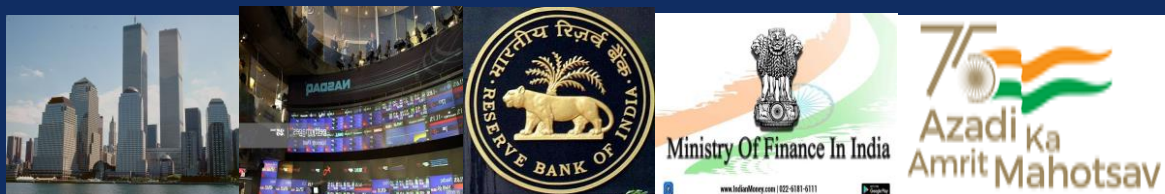


# TAX CONNECT

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## EDITORIAL



**Friends,**

**The 48th GST Council meeting held on 17th December 2022 and the followings has been recommended:**

- ✓ Relief for GSTR 2A-GSTR3B mismatch notices
- ✓ Relief to recipients post repayment of tax by errant suppliers
- ✓ No GST on Renting of houses by registered Proprietors
- ✓ Decriminalization of GST Law
- ✓ Relief for Third Country Export, High Seas and Bond Sale
- ✓ Relief for proportionate reversal for non-payment TP suppliers within 180 days
- ✓ Direct Refund to consumers for cancellation of construction, insurance contracts
- ✓ Process of redetermination of demand
- ✓ Stringent step for GSTR-1 Vs GSTR-3B Mismatch
- ✓ Unregistered sellers can make supply of goods via e-commerce

**GST Annual Return and Reconciliation Statement to be filed by 31<sup>st</sup> December 2022 for the F.Y. 2020-21:**

As per section 44 of CGST Act r/w Rule 80(1) of CGST Rules, GSTR 9 is an annual return to be filed by every registered taxpayer other than Composition Taxable Person, Input Service Distributors, Non-Resident Taxable Person, and TCS & TDS deductor.

The GST Annual Return for each fiscal year prior to the 31<sup>st</sup> of December of the following financial year. Thus, the date for filing GST Annual returns for FY 2021-22 is 31/Dec/2022. Form GSTR-9 is to be used to file GST annual returns. Taxpayers are required to submit specific details about their sales and purchases, along with credit for tax-

free inputs and refunds requested or generated on these tax returns. GST Annual returns must be submitted by every taxpayer whose total revenue is more than 2 Crore in INR per year. Furthermore, self-certified statements for GSTR 9C has to be filed by taxpayers whose total turnover exceeds INR 5 crore.

As per section 47(2) of the CGST Act, the late fees for not filing the annual return within the due date is Rs 100 per day, under CGST and SGST/UTGST Act. Thus, the total liability is Rs 200 per day by default to a maximum limit of 0.50% of the taxpayer's turnover (GSTIN turnover).

However, the delay in filing GSTR 9C may attract a general penalty u/s 125 of CGST Act, which may extend up to fifty thousand rupees (CGST+SGST).

We recommend our readers to ensure the following at the time of filing GSTR 9 and 9C:

- Ensure filing GSTR 9 & 9C within the due date.
- Maintain GSTR 9 & GSTR 9C workings with links to all the relevant data.
- Perform invoice level reconciliations which will help not only in the process of filing the annual return but also to identify the reason for mismatch in values.
- Implement a system for quarterly reconciliation to avoid the spill over adjustments.

**Merry Christmas and Best Wishes for a Happy New Year!**

**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
25 <sup>th</sup> December	PMT-06	November 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
30 <sup>th</sup> December	Challan-cum-Statement	November 2022	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB, 194M, 194-IA & 194S in the month of November, 2022
30 <sup>th</sup> December	3CEAD	Jan-Dec 2022	Furnishing of report in Form No. 3CEAD for a reporting accounting year by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
31 <sup>st</sup> December	Return of Income	AY 2022-23	Filing of belated/revised return of income for the assessment year 2022-23 for all assessee (provided assessment has not been completed before December 31, 2022)
31 <sup>st</sup> December	GSTR 9	FY 2021-22	Annual return to be filed once for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers having turnover more than Rs. 2 Crore
31 <sup>st</sup> December	GSTR 9C	FY 2021-22	A self-certified reconciliation statement between GSTR 9 for a financial year and the audited financial statement of the taxpayer for taxpayers having turnover more than Rs. 5 Crore

# INCOME TAX

## DISCUSSION

### **CBDT FILES REVIEW AGAINST SUPREME COURT'S BENAMI RULING; TERMS IT CONTINUING CRIMINAL OFFENCE**

**OUR COMMENTS:** The CBDT has filed a review petition before the Supreme Court against its August ruling that the anti-benami transactions law cannot be applied retrospectively by the Income Tax Department, arguing that the possession of illicit assets by those charged should be considered a "continuing criminal offence," official sources said.

