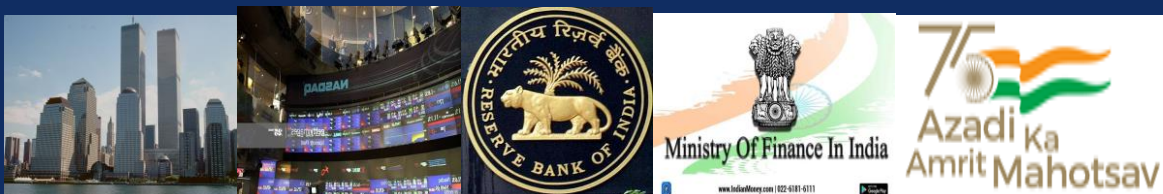


# TAX CONNECT

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## EDITORIAL



**Friends,**

A Document Identification Number (DIN) is a unique 20-digit identification code attached to every communication issued by the CBIC offices to taxpayers. With this number, the taxpayer can ascertain the genuineness of the communication received from the government, digitally.

Circular No.122/41/2019-GST dated 05th November 2019 was issued to implement the decision for Generation and Quoting of DIN on specified documents. This was done with a view to leverage technology for greater accountability and transparency in communications with the trade/taxpayers/ other concerned persons. The CBIC has directed that electronic generation and quoting of DIN shall be done in respect of all communications (including e-mails) sent to taxpayers and other concerned persons by any office of the Central Board of Indirect Taxes and Customs (CBIC) across the country. However, State governments has not issued any notification and circular in this regard, therefore it is applicable only for central government officials. As on today, the same has been implemented only by two States, i.e., the States of Karnataka and Kerala.

Recently, a Writ Petition by way of present Public Interest Litigation has prayed for an appropriate writ, order or direction to States and the GST Council to implement a system for DIN generation for all communications sent by the State Tax Officers to taxpayers and other concerned persons.

It cannot be disputed that implementing the system for electronic (digital) generation of a Document Identification

Number (DIN) for all communications sent by the State Tax Officers to taxpayers and other concerned persons would be in the larger public interest and enhance good governance. It will bring in transparency and accountability in the indirect tax administration, which are so vital to efficient governance. Even the Central Government has also taken a decision and as such implemented the DIN system of Central Board of Direct Taxes and on and from 01.10.2019, as every CBDT communication will have to have a Document Identification Number (DIN). But, as on today, only two States, namely, the States of Karnataka and Kerala have implemented the system for electronic (digital) generation of a DIN in the indirect tax administration, which is laudable and to be appreciated.

The Hon'ble Supreme Court disposed of the petition by directing the Union of India / GST Council to issue advisory / instructions / recommendations to the respective States regarding implementation of the system of electronic (digital) generation of a DIN in the indirect tax administration, which is already being implemented by the States of Karnataka and Kerala.

**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
14 <sup>th</sup> Aug	Form 16B	April-June 2022	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of June, 2022
14 <sup>th</sup> Aug	Form 16C	April-June 2022	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of June, 2022
14 <sup>th</sup> Aug	Form 16D	April-June 2022	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of June, 2022
14 <sup>th</sup> Aug	Form 24G	July 2022	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of July, 2022 has been paid without the production of a challan
15 <sup>th</sup> Aug	Form 16A	April-June 2022	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2022
20 <sup>th</sup> Aug	GSTR 3B	July 2022	Taxpayers having an aggregate turnover of more than INR 5 crore or have opted to file monthly returns.
20 <sup>th</sup> Aug	GSTR-5	July 2022	Return for Non-Resident Taxable Person.
20 <sup>th</sup> Aug	GSTR-5A	July 2022	Return for NRI, providing online information and database access or retrieval services to non-taxable persons in India.

# INCOME TAX

## NOTIFICATION

### U/S 17(2) OF IT ACT 1961, CENTRAL GOVERNMENT NOTIFIED CONDITIONS FOR EMPLOYEE TO SUBMIT DOCUMENTS TO EMPLOYER

**OUR COMMENTS:** The Central Board of Direct Taxes (CBDT) vide Notification No. 90/2022 dated 05.08.2022 notified In exercise of the powers conferred by sub-clause (c) of clause (ii) of the first proviso to clause (2) of section 17 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notified the following conditions, namely:-

1. The employee shall submit the following documents to the employer, –

(i) the COVID-19 positive report of the employee or family member, or medical report if clinically determined to be COVID-19 positive through investigations, in a hospital or an in-patient facility by a treating physician of a person so admitted;

(ii) all necessary documents of medical diagnosis or treatment of the employee or his family member for COVID-19 or illness related to COVID-19 suffered within six months from the date of being determined as COVID-19 positive; and

(iii) a certification in respect of all expenditure incurred on the treatment of COVID-19 or illness related to COVID-19 of the employee or of any member of his family.

