

TAX CONNECT

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EDITORIAL



Friends,

We have witnessed various disputes under GST on account of GSTR2A Vs GSTR 3B mismatches wherein the ITC claimed in GSTR 3B does not appear in GSTR 2A. However, there is a reverse twist to the case also. In case certain transactions appear in the GSTR-2A but are not taken in the purchases, then there may be an allegation of suppression of turnover. Further it may also lead to a dispute in Income Tax also.

As we know that Data sharing between GST department and Income Tax is now the order of the day. Admitted/demanded tax in one statute would lead to a demand in another. One must also be careful of auto-populated data and corresponding demands in one law as this may lead to demand in another law also. We know that under GST, demands are raised for fake invoices when the allegation may be that the recipient of goods or services are beneficiaries and master minds of transactions. The said demand is for the mischief of receipt of invoices without corresponding supply of goods/services. Now, many a times it is seen that the transaction appeared in the GSTR-2A and even though the ITC may not be availed, even then allegations are raised by The GST Department for suppression of turnover.

Denial of such allegations as well as certificates from professionals would not suffice until and unless one has

disputed the fact of the transactions appearing in GSTR - 2A itself. Further even though there may be an uncrystallised demand in GST, the matter can still be opened in Income Tax also.

Further, we would like to mention that in case you missed the deadline to file a belated return, because of "genuine reasons," then you may file a condonation of delay request under section 119 and ask the income tax authorities to condone the delay stating the reason for missing the deadline.

But whether to allow to file the return or not will depend on the discretion of the IT department. "A liberal view on condoning the delay must be taken by the office considering the discretionary meaning thereof and legal conspectus attending thereto. For instance, in the case of an individual, if it can be proved that there was a delay due to illness, then the delay should ideally be condoned.

Happy New Year to you and your Family!

Truly Yours

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

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TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
7 th January	Deposit of TDS/TCS	December 2022	Due date for deposit of Tax deducted/collected for the month of December 2022. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
7 th January	Deposit of TDS	October-December 2022	Due date for deposit of TDS for the period October 2022 to December 2022 when Assessing Officer has permitted quarterly deposit of TDS under 192, 194A, 194D or 194H

INCOME TAX

NOTIFICATION

CENTRAL GOVERNMENT SPECIFIES THE PENSION FUND, NAMELY, 1000242244 ONTARIO INC

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide notification no 128/2022 dated 28.12.2022 notified In exercise of the powers conferred by sub-clause (iv) of clause (c) of the Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Act), the Central Government hereby specifies the pension fund, namely, 1000242244 Ontario Inc. (PAN: AACCCZ0457B), (hereinafter referred to as the assessee) as the specified person for the purposes of the said clause in respect of the eligible investment made by it in India on or after the date of publication of this notification in the Official Gazette but on or before the 31st day of March, 2024 (hereinafter referred to as the said investments) subject to the fulfillment of the following conditions, namely:-

(i) the assessee shall file return of income, for all the relevant previous years falling within the period beginning from the date in which the said investment has been made and ending on the date on which such investment is liquidated, on or before the due date specified for furnishing the return of income under sub-section (1) of section 139 of the Act;

(ii) the assessee shall furnish along with such return a certificate in Form No. 10BBC in respect of compliance to the provisions of clause (23FE) of section 10 of the Act, during the financial year, from an accountant as defined in the Explanation below sub-section (2) of section 288 of the Act, as per the provisions of clause (vi) of rule 2DB of the Income –tax Rules, 1962;

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

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

(v) the assessee shall continue to be regulated under the law of the Government of Ontario, Canada;

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

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

(viii) the assessee shall not have any loans or borrowings [as defined in sub-clause (b) of clause (ii) of Explanation 2

INCOME TAX

to clause (23FE) of section 10 of the Act], directly or indirectly, for the purposes of making investment in India; and

(ix) the assessee shall not participate in the day to day operations of investee [as defined in clause (i) of Explanation 2 to clause (23FE) of section 10 of the Act] but the monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director shall not be considered as participation in the day to day operations of the investee.

(x) the said 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 the said clause (23FE) of section 10 of the Act and this notification shall render the assessee ineligible for the tax exemption.

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

[For further details please refer the notification]

GST

NOTIFICATION

NOTIFICATION UNDER SUB-RULE (4B) OF RULE 8 OF CGST RULES, 2017

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide notification no 27/2022 dated 26.12.2022 notified -In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby specifies that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat.

[For further details please refer the notification]

NOTIFICATION

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

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide notification no 27/2022 dated 26.12.2022 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: -

In the said rules, after rule 37, the following rule shall be inserted, namely: -

“37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof.- Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B for a tax period in respect of such invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility, but the return in FORM GSTR-3B for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the

said registered person, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year:

Provided that where the said amount of input tax credit is not reversed by the registered person in a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under section 50.

Provided further that where the said supplier subsequently furnishes the return in FORM GSTR-3B for the said tax period, the said registered person may re-avail the amount of such credit in the return in FORM GSTR-3B for a tax period thereafter.”.

In the said rules, after rule 88B, the following rule shall be inserted, namely:-

“88C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.- (1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to-

(a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or

(b) explain the aforesaid difference in tax payable on the common portal,

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within a period of seven days.

(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,-

(a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or

(b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B,

within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.”.

