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EDITORIAL



Friends,

In 2003, the central government provided for some states that new and existing industrial units, on their substantial expansion, would be entitled to the 100% excise duty exemption for ten years from the commencement of commercial production. Considering this, Sun Pharma Laboratories Ltd and Hero Motocorp, which had plants in Sikkim and Uttarakhand, appealed to the Supreme Court, stating that the benefit of 100% excise duty exemption has been reduced to 58% under the GST regime.

A bench comprising two justices dismissed the appeals; however, it permitted the two companies to make representations to respective state governments and the GST Council. Also, it requested state governments and the Council to consider the industry representations expeditiously.

The Supreme Court has urged the GST Council and State governments to consider a plea for reimbursement of taxes paid by industrial houses having plants in hilly States such as Uttarakhand and Himachal Pradesh and the North-Eastern States. However, it rejected pleas of Hero Motocorp and Sun Pharma for 100 per cent budgetary support for excise exemption while dismissing pre-GST era 'promissory estoppel' argument.

Hero Motocorp set up a unit at Haridwar (Uttarakhand). It commenced commercial production from April 7, 2008. It availed 100 per cent exemption until GST regime came into existence and the benefit being enjoyed by Hero was reduced to 58 per cent through the Budgetary Support Policy. The same happened with two units of Sun Pharma (one begun commercial production on April 20, 2009 and another one on April 14, 2014).

After going through all the arguments and facts placed on record, a Division Bench of the Supreme Court noted that lakhs of persons are employed in such industries. It said, "It will be appropriate that such States should also consider correspondingly reimbursing such units out of the share of revenue received by them through devolution from the Centre. We further find that it will also be appropriate that the GST Council considers making appropriate recommendations to the States in that regard."

The bench permitted the companies to make representations to GST Council and State Governments. It also requested constitutional bodies to "to consider such representations, if made, in an expeditious manner."

Now these taxpayers need to rebuild their plans, and set sail once more toward their coveted goal of receiving the benefits from the State governments through the GST Council in which has the States' Finance Ministers also are members. "However, after the Supreme Court's judgement in the case of Mohit Minerals, it is clear that GST Council's recommendations are only recommendatory and not mandatory and binding on States. Whether the States will act according as per the GST Council's recommendation is something to be looked forward to.

Wish you all a Very Happy and prosperous Dipawali.

Truly Yours

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

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TAX CALENDAR

Due Date	Form/Return/ Challan	Reporting Period	Description
24 th October	GSTR 3B (Quarterly)	Q.E. September 2022	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme.

INCOME TAX

NOTIFICATION

U/S 10(46) OF IT ACT 1961 - CENTRAL GOVERNMENT NOTIFIED, KERALA STATE ELECTRICITY REGULATORY COMMISSION, A COMMISSION ESTABLISHED BY THE STATE GOVERNMENT OF KERALA

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 117/2022 dated 19-10-2022 notified in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, Kerala State Electricity Regulatory Commission (PAN: AAALK1634N), a Commission established by the State Government of Kerala, in respect of the following specified income arising to that Commission, namely:-

- (a) Amount received in the form of grants and loans received from State Government of Kerala;
- (b) License fees under Electricity Act, 2003;
- (c) Petition fees under Electricity Act, 2003; and
- (d) Interest earned on investments made out of (a), (b) & (c) above.

2. The provisions of this notification shall be effective subject to the conditions that Kerala State Electricity Regulatory Commission, -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) shall file returns of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.

3. This notification shall be applicable for the financial years 2022-23, 2023-2024, 2024-2025, 2025-2026 and 2026-27.

[For further details please refer the Notification]

NOTIFICATION

U/S 10(46) OF IT ACT 1961 - CENTRAL GOVERNMENT NOTIFIED, 'H P ELECTRICITY REGULATORY COMMISSION' A COMMISSION CONSTITUTED BY THE GOVERNMENT OF HIMACHAL PRADESH

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 116/2022 dated 19-10-2022 notified in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'H P Electricity Regulatory Commission' (PAN: AAAJH0378N), a Commission constituted by the Government of Himachal Pradesh, in respect of the following specified income arising to that Commission, namely:

- (a) amount received in the form of Government grants;
- (b) amount received as license fee from licensees in electricity;
- (c) amount received as Court fee or petition fee; and
- (d) interest earned on investments made out of (a) to (c) above.

2. This notification shall be effective subject to the conditions that H P Electricity Regulatory Commission: -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be applicable with respect to the financial years 2022-2023, 2023-2024, 2024-2025, 2025-2026 and 2026-2027.