2. This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years.

[For further details please refer the Notification]

## NOTIFICATION

### U/S 56(2) OF IT ACT 1961, CENTRAL GOVERNMENT NOTIFIED CONDITIONS FOR INDIVIDUAL TO SUBMIT DETAILS OF EXPENDITURE INCURRED AND AMOUNT RECEIVED IN RELATION TO COVID 19 TREATMENT

**OUR COMMENTS:** The Central Board of Direct Taxes (CBDT) vide Notification No. 91/2022 dated 05.08.2022 notified In exercise of the powers conferred by clause (XII) of the first

proviso of clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the following conditions, namely:-

1. The individual shall keep a record of the following documents, namely:-

(i) the COVID-19 positive report of the individual or his family member, or medical report if clinically determined to be COVID-19 positive through investigations in a hospital or an in-patient facility by a treating physician for a person so admitted;

(ii) all necessary documents of medical diagnosis or treatment of the individual or family member due to COVID-19 or illness related to COVID-19 suffered within six months from the date of being determined as a COVID-19 positive;

2. Statement of any amount received for any expenditure actually incurred by an individual for his medical treatment or treatment of any member of his family, for any illness related to COVID-19 for the purposes of clause (XII) of the first proviso to clause (X) of sub-section (2) of section 56 of the Income-tax Act, 1961 shall be verified and furnished in Form No. 1.

3. The details of the amount received in any financial year shall be furnished in Form No. 1 to the Income Tax Department within nine months from the end of such financial year or 31.12.2022, whichever is later.

4. This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years.

[For further details please refer the Notification]

## NOTIFICATION

### U/S 56(2) OF IT ACT 1961, CENTRAL GOVERNMENT NOTIFIED CONDITIONS FOR FAMILY MEMBER OF INDIVIDUAL TO SUBMIT DETAILS OF AMOUNT RECEIVED IN RELATION TO COVID 19 TREATMENT FOR DECEASED INDIVIDUAL

# INCOME TAX

**OUR COMMENTS:** The Central Board of Direct Taxes (CBDT) vide Notification No. 92/2022 dated 05.08.2022 notified In exercise of the powers conferred by clause (XIII) of the first proviso to clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the following conditions, namely:-

1. (i) the death of the individual should be within six months from the date of testing positive or from the date of being clinically determined as a COVID-19 case, for which any sum of money has been received by the member of the family;
- (ii) the family member of the individual shall keep a record of the following documents, -
  - (a) the COVID-19 positive report of the individual, or medical report if clinically determined to be COVID-19 positive through investigations in a hospital or an inpatient facility by a treating physician;
  - (b) a medical report or death certificate issued by a medical practitioner or a Government civil registration office, in which it is stated that death of the person is related to corona virus disease (COVID-19).
2. Statement of any sum of money received by a member of the family of a deceased person from the employer of the deceased person or from any other person or persons, on account of death due to COVID-19 for the purposes of clause (XIII) of the first proviso to clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 shall be verified and furnished in Form A.
3. The details of the amount received in any financial year shall be furnished in Form A to the Assessing Officer within nine months from the end of such financial year or 31.12.2022 whichever is later.
4. This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years.

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

## NOTIFICATION

### CENTRAL GOVERNMENT SPECIFIED THE SOVEREIGN WEALTH FUND, NAMELY, QATAR HOLDING LLC AS SPECIFIED PERSON U/S 10(23FE) OF INCOME TAX ACT

**OUR COMMENTS:** The Central Board of Direct Taxes (CBDT) vide Notification No. 93/2022 dated 05.08.2022 notified In exercise of powers conferred by sub-clause (vi) of clause (b) of the Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Act), the Central Government hereby specifies the sovereign wealth fund, namely, Qatar Holding LLC (PAN: AAACQ3167H), (hereinafter referred to as the assessee) as the specified person for the purposes of the said clause in respect of the investment made by it in India on or after the date of publication of this notification in the Official Gazette but on or before the 31st day of March, 2024 (hereinafter referred to as said investments) subject to the fulfilment of the following conditions, namely:-