The petition was filed by the Central Board of Direct Taxes that frames policy for the tax department under the department of revenue of the Union finance ministry before the apex court's registry few days back.

The review petition was filed after the CBDT obtained the views of the field units of the Income Tax Department, who had implemented the law since 2016 and after getting it legally vetted from government experts.

The Supreme Court had ruled in August that the Benami Transactions (Prohibition) Amendment Act of 2016 cannot be imposed from before the year of its enactment (2016) and said the tax authorities cannot initiate or continue criminal prosecution or confiscation proceedings for transactions entered into prior to the coming into force of the legislation.

Officials said the CBDT's argument in filing a review against the judgement is rooted in the argument that creation/transfer of assets through a 'benami' mechanism is a "continuing criminal offence" and the offenders who continue to enjoy the fruits of such illegally earned or created properties should not be allowed to escape the clutches of law. Those who created benami assets before 2016 but continue to enjoy them cannot be allowed to go scot-free, the petition has said, according to the sources.

The CBDT has contended that the coercive power to confiscate assets, under the anti-benami law, was a power available to the tax department even when the law was first enacted in 1988 and it was kept intact in 2016 when the law was amended with a primary aim to "check the menace of black money" generated by offenders to enjoy illicit assets through proxies.

The Supreme Court bench headed by the then Chief Justice of India N V Ramana had said in its judgement delivered on

August 23 that "Section 3 (criminal provision) read with Section 2(a) and Section 5 (confiscation proceedings) of the 1988 Act are overly broad, disproportionately harsh, and operate without adequate safeguards in place." "Such provisions were stillborn law and never utilised in the first place. In this light, this Court finds that Sections 3 and 5 of the 1988 Act were unconstitutional from their inception," the bench had said. The bench said that "in view of the fact that this Court has already held that the criminal provisions under the 1988 Act were arbitrary and incapable of application, the law through the 2016 amendment could not retroactively apply for confiscation of those transactions entered into between September 5, 1988, and October 25, 2016, as the same would tantamount to punitive punishment, in the absence of any other form of punishment."

The August verdict came on an appeal of the Centre challenging a Calcutta High Court judgement in which it was held that the amendment made in the 1988 Act in 2016 would be applicable with prospective effect.

The Centre had contended that the 2016 Act would be applicable retrospectively.

A back-of-the-envelope calculation by the I-T department has found that if the argument of 'continuing offence' under a serious criminal law like benami is restored by the apex court, about 50-60 per cent of the cases and attachment of assets made by the tax department since 2016 will hold. Those cases where the benami asset has been disposed off by the offender before 2016 could be let off without any major punitive action.

The Act allows for prosecution of the beneficial owner, the benamidar (in whose name a benami property is standing), the abettor and the inducer to benami transactions. It also says that the assets held benami after final prosecution are liable for confiscation by the government without payment of compensation. Violators of this law also stand to be prosecuted under the Income Tax Act of 1961.

The Income-tax department is the nodal national agency to enforce the Benami Act.

# GST

## PRESS RELEASE

### DECISIONS OF THE 48TH GST COUNCIL MEETING

**OUR COMMENTS:** The 48<sup>th</sup> GST Council meeting held on 17-12-2022 through video-conferencing mode and certain issues have been taken note of for amendment and issuance of clarification.