[For further details please refer the Notification]

GST

NOTIFICATION

THE DUE DATE EXTENDED FOR FURNISHING THE RETURN IN FORM GSTR-3B FOR THE MONTH OF SEPTEMBER 2022 TILL THE 21ST DAY OF OCTOBER, 2022

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance vide Notification No. 21/2022 – Central Tax dated 21-10-2022 extended the due date for furnishing the return in FORM GSTR-3B for the month of September 2022 till the 21st day of October, 2022 as under:

In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in FORM GSTR-3B, for the registered persons required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017, for the month of September, 2022 till the 21st day of October, 2022.

[For further details please refer the Notification]

ADVISORY

SEQUENTIAL FILING OF GSTR-1 & FILING OF GSTR-1 BEFORE GSTR-3B ON GST PORTAL

OUR COMMENTS: The Central Government has amended Section 37 & Section 39 of Central Goods & Service Tax Act (CGST), 2017 vide Notification No. 18/2022–Central Tax dated 28th September, 2022 with effect from 01 October, 2022. According to section 37(4) of CGST, Act, a taxpayers shall not be allowed to file GSTR-1 if previous GSTR-1 is not filed and as per sec 39(10) a taxpayer shall not be allowed to file GSTR-3B if GSTR-1 for the same tax period is not filed.

Section 37(4) & 39(10) of Central Goods & Service Tax Act, 2017 are reproduced below:

Section 37(4) : A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Section 39(10) : A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:

These changes are being implemented prospectively and will be operational on GST Portal from 01st November, 2022. Accordingly, from October-2022 tax period onwards, the filing of previous period GSTR-1 will be mandatory before filing current period GSTR-1.

Illustration: Filing of October, 2022 period GSTR-1 will be mandatory before filing GSTR-1 of November, 2022 period.

Further, from October, 2022 tax period onwards, filing of GSTR-1 will also be mandatory before filing GSTR-3B.

Illustration: Taxpayer will not be allowed to file GSTR-3B for October, 2022 period if GSTR-1 of October, 2022 period is not filed.

[For further details please refer the Advisory]

FEMA

CIRCULAR

EXIM BANK'S SHORT-TERM LINE OF CREDIT (STLOC) OF EUR 100 MILLION TO THE BANCO EXTERIOR DE CUBA FOR PURCHASE OF RICE FROM INDIA

OUR COMMENTS: The Ministry of Finance vide circular no. RBI/2022-2023/133 dated 20.10.2022 circulated that Export-Import Bank of India (Exim Bank) has entered into an agreement dated June 23, 2022 with the Banco Exterior de Cuba- an agency nominated by the Government of Republic of Cuba for making available to the latter, Short Term Line of Credit (STLoC) of EUR 100 million (Euro One Hundred Million Only) for the purpose of financing procurement of rice from India to the Republic of Cuba. The export of eligible goods including plant, machinery and equipment, and services including consultancy services for the purpose of procurement of rice to be exported from India, as defined under the agreement, would be allowed subject to their eligibility under the Foreign Trade Policy of the Government of India and whose purchase may be agreed to be financed by the Exim Bank under this agreement. Out of the total credit by Exim Bank under the agreement, goods and services of the value of at least 75 per cent of the contract price shall be supplied by the seller from India, and the remaining 25 per cent of goods and services may be procured by the seller for the purpose of the eligible contract from outside India.

2. The Credit Agreement under the STLoC has become operational from September 09, 2022. Under the STLoC, the terminal utilization period is 8 months from the date of contract inclusion under the STLoC.

3. Shipments under the STLoC shall be declared in Export Declaration Form/Shipping Bill as per instructions issued by the Reserve Bank from time to time.

4. No agency commission is payable for export under the above STLoC. However, if required, the exporter may use his own resources or utilize balances in his Exchange Earners' Foreign Currency Account for payment of commission in free foreign exchange. Authorised Dealer (AD) Category- I banks may allow such remittance after

realization of full eligible value of export subject to compliance with the extant instructions for payment of agency commission.

5. AD Category – I banks may bring the contents of this circular to the notice of their exporter constituents and advise them to obtain complete details of the STLoC from the Exim Bank's office at Centre One, Floor 21, World Trade Centre Complex, Cuffe Parade, Mumbai 400 005 or from their website www.eximbankindia.in.