- (i) the assessee shall file return of income, for all the relevant previous years falling within the period beginning from the date in which the said investment has been made and ending on the date on which such investment is liquidated, on or before the due date specified for furnishing the return of income under sub-section (1) of section 139 of the Act;
- (ii) the assessee shall get its books of account audited for the previous years referred to in clause (i) by an accountant specified in the Explanation below sub-section (2) of section 288 of the Act and furnish the Audit Report in the format annexed as Annexure to this notification herewith at least one month prior to the due date specified for furnishing the return of income under sub-section (1) of section 139 of the Act;
- (iii) the assessee shall furnish a quarterly statement within one month from the end of each quarter electronically in Form II as annexed to Circular No 15 of 2020, dated the 22nd July, 2020 with F. No. 370142/26/2020-TPL, issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes (Tax Policy and Legislation Division), in respect of each investment made by it during the said quarter;
- (iv) the assessee shall maintain a segmented account of income and expenditure in respect of such investment



# INCOME TAX

which qualifies for exemption under clause (23FE) of section 10 of the Act;

(v) the assessee shall continue to be owned and controlled, directly or indirectly, by the Government of Qatar, and at no point of time should any other person have any ownership or control, directly or indirectly, in the assessee;

(vi) the assessee shall continue to be regulated under the laws of the Government of Qatar;

(vii) the earnings of the assessee shall be credited either to the account of the Government of Qatar or to any other account designated by that Government so that no portion of the earnings inures any benefit to any private person, barring any payment made to creditors or depositors for loan taken or borrowing [as defined in sub-clause (a) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Act] made for purposes other than for making investment in India;

(viii) the assessee shall not have any loan or borrowing [as defined in sub-clause (a) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Act], directly or indirectly, for the purposes of making investment in India;

(ix) the asset of the assessee shall vest in the Government of Qatar upon dissolution, barring any payment made to creditors or depositors for loan taken or borrowing for purposes other than for making investment in India; and

(x) the assessee shall not participate in the day to day operations of investee (as defined in clause (i) of Explanation 2 to clause (23FE) of section 10 of the Act), but any monitoring mechanism to protect the investment with the investee, including the right to appoint directors or executive director, shall not be considered as participation in the day-to-day operations of the investee.

2. Violation of any of the conditions as stipulated in clause (23FE) of section 10 of the Act and this notification shall render the assessee ineligible for the tax exemption.

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

[For further details please refer the Notification]

## NOTIFICATION

**RULE 17AA HAS BEEN INSERTED IN INCOME TAX RULES 1962 REG. TO PRESCRIBE BOOKS OF ACCOUNT AND OTHER DOCUMENTS TO BE KEPT AND MAINTAINED BY CHARITABLE TRUSTS**

**OUR COMMENTS:** The Central Board of Direct Taxes (CBDT) vide Notification No. 94/2022 dated 10.08.2022 notified In exercise of the powers conferred by clause (a) of the tenth proviso to clause (23C) of section 10 and sub-clause (i) of clause (b) of sub-section (1) of section 12A 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) These rules may be called the Income-tax (24th Amendment) Rules, 2022.

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

2. In the Income-tax Rules, 1962, after rule 17A the following rule shall be inserted, namely: -

“17AA. Books of account and other documents to be kept and maintained.-

(1) Every fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is required to keep and maintain books of account and other documents under clause (a) of tenth proviso to clause (23C) of section 10 of the Act or sub-clause (i) of clause (b) of sub-section (1) of section 12A of the Act shall keep and maintain the documents as prescribed in the notification.

(2) The books of accounts and other documents specified in sub-rule (1) may be kept in written form or in electronic form or in digital form or as print-outs of data stored in electronic form or in digital form or any other form of electromagnetic data storage device.

(3) The books of account and other documents specified in sub-rule (1) shall be kept and maintained by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution at its registered office:

## INCOME TAX

Provided that all or any of the books of account and other documents as referred to in sub-rule (1) may be kept at such other place in India as the management may decide by way of a resolution and where such a resolution is passed, the fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall, within seven days thereof, intimate the jurisdictional Assessing Officer in writing giving the full address of that other place and such intimation shall be duly signed and verified by the person who is authorised to verify the return of income under section 140 of the Act, as applicable to the assessee.