#### Trade Facilitation Measures –

1. Refund to unregistered persons: There is no procedure for claim of refund of tax borne by the unregistered buyers in cases where the contract/ agreement for supply of services, like construction of flat/house and long-term insurance policy, is cancelled and the time period of issuance of credit note by the concerned supplier is over. The Council recommended amendment in CGST Rules, 2017, along with issuance of a circular, to prescribe the procedure for filing application of refund by the unregistered buyers in such cases.
2. The Council has recommended to amend sub-rule (1) of rule 37 of CGST Rules, 2017 retrospectively with effect from 01.10.2022 to provide for reversal of input tax credit, in terms of second proviso to section 16 of CGST Act, only proportionate to the amount not paid to the supplier vis a vis the value of the supply, including tax payable.
3. Decriminalization and Compounding -
  - A. Decriminalization under GST: The Council has recommended to - raise the minimum threshold of tax amount for launching prosecution under GST from Rs.One Crore to Rs. Two Crores, except for the offence of issuance of invoices without supply of goods or services or both;
  - B. decriminalize certain offences specified under clause (g), (j) and (k) of sub-section (1) of section 132 of CGST Act, 2017, viz.-
    - obstruction or preventing any officer in discharge of his duties;
    - deliberate tempering of material evidence;
    - failure to supply the information.
4. Third Country Exports, High Seas Sale and Bond Sale to be non taxable w.e.f. 1.7.2017 – Paras 7, 8(a) and 8(b) were inserted in Schedule III of CGST Act, 2017 with effect from 01.02.2019 to keep certain transactions/ activities, such as supplies of goods from a place outside the taxable territory to another place outside the taxable territory, high sea sales and supply of warehoused goods before their home clearance, outside the purview of GST. In order to remove the doubts and ambiguities regarding taxability of such transactions/ activities during the period 01.07.2017 to 31.01.2019, the Council has recommended to make the said paras effective from 01.07.2017. However, no refund of tax paid shall be available in cases where any tax has already been paid in respect of such transactions/ activities during the period 01.07.2017 to 31.01.2019.
5. The Council recommended to insert Rule 37A in CGST Rules, 2017 to prescribe the mechanism for reversal of input tax credit by a registered person in the event of nonpayment of tax by the supplier by a specified date and mechanism for re-availment of such credit, if the supplier pays tax subsequently. This would ease the process for complying with the condition for availment of input tax credit under section 16(2)(c) of CGST Act, 2017.
6. Sub-rule (3) of rule 108 and rule 109 of the CGST Rules, 2017 to be amended to provide clarity on the requirement of submission of certified copy of the order appealed against and the issuance of final acknowledgment by the appellate authority.
7. Rule 109C and FORM GST APL-01/03 W to be inserted in the CGST Rules, 2017 to provide the facility for withdrawal of an application of appeal up to certain specified stage.

C. reduce the compounding amount from the present range of 50% to 150% of tax amount to the range of 25% to 100%;

## GST

8. Circular to be issued to clarify that No Claim Bonus offered by the insurance companies to the insured is an admissible deduction for valuation of insurance services.
9. Circular to be issued for clarifying the issue of treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016. Rule 161 of CGST Rules, 2017 and FORM GST DRC-25 also to be amended for facilitating the same.
10. Sub-rule (3) of rule 12 of CGST Rules, 2017 to be amended to provide for facility to the registered persons, who are required to collect tax at source under section 52 or deduct tax at source under section 51 of CGST Act, 2017, for cancellation of their registration on their request.
11. Facilitate e-commerce for micro enterprises: GST Council in its 47<sup>th</sup> meeting had granted in-principle approval for allowing unregistered suppliers and composition taxpayers to make intra-state supply of goods through E-Commerce Operators (ECOs), subject to certain conditions. The Council approved the amendments in the GST Act and GST Rules, along with issuance of relevant notifications, to enable the same. Further, considering the time required for development of the requisite functionality on the portal as well as for providing sufficient time for preparedness by the ECOs, Council has recommended that the scheme may be implemented w.e.f. 01.10.2023.
12. Circular to be issued for clarifying the issues pertaining to the place of supply of services of transportation of goods in terms of the proviso to sub-section (8) of section 12 of the IGST Act, 2017 and availability of input tax credit to the recipient of such supply. It has also been recommended that proviso to sub-section (8) of section 12 of the IGST Act, 2017 may be omitted.
13. Issuance of the following circulars in order to remove ambiguity and legal disputes on various issues, thus benefiting taxpayers at large:
  - a. Procedure for verification of input tax credit in cases involving difference in input tax credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR- 2A during FY 2017-18 and 2018-19.
  - b. Clarifying the manner of re-determination of demand in terms of sub-section (2) of section 75 of CGST Act, 2017.
  - c. Clarification in respect of applicability of e-invoicing with respect to an entity.

### GST Rate Changes –

14. No GST is payable where the residential dwelling is rented to a registered person if it is rented it in his/her personal capacity for use as his/her own residence and on his own account and not on account of his business.
15. Incentive paid to banks by Central Government under the scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions are in the nature of subsidy and thus not taxable
16. Other Rate Changes –
  - a. 5% to NIL – Husk of pulses including chilka and concentrates including chuni/churi, khanda.
  - b. 18% to 5% - Ethyl alcohol supplied to refineries for blending with motor spirit (petrol)
  - c. Under Reverse Charge now – Supply of “Mentha arvensis”
  - d. Classifiable under CTH 1702 @18%. – Rab (rab-salawat)
  - e. Classifiable under CTH 19059030 @18% - fryums manufactured using the process of extrusion
  - f. Higher Compensation cess of 22% is applicable - Motor vehicle fulfilling all 4 conditions namely 1. it is popularly known as SUV has engine capacity exceeding 1500Cc, length exceeding 4000 mm, ground clearance of 170 mm or above.
  - g. Will attract lower rate of 5% -goods falling in lower rate category of 5% under schedule I of notification No. 1/2017- CTR imported for petroleum operations
  - h. Will Attract 12% - goods falling in other higher than 12% rate category of notification No. 1/2017- CTR imported for petroleum operations