6. The directions contained in this circular have been issued under section 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

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

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 90/2022 -Customs (N.T.) dated 20.10.2022 notified in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 87/2022-Customs (N.T.), dated 06th October, 2022 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 21st October, 2022, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	53.10	50.75
2.	Bahraini Dinar	227.35	213.80
3.	Canadian Dollar	61.20	59.25
4.	Chinese Yuan	11.65	11.30
5.	Danish Kroner	11.10	10.70
6.	EURO	82.60	79.60
7.	Hong Kong Dollar	10.75	10.40
8.	Kuwaiti Dinar	276.45	259.70
9.	New Zealand Dollar	48.15	45.90
10.	Norwegian	7.95	7.70

	Kroner		
11.	Pound Sterling	94.65	91.45
12.	Qatari Riyal	23.55	22.15
13.	Saudi Arabian Riyal	22.80	21.45
14.	Singapore Dollar	59.15	57.30
15.	South African Rand	4.65	4.40
16.	Swedish Kroner	7.50	7.25
17.	Swiss Franc	84.10	81.15
18.	Turkish Lira	4.60	4.35
19.	UAE Dirham	23.35	21.95
20.	US Dollar	83.90	82.20

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	56.30	54.55
2.	Korean Won	6.00	5.65

[For further details please refer the notification]

NOTIFICATION

PROJECT IMPORTS (AMENDMENT) REGULATIONS, 2022

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 54/2022 -Customs dated 19.10.2022 notified in exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Project Imports Regulations, 1986, namely:-

1. Short title and commencement. -

CUSTOMS

(1) These regulations may be called the Project Imports (Amendment) Regulations, 2022.

(2) They shall come into force on the 20th day of October, 2022.

2. In the Project Imports Regulations, 1986, in the Table, -

(i) against Sr. No. 2, in column 2, for the words "All Power Plants and Transmission Projects", the words "All Power Plants and Transmission Projects, other than solar power plants or solar power projects," shall be substituted;

(ii) against Sr. No. 3, in column 2, for the words, figures and symbols "Power Plants & Transmission Projects other than those mentioned at Sl. No. 2 above.", the words, figures and symbols "Power Plants and Transmission Projects, other than solar power plants or solar power projects and other than those mentioned at Sr. No. 2 above." shall be substituted;

(iii) against Sr. No. 3FF, in columns 2 and 3, after item (xi) and the entries relating thereto, the following items and entries shall be inserted, namely: -

1.	2.
"(xii) Bhopal Metro Rail Project	Managing Director, Madhya Pradesh Metro Rail Corporation Limited (MPMRCL)
(xiii) Indore Metro Rail Project	Managing Director, Madhya Pradesh Metro Rail Corporation Limited (MPMRCL)".

[For further details please refer the notification]

NOTIFICATION			
ANTI-DUMPING	DUTY	IMPOSED	ON
"ELECTROGALVANIZED STEEL" ORIGINATING IN OR EXPORTED FROM KOREA RP, JAPAN AND SINGAPORE, FOR A PERIOD OF 5 YEARS			

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Instruction No 29/2022-Customs (ADD) dated 19.10.2022 notified whereas in the matter of 'Electro galvanized Steel' (hereinafter referred to as the subject goods) falling under tariff heading 7209, 7210, 7211, 7212, 7225 and 7226 of

the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from Korea RP, Japan and Singapore (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings, vide notification No. 6/7/2021-DGTR, dated the 27th July, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th July, 2022, has come to the conclusion that-

(i) the subject goods have been exported to India from the subject countries below normal values;

(ii) the domestic industry has suffered material injury on account of subject imports from subject countries;

(iii) the material injury has been caused by the dumped imports of subject goods from the subject countries,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table mentioned in the notification, falling under tariff heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an antidumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8), of the Table mentioned in the notification

** The product under consideration ('PUC') is 'Flat rolled products of hot rolled or cold rolled steel continuously

CUSTOMS

electrolytically plated or coated with zinc, with or without alloying elements'. The product under consideration is commonly known as Electrogalvanized steel.

The product under consideration may be either of alloy or non-alloy steel, whether or not of prime or non-prime quality. The product under consideration may be in coils or not in coils form. The product under consideration includes all types of Electrogalvanized steel whether or not coated, passivated, pre-treated, pre-painted, colour coated, thin organic coated, chromated, phosphated, printed, whether or not corrugated or profiled, and whether or not having anti-fingerprint treatment.