[For further details please refer the notification]

CIRCULAR

PRESCRIBING MANNER OF FILING AN APPLICATION FOR REFUND BY UNREGISTERED PERSONS

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide circular no 188/20/2022-GST dated 27.12.2022 circulated that where the unregistered buyers, who had entered into an agreement/ contract with a builder for supply of services of construction of flats/ building, etc. and had paid the amount towards consideration for such service, either fully or partially, along with applicable tax, had to get the said contract/ agreement cancelled subsequently due to non-completion or delay in

construction activity in time or any other reasons. In a number of such cases, the period for issuance of credit note on account of such cancellation of service under the provisions of section 34 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as ‘CGST Act’) may already have got expired by that time. In such cases, the supplier may refund the amount to the buyer, after deducting the amount of tax collected by him from the buyer.

1.2 Similar situation may arise in cases of long-term insurance policies where premium for the entire period of term of policy is paid upfront along with applicable GST and the policy is subsequently required to be terminated prematurely due to some reasons. In some cases, the time period for issuing credit note under the provisions of section 34 of the CGST Act may have already expired and therefore, the insurance companies may refund only the proportionate premium net off GST.

1.3 Representations have been received requesting for providing a facility to such unregistered buyers/ recipients for claiming refund of amount of tax borne by them in the event of cancellation of the contract/agreement for supply of services of construction of flat/ building or on termination of long-term insurance policy.

2. It would be pertinent to mention that sub-section (1) of section 54 of the CGST Act already provides that any person can claim refund of any tax and interest, if any, paid on such tax or any other amount paid by him, by making an application before the expiry of two years from the relevant date in such form and manner as may be prescribed. Further, in terms of clause (e) of sub-section (8) of section 54 of the CGST Act, in cases where the unregistered person has borne the incidence of tax and not passed on the same to any other person, the said refund shall be paid to him instead of being credited to Consumer Welfare Fund (CWF).

2.1 In order to enable such unregistered person to file application for refund under sub-section (1) of section 54, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance policy has been terminated, a

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new functionality has been made available on the common portal which allows unregistered persons to take a temporary registration and apply for refund under the category '**Refund for Unregistered person**'. Further, sub-rule (2) of rule 89 of Central Goods and Service Tax Rules, 2017 (hereinafter referred to as 'CGST Rules') has been amended and statement 8 has been inserted in FORM GST RFD-01 vide Notification No. 26/2022-Central Tax dated 26.12.2022 to provide for the documents required to be furnished along with the application of refund by the unregistered persons and the statement to be uploaded along with the said refund application.

3. In order to ensure uniformity in the implementation of the above provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the CGST Act, hereby clarifies the following:

4. Filing of refund application

4.1 The unregistered person, who wants to file an application for refund under sub-section (1) of section 54 of CGST Act, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance policy has been terminated, shall obtain a temporary registration on the common portal using his Permanent Account Number (PAN). While doing so, the unregistered person shall select the same state/UT where his/her supplier, in respect of whose invoice refund is to be claimed, is registered. Thereafter, the unregistered person would be required to undergo Aadhaar authentication in terms of provisions of rule 10B of the CGST Rules. Further, the unregistered person would be required to enter his bank account details in which he seeks to obtain the refund of the amount claimed. The applicant shall provide the details of the bank account which is in his name and has been obtained on his PAN.

4.2 The application for refund shall be filed in **FORM GST RFD-01** on the common portal under the category '**Refund for unregistered person**'. The applicant shall upload **statement 8** (in pdf format) and all the requisite documents as per the provisions of sub-rule (2) of rule 89 of

the CGST Rules. The refund amount claimed shall not exceed the total amount of tax declared on the invoices in respect of which refund is being claimed. Further, the applicant shall also upload the certificate issued by the supplier in terms of clause (kb) of sub-rule (2) of rule 89 of the CGST Rules along with the refund application. The applicant shall also upload any other document(s) to support his claim that he has paid and borne the incidence of tax and that the said amount is refundable to him.

4.3 Separate applications for refund have to be filed in respect of invoices issued by different suppliers. Further, where the suppliers, in respect of whose invoices refund is to be claimed, are registered in different States/UTs, the applicant shall obtain temporary registration in the each of the concerned States/UTs where the said supplier are registered.

4.4 Where the time period for issuance of credit note under section 34 of the CGST Act has not expired at the time of cancellation/termination of agreement/contract for supply of services, the concerned suppliers can issue credit note to the unregistered person. In such cases, the supplier would be in a position to also pay back the amount of tax collected by him from the unregistered person and therefore, there will be no need for filing refund claim by the unregistered persons in these cases. Accordingly, the refund claim can be filed by the unregistered persons only in those cases where at the time of cancellation/termination of agreement/contract for supply of services, the time period for issuance of credit note under section 34 of the CGST Act has already expired.

5. Relevant date for filing of refund:

As per sub-section (1) of section 54 of the CGST Act, time period of two years from the relevant date has been specified for filing an application of refund. Further, the relevant date in respect of cases of refund by a person other than supplier is the date of receipt of goods or services or both by such person in terms of provisions of clause (g) in Explanation (2) under section 54 of the CGST Act. However, in respect of cases where the supplier and the unregistered person (recipient) have entered into a

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long-term contract/ agreement for the supply, with the provision of making payment in advance or in instalments, for example- construction of flats or long-term insurance policies, if the contract is cancelled/ terminated before completion of service for any reason, there may be no date of receipt of service, to the extent supply has not been made/ rendered. Therefore, in such type of cases, it has been decided that for the purpose of determining relevant date in terms of clause (g) of Explanation (2) under section 54 of the CGST Act, **date of issuance of letter of cancellation of the contract/ agreement for supply by the supplier** will be considered as the date of receipt of the services by the applicant.

6. Minimum refund amount

Sub-section (14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no refund shall be claimed if the amount is less than one thousand rupees.

