referring to the open cells for use in manufacture of TV Panels of heading 8524.

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 amendment 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, against S. No. 515A, in Column (2), for the figure "8529", the figure "8524" shall be substituted.

[For further details please refer the Notification]

NOTIFICATION

**NOMINATION OF 29 NON-OFFICIAL MEMBERS FOR BOARD OF TRADE - 21/ 2015-2020 - FOREIGN TRADE POLICY**

**OUR COMMENTS:** The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce And Industry vide Notification No. 21/2015-2020 dated 08<sup>th</sup> July 2022 notified Nomination of 29 Non-Official Members for Board of Trade - 21/ 2015-2020 - Foreign Trade Policy.

The Board of Trade (BOT) has been constituted by merging Council for Trade Development and Promotion with Board of Trade vide Notification No. 11/2015-20, dated 17th July, 2019. Official Members and Ex-officio Members of the BOT have been nominated through this Notification.

2. In pursuance of Notification No. 11/2019 dated 17th July, 2019, the following 29 members from multiple backgrounds are nominated as Non-official Members for the Board of Trade:

1. Shri Rajesh Gopinathan, CEO/Managing Director, Tata Consultancy Services Ltd.
2. Shri Sanjay Nayyar, Chairman & Senior Advisor, KKR India.
3. Shri Om Prakash Mittal, Executive Member, Laghu Udyog Bharati.
4. Shri Laxmikumaran, Founder and Managing Partner, Lakshmikumaran & Sridharan (L&S).
5. Shri Pasha Patel, Former member of the Maharashtra Legislative Council.
6. Shri Venkat NageswarChalasani, Director, Advisor and Ex-Dy MD, SBI.
7. Shri Pankaj Mahindroo, Chairman, India Cellular & Electronics Association.

8. Shri Pramod Aggarwal, Chairman, Derewala Industries Limited.

9. Shri Harish Ahuja, Managing Director, Shahi Exports Ltd.

10. Shri Dinesh Kanabar, CEO, Dhruva Advisors.

11. Shri R. S. Sodhi, Managing Director, GCMMF (Amul).

12. Shri Nilesh Jetpariya, President, Morbi Ceramic Industry.

13. Shri B.S.Nagesh, Chairman, Shoppers Stop Limited.

14. Shri Vinesh Mehta, Director, Vijaylaxmi Tulsidas Mehta Foundation.

15. Shri Praveen Khandelwal, Businessman, Secretary General, Confederation of All India Traders.

16. Shri Prashanth Prakash, Partner, Accel.

17. Shri Raja M Shanmugham, Businessman, Chairman, Alpine Knits India Pvt. Ltd, Tamil Nadu.

18. Shri Binod Dash, Manager, Packaging India & JIT Pack, Odisha.

19. Shri Rajesh Kumar Agrahari, Businessman, Owner of Agrahari Masala Udyog, Uttar Pradesh,

20. Shri Ashok Kumar Jhunjhunwala, Businessman, Owner of SM Enterprise, Assam.

21. Shri Anand Sankeshwar, Businessman, Managing Director, VRL Group and VRL Logistics Ltd., Karnataka.

22. Shri Ajay Kumar Bansal, Businessman, M/S BhagwanEngg. Industries, Haryana.

## DGFT

23. Shri Niravbhai Mandlevala, Businessman, Chairman, GenNext Committee, The Southern Gujarat Chamber of Commerce and Industry, Gujarat.

24. Shri Arun Mandal, Farmer, Pineapple Cultivation, Chief Executive Officer, Bidhannagar Pineapple Development Trust, West Bengal.

25. Shri Dinesh Sarpal, President, Ludhiana Hosiery Manufacturers Association.

26. Shri Ullas Vaidya, Owner of Shirdi tiles and poles Industry.

27. Shri Ashok Khanna, Chairman cum Managing Director, Khanna Watches Ltd.

28. Shri Rameshbhai Tilara, Industries & Construction, Chairman and Managing Director, Avadh Infrastructure Pvt. Ltd.

29. Shri Kandukuri Venkata Satyanarayana, Industrialist, Business and Social Worker.

3. Terms of Reference for the Non-official Members of the Board of Trade would be as follows:

(i) To provide a platform to State Governments and UTs for articulating State oriented perspectives on Trade Policy.

