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EDITORIAL



Friends,

Competency Commission of India (CCI) will be stepping into the shoes of the National Anti-Profiteering Authority (NAA) from December 1, 2022. CBIC has notified that the CCI will take the place of the NAA for GST anti-profiteering complaints.

As per Section 171 of the CGST/SGST Act, any reduction in tax rate on any supply of goods or services, or any benefit of 'input tax credit', must be passed on to the recipient by the registered person through a commensurate reduction in prices. National Anti-Profiteering Authority is a mechanism devised to ensure that prices remain under check and to ensure that businesses do not pocket all the gains from GST because profit is fine, but undue profiteering at the expense of the common man is not. The CCI has been empowered to investigate whether or not a registered person's use of input tax credits or a reduction in the tax rate has actually resulted in a corresponding reduction in the price of the goods or services or both supplied by him.

The NAA was set up for two years till November 2019 to ensure any reduction in tax rates on any supplies of goods or services or benefits of the input tax credit. Later, it was extended till November 2021. The GST Council, in its 45th meeting in September last year, gave another one-year

extension till November 30, 2022, to NAA and also decided to shift the work to CCI after that.

It will be interesting to see how the CCI interprets and enforces the anti-profiteering provision and whether it adopts a different approach than NAA,

Pandemic looks like turning endemic. The RBI in its November 2022 bulletin has cautioned Citizens due to the expected downside risks in the global economy. The domestic macroeconomic is resilient but sensitive to global conditions. However, the bright spot for India is that as the pandemic looks like turning endemic and as the recovery gathers strength and traction, India is arriving on the world stage. G20 Presidency for 2023, India - reshoring and seeking control over strategic intermediates, private sector getting involved in an investment surge to create electronics factories and semiconductor fabs in India; rebasing of strategic manufacturing; the rise of a new energy system; and a comprehensive industrial policy, spanning everything from steel mills to software to electric vehicles (EVs), electronics, battery gigafactories, clean power and chips; India is also offering an alternative model of battling climate change; expected green boom led by the private sector;... All seem to make India a bright spot in the expected shadows of the future.

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
30 th November	TDS Challan-cum-statement	October 2022	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194 IB, 194M
30 th November	Return of Income	FY 2021-22	Return of income for the assessment year 2022-23 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)
30 th November	Form No. 3CEAA	FY 2021-22	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2021-22
30 th November	Form No. 64	FY 2021-22	Statement of income distribution by Venture Capital Company or venture capital fund in respect of income distributed during previous Year 2021-22 (Form No. 64)
30 th November	Form No. 3CEFA and 3CEFB	FY 2021-22	Due date to exercise option of safe Harbor rules for international transaction and specified domestic transaction.
30 th November	Form No. 64A	FY 2021-22	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2021-22. This statement is required to be filed electronically to Principal CIT or CIT in form No. 64A
30 th November	Form No. 64D	FY 2021-22	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2021-22) to unit holders
30 th November	Form No. 9A	FY 2021-22	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2022).
30 th November	Form No. 10	FY 2021-22	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2022).
30 th November	As per Rules 5D, 5E & 5F	FY 2021-22	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is November 30, 2022).
30 th November	TDS Certificate	October 2022	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of October, 2022
30 th November	Form No. 3CEJ		Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager. (if the assessee is required to submit return of income on November 30, 2022).

INCOME TAX

CASE LAW

LACK OF CONTROL ON AMOUNTS EARNED BY THE DEDUCTEE CANNOT FORM THE LEGAL BASIS FOR THE DEDUCTORS TO AVOID THEIR LIABILITY TO DEDUCT TDS: HON'BLE APEX COURT

