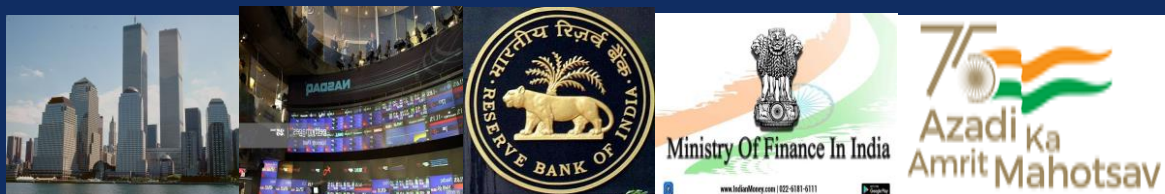


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EDITORIAL



Friends,

At present, taxpayers are required to furnish their Income-tax Returns in ITR-1 to ITR-7 depending upon the type of person and nature of income. The current ITRs are in the form of designated forms wherein the taxpayer is mandatorily required to go through all the schedules, irrespective of the fact whether that particular schedule is applicable or not, which increases the time taken to file the ITRs.

The finance ministry on Tuesday proposed to come out with a user-friendly common income tax return form for all taxpayers. The proposed draft ITR takes a relook at the return filing system in tandem with international best practices. It proposes to introduce a common ITR by merging all the existing returns of income except ITR-7. However, the current ITR-1 and ITR-4 will continue. This will give an option to such taxpayers to file the return either in the existing form (ITR-1 or ITR-4), or the proposed common ITR, at their convenience.

The scheme of the proposed common ITR is as follows:

- a. Basic information (comprising parts A to E), Schedule for computation of total income (Schedule TI), Schedule for computation of tax (schedule TTI), Details of bank accounts, and a schedule for the tax payments (schedule TXP) is applicable for all taxpayers.
- b. The ITR is customized for taxpayers with applicable schedules based on certain questions answered by the taxpayers (wizard questions).
- c. The questions have been designed in such a manner and order that if the answer to any question is 'no', the other questions linked to this question will not be shown to the taxpayer.
- d. Instructions have been added to assist the filing of the return containing the directions regarding the applicable schedules.
- e. The proposed ITR has been designed in such a manner that each row contains one distinct value only. This will simplify the return filing process.

- f. The utility for the ITR will be rolled out in such a manner that only applicable fields of the schedule will be visible and wherever necessary, the set of fields will appear more than once.

As evident from the above, the taxpayer will be required to answer questions which apply to it and fill the schedules linked to those questions where the answer has been given as 'yes'. This will increase ease of compliance. Once the common ITR Form is notified, after considering the inputs received from stakeholders, the online utility will be released by the Income-tax Department.

The draft common ITR, based on the above scheme, has been uploaded on www.incometaxindia.gov.in for inputs from stakeholders and general public. A sample ITR illustrating step by step approach for filing the ITR and two customised sample ITRs for firm and company have also been provided for illustration.

The draft ITR aims to bring ease of filing returns and reduce the time for filing the ITR by individuals and non-business-type taxpayers considerably. The taxpayers will not be required to see the schedules that do not apply to them. It will have a smart design of schedules in a user-friendly manner with a better arrangement, logical flow, and increased scope of pre-filing. It will also facilitate the proper reconciliation of third-party data available with the Income-tax Department vis a vis the data to be reported in the ITR to reduce the compliance burden on the taxpayers. The common income tax return is the form where income from virtual digital assets will have to be disclosed under a separate head.

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
7 th November	ITNS-281	October 2022	Payment of TDS/TCS deducted /collected in October 2022.
7 th November	ITR Return	AY 2022-23	Due date for filing of return of income for the assessment year 2022-23 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies (Due date extended from October 31, 2022, to November 07, 2022)
10 th November	GSTR 7	October 2022	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST
10 th November	GSTR 8	October 2022	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST
11 th November	GSTR 1	October 2022	Taxpayers having an aggregate turnover of more than Rs. 1.50 Crores or opted to file Monthly Return

