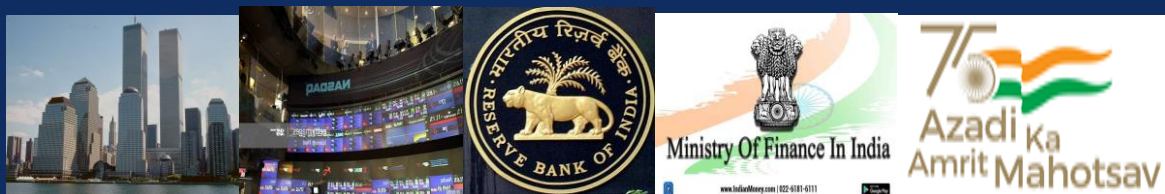


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EDITORIAL



Friends,

Giant leaps are being taken silently on the Global Taxation front. Significant global progress on transparency and exchange of tax information is reported by the Global Forum. The Global Forum is working to guarantee that its 165 member Countries are supported to implement the tax transparency standards, and to use them to fight tax evasion and mobilise domestic resources. Jurisdictions are not only automatically exchanging information on 111 million accounts but are actively ensuring that financial institutions effectively comply with the requirements. Furthermore, they continue to effectively implement exchanges on request and the Global Forum reports significant impacts of its wide-scale capacity-building activities.

Peer Review of the Automatic Exchange of Financial Account Information 2022 presented the first peer reviews with effectiveness ratings for the 99 countries and jurisdictions which had committed to starting Automatic Exchange of Information (AEOI) in 2017 or 2018. It shows that virtually all jurisdictions have put in place the necessary legal frameworks and successfully started exchanges and are exchanging information without significant timing or technical issues. The peer review report was presented during the first day of the annual plenary meeting of the Global Forum, which is bringing

together ministers, other high-level authorities, and delegates from more than 100 member jurisdictions in Seville, Spain. The three-day meeting focussed on how the Global Forum can move to the next stage of delivering its tax transparency agenda, promoting the fairness of tax systems, and strengthening domestic revenue mobilisation.

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
20 th November	GSTR-5A	October 2022	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
20 th November	GSTR-3B	October 2022	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for the quarter of Oct-Dec'22
25 th November	PMT-06	October 2022	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP Scheme for Oct-Dec 2022

INCOME TAX

NOTIFICATION

CENTRAL GOVERNMENT SPECIFIES THE SOVEREIGN WEALTH FUND, NAMELY, PUBLIC INVESTMENT FUND

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 125/2022 dated 16-11-2022 notified in exercise of powers conferred by sub-clause (vi) of clause (b) of 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, Public Investment Fund (PAN: AAAJP1787D), (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 "the 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 on 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 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 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 the Kingdom of Saudi Arabia, 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 the Kingdom of Saudi Arabia;

(vii) the earnings of the assessee shall be credited either to the account of the Government of the Kingdom of Saudi Arabia 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 assets of the assessee shall vest in the Government of the Kingdom of Saudi Arabia upon dissolution, barring any payment made to creditors or depositors for loan taken or borrowing for purposes other than for making investment in India;

(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),

INCOME TAX

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; and

(xi) the investment of the assessee shall be held for at least three years as required under sub-clause (ii) of clause (23FE) of section 10 of the Act.

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

AUTHORISATION OF INCOME-TAX AUTHORITIES AND THEIR JURISDICTION

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 124/2022 dated 14-11-2022 notified in exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), Central Board of Direct Taxes hereby makes the following amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes No.50/2014 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) vide number S.O. 2752(E) dated the 22nd October, 2014, namely:-

In the said notification, in SCHEDULE-IV, for Sl. No. 106 – Sl. No. 111 and the entries relating thereto, the following serial number and the entries shall respectively be substituted, namely:-

Sl. No.	Designation of Income-tax authorities	Headquarters	Jurisdiction
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(1)	(2)	(3)	(4)
“106	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-41	MUMBAI	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-26
107	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-41	MUMBAI	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-30
108	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-41	MUMBAI	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-31
109	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-42	MUMBAI	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-32
110	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-42	MUMBAI	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-33
111	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-42	MUMBAI	Principal Commissioner of Income-tax/ Commissioner of Income-tax, MUMBAI-34”.