OUR COMMENTS: Is TDS u/s 194H applicable on direct payments or also on indirect payments of commission is a question which The Hon'ble Apex Court answered in SINGAPORE AIRLINES LTD, KLM ROYAL DUTCH AIRLINES, BRITISH AIRWAYS PLC Vs C.I.T., DELHI & CIT (TDS) [2022-VIL-27-SC-DT]. Reliance was placed on a decision of The Apex Court in the case of Director, Prasar Bharati v. CIT - (2018) 7 SCC 800 wherein it was held that the language of Section 194H is inclusive and covers any "direct or indirect" payments to the agent. Hence, there was no need for the payment to be made directly by the Assessess to the travel agents in order for it to fall under the ambit of "Commission" and be subject to TDS. It was held that both "direct or indirect" payments to the agents fall under Explanation (i) to the provision in classifying what may be called a "Commission". The factum of the exact source of the payment would be of no consequence to the requirement of deducting TDS. Even on an indirect payment stemming from the consumer, the principals would remain liable under the IT Act to deduct TDS u/s 194H.

Consequently, the contention regarding the point of origination for the amounts does not impair the applicability of Section 194H of the IT Act. Any lack of control that the principals have over the Actual payment charged by agents, cannot form the legal basis for the principals to avoid their liability to deduct TDS. In a principal agent relationship, it is sufficient for the latter to be informed of the responsibilities and duties under the contract and certain guidelines on how to satisfy them.

This is a landmark decision due to the verdict of the Court that a lack of control on amounts earned by the deductee cannot form the legal basis for the deductors to avoid their liability to deduct TDS. This would go a long way in adjudicating such cases in future.

CASE LAW

NO INTERNATIONAL TRANSACTION INCASE OF REIMBURSEMENT OF EXPENSES RECEIVED: MUMBAI TRIBUNAL

OUR COMMENTS: The Mumbai Tribunal held that there cannot be any Transfer Pricing Adjustment on Reimbursement of Expenses in the case of SPENCER STUART INTERNATIONAL B.V. Vs ASSTT. COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION [2022-VIL-1414-ITATMUM] wherein it was held that the AO has erred in holding that reimbursement of expenses received by assessee are liable to be treated as FTS within meaning of Article 12(5)(a) of India-Netherlands Tax Treaty. Reimbursement of expenses would not constitute FTS as per Article 12(5)(a) of India Netherlands DTAA.

The Mumbai Tribunal has again held in the same vein that no service/ income element can be there when expenses were reimbursed on cost-to-cost basis and the same being not the expense of Appellant were not routed through profit and loss account. Hence an arbitrary mark up of such expenses, which are not as per any of the methods prescribed u/s 92C were stuck down in the case of NESS DIGITAL ENGINEERING (INDIA) P. LTD. Vs ADDL. COMMISSION OF INCOME TAX [2022-VIL- 1448-ITAT-MUM].

However, it is required to be proved that the responsibility for the aforesaid type of expenses was of the associated enterprises but the payment towards these costs were initially made by the Indian Entity. Sample copies of invoices/debit notes raised by Indian Entity on its AE alongwith copies of the corresponding invoices of the suppliers need to be produced and linked.

GST

NOTIFICATION

FOURTH AMENDMENT (2022) TO CGST RULES WITH EFFECT FROM 01.12.2022

OUR COMMENTS: The Central Board of Indirect taxes and Customs vide notification no. 24/2022-Central Tax dated 23.11.2022 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 (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

2. In the Central Goods and Services Tax Rules, 2017, -

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;’.

[For further details please refer the notification]

NOTIFICATION

COMPETITION COMMISSION OF INDIA TO HANDLE ANTI-PROFITEERING CASES UNDER CGST ACT, 2017 WITH EFFECT FROM 01.12.2022

OUR COMMENTS: The Central Board of Indirect taxes and Customs vide notification no. 23/2022-Central Tax dated 23.11.2022 notified In exercise of the powers conferred by sub-section (2) of section 171 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Goods and Services Tax Council, hereby empowers the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002 (12 of 2003), to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

2. This notification shall come into force with effect from 1st day of December, 2022.

[For further details please refer the notification]