INCOME TAX

NOTIFICATION

CENTRAL GOVERNMENT SPECIFIES THE PENSION FUND, NAMELY, TEACHER RETIREMENT SYSTEM OF TEXAS

OUR COMMENTS : The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 119/2022 dated 31-10-2022 notified in exercise of the powers conferred by sub-clause (iv) of clause (c) 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 pension fund, namely, Teacher Retirement System of Texas (PAN: AAATT9387R), (hereinafter referred to as "the assessee") as the specified person for the purposes of the said clause in respect of the eligible 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 "the said investments") subject to the fulfillment 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 furnish along with such return a certificate in Form No. 10BBC in respect of compliance to the provisions of clause (23FE) of section 10 of the Act, during the financial year, from an accountant as defined in the Explanation below sub-section (2) of section 288 of the Act, as per the provisions of clause (vi) of rule 2DB of the Income-tax Rules, 1962;

(iii) the assessee shall intimate the details in respect of each investment made by it in India during the quarter within one month from the end of the quarter in Form No. 10BBB, as per the provisions of clause (v) of rule 2DB of the Income-tax Rules, 1962;

(iv) the assessee shall maintain a segmented account of income and expenditure in respect of such investment which qualifies for exemption under clause (23FE) of section 10 of the Act;

(v) the assessee shall continue to be regulated under the laws of the Government of the State of Texas, or the federal laws of the Government of the United States of America, or both;

(vi) the assessee shall be responsible for administering or investing the assets for meeting the statutory obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans, as the case may be;

(vii) the earnings and assets of the assessee should be used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in clause (vi) and no portion of the earnings or assets of the pension fund inures any benefit to any other private person; barring any payment made to creditors or depositors for loan or borrowing [as defined in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Act] taken for the purposes other than for making investment in India;

(viii) the assessee shall not have any loans or borrowings [as defined in sub-clause (b) 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; and

(ix) 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 the 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 the said 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]

INCOME TAX

NOTIFICATION

U/S 35(1) (III) OF IT ACT 1961 CENTRAL GOVERNMENT APPROVES KREA UNIVERSITY, SRICITY, CHITTOOR, A.P.

OUR COMMENTS : The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 118/2022 dated 28-10-2022 notified in exercise of the powers conferred by clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves 'Krea University, Sricity, Chittoor, A.P. (PAN: AAFAK4100P)' under the category of 'University, College or other institution' for research in 'Social science or Statistical research' for the purposes of clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2022-23) and accordingly shall be applicable for Assessment Years 2023-2024 to 2027-2028.

[For further details please refer the notification]

CIRCULAR

CONDONATION OF DELAY UNDER SECTION 119(2)(B) OF THE INCOME-TAX ACT, 1961 IN FILING OF FORM NO.10A

OUR COMMENTS : The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Circular No. 22/2022 dated 01-11-2022 circulated on consideration of difficulties reported by the taxpayers and other stakeholders in the electronic filing of Form No. 10A, the Central Board of Direct Taxes (the Board) in exercise of its powers under Section 119 of the Income-tax Act, 1961 (the Act) extended the due date for filing Form No. 10A required to be filed on or before 30.06.2021, to 31.08.2021 by Circular No. 12/2021 dated 25.06.2021, and further to 31.03.2022 by Circular No. 16/2021 dated 29.08.2021

2. Representations have been received by the Board stating that Form No.10A in some of such cases could not be filed by 31.03.2022. It has been requested that the delay in filing of Form No.10A in such cases may be condoned.

3. On consideration of the matter, with a view to avoid genuine hardship to such cases, the Board, in exercise of the powers conferred under section 119(2)(b) of the Act, hereby condones the delay upto **25.11.2022** in filing Form No.10A under sub-clause (i) of clause (ac) of sub-section (1) of section 12A /clause (i) of first proviso to clause (23C) of section 10/ clause (i) of first proviso to sub-section 5 of section 80G / fifth proviso to sub-section 1 of section 35 of the Act, which was required to be made electronically on or before 31.03.2022

[For further details please refer the circular]

GST

CASE LAW

REVOCATION OF CANCELLATION OF PETITIONERS GSTN REGISTRATION - THE CASE OF RESPONDENT IS THAT IT IS NOT OPEN TO THE APPELLATE AUTHORITY TO PASS ANY ORDERS DISREGARDING THE LIMITATIONS PRESCRIBED THEREIN : MADRAS HIGH COURT