# GST

## Measures for streamlining compliances in GST –

17. GSTR-1 Vs GSTR 3B mismatches to lead to non-filing of further GSTR-1 - Rule 88C and FORM GST DRC-01B to be inserted in CGST Rules, 2017 for intimation to the taxpayer, by the common portal, about the difference between liability reported by the taxpayer in FORM GSTR-1 and in FORM GSTR-3B for a tax period, where such difference exceeds a specified amount and/ or percentage, for enabling the taxpayer to either pay the differential liability or explain the difference. Further, clause (d) to be inserted in sub-rule (6) of rule 59 of CGST Rules, 2017 to restrict furnishing of FORM GSTR-1 for a subsequent tax period if the taxpayer has neither deposited the amount specified in the intimation nor has furnished a reply explaining the reasons for the amount remaining unpaid. This would facilitate taxpayers to pay/ explain the reason for the difference in such liabilities reported by them, without intervention of the tax officers.

52 and section 9(5) of CGST Act, 2017, by the supplier and reporting by the ECO in respect of supplies made under section 9(5) of CGST Act, 2017.

21. Amendment in definition of “non-taxable online recipient” under section 2(16) of IGST Act, 2017 and definition of “Online Information and Database Access or Retrieval Services (OIDAR)” under section 2(17) of IGST Act, 2017 so as to reduce interpretation issues and litigation on taxation of OIDAR Services.

## Steps for Prevention of Fake Transactions –

18. Proposal to conduct a pilot in State of Gujarat for Biometric-based Aadhaar authentication and risk-based physical verification of registration applicants. Amendment in rule 8 and rule 9 of CGST Rules, 2017 to be made to facilitate the same. This will help in tackling the menace of fake and fraudulent registrations.
19. PAN-linked mobile number and e-mail address (fetched from CBDT database) to be captured and recorded in FORM GST REG-01 and OTP-based verification to be conducted at the time of registration on such PAN-linked mobile number and email address to restrict misuse of PAN of a person by unscrupulous elements without knowledge of the said PAN-holder.
20. Section 37, 39, 44 and 52 of CGST Act, 2017 to be amended to restrict filing of returns/ statements to a maximum period of 3 years from the due date of filing of the relevant return / statement. 19. FORM GSTR-1 to be amended to provide for reporting of details of supplies made through ECOs, covered under section

## FEMA

### CASE LAW

#### OFFENCE UNDER FEMA - VICARIOUS LIABILITY OF THE PERSONS RESPONSIBLE - RESPONSIBILITY OF DIRECTORS

**OUR COMMENTS:** Held that During all these time petitioner was a 'Director' of the accused company. He remained so till 2nd August, 1996, that is a date well within the statutory period of six months time. According to the scheme of this Act, he cannot relinquish his liability as regards the alleged contravention for this period at the time of and after export of the goods, till the time he remained as company's 'Director' taking part in the affairs thereof, as suggested in the complaint, of course unless he rebuts the same with adequate materials.

Under the circumstances, it cannot be said that the allegations made against the petitioner in the complaint do not prima facie constitute any offence, show the involvement of the petitioner therein, or make out a case against him, or that it do not disclose any cognizable offence at all. It can also not be said that the allegations made in the FIR are only absurd and inherently improbable, or that there is no sufficient ground for proceeding against him. The factual aspects of the case as discussed above, would definitely discard any intention of malafide or malice of the complainant, who intends to proceed against the accused person on the basis of available materials against him, prima facie constituting an offence. This should not lead to quashing a proceedings initiated to unearth the truth. See BHAJAN LAL [1990 (11) TMI 386 - SUPREME COURT]

**Petitioner though being designated or appointed in the accused company as a 'Director' , he was not entrusted with the management, affairs or policy of the same as part of his duty as a 'Director' -Company's records and**

more so the specific averments in the complaint show otherwise. This, at one end, prima facie constitutes a contravention/offence and make out a case against him and at the other, duly complies with the statutory provision and dictum of the Hon'ble Supreme Court in N. Rangachari's judgment (mentioned earlier). Hence this case shall not fall within the category of cases, where the power of this Court under section 482 Cr.P.C, 1973, may be exercised to prevent abuse of the process of the court or otherwise to secure the ends of justice. Contrarily, by following the ratio of the judgment of N. Harihara Krishnan vs. J. Thomas [2017 (9) TMI 1 - SUPREME COURT] it can be stated that taking cognizance of an offence by the court is one of the initial steps in the whole process. Upon existence of prima facie material, the process of the court should not be hampered.

Thus no merit in petitioner's case, this revision is dismissed.