7. The proper officer shall process the refund claim filed by the unregistered person in a manner similar to other RFD-01 claims. The proper officer shall scrutinize the application with respect to completeness and eligibility of the refund claim to his satisfaction and issue the refund sanction order in FORM GST RFD-06 accordingly. The proper officer shall also upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06.

7.1 In cases where the amount paid back by the supplier to the unregistered person on cancellation/termination of agreement/contract for supply of services is less than amount paid by such unregistered person to the supplier, only the proportionate amount of tax involved in such amount paid back shall be refunded to the unregistered person.

8. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

9. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

[For further details please refer the circular]

CIRCULAR
CLARIFICATION REGARDING THE 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

OUR COMMENTS: The CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS vide circular no 187/19/2022-GST dated 27.12.2022 circulated that Attention is invited to Circular No.134/04/2020-GST dated 23rd March, 2020, wherein it was clarified that no coercive action can be taken against the corporate debtor with respect to the dues of the period prior to the commencement of Corporate Insolvency Resolution Process (CIRP). Such dues will be treated as 'operational debt' and the claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC.

2. Representations have been received from the trade as well as tax authorities, seeking clarification regarding the modalities for implementation of the order of the adjudicating authority under Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as the "IBC") with respect to demand for recovery against such corporate debtor under Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act") as well under the existing laws and the treatment of such statutory dues under CGST Act and existing laws, after finalization of the proceedings under IBC.

3. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, hereby clarifies as follows.

4.1 Section 84 of CGST Act reads as follows:

GST

"Section 84 - Continuation and validation of certain recovery proceedings.-

Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereafter in this section referred to as "Government dues"), is served upon any taxable person or any other person and any appeal or revision application is filed or any other proceedings is initiated in respect of such Government dues, then-

..

(b) where such Government dues are reduced in such appeal, revision or in other proceedings-

(i) it shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand;

*(ii) the Commissioner shall give **intimation** of such reduction to him and to the appropriate authority with whom recovery proceedings is pending;*

(iii) any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision or other proceedings may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal."

4.2 As per Section 84 of CGST Act, if the government dues against any person under CGST Act are reduced as a result of any appeal, revision or other proceedings in respect of such government dues, then an intimation for such reduction of government dues has to be given by the Commissioner to such person and to the appropriate authority with whom the recovery proceedings are pending. Further, recovery proceedings can be continued in relation to such reduced amount of government dues.

4.3 The word 'other proceedings' is not defined in CGST Act. It is to be mentioned that the adjudicating authorities and appellate authorities under IBC are quasi-judicial authorities constituted to deal with civil disputes pertaining

to insolvency and bankruptcy. For instance, under IBC, NCLT serves as an adjudicating authority for insolvency proceedings which are initiated on application from any stakeholder of the entity like the firm, creditors, debtors, employees etc. and passes an order approving the resolution plan. As the proceedings conducted under IBC also adjudicate the government dues pending under the CGST Act or under existing laws against the corporate debtor, the same appear to be covered under the term 'other proceedings' in Section 84 of CGST Act.

5. Rule 161 of Central Goods and Services Tax Rules, 2017 prescribes **FORM GST DRC-25** for issuing intimation for such reduction of demand specified under section 84 of CGST Act. Accordingly, in cases where a confirmed demand for recovery has been issued by the tax authorities for which a summary has been issued in **FORM GST DRC-07/DRC 07A** against the corporate debtor, and where the proceedings have been **finalised** against the corporate debtor under IBC reducing the amount of statutory dues payable by the corporate debtor to the government under CGST Act or under existing laws, the jurisdictional Commissioner shall issue an intimation in **FORM GST DRC-25** reducing such demand, to the taxable person or any other person as well as the appropriate authority with whom recovery proceedings are pending.

6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

[For further details please refer the circular]

FEMA

CASE LAW

OFFENCE UNDER FERA - SENTENCE ON ECONOMIC OFFENCE - PETITIONER WAS FOUND INVOLVED IN HUGE TRANSACTION OF FOREIGN EXCHANGE AND WAS DEALING IN PROHIBITED ITEMS I.E. GOLD BISCUITS OF FOREIGN ORIGIN : PUNJAB AND HARYANA HIGH COURT

OUR COMMENTS: Judgment of enhancement of sentence - order of sentence holding petitioner guilty of offence u/s 8(1) & 8(2) of FERA and sentencing him to undergo imprisonment for a period of six months and to pay a fine of Rs.5,000/- and in default of payment of fine, to further undergo R.I. for a period of three months - appeal filed by the complainant for enhancement of the sentence was allowed and the petitioner was directed to undergo R.I. for a period of two years and to pay a fine of Rs.5,000/-. In default of payment of fine, to further undergo R.I. for a period of two months under Section 56 of FERA.

HELD THAT:- Present revision petition is partly allowed to the extent that impugned judgment passed by the lower appellate Court, enhancing six months R.I. and fine of Rs.5,000/-, as awarded by the trial Court, to 02 years R.I. and to pay a fine of Rs.5,000/- and in default thereof, to further undergo R.I. for two months, is set aside and that of the trial Court is restored.

As the fine has already been paid and the petitioner, as per the custody certificate, has already undergone 07 months of sentence i.e. over and above 06 months R.I. awarded by the trial Court, no further action is called for, as he has already undergone the entire sentence.

With the aforesaid modifications, present revision petition is disposed of.

DISCUSSION

ED ATTACHES RS 907 CR ASSETS OF CRYPTO EXCHANGES UNDER PMLA

OUR COMMENTS: The Enforcement Directorate has attached proceeds of crime worth Rs 907 crore and arrested three persons in cases related to money laundering by crypto exchanges, Parliament was informed on Monday.