OUR COMMENTS: This writ petition has been filed by the taxpayer seeking to quash the Reference notice for cancellation of GST Registration and to direct the GST Authorities to revoke the cancellation of petitioners GSTN registration Number since the Petitioner was unaware of the cancellation of the Registration Certificate. It was come to know only on being informed by the other end tenant establishment the petitioner became aware that his GSTN registration stood cancelled. Thereafter, the taxpayer approached the GST Department in order to restore the petitioner's GSTN registration. However, the GST Authorities passed the order for cancellation of GST registration, on the ground that it was beyond the period of limitation. It was held that There is a consistent view taken in these matters. The revenue has not challenged any of such orders of this Court and hence the orders have attained finality. In view of the fact that this Court has been consistently following the directions issued in the case of **TVL. SUGUNA CUTPIECE CENTER VERSUS THE APPELLATE DEPUTY COMMISSIONER (ST) (GST)** , THE ASSISTANT COMMISSIONER (CIRCLE) , SALEM BAZAAR [2022 (2) TMI 933 - MADRAS HIGH COURT] where it was held that The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.

In the case of Tvl.Suguna Cutpiece Vs Appellate Deputy Commissioner (ST) (GST) and others the Hon'ble High Court issued the following directions:

"229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:

i. The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation

along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.

ii. It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.

iii. If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.

iv. Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax liability under the Act and Rule.

v. The petitioners shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.

vi. If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.

vii. The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

viii. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

ix. The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow these petitioners to file their returns and to pay the tax/penalty/fine.

x. The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order.

xi. No cost.

xii. Consequently, connected Miscellaneous Petitions are closed."

The Revenue/Department has also accepted the said view as evident from the fact that no appeal has been filed in any of the matters, this Court intends to follow the above order of this Court - this Court is of the considered opinion that the benefit extended by this Court in the earlier orders referred to in Suguna Cutpiece Centre's case may be extended to the Petitioner.

[Decided in favour of the Assessee]

FEMA

DISCUSSION

LEGAL ENTITY IDENTIFIER (LEI) FOR LARGE VALUE TRANSACTIONS IN CENTRALISED PAYMENT SYSTEMS

OUR COMMENTS: The Legal Entity Identifier (LEI) is a 20-character alpha-numeric code used to uniquely identify parties to financial transactions worldwide. It has been implemented to improve the quality and accuracy of financial data reporting systems for better risk management. It is used to create a global reference data system that uniquely identifies every legal entity in any jurisdiction that is party to a financial transaction. It can be obtained from any of the Local Operating Units (LOUs) accredited by the Global Legal Entity Identifier Foundation (GLEIF), the body tasked to support the implementation and use of LEI. In India, LEI can be obtained from Legal Entity Identifier India Ltd. (LEIL) (<https://www.ccilindia-lei.co.in/>), which is also recognised as an issuer of LEI by the Reserve Bank of India (RBI).

All single payment transactions of ₹50 crore and above undertaken by entities (non-individuals) should include remitter and beneficiary LEI information. This is applicable to transactions undertaken through the NEFT and RTGS payment systems. In case of RTGS, both customer payment and inter-bank transactions meeting the above criterion should include LEI information.

It is not necessary for Governments or their Departments / Ministries to obtain LEI or mention LEI number for payment transactions in NEFT and RTGS. However, Corporations / Undertakings, including those fully owned by the Government, shall need to obtain LEI. All single payment transactions of ₹50 crore and above of Government Undertakings and Corporations, through NEFT / RTGS, shall include remitter and beneficiary LEI information.

No, LEI is not required for customer transactions where both remitter and beneficiary are individuals. For transactions, where either or both parties are non-individual/s, LEI will be required.

The remitting bank should ensure that LEI information for both sender and beneficiary is captured. Any inward

transaction with inappropriate or no LEI should not be rejected by beneficiary bank. However, post-credit, both remitting and beneficiary banks should maintain valid and verified LEI information for all payment transactions of ₹50 crore and above.

The LEI instructions are applicable to all the channels being used for connecting to RTGS viz. thick-client, Web-API (through INFINET or any other approved network) and Payment Originator (PO) module.