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

[For further details please refer the notification]

INCOME TAX

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 60/2022 DATED THE 10TH JUNE, 2022 - CONTROL OF INCOME-TAX AUTHORITIES - U/S 118

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 123/2022 dated 14-11-2022 notified in exercise of powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes No.60/2022 dated the 10th June, 2022, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 2692(E) dated the 10th June, 2022, namely: -

In the said notification, in the SCHEDULE, in serial number 7, in column number (3), -

(I) in item (ii), in column number (4), the entries at item (iv) and the entries relating thereto in column number (5), shall be omitted;

(II) in item (v), in column number (4), the entries at item (iv) and the entries relating thereto in column number (5), shall be omitted.

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

[For further details please refer the notification]

NOTIFICATION

JURISDICTION OF INCOME-TAX AUTHORITIES

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 122/2022 dated 14-11-2022 notified in exercise of the powers conferred by section 118 and sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments in the notification of the

Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes number 51/2014 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) vide number S.O. 2753(E) dated the 22nd October, 2014, namely:-

In the said notification, in the SCHEDULE,-

(I) in Sl.No 6, in column number (4), clause (iii) shall be omitted;

(II) for Sl.No 7 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

Sl. No	Designation of the Income-tax Authorities	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
"7.	Chief Commissioner of Income-tax, Bangalore-1	Bangalore	(i) Principal Commissioner/ Commissioner of Income-tax, Bangalore-1 (ii) Principal Commissioner/ Commissioner of Income-tax, Bangalore-2 (iii) Principal Commissioner/ Commissioner of Income-tax, Bangalore-3 (iv) Principal Commissioner/ Commissioner of Income-tax, Hubballi (v) Principal Commissioner/ Commissioner of Income-tax, Panaji".

(III) for Sl.No 32 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

INCOME TAX

Sl. No	Designation of the Income-tax Authorities	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
32.	Chief Commissioner of Income-tax, Mumbai - 3	Mumbai	(i) Principal Commissioner/ Commissioner of Income-tax, Mumbai - 6 (ii) Principal Commissioner/ Commissioner of Income-tax, Mumbai - 27".

(IV) for Sl.No 34 and the entries relating thereto, the following serial numbers and the entries shall respectively be substituted, namely:-

Sl. No	Designation of the Income-tax Authorities	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
34.	Chief Commissioner of Income-tax, Mumbai -5	Mumbai	(i) Principal Commissioner/ Commissioner of Income-tax, Mumbai - 19 (ii) Principal Commissioner/ Commissioner of Income-tax, Mumbai - 20
35.	Chief Commissioner of Income-tax, Mumbai -6	Mumbai	(i) Principal Commissioner/ Commissioner of Income-tax, Mumbai - 17 (ii) Principal Commissioner/ Commissioner of

			Income-tax, Mumbai - 41 (iii) Principal Commissioner/ Commissioner of Income-tax, Mumbai - 42".
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2. This notification shall come into force from the date of publication in the Official Gazette.

[For further details please refer the notification]

NOTIFICATION

JURISDICTION OF INCOME TAX AUTHORITIES

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 121/2022 dated 14-11-2022 notified in exercise of the powers conferred by sub-sections (1), (2) and (5) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes No. 61/2022 dated the 10th June, 2022, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 2693(E) dated the 10th June, 2022, namely:-

In the said notification, in the SCHEDULE,

(I) Sl. No. 2259 - Sl. No. 2286 and the entries relating thereto shall respectively be omitted;

(II) Sl. No. 2592 - Sl. No. 2612 and the entries relating thereto shall respectively be omitted.

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

[For further details please refer the notification]

INCOME TAX

NOTIFICATION

U/S 280A(1) OF IT ACT 1961, CENTRAL GOVERNMENT, IN CONSULTATION WITH THE CHIEF JUSTICE OF THE HIGH COURT OF HIMACHAL PRADESH DESIGNATES SPECIAL COURT IN THE HIMACHAL PRADESH

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification No. 120/2022 dated 11-11-2022 notified in exercise of the powers conferred by sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961) read with section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), the Central Government, in consultation with the Chief Justice of the High Court of Himachal Pradesh, Shimla, hereby designates the Courts in the State of Himachal Pradesh as mentioned in column (2) of the Table below, as Special Courts for the areas within their territorial jurisdiction as specified in column (3) of the said Table for the purposes of section 280A of the Income-tax Act, 1961 and section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, namely:-

TABLE

Serial Number	Court	Area
(1)	(2)	(3)
1.	Court of Judicial Magistrate 1st Class, Court No. 1, Dharamshala.	Una, Chamba, Kangra
2	Court of Judicial Magistrate 1st Class, Court No. 1, Rampur.	Kullu, Mandi, Solan, Kinnaur
3	Court of Judicial Magistrate 1st Class, Court No. 1, Nahan.	Bilaspur and Sirmaur

[For further details please refer the notification]

GST

NOTIFICATION

CENTRAL GOODS AND SERVICES TAX (THIRD AMENDMENT) RULES, 2022

OUR COMMENTS: The Central Board of Indirect taxes and Customs vide notification no. 22/2022-Central Tax dated 15.11.2022 notified in exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement. -

(1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(II) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted;

(III) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted.