The following are excluded from the scope of product under consideration, namely:

- i. Flat rolled steel products that are plated or coated with alloy of aluminium and zinc.
- ii. Flat rolled steel products that are plated or coated with alloy of zinc and nickel with nickel content being a minimum 9%.
- iii. Hot-dip galvanized flat rolled steel products.
- iv. Tin-mill flat rolled steel products
- v. Laminated electrogalvanized steel.
- vi. Printed electrogalvanized steel.

The intended end use of the product under consideration is for protection from corrosion and is majorly used in the manufacturing of electronic appliances, auto applications, consumer electronics, furniture, HVAC, roofing and siding, ceiling grid, construction, office equipment etc.

The product under consideration is classified under HS Codes 7210, 7212, 7225 and 7226 of Schedule I of the Customs Tariff Act. However, imports of the product under consideration have also been made under HS Codes 7209 and 7211 of Schedule I of the Customs Tariff Act.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of

publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation. - For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[For further details please refer the Notification]

DGFT

NOTIFICATION

AMENDMENT IN EXPORT POLICY CONDITION FOR HSN CODE 1101- WHEAT ORMESLIN FLOUR (ATTA), MAIDA, SAMOLINARAVA/ SIRGI), WHOLE MEAL ATTA AND RESULTANT ATTA

OUR COMMENTS: Ministry of Commerce and Industry vide Notification no. 39/2015-2020 dated 14.10.2022 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, the Central Government hereby amends Notification No. 30/2015-20 dated 27.08.2022, as under:

S. No	ITC HS Codes	Description	Export	New Policy Condition
64	1101	Wheat or Meslin Flour (Atta), Maida, Samolina Rava/ Sirgi), Wholemeal atta and resultant atta	Prohibited	<p>However, export of Wheat Flour (Atta) will be allowed against Advance Authorisation, and by Export Oriented Units (EOUs) and units in SEZs.</p> <p>Procedural conditions to be followed by Advance Authorisation holders will be provided in the Handbook of Procedures.</p> <p>Export of Wheat Flour (Atta) by 100% Export Oriented Units (EOUs) and units in the SEZ will be subject to pre-import of wheat condition. The Wheat Flour (Atta) will have to be exported within 180 days from the date of import of the wheat consignment. The import shall be subject to actual user condition and transfer of imported raw</p>

material, for any purpose including job work, shall not be permitted. Procurement of domestic wheat for the purpose of export of wheat flour will not be allowed

Entire production of milling process has to be exported and no remnants of the milling process will be allowed to be retained in the Country, except the wastage approved by Norms Committee.

At the time of export, Bill of Entry for imported wheat will be produced before the Customs Authorities and only on verification of the same export will be allowed

2. Effect of this Notification:

The Notification No. 30/2015-20 dated 27.08.2022 is amended to the extent that Export of Wheat Flour (Atta) will be allowed against Advance Authorization, and by Export Oriented Units (EOUs) and units in SEZs, to be produced from imported wheat and without procurement of domestic wheat and subject to conditions as specified.

[For further details please refer the Notification]

PUBLIC NOTICE

AMENDMENT IN PARA 2.107 (TRQ UNDER FTA/CECA) OF HANDBOOK OF PROCEDURE 2015-2020

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 32/2015-2020 dated 20.10.2022 notified in exercise of powers conferred under paragraph

DGFT

1.03 and 2.04 of the Foreign Trade Policy 2015-20, the Directorate General of Foreign Trade hereby amends Annexure-IV of Appendix-2A, in continuation to Public Notice No. 06/2015-20 dated 01.05.2022 and Public Notice 23/2015-20 dated 29.08.2022 as follows -

1. Condition (o) in Annexure IV of Appendix 2A, shall be amended as under:

Existing Condition	Amended Condition
In addition to the requirements as above, the TRQ authorization for items under Tariff head 7108, shall also contain Importer Exporter Code (IEC) of the nominated agencies as notified by RBI (in case of banks) or DGFT (for other agencies) or qualified jewellers as notified by International Financial Services Centres Authority (IFSCA), GST Identification Number (GSTIN) of the jewellery manufacturer to whom TRQ is being issued. The said TRQ importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017	In addition to the requirements as above, the TRQ authorization for items under Tariff head 7108 shall also contain Importer-Exporter Code (IEC) of nominated agencies as notified by RBI (in case of banks) or DGFT for other agencies, or qualified jewellers as notified by International Financial Services Centres Authority (IFSCA). Additionally, TRQ authorization shall also contain GST Identification Number (GSTIN) of the jewellery manufacturer to whom TRQ is being issued. The said TRQ importer shall follow the procedure set out in the Customs Import of Goods at Concessional Rate of Duty or for specified end use) Rules, 2022 read with Customs Circular No. 18/2022-Customs dated 10.09.2022