(4) The books of account and other documents specified in sub-rule (1) shall be kept and maintained for a period of ten years from the end of the relevant assessment year:

Provided that where the assessment in relation to any assessment year has been reopened under section 147 of the Act within the period specified in section 149 of the Act, the books of account and other documents which were kept and maintained at the time of reopening of the assessment shall continue to be so kept and maintained till the assessment so reopened has become final.”.



## GST

### CASE LAW

#### RECOVERING TAX WITHOUT ISSUANCE OF ANY ORDER UNDER SECTION 74(9) OF THE CGST ACT, 2017: : CALCUTTA HIGH COURT

**OUR COMMENTS:** The Hon'ble High Court held that The respondent / department is directed to issue show cause notice to the appellant within 15 days from the date of receipt of the server copy of this order granting not less than 10 days from the date of receipt of the show cause notice to submit a reply by the appellant. It is thereafter the show cause notice shall be adjudicated and a speaking order be passed on merits and in accordance with law.

The appellant is aggrieved by the action of the respondents in allegedly recovering tax without issuance of any order under Section 74(9) of the Central Goods and Services Tax Act, 2017. The appellant would further contend that without intimating the appellant the reason, the input tax credit ledger has been blocked. Therefore, it is submitted that the action initiated by the respondent department is arbitrary, unreasonable and against the provisions of the Act.

The learned standing counsel appearing for the respondent department, on the other hand, would submit that during the course of investigation, it is the appellant, who had voluntarily came forward to deposit a sum of Rs.40 lakhs and the appellant cannot be heard to say that it is the department, which has effected such recovery. Further, the learned standing counsel, on instruction, submitted that the department is in the process of issuing show cause notice and the same would be shortly issued.

Considering the above facts and circumstances, the hon'ble court expressed it's view that this appeal and the writ petition can be disposed of with the following directions:-

(i) The respondent / department is directed to issue show cause notice to the appellant within 15 days from the date of receipt of the server copy of this order granting not less than 10 days from the date of receipt of the show cause notice to submit a reply by the appellant. It is thereafter the show cause notice shall be adjudicated and a speaking order be passed on merits and in accordance with law.

(ii) Till the aforementioned exercise is completed, the respondent / department is directed not to initiate any coercive action against the appellant.

(iii) With regard to the submission that the appellant's input tax credit ledger has been blocked, the same is an independent issue and cannot be considered in this writ petition. However, liberty is granted to the appellant to work out his remedies in accordance with law on the said issue.

## FEMA

### CASE LAW

#### OWNERSHIP OF CASH MONEY WHICH WAS SEIZED FROM THE RESIDENCE OF THE HUSBAND BELONGED TO THE PETITIONERS: CALCUTTA HIGH COURT

**OUR COMMENTS:** Writ Court in exercise of its Constitutional writ jurisdiction under Article 226 of the Constitution should not investigate the ownership of such disputed amount of cash money seized from the possession of one of the noticees at Kolkata in course of search and seizure in question while petitioners are claiming the same as their own money.

By this writ petition, petitioners have challenged the impugned show-cause-notice dated 3rd February, 2022 issued by the Special Director, Directorate of Enforcement, Adjudicating Authority, Chandigarh, against the 24 persons who are third parties/ notices and none of them are the petitioners in this Writ Petition and further challenged the complaint dated 21st October, 2021 lodged by the Assistant Director, Directorate of Enforcement, Jaipur Zonal Office, Jaipur before the Special Director of Directorate of Enforcement, Chandigarh, Adjudicating Authority, against those third parties/noticees. It appears from record that those persons whose offices/residence were searched and seizure was made by the Enforcement Directorate, Jaipur, are located in different parts of the country including one of the noticees at his residence at Kolkata in whose residence petitioners are claiming to be living with him at the time of search and seizure in question.

Considering the facts and circumstances of the case I am of the considered view that writ Court in exercise of its Constitutional writ jurisdiction under Article 226 of the Constitution should not investigate the ownership of such disputed amount of cash money seized from the possession of one of the noticees at Kolkata in course of search and seizure in question while petitioners are claiming the same as their own money.

The Hon'ble court held as under:

It is well settled principle of law that High Court in exercise of its Constitutional writ jurisdiction under Article 226 of the Constitution of India should not investigate and adjudicate the title or ownership of any disputed immovable or movable properties and declare the ownership of the same in favour of one party.

