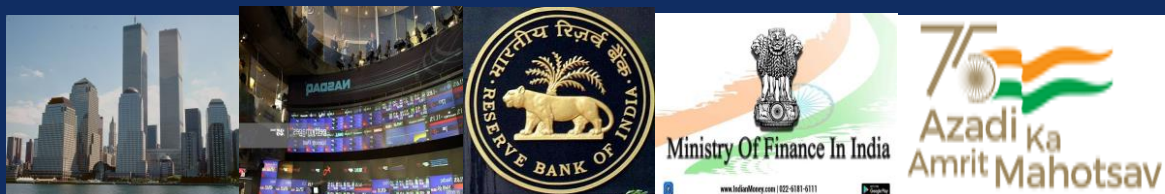


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EDITORIAL



Friends,

Whether undated and unsigned details can be considered as 'evidence' on the basis of which tax can be levied? Is an Excel sheet found during search, corroborative evidence? Is a figure mentioned in such sheet reliable? Is an excel sheet just a dump document? The same has also to be answered keeping in view Section 132(4A) of The Income Tax Act which provides that where any books of account, other documents, money, bullion, jewellery or other valuable article or thing are or is found in the possession or control of any person in the course of a search, it may be presumed that such books of account, other documents, money, bullion, jewellery or other valuable article or thing belong or belongs to such person ; that the contents of such books of account and other documents are true ; and that the signature and every other part of such books of account and other documents which purport to be in the handwriting of any particular person or which may reasonably be assumed to have been signed by, or to be in the handwriting of, any particular person, are in that person's handwriting, and in the case of a document stamped, executed or attested, that it was duly stamped and executed or attested by the person by whom it purports to have been so executed or attested.

To answer this one must firstly look into Section 156 of The Indian Evidence Act which states as follows –

“When a witness whom it is intended to corroborate gives evidence of any relevant fact, he may be questioned as to any other circumstances which he observed at or near to the time or place at which such relevant fact occurred, if the Court is of opinion that such circumstances, if proved, would corroborate the testimony of the witness as to the relevant fact which he testifies. Illustration A, an accomplice, gives an account of a robbery in which he took

part. He describes various incidents unconnected with the robbery which occurred on his way to and from the place where it was committed. Independent evidence of these facts may be given in order to corroborate his evidence as to the robbery itself.”

Hence, Corroborating evidence is evidence that strengthens or confirms already existing evidence. Omissions and contradictions come in the way of inspiring confidence about credibility of the witness and the evidence. The proof of Contradiction is vital to destroy the credibility of the case. Therefore, it is important for the AO to look into the fact that the presumption under section 132(4A) of the Act is rebuttable and where there is denial of such presumption, onus shifts to the Ld. AO to make further investigation. An attempt has to be made then to examine the said parties to establish the veracity of the entries made in the excel sheet. Addresses of such parties have also to be found out.

Hence where Pursuant to search and seizure conducted, AO reopened case of assessee under Section 147 of the Act and made addition on account of unexplained cash receipt treating it as being against booking of space and applying Percentage Completion Method of revenue recognition, the matter was remanded back in the case, that the Record of assessee needs to be examined as to either in its case Percentage Completion Method has been applied or assessment has been made on basis of Project Completion Method.

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
15 th January	24G	December 2022	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2022 has been paid without the production of a challan
15 th January	TCS Statement	October-December 2022	Quarterly statement of TCS for the quarter ending December 31, 2022
15 th January	15CC	October-December 2022	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2022
15 th January	15G/15H	December 2022	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2022
18 th January	CMP-08	October-December 2022	Quarterly challan-cum-statement to be furnished by composition taxpayers
20 th January	GSTR 5A	December 2022	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
20 th January	GSTR 3B	December 2022	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore.

INCOME TAX

CIRCULAR

EXTENSION OF TIME LIMIT FOR COMPLIANCE TO BE MADE FOR CLAIMING ANY EXEMPTION UNDER SECTION 54 TO 54GB OF THE INCOME-TAX ACT, 1961 ('ACT') IN VIEW OF THE THEN-COVID-19 PANDEMIC

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide circular no 01/2023 dated 06.01.2023 circulated that The Central Board of Direct Taxes (hereinafter referred to as "the CBDT") had vide Circular No. 12 of 2021 dated 25.06.2021 provided relaxation in respect of certain compliances to be made by taxpayers including inter alia investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called. for the purpose of claiming any exemption under the provisions contained in Section 54 to 54GB or the Income tax Act, 1961 (hereinafter referred to as "the Act"). By point 7 of the Circular it was provided that the aforementioned compliances for which the last date of such compliance fell between 01st April, 2021 to 29th September 2021 (both days inclusive), may be completed on or before 30th September, 2021.