FEMA

CASE LAW

SUSPENSION OF FCRA REGISTRATION: HON'BLE DELHI HIGH COURT

OUR COMMENTS: It is the instant case of the petitioner, being Commonwealth Human Rights Initiative (hereinafter, 'CHRI') is an independent, nonprofit, civil society organisation, headquartered in New Delhi, India since 1993, working to promote access to justice, access to information and timely fulfilment of the United Nations Sustainable Development Goals (SDGs) in India and in Commonwealth countries. The petitioner was registered under the Societies Registration Act, 1860 on July 21, 1993. On June 07, 2021, the petitioner's FCRA Registration was suspended for 180 days under Section 13 of the FCRA, 2010 pending consideration of cancellation of Certificate of Registration of the petitioner under Section 14(1)(d) of the FCRA, 2010.

On June 26, 2021, the petitioner communicated its response to the impugned suspension order, wherein it is stated that there was no violation of the FCRA, 2010 or Foreign Contribution (Regulation) Rules, 2011 (hereinafter, 'FCRR, 2011') by the petitioner as alleged. Accordingly, the petitioner requested urgent revocation of the impugned suspension order by June 30, 2021.

On December 01, 2021, the impugned suspension was extended for another period of 180 days. On December 07, 2021, a Show Cause Notice under Section 14(2) of the FCRA, 2010, was served on the petitioner. According to the Show Cause Notice, the respondent had authorised an audit of the petitioner's books of accounts and activities for the first time vide order dated July 29, 2021, passed under Section 20 and Section 23 of the FCRA, 2010. The said audit was conducted from August 09, 2021, to August 14, 2021. Upon scrutiny of audited records, certain observations were drawn and shared with the petitioner vide letter dated October 07, 2021, for comments. It is the case of the petitioner that the impugned order of suspension is erroneous in terms of the following finding:

(a) "Details of activities/ projects for which foreign contribution has been received and utilized has not been given at the prescribed point 3(a) in FC-4 form in AR for the FY 2018-19."

The petitioner contended that the impugned order has made a hotchpotch of the provision of suspension under

Section 13(1) along with the provision for cancellation under Section 14 of the FCRA, 2010. the Competent Authority without any inquiry and without giving any opportunity of being heard to the certificate holder, has concluded that certain provisions of FCRA, 2010 have been violated and on that basis proceeded to suspend the certificate under Section 13(1) of the FCRA, 2010. In this regard, they also contended that the impugned order has been passed in the exercise of a power not vested with the respondent under Section 13 of the FCRA, 2010. the provisions under FCRA, 2010 do not provide for automatic suspension of FCRA certificate on initiation of inquiry into an organisation's affairs or on commencement of consideration on the question of cancellation of such organisation's certificate. The power of suspension has been provided only as an optional power under Section 13 of the FCRA, 2010.

This Hon'ble Court held that, in the facts of that case had set aside the suspension order on two grounds, firstly, no reasons have been spelt out in the suspension order and secondly, the respondents have neither issued Show Cause notice nor initiated an inquiry by the time the suspension order was passed.

Insofar as, stating the reasons for suspension is concerned, as concluded above, the reasons have been given in the impugned order. To that extent, the judgment has no applicability. Insofar as the conclusion of the Court by the time the suspension order was passed neither an inquiry was initiated nor any Show Cause notice was issued is concerned, it is my conclusion that the process of inquiry was started in the year 2017. So, it is not a case where neither any inquiry was initiated nor any Show Cause notice was issued. So, the judgment relied upon by Mr. Datar and Mr. Singh is clearly distinguishable.

Insofar as the reliance placed by Mr. Datar and Mr. Singh on the judgment in the case of Modern Dental College and Research Centre and Ors. [2016 (5) TMI 1366 - SUPREME COURT] the same is inapplicable to the present case, inasmuch as, the impugned order suspending the petitioner is in consonance with the object which the instant legislation/statute strives to achieve and has not gone in excess of that object, as my findings above would depict, and as such, satisfies the doctrine of proportionality.