Minister of State for Finance said Central GST officers have detected Goods and Services Tax (GST) evasion worth Rs 87.60 crore by 12 crypto exchanges.

Recovery of Rs 110.97 crore, including interest and penalty, has been made.

The minister said further investigation is under process in eight cases and four cases are closed on payment of tax along with interest and penalty.

Further, in case of crypto exchange assets worth Rs 289.68 crore have been seized from the exchange and the Directors of the said company has been arrested for violation of the provisions of the foreign exchange management act (FEMA).

In a written reply to a question in the Lok Sabha, the minister said the Directorate of Enforcement is investigating several cases related to crypto frauds wherein a few crypto exchanges have also been found involved in money laundering.

Currently, crypto assets are unregulated in India.

CUSTOMS

NOTIFICATION

THE EXISTING CONCESSIONAL IMPORT DUTIES ON SPECIFIED EDIBLE OILS AND LENTILS EXTENDED UP TO AND INCLUSIVE OF THE 31ST MARCH, 2024

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 65/2022-Customs dated 29.12.2022 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 amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

TABLE

Sl. No.	Notification No. and Date	Amendments
(1)	(2)	(3)
1.	48/2021-Customs, dated the 13th October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 733(E), dated the 13th October, 2021	In the said notification, in paragraph 2, for the figure "2023", the figure "2024" shall be substituted;
2.	49/2021-Customs, dated the 13th October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section	In the said notification, in paragraph 2, for the figure "2023", the figure "2024" shall be substituted.

(i), vide

number G.S.R. 734(E), dated the 13th

October, 2021

[For further details please refer the notification]

NOTIFICATION

THE SECOND TRANCHE OF TARIFF CONCESSIONS UNDER INDIA AUSTRALIA ECTA

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 64/2022-Customs dated 29.12.2022 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 amendments relating to the second tranche of tariff concessions under India Australia ECTA by substituting Table-1 in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.62/2022-Customs, dated the 26th December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 904 (E), dated the 26th December, 2022

[For further details please refer the notification]

NOTIFICATION

SEEKS TO GIVE EFFECT TO THE FOURTEENTH AND FINAL TRANCHE OF TARIFF CONCESSIONS UNDER INDIA ASEAN TRADE IN GOODS AGREEMENT

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 63/2022-Customs dated 27.12.2022 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, Ministry of Finance (Department of Revenue), No.46/2011-Customs, dated the 1st June, 2011, published in the Official Gazette,

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Extraordinary , Part II, Section 3, Sub-section(i), vide number G.S.R. 423 (E), dated the 1st June, 2011, namely:-

In the said notification, in the Table, -

- (i) against serial number 80, in column (5), for the entry, the entry "45.0" shall be substituted;
- (ii) against serial number 81, in column (5), for the entry, the entry "45.0" shall be substituted;
- (iii) against serial number 83, in column (5), for the entry, the entry "50.0" shall be substituted;
- (iv) against serial number 124, in column (5), for the entry, the entry "37.5" shall be substituted;
- (v) against serial number 125, in column (5), for the entry, the entry "45.0" shall be substituted.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[For further details please refer the notification]

NOTIFICATION

U/S SECTION 25 (1) OF THE CUSTOMS ACT, 1962, LEVY AND EXEMPTION FROM, CUSTOMS DUTIES

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 62/2022-Customs dated 26.12.2022 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, being satisfied that it is necessary in the public interest so to do, hereby exempts, -

- (i) goods of the description as specified in column (3) of the TABLE I appended below and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entries in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entries in column (4) of the said TABLE;
- (ii) goods of the description as specified in column (3) of the TABLE II appended below and falling under the Tariff

heading or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entries in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entries in column (4) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in the corresponding entries in column (5) of the said TABLE;

(iii) goods of the description specified in column (3) of the TABLE III appended below, and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the corresponding entries in column (2) of the said TABLE, in such quantity of total imports of such goods in a year, as specified in column (5) of the said TABLE, from so much of that portion of the applied rate of duty of customs leviable thereon as is specified in the corresponding entries in column (4) of the said TABLE, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entries in column (6) of the said TABLE;

Explanation. - For the purposes of this condition, "applied rate of duty" means the sum of the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 and Agriculture Infrastructure and Development Cess leviable under section 124 of the Finance Act, 2021 (13 of 2021) in respect of the goods specified in the said TABLE, read with any other notification for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962);

(iv) goods of the description specified in column (3) of the TABLE IV appended below, and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the corresponding entry in column (2) of the said TABLE, in such quantity of total imports of such goods in a year, as specified in column (4) of the said TABLE, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (5) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable

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under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (6) of the said TABLE (hereinafter referred to as the 'In-quota AIDC rate'), subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (7) of the said TABLE,

when imported into Republic of India from Australia:

Provided that the exemption shall be available only if importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Australia, in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 and rules as may be notified in this regard by the Central Government by publication in the official Gazette.