# CUSTOMS

## NOTIFICATION

### CUSTOMS TARIFF (DETERMINATION OF ORIGIN OF GOODS UNDER THE INDIA-AUSTRALIA ECONOMIC COOPERATION AND TRADE AGREEMENT) RULES, 2022 NOTIFIED

**OUR COMMENTS:** The Ministry of Finance (Department of Revenue) vide Notification No. 112/2022-Customs (N.T) dated 22.12.2022 notified In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely: -

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

(1) These rules may be called the Customs Tariff (Determination of Origin of Goods under the India-Australia Economic Cooperation and Trade Agreement) Rules, 2022.

(2) They shall come into force on the 29th day of December, 2022.

[For further details please refer the notification]

## NOTIFICATION

### AMENDMENT NOTIFIED FOR AGREEMENT OR ARRANGEMENT ON COOPERATION AND MUTUAL ADMINISTRATIVE ASSISTANCE (CMAA) IN CUSTOMS MATTER OF INDIA AND WITH OTHER COUNTRIES

**OUR COMMENTS:** The Ministry of Finance (Department of Revenue) vide Notification No. 111/2022-Customs (N.T) dated 20.12.2022 notified In exercise of the powers conferred by sub-section (2) of section 151B of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 58/2021- Customs (N.T.), dated the 1st July, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 467(E), dated the 1st July, 2021, namely:-

In the said notification, in the Table, –

(i) after S. No. 9 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

S. No.	Name of contracting State	Agreement or Arrangement on Cooperation and Mutual Administrative Assistance (CMAA) in Customs matters
(1)	(2)	(3)
"9A	Japan	Implementing Agreement between the Government of the Republic of India and the Government of Japan pursuant to Article 13 of the Comprehensive Economic Partnership Agreement between the Republic of India and Japan; and Practical Arrangement on Information Exchange for the implementation of the Chapter on Customs Procedures of the Comprehensive Economic Partnership Agreement between the Republic of India and Japan";

(ii) after S. No.19 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

S.No.	Name of contracting State	Agreement or Arrangement on Cooperation and Mutual Administrative Assistance (CMAA) in Customs matters
(1)	(2)	(3)
"19A	Republic of the Philippines	Agreement between the Government of the Republic of India and the Government of the Republic of the Philippines on Co-operation and Mutual Assistance in Customs Matters".

[For further details please refer the notification]

## NOTIFICATION

### SEEKS TO IMPOSE ANTI-DUMPING DUTY ON STAINLESS-STEEL SEAMLESS TUBES AND PIPES ORIGINATING IN OR EXPORTED FROM CHINA PR FOR A PERIOD OF 5 YEARS IN PURSUANCE OF FRESH FINAL FINDINGS ISSUED BY DGTR

**OUR COMMENTS:** The Ministry of Finance (Department of Revenue) vide Notification No. 31/2022-Customs (ADD) dated 20.12.2022 notified Whereas in the matter of 'Stainless-Steel Seamless Tubes and Pipes' (hereinafter referred to as the subject goods) falling under chapter

## CUSTOMS

heading 7304 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, vide notification No. 6/13/2021-DGTR, dated the 23rd September, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 23rd September, 2022, read with corrigendum notification No. of even number, dated 30th September, 2022, has come to the conclusion that-

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

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

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

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entries in column (2), originating in the countries as specified in the corresponding entries in column (4), exported from the countries as specified in the corresponding entries in column (5), produced by the producers as specified in the corresponding entries in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the

corresponding entries in column (7), in the currency as specified in the corresponding entries in column (9) and as per unit of measurement as specified in the corresponding entries in column (8), of the said Table, namely:-

**TABLE**

S. N o.	Heading	Description of subject goods	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Bangnuo Steel Pipe Co., Ltd.	114	MT	USD
2.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang HongQuan Stainless Steel Co., Ltd. and Zhejiang Yinlong Stainless Steel Co., Ltd. and Zhejiang Yinlai Steel Tube Co., Ltd.	886	MT	USD
3.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Wenzhou Sodo Stainless Steel Manufacturing Co., Ltd.	1,492	MT	USD
4.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Huatian Stainless Steel Manufacturing Co., Ltd.	1,005	MT	USD
5.	7304	Stainless	China	Any	Zhejiang Yi	3,191	MT	USD

## CUSTOMS

		-Steel Seamless Tubes and Pipes**	PR	country including China PR	Jia Wang Steel Tube Co., Ltd.			
6.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Jiuli Hi-Tech Metals Co., Ltd.	Nil	MT	USD
7.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Huadi Steel Group Co., Ltd.	Nil	MT	USD
8.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Jiangsu Wujin Stainless Steel Pipe Group Co., Ltd.	Nil	MT	USD
9.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Tsingshan Steel Pipe Co., Ltd.	Nil	MT	USD
10.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any	Any producer other than serial number 1 to 9	3,801	MT	USD
11.	7304	Stainless-Steel Seamless Tubes and Pipes**	Any country Other than China PR	China PR	Any	3,801	MT	USD

unit of measurement, whether manufactured using hot extrusion process or hot piercing process and whether sold as hot finished or cold finished pipes and tubes, including subject goods imported in the form of defectives, non-prime or secondary grades.