[For further details please refer the notification]

CASE LAW

GST IN RESPECT OF DEVELOPMENT RIGHTS - CONSTITUTIONAL VALIDITY OF N/N. 4/2018-CENTRAL TAX (RATE) DATED 25.01.2018 - VIRES TO SECTION 148 OF THE CGST ACT/ APGST ACT - VIOLATION OF THE PRINCIPLES OF NATURAL JUSTICE

OUR COMMENTS: It was held that If tax payer has requested to grant personal hearing and the same was considered and granted. However, except this, in the impugned order, it is not specifically mentioned as to what date was fixed for personal hearing after filing reply by the petitioner and what happened on the date i.e., whether the petitioner and his counsel were present or not. Be that as it may, in the additional affidavit, at paragraph 4, it was mentioned that no opportunity for personal hearing was granted to the petitioner.

The petitioner was not afforded an opportunity of personal hearing after he filed reply wherein he prayed for personal hearing. The reply itself is a detailed one which runs into several pages containing several factual details and some legal aspects. Therefore, the 1st respondent, ought to have afforded personal hearing to the petitioner so as to effectively adjudicate all the issues involved in the process of assessment. Since that was not done, the impugned order dated 25.07.2022 is liable to set aside.

Petition disposed off.

FEMA

CIRCULAR

EXIM BANK'S GOI SUPPORTED LINE OF CREDIT OF USD 300 MN TO THE SBM (MAURITIUS) INFRASTRUCTURE DEVELOPMENT COMPANY LTD. FOR CONSTRUCTION OF PHASE-IV OF THE MAURITIUS METRO EXPRESS PROJECT IN MAURITIUS

OUR COMMENTS: The Reserve Bank of India vide circular no. RBI/2022-2023/137 dated 17.11.2022 circulated that Export-Import Bank of India (Exim Bank) has entered into an agreement dated October 17, 2022 with the SBM (Mauritius) Infrastructure Development Company Ltd (SBMIDCL), for making available to the latter, Government of India supported Line of Credit (LoC) of USD 300 million (USD Three Hundred Million Only) for the purpose of financing its participation through Redeemable Preference Shares in public sector entities to implement the construction of Phase-IV of the Metro Express Project in Mauritius. The export of eligible goods and services from India for the purpose of the construction of Phase-IV of the Metro Express Project in Mauritius, 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, works 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 Agreement under the LoC is effective from November 07, 2022. Under the LoC, the terminal utilization period is 48 months from the scheduled completion date of the project.

3. Shipments under the LoC 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 LoC. 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 LoC 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

SEEKS EXEMPTS THE GOODS, FALLING WITHIN ANY CHAPTER OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 57/2022-Customs dated 17.11.2022 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, falling within any Chapter of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and description specified in column (2) of the Table below, from the whole of the duty of customs leviable thereon as per the rates specified in the First Schedule to the said Customs Tariff Act, 1975, if imported or purchased out of bond by the Governor of any State on appointment or during their tenure in the office

TABLE

S. No.	Description
(1)	(2)
1.	Motor car for the use of Governor of the State

2. This notification shall come into force with effect from the 18th 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. 97/2022 -Customs(N.T) dated 17.11.2022 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. 92/2022-Customs (N.T.), dated 3rd November, 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 18th 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.

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	56.05	53.65
2.	Bahraini Dinar	223.65	210.30
3.	Canadian Dollar	62.20	60.20
4.	Chinese Yuan	11.60	11.30
5.	Danish Kroner	11.60	11.20
6.	EURO	86.25	83.20
7.	Hong Kong Dollar	10.60	10.25
8.	Kuwaiti Dinar	273.75	257.40
9.	New Zealand Dollar	51.45	49.10
10.	Norwegian Kroner	8.30	8.00
11.	Pound Sterling	98.75	95.40
12.	Qatari Riyal	23.05	21.65
13.	Saudi Arabian Riyal	22.45	21.10
14.	Singapore Dollar	60.45	58.50