In view of the representations received and on further consideration of the then-prevailing COVID-19 pandemic and resultant restrictions imposed, causing genuine hardship faced by taxpayers in making the aforementioned compliances under the Act, the CBDT, in exercise of its power under Section 119 of the Act, hereby provides that the compliances to be made by the taxpayers such as investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purpose of claiming any exemption under the provisions contained in Section 54 to 54GB of the Act, for which the last date of such compliance falls between 01st April, 2021 to 28th February, 2022 (both days inclusive), may be completed on or before 31st March 2023.

[For further details please refer the circular]

NOTIFICATION

FORMAT PROCEDURE AND GUIDELINES FOR SUBMISSION OF STATEMENT OF FINANCIAL TRANSACTIONS (SFT) FOR INTEREST INCOME (ABOLISHING OF LIMIT OF RS 5,000/-)

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide notification no 01/2023 dated 05.01.2023 notified that Section 285BA of the Income Tax Act, 1961 and Rule 114E requires specified reporting persons to furnish statement of financial transaction (SFT). For the purposes of prefilling the return of income, CBDT has issued Notification No. 16/2021 dated 12.03.2021 to include reporting of information relating to interest income. The Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Interest income was notified via Notification 2 of 2021 dated 20th April 2021.

2. As per sub-rule (4)(b) of Rule 114E Director General of Income-tax (Systems) shall specify the procedures, data structures and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies,

3. The Remarks column point 1 at Annexure A- Guidelines for Preparation of Statement of Financial Transactions (SFT) mentioned "*The information is to be reported for all account/deposit holders where cumulative interest exceeds Rs 5,000/ per person in the financial year*".

4. The Remarks column at Annexure A is hereby being modified and may be read as "*The information is to be reported for all account/deposit holders where any interest exceeds zero per account in the financial year excluding Jan Dhan Accounts*".

5. In the View Of the changes mentioned above, the limit prescribed in Notification 2 of 2021 dated 20th April 2021 stands abolished and this addendum will come into effect from 05/01/2023

[For further details please refer the notification]

GST

ADVISORY

ADVISORY ON NEW FUNCTIONALITIES WHICH ARE MADE AVAILABLE FOR TAXPAYERS ON GST PORTAL

OUR COMMENTS: Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics.

REGISTRATION:

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Automation of Drop Proceedings for taxpayers suspended upon issuance of SCN in Form GST REG- 17.	<ul style="list-style-type: none"> A taxpayer is suspended on the portal if they do not file six or more consecutive monthly returns /quarterly returns (QRMP) for two tax periods in Form GSTR 3B and are issued with a system generated notice for cancellation in Form GST REG-17. This was implemented on the portal w.e.f. October, 2022, for monthly filers and up to the September, 2022 quarter for quarterly filers. If such suspended taxpayers file all their pending returns/statements, the cancellation proceedings get automatically dropped on the portal. A new functionality has been deployed on the portal where the suspended taxpayers can themselves initiate the process of drop proceedings after having

filed all pending returns/statements by clicking "Initiate Drop Proceeding" button by navigating Notices/Order after login on their dashboard, if required.

RETURNS:

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Re-compute Interest button in Table 5.1 of Form GSTR-3B	<ul style="list-style-type: none"> A RE-COMPUTE INTEREST button has been provided in Table 5.1 of Form GSTR 3B which enables the taxpayers to re-compute interest in case they feel there is any discrepancy in the system computed interest. On click of the RE-COMPUTE INTEREST button, the system will re-compute the interest and update the system generated Form GSTR-3B PDF.
2	Enabling validation at 4- digit HSN declaration in Table-12 of GSTR-1	<ul style="list-style-type: none"> A validation has been implemented in Table-12 of Form GSTR-1 wherein the taxpayers with AATO up-to Rs.5 crores have to mandatorily enter minimum 4 digits of HSN. A warning message shall be displayed if less than 4 digits are entered.
3	Implementing Sequential Filing of Form GSTR-1 and filing of Form GSTR-1 prior to Filing of Form GSTR-3B	<ul style="list-style-type: none"> From October-2022, tax period onwards, filing of Form GSTR-1 has been made sequential. The system

GST

would not allow filing of Form GSTR-1 until the GSTR-1 for the previous return period is filed. This would apply to both Monthly and Quarterly filers.