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

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

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

**\*\* Stainless-Steel Seamless Tubes and Pipes with diameter up to and including 6 NPS, or comparable thereof in other**

# DGFT

## PUBLIC NOTICE

### AMENDMENT OF APPENDIX 2B [LIST OF AGENCIES AUTHORISED TO ISSUE CERTIFICATE OF ORIGIN (PREFERENTIAL)] OF FOREIGN TRADE POLICY, 2015-2020

**OUR COMMENTS:** The Ministry of Commerce and Industry vide public notice no. 44/2015-2020 dated 22.12.2022 notified In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP) 2015-2020, the Director General of Foreign Trade hereby amends Appendix 2B of the FTP for including the list of agencies authorised to issue Preferential Certificate of Origin (CoO) for India's exports under India-Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA), as under:

S. No.	Name of the Agreement	Authorized Agencies	Product Assigned to each agency
18.	India-Australia Economic Cooperation and Trade Agreement (ECTA)	Export Inspection Council and Export Inspection Agencies	All products
		Marine Products Export Development Authority and regional offices	Marine Products
		Development Commissioner, Handicraft, and regional offices	Handicraft
		Spices Board	Spices and Cashew nuts
		Coir Board	Coir and Coir products
		Textile Committee and regional offices	Textiles and Clothing
		Central Silk Board and regional offices	Silk products
		MEPZ special Economic Zone	All products by Units in Madras SEZ and EOUs located within the jurisdiction.
		Kandla Special Economic zone	All products manufactured by Units in Kandla and Surat SEZs and EOUs located within the respective jurisdiction

SEEPZ special Economic Zone	All products manufactured by Units in SEEPZ SEZ and EOUs located with the respective jurisdiction.
Cochin Special Economic Zone	All products manufactured by Units in Cochin SEZ and EOUs located within the respective jurisdiction
NOIDA Special Economic Zone	All products manufactured by Units in Noida SEZ and EOUs located within the respective jurisdiction
Vishakhapatnam Special Economic Zone	All products manufactured by Units in Vishakhapatnam SEZ and EOUs located within the respective jurisdiction
Falta Special Economic Zone	All products manufactured by Units in Falta SEZ and EOUs located within the respective jurisdiction
Directorate General of Foreign Trade and regional offices	All products
Tobacco Board	Tobacco and tobacco products
Agricultural and Processed Food Products Export Development Authority (APEDA)	Agricultural Products

**2. Effect of the Public Notice:** List of agencies authorised to issue Certificate of Origin (Preferential) under India - Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA) is notified.

**[For further details please refer the Public Notice]**

# DGFT

## TRADE NOTICE

### ELECTRONIC FILING AND ISSUANCE OF PREFERENTIAL CERTIFICATE OF ORIGIN (COO) UNDER INDIA-AUSTRALIA ECONOMIC COOPERATION AND TRADE AGREEMENT (IND-AUS ECTA) W.E.F. 29TH DECEMBER 2022

**OUR COMMENTS:** The Ministry of Commerce and Industry vide trade notice no. 23/2022-23 dated 22.12.2022 notified that the electronic platform for Certificates of Origin (eCoO) is being expanded to facilitate issuance of Preferential Certificates of Origin for exports to Australia under India-Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA) **with effect from 29th December 2022.**

2. On submission and approval of applications online under the above-mentioned Trade Agreement, the e-CoO system shall generate one copy i.e., electronic copy. The electronic copy shall bear the image signature of the issuing officer and stamp of the issuing agency. The authenticity of any eCoO may be verified by scanning the QR code on the certificate, or by keying in the certificate number under the 'Verify Certificate' link on <https://coo.dgft.gov.in>

3. The Indian Exporter may please take note of the following points regarding the eCoO application process being notified herewith:

- Digital Signature Certificate (DSC) would be required for the purpose of electronic submission. The digital signature would be the same as used in other DGFT applications.
- The digital signature may be Class III and should have the IEC of the firm embedded in the DSC.
- Any new applicant exporter would be required to initially register at the portal. The password would be sent on the email and mobile number of the IEC holder. In case the IEC holder desires to update their email on which communication is to be sent, the same may be done by using the 'IEC Profile Management' service on the DGFT website <https://dgft.gov.in>
- Once registration is completed, the IEC branch details would be auto-populated as per the DGFT-IEC database. Applicant is required to ensure that updated IEC details are available in the DGFT system. Necessary steps may be taken to modify the IEC details, when required.