Considering the facts and circumstances of the case and the submission of the parties and in view of the fact that this Writ Petition filed by the petitioners challenging the impugned show-cause notice and prayed for quashing of the same are by none of the noticees and noticees have not challenged the same which has been issued by the Enforcement Authority at Jaipur in Rajasthan and none of the noticees have filed this Writ Petition challenging the impugned adjudication proceedings in question arising out of the impugned search and seizure proceedings out of which impugned adjudication proceedings are pending at Chandigarh and in view of the fact that the highly disputed question of ownership of the seized cash amount in question is involved which is a part of the said pending adjudication proceeding at Chandigarh which the petitioners want release by the order of this writ court, I am not inclined to entertain this writ petition.

In view of the discussion made above, this writ petition being WPA 8539 of 2022 is dismissed.

## CUSTOMS

### NOTIFICATION

#### PASSENGER NAME RECORD INFORMATION REGULATIONS, 2022 NOTIFIED

**OUR COMMENTS:** The Ministry of Finance (Department of Revenue) (Central Board of indirect Taxes and Customs) vide Notification no 67/2022 – Customs (N.T.) dated 08.08.2022 In exercise of the powers conferred by sub-section (1) read with clause (ab) of sub-section (2) of section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

#### 1. Short title and commencement.-

(1) These regulations may be called as the Passenger Name Record Information Regulations, 2022.

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

#### 2. Definitions.- (1) In these regulations, unless the context otherwise requires,-

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "aircraft operator" means a person or organization or enterprise engaged in or offering to engage in the operation of aircraft other than,-

(i) a "State aircraft" as defined in the Aircraft Rules, 1937; or

(ii) an aircraft, which is used for the transportation of passengers or goods by air, and specifically excluded for the purposes of these regulations by an order of the Board; to, from, or through India;

(c) "authorized agent" includes a person who is authorized by, or on behalf of such aircraft operator to undertake all acts connected with the entry and clearance of the operator's aircraft, crew, passengers, cargo, mail, baggage (including unaccompanied baggage) or stores;

(d) "crew member" means a person assigned on duty onboard an aircraft;

(e) "Departure Control System" means the system, containing check-in information such as seat number and

baggage information, used to check passengers onto flights;

(f) "international flight" means a flight,-

(i) from a place within India to a place outside India; or

(ii) from a place outside India to a place within India;

(g) "National Customs Targeting Centre-Passenger" means National Customs Targeting Centre-Passenger referred to under regulation 3;

(h) "passenger" includes any person, other than crew member, in transfer or transit, carried or to be carried, in an aircraft on an international flight, with the consent, such consent being manifested by that person's registration in the passengers list, of the aircraft operator;

(i) "reservation system" means the aircraft operator's internal system, in which passenger name record information are collected for the purpose of reservations;

(j) "time of departure" or "departure time" means the time of take-off from the last point of embarkation of persons or goods before the aircraft arrives in India or the time of take-off from India, as the case may be, in the case of an aircraft which carries persons or goods;

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the Act.

3. National Customs Targeting Centre-Passenger.- The National Customs Targeting Centre-Passenger established by the Board to receive and process passenger name record information along with any other information relevant for risk analysis of passengers for the purpose of,-

(a) the prevention, detection, investigation and prosecution of offences under the Act and the rules and regulations made there under, or

(b) the law enforcement agencies or government departments of India or any other country may specify for the purposes of regulation 10.

## CUSTOMS

4. Registration of aircraft operator.- Every aircraft operator shall register with the proper officer in the FORM as per Annexure-I to these regulations.

5. Transmission of passenger name record information.-

(1) Every aircraft operator shall transfer the passenger name record information, as per list in Annexure –II to these regulations, of passengers they have already collected such information in the normal course of business operations, to the designated Customs systems by push method using PNRGOV EDIFACT message format.

(2) The aircraft operator where the flight is code-shared to any other aircraft operator shall transfer the information specified in sub-regulation (1).

(3) In the event of technical failure, passenger name record information shall be transferred by any other appropriate means, as may be directed by the National Customs Targeting Centre-Passenger, ensuring an appropriate level of information security.

(4) Every aircraft operator shall transfer passenger name record information not later than twenty four hours before the departure time; or at the departure time - wheels off.