2. Further, Condition (p) under Annexure IV of Appendix 2A, shall be inserted as under:

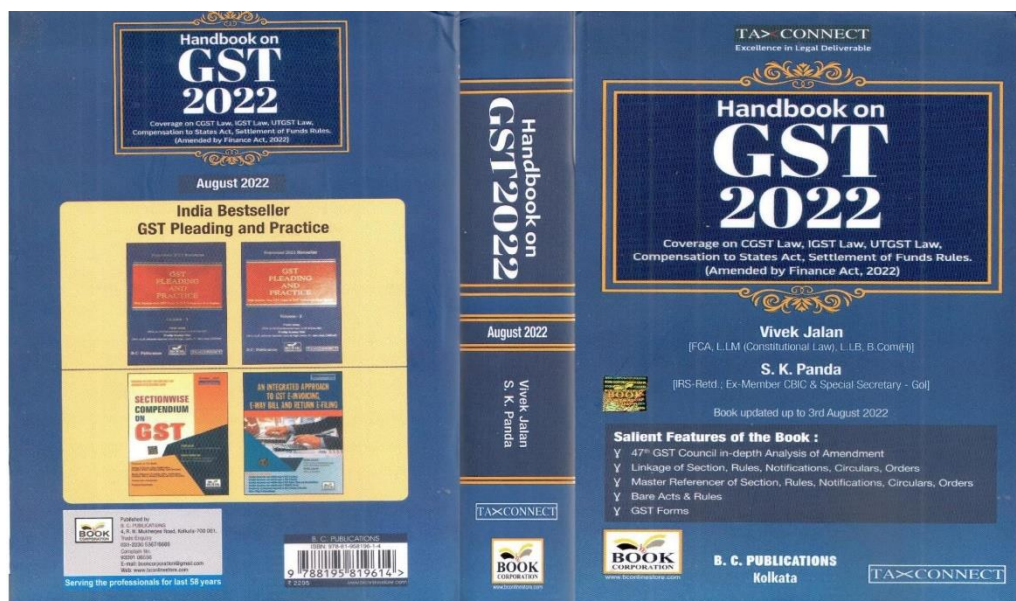
The IGCR procedure applies to the importer till supply of gold (falling under 7108) to end-use recipient and filing of monthly statement. The restrictions on job work are only relating to the case where it is undertaken on the goods belonging to importer and does not apply to the end use recipient who receives the goods on supply. Therefore, on receipt of goods under 7108, the TRQ holder may utilize the same for manufacture with or without job work.

Effect of this Public Notice: Conditions for TRQ imports under tariff head 7108 under India-UAE CEPA are updated in line with Customs Notification No. 74/2022-Customs(N.T.) dated 09.09.2022 read with Circular No.18/2022-Customs 10.09.2022.

[For further details please refer the public notice]

:IN STANDS

HANDBOOK ON GST 2022



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:IN STANDS

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



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

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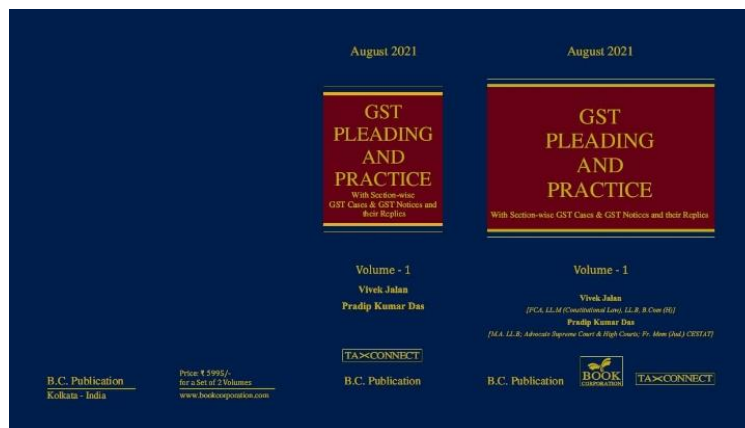
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1. GST Notices and their Replies
2. Orders and Appeals under GST
3. Text of provisions under IGST Act 2017 & CGST Act 2017
4. CGST & IGST Section-wise Synopsis of Case Laws and Notification/Circulars Gist
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