CUSTOMS

NOTIFICATION

WITHDRAWAL AIDC EXEMPTION ON ANTHRACITE, PCI COAL AND COKING COAL

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 60/2022-Customs dated 18.11.2022 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021, namely: -

In the said notification, in the Table, S. No. 10A and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 19th day of November, 2022.

[For further details please refer the notification]

NOTIFICATION

WITHDRAWAL BCD EXEMPTION ON ANTHRACITE AND PCI COAL, COKE & SEMI COKE AND FERRONICKEL

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 59/2022-Customs dated 18.11.2022 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, 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,

(1) S. Nos. 141A, 141B and the entries relating thereto shall be omitted;

(2) S. No. 364D and the entries relating thereto shall be omitted;

2. This notification shall come into force on the 19th day of November, 2022.

[For further details please refer the notification]

NOTIFICATION

WITHDRAWAL EXPORT DUTY ON IRON ORE & STEEL PRODUCTS

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 58/2022-Customs dated 18.11.2022 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 27/2011-Customs dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 153(E), dated the 1st March, 2011, namely :-

In the said notification, in the Table,

(i) after S. No. 20 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)	(4)
"20A.	2601 11 21, 2601 11 22, 2601 11 41, 2601 11	All Goods	Nil

CUSTOMS

	42		
20C	2601 11	All Goods, other than goods mentioned in S.No. 20A	30%
20D	2601 12	All Goods, other than iron ore pellets	30%";

(ii) against S. No. 23, in column (4), for the entry "45%", the entry "Nil" shall be substituted;

(iii) against S. No. 48, in column (4), for the entry "15%", the entry "Nil" shall be substituted;

(iv) against S. No. 54, in column (4), for the entry "15%", the entry "Nil" shall be substituted;

(v) against S. No. 55, in column (4), for the entry "15%", the entry "Nil" shall be substituted;

(vi) against S. No. 56, in column (4), for the entry "15%", the entry "Nil" shall be substituted;

(vii) against S. No. 57, in column (4), for the entry "15%", the entry "Nil" shall be substituted;

(viii) against S. No. 58, in column (4), for the entry "15%", the entry "Nil" shall be substituted;

(ix) after S. No. 61 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"61A.	7219	Flat-rolled products of stainless steel, of a width of 600 mm or more	Nil
61B.	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	Nil
61C.	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Nil";

2. This notification shall come into force on the 19th day of November, 2022.

[For further details please refer the notification]

DGFT

TRADE NOTICE

ONE-TIME RELAXATION FOR SUBMISSION OF HARD COPY OF APPLICATIONS FOR CLAIMING ASSISTANCE UNDER THE ERSTWHILE 'TRANSPORT AND MARKETING ASSISTANCE (TMA) FOR SPECIFIED AGRICULTURE PRODUCTS' SCHEME (FORECLOSED BY DEPARTMENT OF COMMERCE W.E.F. 31.03.2021)

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 21/2022-23 dated 25.11.2022 notified that TMA Scheme for Specified Agricultural Products which was notified by the Department of Commerce for exports made w.e.f. 01.03.2019 has been foreclosed w.e.f. 31.03.2021.

2. As per the sub-para (c) of para 7(A).01 of Handbook of Procedures for the said Scheme notified vide Public Notice No. 82/2015-2020 dated 29.03.2019, it was prescribed that for claiming benefits under TMA, the applicant shall submit the application online on DGFT's website and would file manually a physical pdf copy of the print out of ANF 7(A)A along with prescribed documents with RA concerned within 30 days.

3. DGFT has received several representations stating that many applicants could not submit physical copy of application within the stipulated time to the designated RAs due to various reasons including the Covid-19 pandemic. Accordingly, their applications for claiming TMA have been rejected by the RAs due to non-submission of physical copy of prescribed documents.

4. The issue has been examined. Keeping in view the fact that cases for relaxation are being received by the Policy Relaxation Committee, it has been decided to allow all those applicants who have submitted online application(s) for exports made upto 31.03.2021 to submit physical copies alongwith prescribed documents with designated RAs by 31.12.2022.