· In addition, w.e.f. October-2022 tax period onwards, filing of Form GSTR-1 before filing of Form GSTR-3B for a particular tax period has been made mandatory on the portal. This would apply to both Monthly and Quarterly filers.

that a taxpayer whose aggregate turnover exceeds Rs.1.5 crore for goods and/or Rs.50 lacs for goods and services will not be able to file quarterly statement in Form CMP-08 and annual return in Form GSTR-4. An alert message will be displayed on the taxpayer's dashboard in such cases.

REFUND:

		<p>Validation to check duplicate entries in Form GSTR-2B</p>
		<p>· From the period Sep 2021, onwards, an option was provided to the taxpayers to pull the BoE details in Form GSTR-2B in case it was not populated automatically from ICEGATE using 'Fetch Bill of Entry' functionality.</p> <p>· However, in absence of a check in the system in some cases the BoE details were getting populated twice in taxpayer's Form GSTR-2B.</p> <p>· A validation has now been implemented on the portal so as to ensure that BoE details do not get populated twice in Form GSTR-2B.</p>
		<p>Turnover threshold validation on filing by composition taxpayers.</p> <p>· With effect from FY 2021-22, a validation has been implemented on the portal so as to ensure</p>

S. No	Form/Functionality	Functionality made available for Taxpayers
1	Label change in Statement 1 of RFD 01 for Refund on account of ITC accumulated due to Inverted Tax Structure	<p>· In terms of the <u>notification 14/2022, dated 05.07.2022</u> the column "Tax payable on such inverted rated supply of goods and services" has been substituted with "Tax payable on such inverted rated supply of goods and services * (Net ITC/ITC availed on inputs and input services)" in statement 1 of Form GST RFD-01 filed for refund on account of ITC accumulated due to Inverted Tax Structure.</p>
2	Removing the validation of return filing of Form GST CMP 08 and Form GSTR 4.	<p>· The Composition taxpayers were earlier being prevented from applying from refund on account of Excess payment of tax in cases where they had defaulted in filing statement in Form GST CMP-08 and/or return in Form GSTR-4. This validation has now been removed.</p>

GST

ADVANCE RULING:

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Filing Advance Ruling Application by Unregistered persons.	<ul style="list-style-type: none"> A new functionality has been deployed on the portal to allow the unregistered persons to file an application for advance ruling on the portal. They can submit the application by creating a Temp ID on the GST portal. Earlier such persons could only submit the fee towards advance ruling application but were required to file the application in offline mode.

ENFORCEMENT:

1	Miscellaneous enhancements in enforcement module	<ul style="list-style-type: none"> A functionality has been provided on the Portal for taxpayers to file Request for Adjournment while replying to a Notice to Summon in Enforcement cases. After login, the taxpayers can navigate Services > User Services > View Additional Notices and orders > click here (hyperlinked) > Notices folder > select Reply for Notice to Summon.
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[For further details please refer the advisory]

FEMA

DISCUSSION

INTEREST SUBVENTION SCHEME

OUR COMMENTS: The Interest subvention is the reduction of interest rate, when granting a loan to a party. Traditionally, these subvention schemes have been offered by the Government to the Agricultural or Educational sector and can be categorized as a subsidy, and this can be also be called priority sector lending. However, in recent times, interest subvention clauses are found in loan agreements between related parties or group companies. This has blurred the lines, in terms of how it should be categorized.

The Central Government provides interest subvention to all farmers, for short term crop loan, upto one year, for loan upto Rs. 3 lakh borrowed by them. Under this scheme, the farmers can avail concessional crop loans of upto Rs.3 lakh at 7 per cent rate of interest. It also provides for an additional subvention of 3 per cent for prompt repayment within a period of one year from the date of advance. The scheme will help farmers to avail short term crop loans up to Rs. 3 lakh payable within one year at only 4 per cent per annum. In case farmers do not repay the short term crop loan in time they would be eligible for interest subvention of 2% as against 5% available above.