CUSTOMS

CIRCULAR

FACELESS ASSESSMENT - ANONYMIZED ESCALATION MECHANISM & EXTENSION OF STANDARD EXAMINATION ORDERS THROUGH RMS (PHASE 1, PART 2)

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Circular No. 23/2022 -Customs dated 03.11.2022 circulated that the attention of field formations is drawn to Board's Circular No.14/2021-Customs dated 07.07.2021 in consequence of which an initial Anonymized Escalation Mechanism (AEM) was introduced by the Directorate of Systems' ICEGATE Advisory dated 02.08.2022. The undersigned is directed to say that keeping in view that the said AEM operates after IGM number with date is recorded in bill of entry (i.e. after arrival of goods), the Board hereby sensitizes the Pr.Chief/Chief Commissioners, in their roles as Zone and / or NAC heads, to the necessity of their monitoring to ensuring that an aspect lodged in the said AEM is not allowed to linger and that all successive actions are quickly taken without loss of time no sooner the aspect has been lodged in said AEM. They should devise whatever means are necessary for doing this. The Pr.Chief/Chief Commissioners should also keep note of the root cause(s) that needed to be redressed and the administrative/systemic actions to be adopted to achieve that redress, so that sustained improvements are made towards expediting customs clearances.

2. Your attention is also drawn to Board's Circular No. 16/2022-Customs dated 29.08.2022 regarding phased implementation of Standard Examination Orders. To harmonize the examination orders across FAGs, the Board had decided to implement system-generated centralized examination orders in a phased manner. The Phase 1 referred to case of risk-based selection for examination after assessment (second check examination). Initially, in Part 1 of this phase, the goods under Assessment Group 4 in all Customs Stations were covered with effect from 05.09.2022. Based on the feedback received, from the National Customs Targeting Centre (NCTC), regarding the readiness for further rollout of the implementation of Standard Examination Orders through the Risk Management System, the Board has decided that in Part 2 of Phase 1, from 15.11.2022 the goods under Assessment Group 5 (Chapter 84) shall also be covered. Accordingly, the Circular No. 16/2022-Customs stands modified.

3. Difficulties, if any, in the implementation may be brought to the notice of the Board. The Hindi version follows.

[For further details please refer the circular]

NOTIFICATION

EFFECTIVE RATES OF CUSTOMS DUTY AND IGST FOR GOODS IMPORTED INTO INDIA AMENDED

OUR COMMENTS: : The Ministry of Finance (Department of Revenue) vide Notification No. 56/2022 -Customs dated 01.11.2022 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, 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. 404, in column (2), for the entries, the entries "27, 29, 31, 38, 39, 73, 82, 84, 85, 87, 89 or 90" shall be substituted.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO PROVIDE EXPORT DUTY EXEMPTION TO SPECIFIED VARIETIES OF RICE SUBJECT TO THE PRESCRIBED CONDITION(S)

OUR COMMENTS: : The Ministry of Finance (Department of Revenue) vide Notification No. 55/2022 -Customs dated 31.10.2022 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when exported out of India, from so much of the duty of

CUSTOMS

customs leviable thereon under the said Second Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, subject to any of the condition(s), specified in the Annexure to this notification, the condition number(s) of which is mentioned in the corresponding entry in column (5) of the said Table, namely: –

TABLE

Sl. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate of Duty	Condition number(s)
(1)	(2)	(3)	(4)	(5)
1.	1006 10	Rice in the husk (paddy or rough)	Nil	1
2.	1006 20	Husked (brown) rice	Nil	2 and 3
3.	1006 30 90	Semi-milled or wholly-milled rice, whether or not polished or glazed (other than Parboiled rice and Basmati rice)	Nil	2 and 3
4.	1006	Organic Non-Basmati Rice	Nil	4

Annexure

Condition Number	Condition(s)
1.	Goods meant for export to Nepal, when exported through the customs station located at Raxaul or Jogbani or Sonauli, upto an aggregate quantity not exceeding six lakh metric tonnes of total exports of such goods through the said stations, taken together, from the date on which this notification enters into force.
2.	Goods meant for export shall have entered the customs station for the purpose of exportation before the 9th day of September, 2022, and an order permitting clearance has not been issued by the proper officer.
3.	(i) Goods meant for export shall be backed by irrevocable Letter(s) of Credit, wherein the said letter(s) of credit has been opened before the 9th day of September 2022, and

	the message exchange date between the Indian and Foreign bank/swift date should be before the 9th day of September, 2022.
	(ii) Such Letter(s) of Credit should have been authenticated by the Recipient Bank.
4.	Goods meant for export shall be allowed to be exported only when accompanied by a Provisional Transaction Certificate/ Transaction Certificate issued by a Certification Body accredited by National Accreditation Body (NAB) for Organic Products under the National Programme for Organic Production of the Department of Commerce, as mentioned in the Directorate General of Foreign Trade Public Notice No. 73 (RE-2013)/2009-2014, dated the 18th November, 2014.