5. For further guidance on registration and application submission, the Help manual & FAQs may be accessed on the landing page at <https://coo.dgft.gov.in>. For any further assistance you may utilize any of the following channels -

- Raise a service request/suggestion ticket through the DGFT Helpdesk service
- Call the toll-free DGFT Helpdesk numbers
- Send an email to DGFT CoO Helpdesk at [coo-dgft@gov.in](mailto:coo-dgft@gov.in)

This issues with the approval of the competent authority.

**[For further details please refer the Trade Notice]**

## TRADE NOTICE

### GUIDELINES FOR IMPORT OF PET ANIMALS

**OUR COMMENTS:** The Ministry of Commerce and Industry vide trade notice no. 22/2022-23 dated 19.12.2022 notified that Several requests are being received for clarifications regarding the import of Pet animals (cats/dogs). In this regard, it is submitted that the import policy provisions for 'other' mammals including pet animals (cats/dogs) are as follows:

ITC (HS)	Item Description	Import Policy	Policy Condition
01061900	- Mammals: -- Other	Restricted	Subject to Policy Condition 6 of this Chapter.

*Policy Condition (6):* Import of Wild Animals (including their parts and products) as defined in the Wild Life (Protection) Act, 1972 (as amended from time to time) is prohibited and those species which are listed in CITES are subject to the provisions of CITES.

*Policy Condition(7):* Import of dogs is allowed only for the following specific purposes: -

- Pet dog with valid pet book and relevant records/documents in the name of importer.
- Dogs imported by the R&D Organisations for conducting research with the recommendation of CPCSEA.
- For the internal security by the Defence and Police Force.

*Policy Condition(8):* Import of commercial dogs for breeding or any other commercial activities other than the purposes mentioned above is not permitted.

2. Imports of Pet Animals may be through Cargo as well as part of Passenger baggage. Reference the above-mentioned

## DGFT

Import Policy provisions and in accordance with the CBIC Circular No. 15/2013 Customs dated 08.04.2013, requirement of import authorization is summarized as follows –

	No. of pets	
	Up to two	More than two
<b>Permanent imports</b>	<p>Import is allowed as passenger baggage, without DGFT authorisation, only to persons transferring their residence to India after two years of continuous stay abroad. Only cats and dogs can be imported under baggage rules.</p> <p>Import authorization from DGFT is required if:</p> <p>i. the period of continuous stay abroad is less than 2 years, or</p> <p>ii. the pet is not being transported as passenger baggage, or</p> <p>iii. pet cannot be imported under the baggage rules</p> <p>[Refer: CBIC Circular No. 15/2013-Customs dated 08.04.2013]</p>	<p>Import authorization from DGFT is required. Prior to grant of an import authorisation, applications shall be submitted for examination based on the justifications along with supporting documents to DAH&amp;D.</p>
<b>Temporary imports</b>	<p>Import authorization from DGFT is required. Prior to grant of an import authorisation, applications shall be submitted for examination based on the justifications along with supporting documents to DAH&amp;D.</p>	

3. The following mandatory documents are required when applying –

Sl.	Nature of import	Documents required
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1. Permanent Import	<p>i. Vaccination Book/Pet Passport/Pet Book</p> <p>ii. Certificate for Emotional Support</p> <p>iii. Passport of the Pet</p>
2. Temporary Import	<p>i. Vaccination Book/Pet Passport/Pet Book</p> <p>ii. Certificate for Emotional Support</p> <p>iii. Passport of the Pet</p> <p>iv. Copy of return ticket or expected date of return</p> <p>v. The local host/relative/family who must submit an undertaking that in case the applicant/pet owner fails to take back the pet, he/she shall be liable for action under the Foreign Trade (Development &amp; Regulation) Act, 1992 as amended from time to time.</p>

4. Steps to Apply for an import authorisation to DGFT are as follows:

An application for grant of an Import Authorisation may be submitted (as per ANF-2M of the FTP) along with documents enlisted under Para 3. The application may be submitted against their Importer Exporter Code (IEC), if the applicant has one. Alternatively, they may apply against the permanent IEC No. IIE0153E, i.e., IEC for 'Persons /Institutions /Hospitals importing or exporting goods for personal use, not connected with trade or manufacture or agriculture'.

This online application may be submitted on the DGFT Website (<https://dgft.gov.in>) by navigating to → Services → Import Management System → Import Authorisation of Restricted Items → Apply for a new Authorization

5. The Pet Owners travelling to India are advised to initiate the import authorisation application process at least 2 months in advance of the travel dates.

6. It may be noted that any applications for trading/breeding purposes, or applications made on behalf of some another person/ entity shall be duly rejected.