*Explanation,-* For the purpose of this regulation,-

(a) “PNRGOV EDIFACT” means a message of any standard electronic message format endorsed jointly by World Customs Organisation, International Civil Aviation Organisation and International Air Transport Association which can be efficiently transmitted;

(b) “push method” means the method whereby an aircraft operator transfers passenger name record information from the departure control system or the reservation system of such aircraft operator to database of the National Customs Targeting Centre-Passenger.

6. Supply of missing information, if any.- (1) Every aircraft operator or its authorised agent who becomes aware, before or at the time of departure, that any information provided by them under these regulations is incomplete or inaccurate, shall immediately provide such complete or accurate information in the manner as specified in regulation 5.

7. Privacy and protection of information.- (1)The passenger name record information received by Customs designated system shall be subject to the strict information privacy and protection in accordance with the provisions of any law for the time being in force.

(2) Processing of passenger name record information revealing a person’s race or ethnic origin, political opinions, religion or philosophical beliefs, trade union membership, health, sexual life or sexual orientation, shall not be permitted.

(3) The passenger name record information shall be received, stored, processed and disseminated in a secure system accessible only to the duly authorized officers by establishing robust procedure to protect the privacy of passengers and crew members by the National Customs Targeting Centre-Passenger.

8. Period of retention of data.- (1) The passenger name record information received in Customs designated system shall be retained for a maximum period of five years from the date of such receipt:

Provided that the provisions under this sub-regulation shall not be applicable, if such information is required in the course of an investigation, prosecution, or any court proceeding.

(2) After expiry of five years specified under sub-regulation (1), it shall be disposed of by depersonalisation or anonymisation through masking out the relevant information which can serve to identify directly the passenger to whom the passenger name record information relates:

Provided that such depersonalised or anonymised information may be repersonalised or unmasked when used in connection with an identifiable case, threat or risk for the specified purposes:

Provided further that the information received may be used for further analysis and study only by an authorized officer not below the rank of Principal Additional Director General or Additional Director General of the National Customs Targeting Centre-Passenger.

9. Audit.- There shall be an extensive independent system audit and security audit on annual basis, to prevent any misuse of the passenger name record information by an

## CUSTOMS

officer of the rank of Principal Additional Director General or Additional Director General of the National Customs Targeting Centre-Passenger appointed by the Director General of Analytics and Risk Management:

Provided that the said officer shall not carry out both the system audit and security audit.

10. Sharing of information with other law enforcement agencies or foreign states.- When passenger name record information relates to any offence, under any law for the time being in force, at national or international level, the National Customs Targeting Centre-Passenger, may share the relevant information on a case-to-case basis with other law enforcement agencies or government departments of India or any other country.

Provided that sharing of such relevant passenger name record information with other law enforcement agencies or government departments of India or any other country shall be subject to maintenance of same level of information privacy and protection of information and safeguards:

Provided further that such other law enforcement agencies or government departments of India or other countries shall, while seeking information, specify the purpose for which such information is being sought.

11. Penalty.- Without prejudice to any other action that may be taken against an aircraft operator or his authorised agent under the provisions of the Act, or any other law for the time being in force, the Principal Additional Director General or Additional Director General of the National Customs Targeting Centre-Passenger, may impose a penalty which shall not be less than twenty five thousand rupees but not more fifty thousand rupees, for each act of non-compliance, on an aircraft operator or his authorised agent who contravenes or fail to comply with any provisions of these regulations.

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

## DGFT

### NOTIFICATION

#### AMENDMENT IN EXPORT POLICY CONDITION OF ITEMS UNDER HS CODE 1101 (WHEAT FLOUR/ATTA), MAIDA, SAMOLINARAVA / SIRGI), WHOLE MEAL ATTA AND RESULTANT ATTA)

**OUR COMMENTS:** Ministry of Commerce and Industry vide notification no. 25/2015-2020 dated 08.08.2022 notified in exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2015-20, hereby amends export policy of items under HS code 1101 of ITC (HS), Schedule - II, 2018 as under:

S.No.	ITC HS Codes	Description	Existing Export Policy	Revised Export Policy
64	1101	Wheat Flour Atta), Maida, Samolina Rava / Sirgi), Wholemeal atta and resultant atta	Free. However, export of wheat flour (atta) is subject to recommendation of Inter-Ministerial Committee (IMC) on export of wheat.	Free. However, export of all items is subject to recommendation of Inter-Ministerial Committee (IMC) constituted for allowing export of wheat.  Export of all the shipments approved by IMC shall be allowed subject to issuance of Quality Certificate by Export Inspection Council (EIC) or its EIAs at Delhi, Mumbai, Chennai and Kolkata.