2. This notification shall come into force on the 1st day of November 2022.

[For further details please refer the notification]

NOTIFICATION

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

OUR COMMENTS: : The Ministry of Finance (Department of Revenue) vide Notification No. 92/2022 -Customs (N.T) dated 03.11.2022 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. 90/2022-Customs(N.T.), dated 20th 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 4th November, 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.

CUSTOMS

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	54.00	51.65
2.	Bahraini Dinar	226.95	213.40
3.	Canadian Dollar	61.60	59.60
4.	Chinese Yuan	11.50	11.20
5.	Danish Kroner	11.15	10.75
6.	EURO	83.05	80.05
7.	Hong Kong Dollar	10.75	10.40
8.	Kuwaiti Dinar	276.50	259.75
9.	New Zealand Dollar	49.70	47.40
10.	Norwegian Kroner	8.05	7.80
11.	Pound Sterling	96.30	93.00
12.	Qatari Riyal	23.50	22.10
13.	Saudi Arabian Riyal	22.75	21.40
14.	Singapore Dollar	59.50	57.60
15.	South African Rand	4.70	4.40
16.	Swedish Kroner	7.60	7.35
17.	Swiss Franc	84.30	81.30
18.	Turkish Lira	4.60	4.30
19.	UAE Dirham	23.30	21.90
20.	US Dollar	83.80	82.10

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	57.20	55.45
2.	Korean Won	6.00	5.65

[For further details please refer the notification]

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 91/2022 -Customs (N.T) dated 31.10.2022 notified in exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

"TABLE-1

Sl. No.	Chapter/ heading/ sub- heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	952
2	1511 90 10	RBD Palm Oil	962

CUSTOMS

3	1511 90 90	Others - Palm Oil	957
4	1511 10 00	Crude Palmolein	968
5	1511 90 20	RBD Palmolein	971
6	1511 90 90	Others - Palmolein	970
7	1507 10 00	Crude Soya bean Oil	1345
8	7404 00 22	Brass Scrap (all grades)	4518

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	531 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	630 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.	630 per kilogram

		Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	531 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7333(i.e., no change)"

2. This notification shall come into force with effect from the 01st day of November, 2022

[For further details please refer the notification]

DGFT

PUBLIC NOTICE

ENLISTMENT OF PSIA UNDER PARA 2.55 OF HBP 2015-2020

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 34/2015-2020 dated 03.11.2022 notified in exercise of powers conferred under the paragraph 2.04 of the Foreign Trade Policy, 2015-20, the Director General of Foreign Trade hereby includes the following agencies in Appendix 2G of Appendices and Aayat Niryat Forms of Foreign Trade Policy, 2015-20 in terms of Para 2.55 (d) of HBP 2015-20 with immediate effect :-

S. No. 1	VALMARK INTERNATIONAL	Areas of Operation
Address of Head Office	Office No. P8/03-37, SAIF Executive Building, Sharjah Airport International Free Zone, Sharjah, UAE - P80337	Australia, Austria, Bahrain, Belarus, Belgium, Bolivia, Botswana, Brazil, Canada, Chile, China, Colombia Congo, Congo P Rep, Costa Rica, Cyprus, Czech Republic, Denmark, Djibouti, Dominican Republic, Egypt, El Salvador, Equatorial Guinea, Estonia, Ethiopia, Fiji, Finland, France, Gabon, Georgia, Germany, Ghana, Greece, Guam, Haiti, Honduras, Hong Kong, Hungary, Indonesia, Israel, Italy, Jamaica, Japan, Jordan, Kenya, Korea, Kuwait, Latvia, Lebanon, Lithuania, Malawi, Malaysia, Maldives, Malta, Mauritius, Mexico, Morocco, Mozambique, Namibia, Netherlands, New Zealand, Nicaragua, Nigeria, Norway, Oman, Papua New Guinea, Paraguay, Philippines, Poland, Portugal, Reunion, Romania, Russian Federation, Saudi Arabia, Senegal,
Address of Branch Offices	Poland: Ul. Domaniewska, 47/10 02-672, Warsaw Poland Eu@Valmarkintl.Com Mauritius: 78b, Emerald Park Trianon, Quatre- Bornes 72257, Mauritius Africa@Valmarkintl.Com United States: 4502 Brazos Shore Drive Sugarland, Texas-77479 Usa. Usa@Valmarkintl.Com	