5. The concerned RA shall examine the applications which are complete in all respects in accordance with prescribed policy/procedure and dispose of the same within a further period of 30 days from the date of submission of physical copy.

6. This issues with the approval of the competent authority.

[For further details please refer the Trade Notice]

PUBLIC NOTICE

FIXATION OF NEW STANDARD INPUT OUTPUT NORMS (SION) AT E-136 FOR EXPORT OF WHEAT FLOUR (ATTA), DELETION OF SION E-110, AMENDMENT IN APPENDIX 4J AND INSERTION OF NEW PARA 4.05 (III) UNDER HANDBOOK OF PROCEDURES 2015-20

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 38/2015-2020 dated 25.11.2022 notified In exercise of the powers conferred under paragraph 1.03 & 2.04 of the Foreign Trade Policy (FTP), 2015-2020, as amended from time to time, and as per provision of paragraph 4.13 of Foreign Trade Policy, the Director General of Foreign Trade hereby makes the following amendments:

1. The Standard Input Output Norms (SION) E-110 stands deleted.

2. A new SION in food products category is inserted as under:

SION	Export Item	Quantity	Import Item	Quantity
E-136	Wheat Flour (Atta)	1.00 Kg	Wheat	1.07 Kg

Note: For the purpose of this SION, 'wheat flour (atta)' implies to 'whole wheat flour (atta)' and the same is to be endorsed as technical characteristic while applying for the Advance Authorization.

3. The Advance Authorization (AA) under this SION is subject to the following conditions:

i. The Advance Authorization (AA) shall be issued only to flour millers.

ii. The AA shall be issued with pre-import condition.

iii. The SION is valid until 'wheat' is prohibited for exports. Thereafter, no further AA will be issued under the SION. AAs already issued will continue to operate in the normal course.

iv. The Bills of Entry against which wheat has been imported shall be confirmed by Custom Authorities while allowing exports.

DGFT

v. Procurement of wheat from Domestic Tariff Area (DTA) is not permissible in any case against the Advance Authorization.

4. The following amendment is made in Appendix 4J:

Serial No.	Import Item(s)	Export Obligation Period with pre-import condition from the date of clearance of each import consignment by Customs Authority
14.	Wheat	180 days

5. After sub para 4.05 (ii) a new sub para 4.05 (iii) is introduced as under:

"Wheat Flour (Atta)" is permitted to be exported under the Advance Authorization Scheme, subject to pre-import condition of wheat under the notified SION only. No domestic/ indigenous sourcing of wheat is permitted and the invalidation letter/ARO facility is not available. Third party exports are also not allowed in this case. Import and Export would be permitted only through EDI enabled ports. The Export Obligation period (EOP) of Advance Authorization for wheat shall be 180 days from the date of clearance of each import consignment and no extension in EOP shall be allowed. Such import shall be subject to actual user condition and no transfer of imported wheat for any purpose, including job work, shall be permitted. In case of non-fulfilment of EO/ non-achievement of stipulated value addition, a penalty equal to five times of the CIF value of the imported material, corresponding to the shortfall in EO, shall be imposed in addition to the payment of applicable duty and interest. Provisions of Paragraph 4.49 of Handbook of Procedures shall not be applicable in this case.

Effect of this Public Notice:

The SION-E-110 stands deleted. The export of wheat flour (atta) is allowed under Advance Authorization Scheme. Accordingly, a new SION has been notified and import of 'Wheat' is placed under Appendix 4J with pre-import condition. Domestic procurement is not allowed in case of such Advance Authorization.