2. The Notification will come into effect from 14th of August, 2022. The provisions as under Para 1.05 of the Foreign Trade Policy, 2015-2020 regarding transitional arrangement shall not be applicable under this Notification.

During the period from 8th August, 2022 till 14<sup>th</sup> August, 2022 the following consignments of Maida, Samolina (Rava / Sirgi), will be allowed to be exported:

(i) where loading of above mentioned items on the ship has commenced before this Notification; and

(ii) where above mentioned consignment has been handed over to the Customs before this Notification and is registered in their system.

### 3. Effect of this Notification:

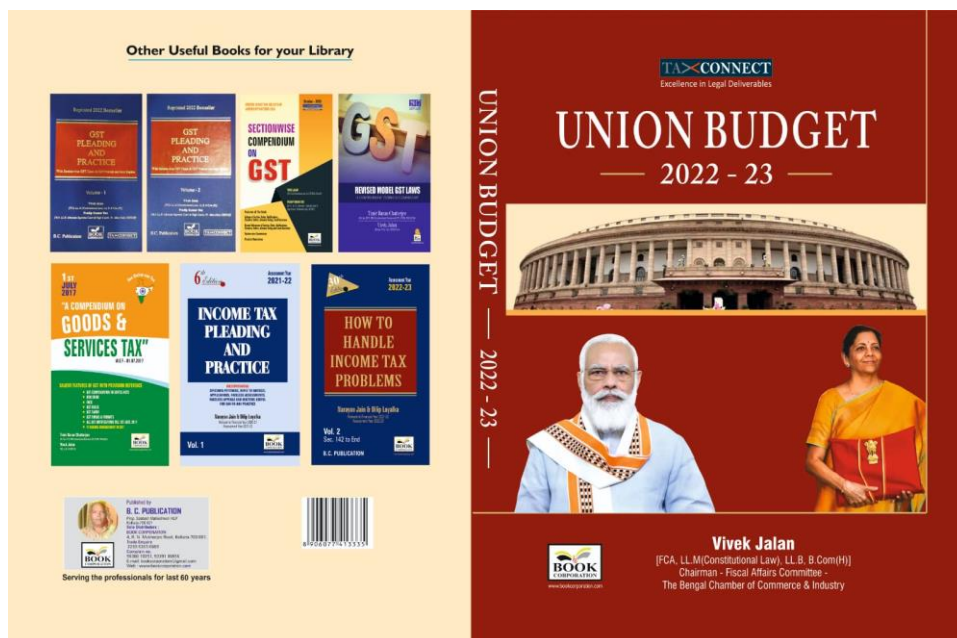
Export Policy of items [Wheat Flour (Atta), Maida, Samolina (Rava / Sirgi), Wholemeal atta and resultant atta] under HS Code 1101 remains 'Free', but export shall be subject to recommendation of Inter-Ministerial Committee (IMC) constituted for allowing export of wheat. The provisions as under Para 1.05 of the Foreign Trade Policy, 2015-2020 regarding transitional arrangement shall not be applicable under this Notification. Necessary modalities with regard to quality of these items will be notified separately.

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



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



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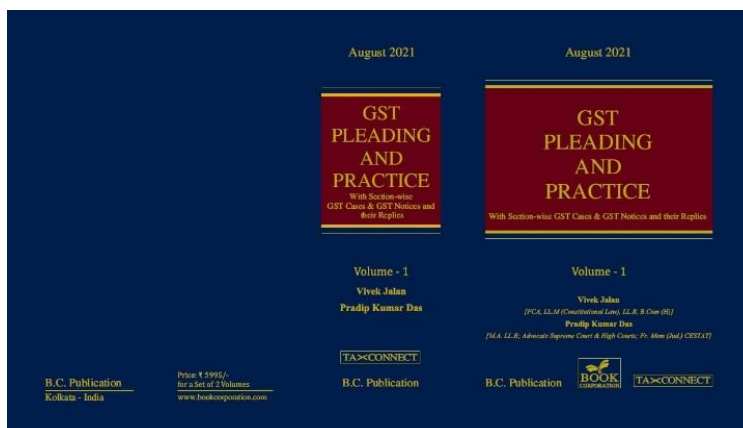
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