ANNEXURE

Condition No.	Condition
(1)	<p>(a) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with the relevant procedure as specified in the Hand Book of Procedure 2015-20.</p> <p>(b) The TRQ authorisation shall contain name and address of the importer, Importer - Exporter Code (IEC), Customs notification number, tariff item as applicable, quantity and validity period of certificate.</p> <p>(c) The TRQ authorisation shall be issued electronically by the Directorate General of Foreign Trade and transmitted to Indian Customs EDI System (ICES).</p> <p>(d) Imports made against the TRQ shall be allowed only upon debiting electronically in the ICES system.</p>

2. This notification shall come into force with effect from the 29th day of December, 2022.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON SEMI-FINISHED OPHTHALMIC LENSES 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. 32/2022-Customs (A.D.D.) dated 27.12.2022 notified Whereas in the matter of 'semi-finished Ophthalmic Lenses' (hereinafter referred to as the subject goods) falling under chapter heading 9001 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. 6/6/2021-DGTR, dated the 29th September, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th September, 2022, has come to the conclusion that-

- (i) the subject goods have been exported to India from the subject country below normal values;
- (ii) the domestic industry has suffered material injury on account of subject imports from subject country;
- (iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country 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

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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. No.	Heading/ Sub-Heading	Description of Goods	Country of origin	Country of Export	Producer	Duty Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	9001 5000 *	Semi-Finished Ophthalmic Lenses **	China PR	Any country including China PR	Conant Optics (Jiangsu) Co., Ltd.	Nil	Piece	USD
2.	9001 5000 *	-do-	China PR	Any country including China PR	Shanghai Conant Optics Co., Ltd.	Nil	Piece	USD
3.	9001 5000 *	-do-	China PR	Any country including China PR	Zhejiang Weixing Optical Co., Ltd.	Nil	Piece	USD
4.	9001 5000 *	-do-	China PR	Any country including China PR	Carl Zeiss Vision (China) Limited	Nil	Piece	USD

				ding				
				China PR				
5.	9001 5000 *	-do-	China PR	Any country including China PR	Daejeon Daemyung Optical (Hangzhou) Co., Ltd.	Nil	Piece	USD
6.	9001 5000 *	-do-	China PR	Any country including China PR	Any producer other than those mentioned at S. Nos. 1, 2, 3, 4 & 5	0.15	Piece	USD
7.	9001 5000 *	-do-	Any country other than China PR	China PR	Any	0.15	Piece	USD

**Customs classification is only indicative, and the determination of the duty shall be made as per the description of Product Under Consideration (PUC).*

*** The product under consideration is semi-finished ophthalmic lenses made up of plastic. Semi-finished ophthalmic lenses are semi-finished blanks which have the front surface of the lens made of ophthalmic quality and the back surface unfinished. Semi-finished blanks are surfaced to the desired prescription powers to produce*

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finished lenses. Semi-finished ophthalmic lenses come in many forms, single vision, bifocal, and multifocal (progressive) types with different refractive indexes, segment styles and sizes.

Note : *The following types of products are excluded from the scope of product under consideration, namely :-*

(i) Semi-finished ophthalmic lenses having refractive index higher than 1.60.

(ii) Polarized lenses - Polarized lenses have a special chemical molecule which are lined up specifically to block irrelevant light from passing through the lens. Only light rays that approach your eyes vertically can fit through those openings. The lenses block all the horizontal light waves bouncing off from any surface. As a result of this filtering, the image you see is a bit darker than usual. Objects look crisper and clearer with polarized lenses, and details are easier to see.

(iii) Polycarbonate lenses - Polycarbonate is a specific type of plastic which is very strong and is used for many purposes such as eyeglass lenses, car headlights, and other industrial applications. Polycarbonate is over 200 times stronger than glass and is often thinner than other types of lenses. Since lighter and thinner eyeglasses are less likely to slip off your nose and are more comfortable for everyday wear, polycarbonate lenses are widely used as eyeglass lens.

(iv) Transition lenses - Transition lenses or photochromic lenses darken in the sunlight and lighten in softer light or the dark. These are ideal for sunglasses without having to wear them over your prescription glasses or having to constantly switch between the two. These can also cut down on the harmful glare of electronic devices making it an excellent lens material.

(v) High and special purpose lenses - Special purpose lenses are wide-angle photographic lenses with different focal lengths or features that change the size of subject matters and are typically used in cameras. They are intended to produce special effects such as including more subject matter – wide angle, making larger images of distant subjects – telephoto, optionally varying image size – zoom and making large images of small objects – macro enlarging.

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]

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NOTIFICATION

AMENDMENT IN IMPORT POLICY OF URAD [BEANS OF THE SPP VIGNA MUNGO (L.) HEPPEL] (ITC(HS) 0713 31 10) AND TUR/PIGEON PEAS (CAJANUS CAJAN) (ITC(HS) 0713 60 00) UNDER ITC (HS) 2022, SCHEDULE - I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 52/2015-2020 dated 28.12.2022 notified in exercise of powers conferred by section 3 read with section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the import Policy of Urad and Tur as under:

ITC(HS) Code	Item Description	Import Policy	Existing Policy Condition	Revised Policy Condition
07133110	Urad [Beans of the SPP Vigna Mungo (L.) Hepper]	Free	Import is 'Free' up to 31.03.2023.	Import is 'Free' up to 31.03.2024.
07136000	Tur/Pigeon Peas (Cajanus Cajan)	Free	Import is 'Free' up to 31.03.2023.	Import is 'Free' up to 31.03.2024.

Effect of the Notification: The "Free" Import Policy of Urad and Tur shall stand extended up to 31.03.2024.