7. Import of pet animals is allowed only through airports and seaports of Delhi, Mumbai, Chennai, Hyderabad, Bangalore

## DGFT

and Kolkata. Where required, the animals shall also be quarantined in the government quarantine station of the said ports for a stipulated period.

8. The applicant should further obtain an Advance No Objection Certificate (NOC) from the Regional Officer/ Quarantine Officer (AQCS) of the ports mentioned at point 7 above after submitting a copy of import license issued by the DGFT and a copy of Health Certificate issued by the Veterinarian of the exporting country. The testing for diseases as prescribed in the health certificate should be conducted in the exporting country and all the test reports need to be accompanied with the animals. This NOC needs to be obtained from the Regional Officer/ Quarantine Officer seven days before the date of travel (relaxable up to 3 days depending on the specific circumstances).

Note: Before filling the request for advance NOC to AQCS, the applicant may ensure the following compliances –

- i. In case of Transfer of Residence: Stay abroad must be of more than two years.
- ii. In case of Re-import: Copy of earlier Veterinary Health Certificate for export from India by AQCS in India is to be enclosed.
- iii. In case of Short Stay in India: A valid import authorisation issued by DGFT (<https://dgft.gov.in>)

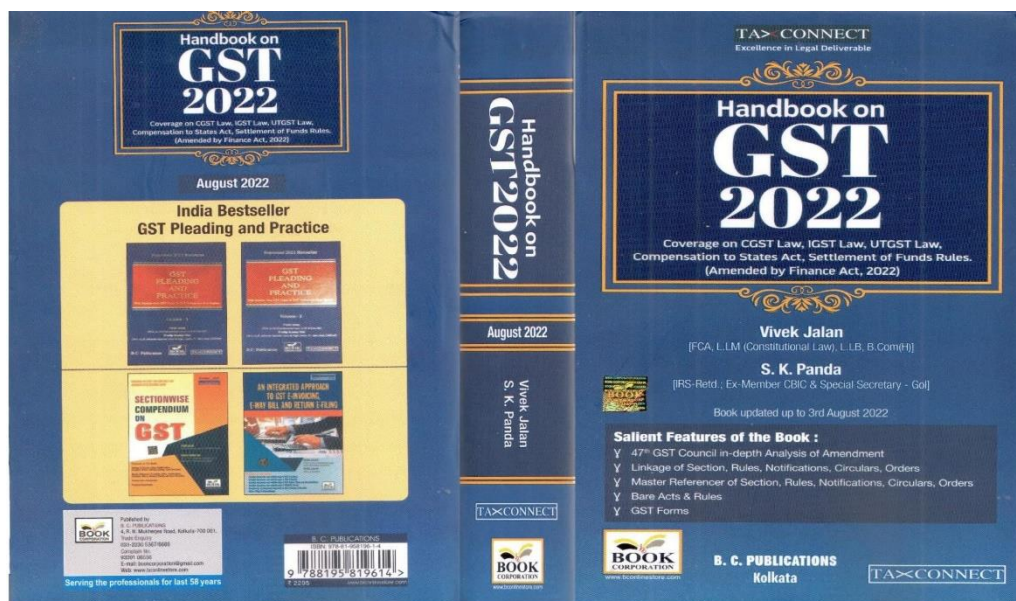
9. All International Airlines are directed to ensure that the required regulatory compliances are duly fulfilled prior to on-boarding of pet animals to avoid challenges for their passengers/pet owners upon disembarking at destination. Embassies of India abroad may also consider advising the travellers to India to seek permissions/ licenses as per the procedure summarised above.

This issues with the approval of the Competent Authority.

**[For further details please refer the Trade Notice]**

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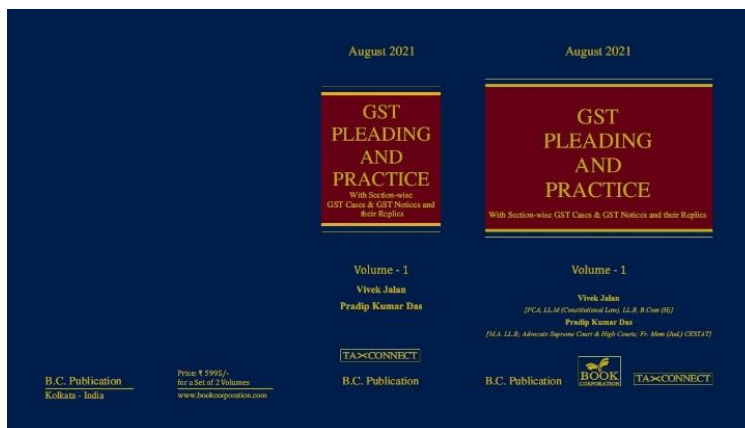
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