		Singapore, Slovakia (Slovak Republic), Slovenia, Somalia, South Africa, Spain, Sweden, Taiwan, Tanzania, Thailand, Togo, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uruguay, Venezuela
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S. No. 2	CHECKPOINT INSPECTION COMPANY	Areas of Operation
Address of Head Office	19, Synagogue Street, 5th Floor, Room No- A-544, City Centre, Kolkata 700001	Argentina, Australia, Bahrain, Bangladesh, Belgium, Brazil, Canada, Chile, Colombia, Costa Rica, Denmark, Ecuador, El Salvador, Gabon, Germany, Guyana, Hong Kong, Indonesia, Japan, Jordan, Korea, Kuwait, Malaysia, Mauritania, Mexico, Morocco, Namibia, Netherlands, New Zealand, Norway, Oman, Panama, Paraguay, Qatar, Saudi Arabia, Singapore, Spain, Tanzania, Turkey, United
Address of Branch Offices	Australia: 2nd Floor, 280 Flinders Street, Townsville, Queensland, 4810, Australia Australia.checkpoint@gmail.com Brazil: Sbn Qd 01 Bi "F", Ed. Palacio Da Agricultura, 17 Andar, Brasilia, Distrito Federal, 70040-908, Brazil Brazil.checkpoint@gmail.com Canada: 330 5th Avenue Sw, Suite 1800, Calgary, Alberta, T2p 0j4, Canada Canada.checkpoint@gmail.com United Arab Emirates The Bridge Building, Levels 2,3,4 & 5, Dubai Sports City, Dubai. 392269, United Arab Emirates Dubai.Checkpoint@Gmail.Com Indonesia	

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	Jl. Kebon Sirih No.48-50, Rt.11/Rw.2, Gambir, Kecamatan Gambir, Kota Jakarta Pusat, Daerah Khusus Ibukota, Jakarta, 10110, Indonesia Indonesia.Checkpoint@Gmail.Com Japan 4/F East Tower, Otemachi First Square, 1-5- 1 Otemachi, Chiyoda-Ku, Tokyo, Tokyo-To, 100-0004, Japan Japan.Checkpoint@Gmail.Com	Arab Emirates, United Kingdom, United States, Uruguay, Venezuela		08034 Spain@Ravienergie.Com Israel Ha Emek, 36, Kfar Yona, 40300 Israel@Ravienergie.Com Taiwan 11F, No.129, Lane 136, Jhongshan Road Sec. 3, Jhonghe Dist, New Taipei City, 235 Taiwan@Ravienergie.Com Korea 976, Deokgye-Dong, Yangsan-Si, Gyeongsangnam-Do Korea@Ravienergie.Com Singapore No 03-19, Pioneer Junction, 3 Soon Lee Street, Singapore Singapore@Ravienergie.Com Turkey Kazim Dirik Caddesi, Gayret Han No.4 K.8 D.802, Izmir, 35210 Turkey@Ravienergie.Com South Africa 15 Venus Road, Crowthorne Midrand Southafrica@Ravienergie.Com	Finland, France, Georgia, Germany, Gibraltar, Greece, Grenada, Guam, Guatemala, Guyana, Haiti, Honduras, Hong Kong, Hungary, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Jordan, Kenya, Korea, Kuwait, Latvia, Lebanon, Lithuania, Luxembourg, Macau, Malaysia, Maldives, Malta, Mauritius, Mexico, Morocco, Netherlands, New Caledonia, New Zealand, Nicaragua, Norway, Oman, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Puerto Rico, Qatar, Reunion, Romania, Saint Kitts And Nevis, Saint Lucia, Saint Vincent And The Grenadines, Saudi Arabia, Singapore, Slovakia (Slovak Republic), Slovenia, South
S. No. 3	RAVI ENERGIE INC.	Areas of Operation			
Address of	1200 Route 22, Suite 2000, Bridgewater,	Antigua And Barbuda, Argentina, Armenia, Aruba, Australia, Austria, Bahamas, Bahrain, Bangladesh, Barbados, Belgium, Belize, Bermuda, Brazil, British Indian Ocean Territory, Bulgaria, Canada, Canary Island, Cayman Islands, Chile, China, Colombia, Cook Islands, Costa Rica, Croatia (Local Name: Hrvatska), Cuba, Cyprus, Czech Republic, Denmark, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Estonia,			
Head Office	New Jersey, United States – 08807				
Address of Branch Offices	Canada: 41 Garfella Dr No 1205, Etobicoke, M9v 2g3 Canada@Ravienergie.Com United Kingdom The Lansdowne Building, No 2 Lansdowne Road, Greater London, Cr9 2er Europe@Ravienergie.Com Italy Viale Cesare Battisti, 147, Terni, 05100 Italy@Ravienergie.Com Spain Calle Del Capit?N Arenas, 19, Barcelona,				