CUSTOMS

15.	South African Rand	4.85	4.55
16.	Swedish Kroner	7.90	7.65
17.	Swiss Franc	88.00	84.75
18.	Turkish Lira	4.50	4.25
19.	UAE Dirham	22.95	21.60
20.	US Dollar	82.60	80.90

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	59.50	57.60
2.	Korean Won	6.30	5.90

[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. 96/2022 -Customs(N.T) dated 15.11.2022 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	960
2	1511 90 10	RBD Palm Oil	988
3	1511 90 90	Others – Palm Oil	974
4	1511 10 00	Crude Palmolein	1005
5	1511 90 20	RBD Palmolein	1008
6	1511 90 90	Others – Palmolein	1007
7	1507 10 00	Crude Soya bean Oil	1354
8	7404 00 22	Brass Scrap (all grades)	4545

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	570 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the	702 per kilogram

CUSTOMS

		benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	
3.	71	<p>(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;</p> <p>(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.</p> <p>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.</p>	702 per kilogram
4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p>	570 per 10 grams

		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.	
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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 16th 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. 95/2022 -Customs(N.T) dated 14.11.2022 notified in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the Central Board of Indirect Taxes and Customs Notification No.92/2022-CUSTOMS (N.T.), dated 03rd November, 2022 with effect from 15th November, 2022.

CUSTOMS

In the SCHEDULE-II of the said Notification, for serial No.2 and the entries relating thereto, the following shall be substituted, namely: -

SCHEDULE-II

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)
02.	Korean Won	6.30	5.95

[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. 94/2022 -Customs(N.T) dated 11.11.2022 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 (USD Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	952 (i.e., no change)
2	1511 90 10	RBD Palm Oil	962 (i.e., no change)
3	1511 90 90	Others – Palm Oil	957 (i.e., no change)
4	1511 10 00	Crude Palmolein	968 (i.e., no change)
5	1511 90 20	RBD Palmolein	971 (i.e., no change)
6	1511 90 90	Others – Palmolein	970 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1345 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	4518 (i.e., no change)

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (USD)
(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	562 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	698 per kilogram (i.e., no change)
3	71	(i) Silver, in any form, other	698 per

CUSTOMS

		than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;	kilogram (i.e., no change)
		(ii) Medallions and silver coins having silver content not below 99.9% or semimanufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.	
		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;	562 per 10 grams
		(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.	
--	---------------------	--

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (USD 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 12th day of November, 2022.

[For further details please refer the notification]

ORDER

RESTRICTED ENTRY OF FOOD ITEMS IN UNDER SPECIFIC PORTS

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Instruction No. 31/2022 -Customs dated 14.11.2022 ordered that Reference is invited to F. No. TIC-B02/5/2022-Imports-FSSAI dated 17th October 2022 both issued by Food Safety and Standards Authority of India, New Delhi on the above-mentioned subject (copy enclosed in the original order).

2. Vide order dated 17.10.2022 FSSAI has decided that with effect from 1st February 2023, import of below specified high-risk products shall be permitted only through 61 ports (copy attached with original order), which are directly manned and managed by FSSAI office/officials. The list of such high-risk food products is as specified below: -

(i) Milk and Milk Products.

(ii) Egg powder.

(iii) Meat and Meat Products including Poultry, Fish and their products.

CUSTOMS

(iv) Food for Infant nutrition / Infant Foods.

(v) Nutraceuticals. Health supplements, Food for Dietary uses. Probiotic and prebiotic foods. Foods for Special Medical Purpose.

3. In this regard, FSSAI has also sought comments/suggestions to facilitate ease of doing business while ensuring the mandate of safe food import in India within 30 days from the date of publication of that order at email id - dramit.sharma@fssai.gov.in and import@fssai.gov.in

4. It is also requested to sensitize the officers and trade under your jurisdiction on the above orders of FSSAI by way of issue of suitable public notice/ standing order.

5. The difficulties, if any, in the implementation of this Instruction may be brought to the notice of the Board.

6. Hindi version follows.

[For further details please refer the order]

ORDER

REQUIREMENT OF REGISTRATION OF FOREIGN FOOD MANUFACTURING FACILITIES AS PER FOOD SAFETY AND STANDARDS (IMPORT) FIRST AMENDMENT REGULATIONS, 2021 DATED 03.11.2021

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Instruction No. 30/2022 -Customs dated 14.11.2022 ordered that reference is invited to F. No. TIC-B02/2/2022-Imports-FSSAI dated 10th October, 2022 issued by Food Safety and Standards Authority of India, New Delhi on the above-mentioned subject (copy enclosed).