This issues with the approval of Minister of Commerce & Industry.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION OF ITEMS UNDER HS CODE 1511 90 OF CHAPTER 15 OF ITC (HS), 2022, SCHEDULE – I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 51/2015-2020 dated 28.12.2022 notified In exercise of powers conferred by Section 3 read

with Section 5 of FT (D&R) Act, 1992, and read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby revises the import policy condition of the following items under HS Code 1511 90 of Chapter 15 of ITC (HS), 2022, Schedule – I (Import Policy), as under:

ITC(HS) Code	Item Description	Import Policy	Existing Policy condition	Revised Policy condition
1511 90	Other:			
15119010	Refined bleached deodorised palm oil	Free	Import is free for a period up to 31.12.2022. Imports are not permitted through any port in Kerala.	Import is free until further orders. Imports are not permitted through any port in Kerala.
15119020	Refined bleached deodorized palmolein	Free	Import is free for a period up to 31.12.2022. Imports are not permitted through any port in Kerala.	Import is free until further orders. Imports are not permitted through any port in Kerala.
15119090	Other	Free	Import is free for a period up to 31.12.2022. Imports are not permitted through any port in Kerala.	Import is free until further orders. Imports are not permitted through any port in Kerala.

Effect of the Notification: "Free" import policy of items under HS code 15119010, 15119020 and 15119090 is extended beyond 31.12.2022 until further orders.

This issues with the approval of Minister of Commerce & Industry.

[For further details please refer the notification]

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NOTIFICATION

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 notification no. 50/2015-2020 dated 27.12.2022 notified In exercise of powers conferred by Section 3 read with section 5 of Foreign Trade (Development & Regulation) Act,1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the policy condition of Red Sanders (Pterocarpussantulinus) under Chapter 44 of ITC (HS), 2018, Schedule - 2 (Export Policy).

2. The existing entries against Sl. No. 188 and 188A in Chapter 44 of Schedule 2 of ITC (HS) Classification of Export & Import Items shall be substituted as follows:

S. No	HS Code	Unit	Item Description	Export Policy	Current Policy Condition	Revised Policy Condition
188	4403 9918 4407 9990		Red Sanders wood in any form, whether raw, processed or unprocessed, except at Sl. No. 188A [of cultivation origin obtained from private land (including Pattalan d)] and Sl. No.	Prohibited	Not permitted to be Exported However, in accordance with the recommendations of the BSI NDF Report, MoEF&CC, the following annual export quotas for red sanders (Pterocarpussantulinus) is allowed: An annual export quota (April to March) of	The CITES Management Authority of India (CITESMA) will also permit export of seized/confiscated red sanders in a phased manner as per the demands raised by the States, DRI and Customs subject to fulfilment of CITES at the time of export and only up to a maximum of the amounts reported to

189 [specified value added products of RSW and other handicrafts made from RSW procured from legal sources] below

280 MT for Andhra Pradesh for artificially Propagated red sanders: and

a zero export quota for wild specimens of red sanders:

subject to the following conditions :-

State Govt shall develop a digital platform with Geo referenced sites and MIS giving the no of trees, their age and diameter at breast height .

The working plan Guidelines of States need to include specific management plans/ harvest Plans with approved rotation periods for sustainable harvest of

MoEF&CC by the States, DRI and Customs as mentioned in Annexure - I (total quota 13,301.69822 MT) .

However, one time relaxation granted to Govt. of Andhra Pradesh, Directorate of Revenue Intelligence (DRI), Govt. of Tamil Nadu, Govt.

of Maharashtra and Government of Karnataka for export of 8498.095 MTs, 1200 MTs, 299.732 MTs, 83.40 MTs and 186.588 MTs respectively of Red Sanderswood (in log form) obtained out of confiscated/seized stock, either by itself or through any entity / entities so authorized by them will continued to be followed as per Notification issued by DGFT in the past.

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					red sanders wood from plantations in forest and non forest areas.							(ii) A certificate of verification of the current position of stocks so procured and available with the applicant given after physical verification of the stocks, by the authority nominated for the purpose by the PCCF, should also accompany application for export license.
18 8A	4403 9918 4407 9990	Kg	Red Sanders wood in log form and roots, exclusively of cultivation origin obtained from private land (including Pattaland)	Restricted	Export permitted under license subject to the following conditions / documentation: (i) Applications for export license should be accompanied by attested copies of certificate of origin issued by the Principal Chief Conservator of Forests (PCCF) of the State from where the stocks were procured / exported, giving details of the date of procurement from legal sources and quantities procured;	Export permitted under license subject to the following conditions / documentation: (i) Applications for export license should be accompanied by attested copies of certificate of origin issued by the Principal Chief Conservator of Forests (PCCF) of the State from where the stocks were procured / exported, giving details of the date of procurement from legal sources and quantities procured;						(iii) The applications shall be considered on merits for issue of export license, which shall be subject to any other conditions such as MEP, quantity ceilings requirements under CITES, etc. as may be prescribed from time to time; (iv) As per the recommendation of CITES Management Authority India, the MOEF & CC will fix an yearly quota, which may be reviewed based on NDF study or recommendations of the Government

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endation of CITES Management Authority India, the MOEF & CC will fix an yearly quota, which may be reviewed based on NDF study or recommendations of the Government agencies;

t agencies; However, in accordance with the recommendations of the BSI NDF Report, MoEF & CC, the following annual export quotas for red sanders (Pterocarpus antulinus) is allowed:

(a) An annual export quota (April to March) of 280 MT for Andhra Pradesh for artificially propagated red sanders: and

(b) a zero export quota for wild specimens of red sanders:

subject to the following conditions :-

(i) State Govt shall develop a digital platform with Geo referenced sites and MIS giving the no of trees, their age

and diameter at breast height.