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		Africa, Spain, Sri Lanka, Suriname, Sweden, Taiwan, Province Of China, Thailand, Trinidad And Tobago, Turkey, Turks And Caicos Islands, U.S. Minor Islands, United Arab Emirates, United Kingdom, United States, Uruguay, Venezuela, VietNam, Virgin Islands (British), Virgin Islands (U.S.)
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2. Further, additional areas of operation in case of the following agencies are notified:

S. No.	Name of Agency	Additional Areas of Operation	Validity of PSIA
4	DD INTERNATIONAL GLOBAL	Algeria, Aruba, Bangladesh, Cameroon, Egypt, Equatorial Guinea, French Guiana, Georgia, Hong Kong, Lebanon, Libyan Arab Jamahiriya, Maldives, Morocco, Papua New Guinea, Russian Federation, Tunisia, Ukraine, United Kingdom	08.06.2025
5	NI-MET METALS INC.	Korea, Malaysia, Taiwan, Vietnam, Russian Federation, Saudi Arabia, Oman	27.12.2023
6	SMV INTERNATIONAL INCORPORATION	Turkey	27.12.2023
7	TUBBY IMPEX	Turkey	03.12.2022

	PRIVATE LIMITED		
8	METAL SERVICES	Australia, Austria, Belgium, Canada, Italy, Finland, France, Germany, Spain, Malta, New Zealand, Turkey, United Kingdom, United States	27.12.2023

3. The following 03 existing Pre-Shipment Inspection Agencies have been allowed to add additional instruments to their existing instruments as per the Annexure of this Public Notice:

S. No.	Name of Agency	Validity of PSIA
9	TSK ENGINEERS PVT LTD	03.12.2022
10	DD INTERNATIONAL GLOBAL	08.06.2025
11	MARINE INSPECTION AND LOGISTICS INTERNATIONAL ROTTERDAM	27.12.2023

4. The above agencies at S. No. 1 to 3 above are recognized for Pre-Shipment Inspection Certificates as per provisions of Para 2.55(e) of HBP, 2015-20 from the date of issue of this Public Notice. Hence the PSIAs approved shall have validity period of 03 years or till such time to be notified by DGFT, whichever is earlier. Details of approved spectrometers and survey meters for issuance of PSIC by these agencies are annexed.

5. The notified PSIA must ensure to update their membership certificate of MRAI/ISRI/IFIA and their office address and contact details within 30 days.

6. As per para 2.55 (f) of HBP 2015-20, " a PSIA can also carry out inspections in countries, where it does not have a full time equipped branch office but which falls within its area of operation, by deputing its Inspectors. However, for such inspections in other countries, the PSIA will be required to give prior intimation to DGFT by sending an email (at psia-travel-dgft@gov.in) and furnishing details of visit / inspection done by the Inspector in PSIC".

Effects of this public notice: 03 Agencies are notified as PSIA, additional areas of operation for 05 existing PSIAs and additional instruments in respect of 03 existing PSIAs have also been notified.

[For further details please refer the public notice]

DGFT

NOTIFICATION

EXTENSION OF DATE FOR RESTRICTION ON EXPORT OF SUGAR BEYOND 31ST OCTOBER, 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 40/2015-2020 dated 28.10.2022 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, in partial modification of Notification No. 10/2015-2020 dated 24th May. 2022, the Central Government hereby extends the date of 'Restriction' on export of Sugar (Raw Sugar, Refined Sugar and White Sugar) under HS Codes 1701 14 90 and 1701 99 90 beyond 31st October, 2022 till 31st October, 2023, or until further orders, whichever is earlier.

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

3. Effect of this Notification:

Restriction on export of Sugar (Raw, Refined and White sugar) is extended beyond 31.10.2022 till 31.10.2023, or until further orders, whichever is earlier. Other conditions will remain unchanged.