2. Vide the Order dated 10.10.2022, FSSAI has decided that with effect from 1st February, 2023, registration of foreign food manufacturing facilities falling under following food categories, who are intending to export these food products shall be mandatory: -

(i) Milk and Milk Products;

(ii) Meat and Meat Products including Poultry, Fish and their products;

(iii) Egg powder

(iv) Infant Food;

(v) Nutraceuticals

Accordingly, FSSAI has requested all exporting countries to provide the list of existing manufacturers and of those who are intending to export such food products to India in the format attached at email id dramit.sharma@fssai.gov.in and import@fssai.gov.in Based on the list provided by the competent Authority of exporting country, the registration of such facilities will be done by the FSSAI at its portal.

3. It is requested to accordingly sensitize the trade under your jurisdiction with respect to the above order of FSSAI.

4. The difficulties, if any, in the implementation of this Instruction may be brought to the notice of the Board.

5. Hindi version follows.

[For further details please refer the order]

DGFT

NOTIFICATION

EXPORT OF RED SANDERS WOOD BY FOREST ENVIRONMENT & CLIMATE CHANGE DEPARTMENT, GOVERNMENT OF ODISHA - EXTENSION OF TIME REGARDING

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 44/2015-2020 dated 17.11.2022 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 Para 2.01 of the Foreign Trade Policy, 2015-20, the Central Government hereby makes amendment in Notification No. 35/2015-20 dated 07.10.2021.

2. The Forest Environment & Climate Change Department, Government of Odisha shall finalize the modalities for export of the Red Sanders Heart Wood in log form and shall complete the whole process of export latest by **6th October, 2023**.

3. Other provisions of Notification No. 35/2015-20 dated 07.10.2021 shall remain unchanged.

4. Effect of this notification:

Forest Environment & Climate Change Department, Government of Odisha has been allowed time upto 06.10.2023 to finalize the modalities for export of the Red Sanders Heart Wood in log form.

[For further details please refer the public notification]

PUBLIC NOTICE

ALLOCATION OF QUANTITY 5841 MT (RAW/REFINED) SUGAR BY EU FOR EXPORT FROM INDIA UNDER TRQ FOR THE YEAR 2022-23 & ALLOCATION OF QUANTITY 8606 MTRV RAW CANE SUGAR BY USA FOR EXPORT FROM INDIA UNDER TRQ SCHEME FOR US FISCAL YEAR 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 36/2015-2020 dated 16.11.2022 notified In exercise of the powers conferred under Paragraphs 2.04 of the Foreign Trade Policy, 2015-2020, the Director General of Foreign Trade hereby allocates quantity of 5841 MT for export of raw/refined Sugar to EU under TRQ for the year 2022-23 and also allocates quantity of 8606 MTRV for export of raw cane sugar to USA under TRQ scheme for US fiscal year 2023.

2. As per Notification No. 3/2015-20 dated 20.04.2015, export of sugar (HS Code 17010000) to USA and EU under TRQ is 'Free' subject to the conditions notified in the 'Nature of Restrictions' in the above notification.

3. Certificate of Origin, if required, for preferential export of sugar to USA and EU, shall be issued by Additional Director General of Foreign Trade, Mumbai on recommendation of APEDA regarding entity and quantity for which eligible. Other certification requirement, if any, prescribed specifically for export of sugar to USA and EU would continue to be followed.

4. The quota will be operated by Agriculture and Processed Food Products Export Development Authority (APEDA), New Delhi as the implementing agency for export of TRQ items to EU and USA.

DGFT

5. The reporting requirement as notified vide Notification No. 3/2015-2020 dated 20.04.2015 read with Notification No. 20 dated 07.09.2015 would be followed.

6. Effect of this Public Notice:

The quantity of 5841 MT (raw/refined) Sugar to be exported to EU and quantity of 8606 MTRV raw cane sugar to be exported to USA under TRQ scheme from 01.10.2022 to 30.09.2023 has been notified.