[For further details please refer the public notice]

PUBLIC NOTICE

MODIFICATION IN STANDARD INPUT OUTPUT NORMS (SION) OF TEXTILES (PRODUCT CODE 'J') : AMENDMENT IN SION J-222

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 37/2015-2020 dated 25.11.2022 notified In exercise of the powers conferred under paragraph 1.03 & 2.04 of the Foreign Trade Policy (FTP), 2015-2020, as amended from time to time the Director General of Foreign Trade hereby notifies amendment in the Standard Input Output Norms (SION) J-222 in Handbook of procedures as under:

Existing SION				Amended SION			
Export Item	Qty.	Import Item	Qty. Allowed	Export Item	Qty.	Import Item	Qty. Allowed
Waist Coat made of Nylon	1 Piece	Nylon Fabric with polyester wadding (quilted)	1.16 Sq. Mtr.	Waist Coat	1 Piece	Relevant Woven Fabric	1.16 sq. Mtr.

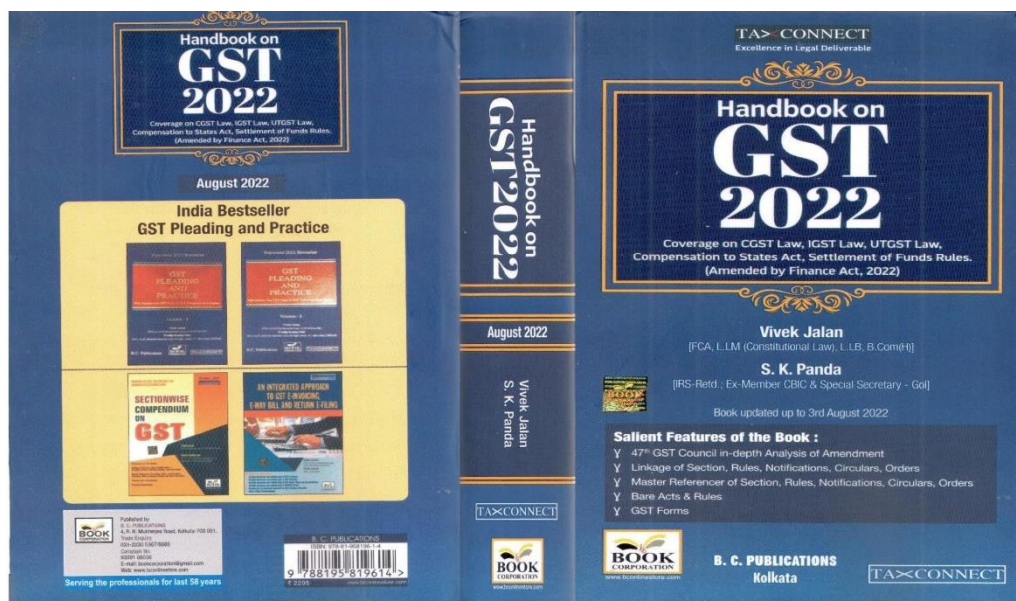
Effect of this Public Notice:

The description of export item and import item of SION J 222 in Textile Product Group stands amended with immediate effect.

[For further details please refer the public notice]

:IN STANDS

HANDBOOK ON GST 2022



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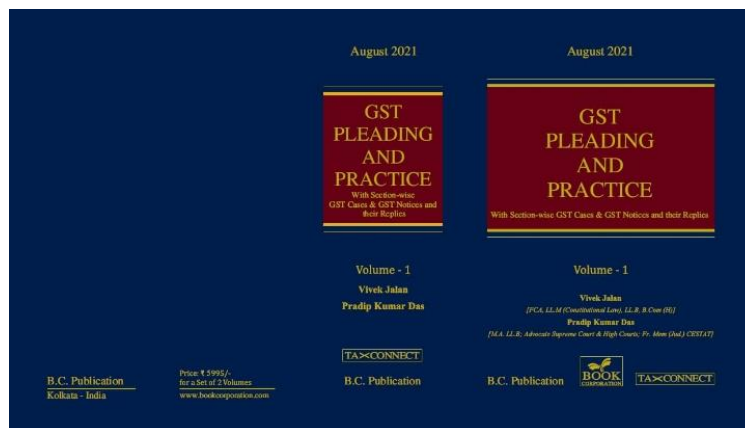
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