[For further details please refer the notification]

TRADE NOTICE

ICEGATE HELPDESK FOR REDRESSAL OF RODTEP RELATED GRIEVANCES

OUR COMMENTS: The Ministry of Commerce and Industry vide Trade Notice no. 20/2022-23 dated 31.10.2022 notified that members of Trade and Industry may note that for resolution/examination of exporter grievances related to scroll out of shipping bills, generation of e-scrips and transfer of e-scrips under RoDTEP Scheme, mechanism of "ICEGATE Helpdesk", which is available to the exporters 24*7 is functional. In this, an exporter can lodge a grievance either by voice interaction by calling at Toll Free No. 1800-

3010-1000 or by emailing icegatehelpdesk@icegate.gov.in. Thereafter, a unique ticket/incident number is generated which the exporter receives for record/follow up.

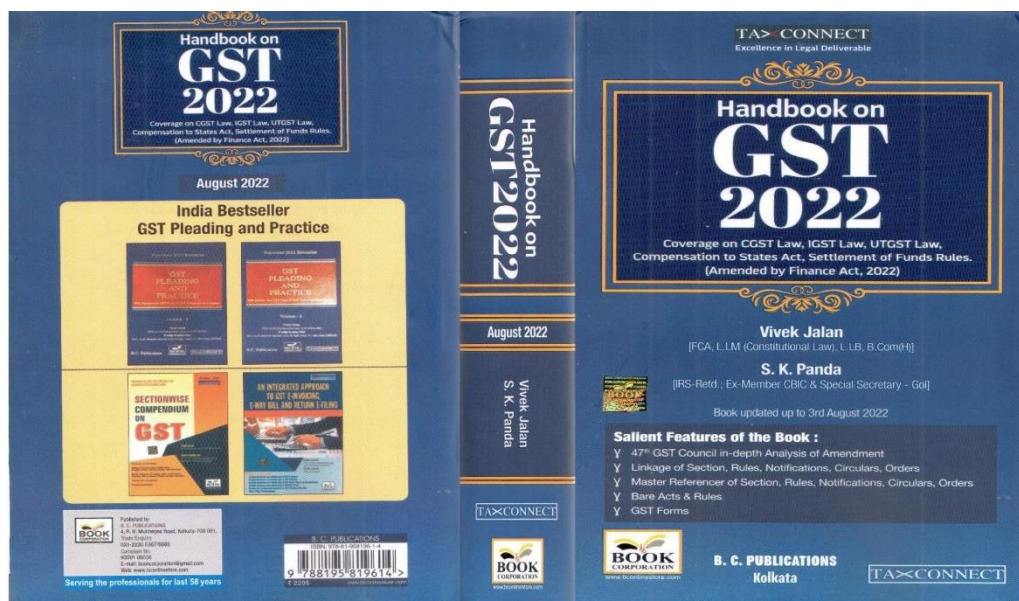
2. In case the RoDTEP grievance continues, the exporter may approach the higher authority at email: jsdbk-rev@nic.in

3. This is issued with the approval of competent authority.

[For further details please refer the trade notice]

:IN STANDS

HANDBOOK ON GST 2022



CONTENTS

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

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2. Reference of Section, Rules, Notifications, Circulars, Orders relating to GST Assessment, Scrutiny, Audit & Appeal
3. Case Laws relating to GST Litigation handling
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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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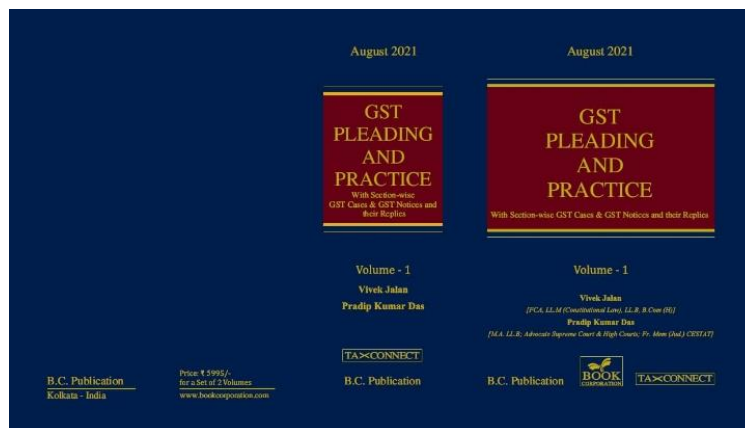
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6. Completely Updated Synopsis of Case Laws under GST by Supreme Court, High Court, AAARs & AARs

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