(ii) The working plan Guidelines of States need to include specific management plans/ harvest Plans with approved rotation periods for sustainable harvest of red sanders wood from plantations in forest and non forest areas

Annexure 1:

S.No.	State/Agency	Amount reported by State to Ministry (MT)
1.	Andhra Pradesh	5376.043
2.	Assam	161.04
3.	Chhattisgarh	2.354
4.	Gujarat	89.545992
5.	Madhya Pradesh	28.435
6.	Manipur	45.37705
7.	Tamil Nadu	747.0509
8.	Telangana	150.391
9.	Rajasthan	41.70897
10.	Maharashtra	618.781
11.	Uttar Pradesh	51.71666
12.	Haryana	174.291
13.	Karnataka	50.02825
14.	DRI	3857.564
15.	Customs	1907.365
	Total	13301.691822

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3. Effect of this Notification:

Red Sanders quota for both Artificially propagated and confiscated red sander wood/logs is notified under Sl. No. 188 and 188A.

[For further details please refer the notification]

PUBLIC NOTICE

AMENDMENTS IN ANNEXURE-IV UNDER APPENDIX-2A (IMPORTS OF ITEMS UNDER TRQ UNDER INDIA- UAE CEPA)

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 47/2015-2020 dated 29.12.2022 notified In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy 2015-20, and in continuation to Public Notice No. 06/2015-20 dated 01.05.2022, 23/2015-20 dated 29.08.2022, 28/2015-20 dated 06.10.2022 and 32/2015-20 dated 22.10.2022, the Directorate General of Foreign Trade hereby amends Annexure-IV of Appendix-2A laying down the procedure for import of items under TRQ under India-UAE CEPA.

2. Revised Conditions under Annexure-IV of Appendix-2A has been annexed herewith.

3. Further, TRQs issued for import under tariff head 7108 for 1st, 2nd and 3rd Quarter of FY2022-23 may be revalidated up to 31.03.2023. TRQ allottees may apply for revalidation on the DGFT Website (<https://dgft.gov.in>) by navigating to → Services → Import Management System → Tariff Rate Quota (TRQ) → Apply for revalidation.

4. The validity for TRQs under tariff head 7108 to be issued for 4th quarter of FY2022-23 shall be 30.06.2023.

Effect of this Public Notice: Reference the implementation of TRQs under India-UAE CEPA, Annexure-IV of Appendix-2A has been revised wherein traders have been allowed to import under TRQs for all tariff lines except 7108. TRQs already issued in FY 2022-23 under tariff head 7108 may be revalidated till 31.03.2023. Validity of TRQs under tariff head 7108 to be issued for 4th quarter of FY 2022-23 shall be 30.06.2023. Allocation of TRQs under tariff head 7108 from FY 2023-24 onwards, shall be on annual basis. The last date for application for TRQs under India-UAE CEPA for FY 2023-24 shall be 28.02.2023.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENTS UNDER PARA 2.107 AND APPENDIX-2A OF HANDBOOK OF PROCEDURE 2015-20 FOR INCLUSION OF TRQS UNDER INDIA-AUSTRALIA ECONOMIC COOPERATION AND TRADE AGREEMENT (IND-AUS ECTA)

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 46/2015-2020 dated 28.12.2022 notified In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2015-20, the Directorate General of Foreign Trade hereby amends Para 2.107 and Appendix-2A of the Handbook of Procedure 2015-2020 to incorporate the items mentioned and related provisions for Tariff Rate Quota (TRQ) under India-Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA) as follows -

1. Para 2.107 of the HBP is amended to include the following annual Import TRQs under Ind-Aus ECTA

HS code	Item Description	In Quota rate (%)	TRQ Quantity for Calendar year 2022	TRQ Quantity Calendar Year 2023 onwards
07134000	Lentils	50% of the applied rate of duty	1,233 MTs	1,50,000 MTs
08021100	In shell almonds	50% of the applied rate of duty	279 MTs	34,000 MTs
08021200	Shelled almonds			
08051000	Oranges	50% of the applied rate of duty	113 MTs	13,700 MTs
08052100	Mandarins (including tangerines & satsumas)			
08083000	Pears	50% of the applied rate of duty	30 MTs	3,700 MTs
52010020	Extra Long Staple Cotton of minimum 28 mm staple	0% duty	419 MTs	51,000 MTs

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	length			
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2. Australia shall allocate TRQs to exporters or producers by issuing TRQ certificates up to relevant quantities for each TRQ.

3. The competent authority for TRQ certificates in Australia shall share each TRQ certificate over email with DGFT at ddg1import-dqft@gov.in and policy2-dqft@gov.in.

4. The Indian Importer shall file an application for TRQ Certificate to DGFT on the DGFT Website (<https://dgft.gov.in>) → Services → Import Management System → Tariff Rate Quota (TRQ) → 'Apply for TRQ'. The given applicant shall mandatorily upload or provide reference to the Export TRQ issued to the Australian Exporter by the competent authority in Australia.

5. The TRQ issued by DGFT shall contain the name and address of the importer, Importer -Exporter Code (IEC), Customs notification number, tariff item as applicable, quantity and validity period of the TRQ.

6. The TRQ authorisation shall be issued electronically by the Directorate General of Foreign Trade and transmitted to Indian Customs EDI System (ICES).

7. Imports against the TRQ shall be allowed only upon debiting electronically in the ICES system.

8. The year in respect of these TRQ imports will be the period from 1st January to 31st December, i.e., calendar year in India.

9. There shall be no end date for applying for the TRQ Certificate in the given year. DGFT shall monitor the cumulative quantities for TRQ Certificates issued. No TRQ Certificates shall be issued once the stated TRQ quantity limit is reached.

10. TRQ Certificate shall be valid for a maximum period of 12 months or the end of the year, whichever is earlier. The imports against a TRQ authorisation may be cleared from Indian Customs only within the stated validity of the TRQ authorisation.