(ii) To act as facilitator in implementation of District Export Hub events including sensitization workshops, identification and promotion of identified products.

(iii) To provide a platform to Government of India for apprising State Governments and UTs about International developments affecting India's trade potential and opportunities and to prepare them to deal with evolving situation:

(iv) To help State Governments develop and pursue export strategies in line with National Foreign Trade Policy;

(v) To provide a platform for deliberation on the need for infrastructure relevant for promoting trade and for identification of impediments and infrastructure gaps which adversely affect India's export;

(vi) To facilitate a mechanism for discussion on operationalization of the trade infrastructure;

(vii) To advise Government of Policy measures for preparation and implementation of both short and long term plans for increasing exports.

(viii) To review export performance of various sectors, identify constraints and suggest industry specific measures to optimize export earnings;

(ix) To examine existing institutional framework for imports and exports and suggest practical measures for further streamlining to achieve desired objectives;

(x) To review policy instruments and procedure for imports and exports and suggest steps to rationalize use; and

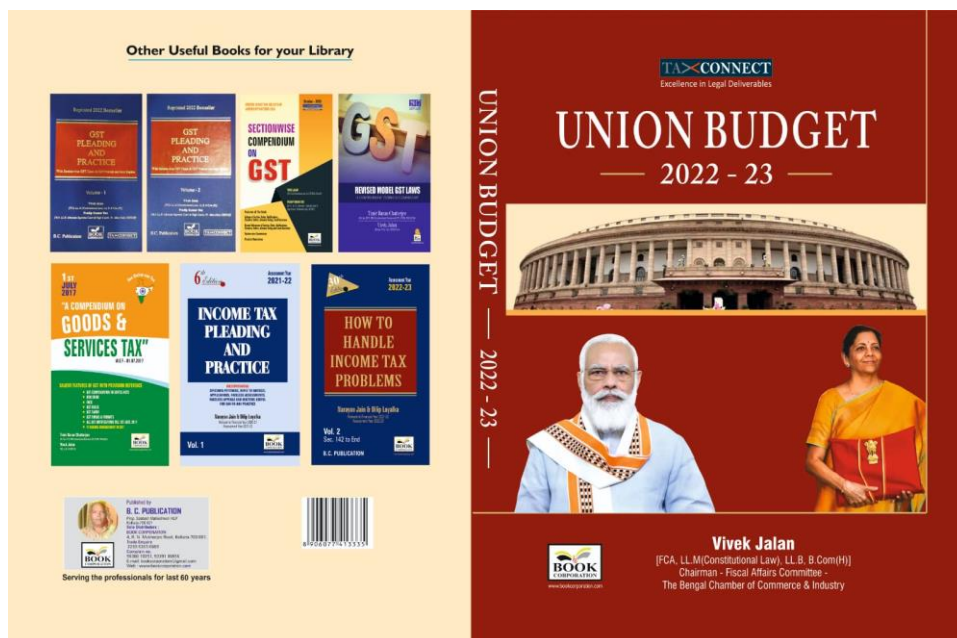
(xi) To examine issues which are considered relevant for promotion of India's foreign trade and for strengthening international competitiveness of Indian goods and services.

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



## **:IN STANDS**

### **UNION BUDGET 2022-23**



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

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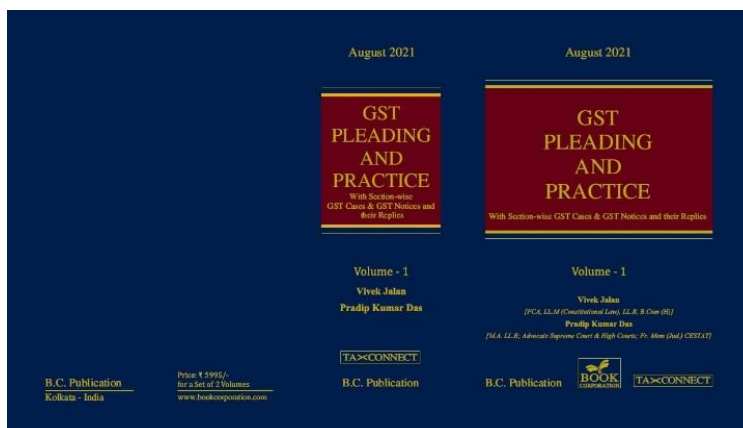
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