[For further details please refer the public notice]

PUBLIC NOTICE

AMENDMENTS IN PARA 5.11 OF THE HBP IN SYNC WITH RBI A.P.(DIR SERIES) CIRCULAR NO.10 DATED 11TH JULY 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 35/2015-2020 dated 09.11.2022 notified In exercise of the powers conferred under Para 1.03 and 2.04 of the Foreign Trade Policy, 2015-2020, the Director General of Foreign Trade hereby makes the following amendments in Para 5.11 of the Handbook of Procedures 2015-20, with immediate effect, in sync with the RBI's A.P. (DIR Series) Circular No.10 dated 11th July, 2022:

Existing Para	Revised Para
5.11: Realization of Export proceeds	5.11: Realization of Export proceeds
Export proceeds shall be realized in freely convertible currency except for deemed exports supplies under Chapter 7. Exports to SEZ units	Export proceeds shall be realized in freely convertible currency or in Indian Rupees as per para 2.53 of FTP, except

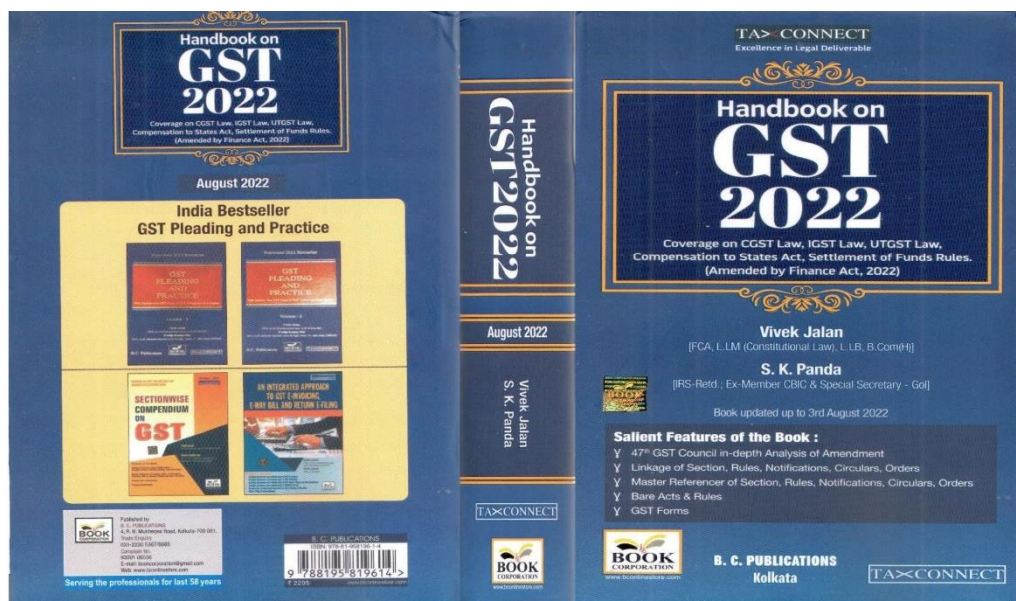
/Supplies to developers/ co-developers irrespective of currency of realization would also be counted for discharge of Export Obligation. Realization in case of supplies to SEZ units shall be from foreign currency account of the SEZ unit.	for deemed exports supplies under Chapter 7. Exports to SEZ units /Supplies to developers/ co-developers irrespective of currency of realization would also be counted for discharge of Export Obligation. Realization in case of supplies to SEZ units shall be from foreign currency account of the SEZ unit.
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2. Effect of Public Notice: Amendment in Para 5.11 of the HBP are notified, to permit the Invoicing, payment and settlement of exports and imports in INR for Export Proceeds under EPCG Scheme, in sync with RBI's A.P. (DIR Series) Circular No. 10 dated 11th July, 2022. This shall come into force with immediate effect.

[For further details please refer the public notice]

:IN STANDS

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5. GST Forms

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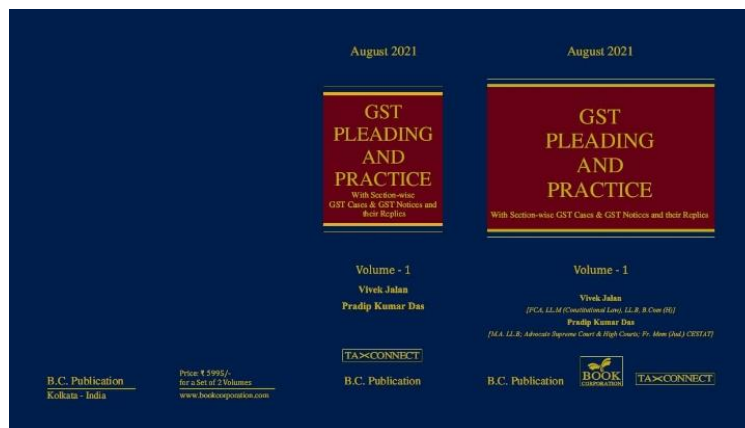
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