11. Import would be subject to Ministry of Finance (Department of Revenue) Notification No. 66/2022-Customs dated 26th December 2022 relating to Ind-Aus ECTA (as amended from time to time). Further, DGFT reserves the

right to make any changes in the modalities/allocation process at any point of time, as deemed fit.

12. Procedure for application for imports under TRQ under Ind-Aus ECTA as enumerated above, shall be inserted under Annexure V of Appendix 2A of Handbook of Procedures 2015-20.

Effect of this Public Notice: Procedure for allocation of Tariff Rate Quotas (TRQ) in line with the Ministry of Finance (Department of Revenue) Notification no. 66/2022-Customs dated 26th December 2022 under Ind-Aus ECTA is notified.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENT IN APPENDIX 2T (LIST OF EXPORT PROMOTION COUNCILS/COMMODITY BOARDS/EXPORT DEVELOPMENT AUTHORITIES) OF FOREIGN TRADE POLICY 2015-2020

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 45/2015-2020 dated 27.12.2022 notified in exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy (FTP) 2015-2020, the Director General of Foreign Trade hereby makes the following amendments at Sl. No. 10 in Appendix 2T (List of Export Promotion Councils/Commodity Boards/Export Development Authorities) of the FTP 2015-2020:

S. No. in Appendix 2T	Name of Export Promotion Councils / Commodity Boards	Existing Details of products falling with their jurisdiction	Revised Details of products falling with their jurisdiction
10.	Export Promotion Council for EOU and SEZ (EPCES)	Details of products falling with their jurisdiction	Details of products falling with Jurisdiction of EPCES:

DGFT

		<p>on:</p> <p>All products by EOU except in case of spices. In case of spices, it would be mandatory for units to get themselves registered with Spices Board also.</p>	<p>(i) All products and services by EOU except spices. In case of spices, it would be mandatory for units to get themselves registered with Spices Board.</p> <p>(ii) All products and services by SEZs</p>
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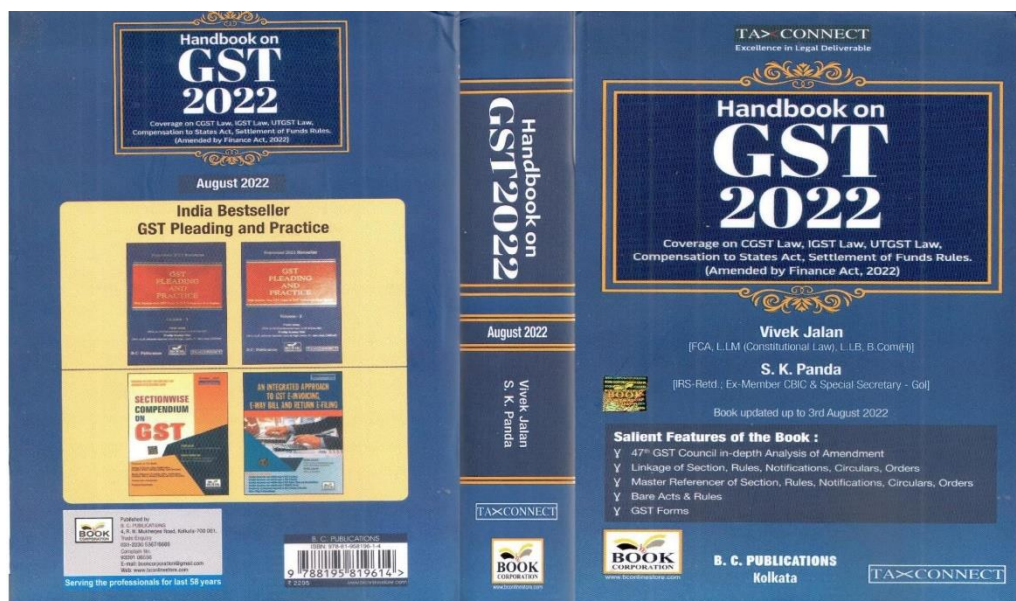
2: Effect of this Public Notice:

Details of products falling under the jurisdiction of the Export Promotion Council for EOU and SEZ (EPCES) has been updated in Appendix 2T of FTP 2015-2020, with immediate effect.

[For further details please refer the Public Notice]

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6. Discussion on SOP on Scrutiny of Returns and GST Audit Manual by CBIC under respective Sections
7. Discussion on Recent Instruction on GST-Summons, Arrest and Bail

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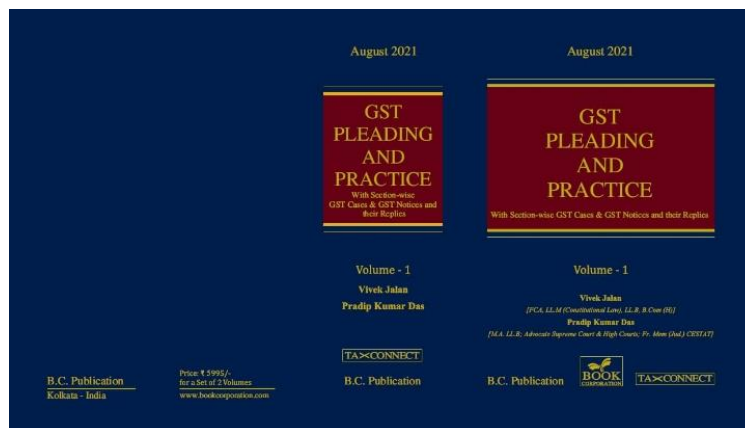
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