The amount of interest subvention will be calculated on the crop loan amount from the date of its disbursement/drawl up to the date of actual repayment of the crop loan by the farmer or up to the due date of repayment of crop loan fixed by the bank whichever is earlier subject to a maximum period of one year.

Interest Subvention would be available only on credit requirement for cultivation of crops and post-harvest loan components under ST limit of KCC. Limit towards household / consumption requirement / maintenance expenses of farm assets, term loan etc. will be outside the purview of the Interest Subvention Scheme.

New subvention scheme Notified on 23.11.2022 vide
Notification number RBI/2022-23/1 39

FIDD.CO.FSD.BC.No.1 3/05.02.001/2022-23 for FY 2022-23 and 2023-24 with specified stipulations.

In respect of interest subvention, banks are required to submit their claims on an annual basis duly certified by their Statutory Auditors as true and correct, within a quarter from the close of the year. Any remaining claim pertaining to the disbursements made during the years 2022-23 and 2023-24 and not included in the claim as on March 31 of the corresponding financial year may be consolidated separately and marked as an 'Additional Claim' and submitted latest by June 30, 2024, and June 30, 2025, respectively, duly certified by the Statutory Auditors as true and correct.

CUSTOMS

NOTIFICATION

CUSTOMS (ASSISTANCE IN VALUE DECLARATION OF IDENTIFIED IMPORTED GOODS) RULES, 2023

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 03/2023-Customs (N.T) dated 11.01.2023 notified In exercise of the powers conferred by section 156 read with section 14 of the Customs Act, 1962 (52 of 1962), the Central Government, hereby makes the following rules, namely:-

1. Short title and commencement.-

(1) These rules may be called the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023.

(2) They shall come into force on 11th day of February, 2023.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Additional Director General" shall include "Principal Additional Director General";

(c) "Chief Commissioner" shall include "Principal Chief Commissioner";

(d) "class of imported goods" means imported goods that are within a group or range of imported goods produced by a particular industry or industrial sector and includes identical goods or similar goods;

(e) "Commissioner" shall include "Principal Commissioner";

(f) "Director General" shall include "Principal Director General";

(g) "Evaluation Committee" means the Committee constituted under rule 4;

(h) "identified goods" means any class of imported goods, or a subset thereof, which have been specified by the Board under rule 5;

(i) "Order" means an order issued under rule 5; and

(j) "Screening Committee" means the Committee constituted under rule 3.

(2) The words and expressions used herein and not defined in these rules but defined in the Act or in the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, shall have the same meanings as assigned therein to them.

3. Constitution of the Screening Committee.- (1) There shall be a Screening Committee of the following members namely:-

(a) Director General of Valuation who shall also be the Convenor of the Committee;

(b) Director General of Revenue Intelligence;

(c) Director General of Analytics and Risk Management; and

(d) Conveners of National Assessment Centre constituted by the Board, if any, pertaining to the class of goods under consideration.

(2) The Directorate General of Valuation shall be the Secretariat of the Screening Committee.

(3) The Screening Committee shall hold its meetings regularly and as and when necessary for efficient conduct and timely discharge of its functions under these rules.

4. Constitution of the Evaluation Committee.- (1) There shall be an Evaluation Committee of the following members namely:-

(a) Additional Director General of Valuation who shall also be the Convenor of the Committee;

(b) Additional Director General (Headquarters) of Directorate General of Revenue Intelligence;

(c) Additional Director General (National Customs Targeting Centre – Cargo) of Directorate General of Analytics and Risk Management; and

(d) Members of Working Group on Valuation and related issues of the National Assessment Centre constituted by

CUSTOMS

the Board, if any, pertaining to the class of goods under consideration.

(2) The Directorate General of Valuation shall be the Secretariat of the Evaluation Committee

(3) The Evaluation Committee shall hold its meetings regularly and as and when necessary for efficient conduct and timely discharge of its functions under these rules.

5. Procedure for Specification of identified goods.- For the purposes of clause (iv) of the second proviso to sub-section (1) of section 14 of the Act, where in respect of any class of imported goods or a subset thereof, the Board, having regard to the trend of the declared value of such goods or any other relevant criteria, has reason to believe that such goods may not be declared at their truthful or accurate value but below it, the Board may, by an Order, specify such goods as identified goods in accordance with rule 10.

6. Sources for examining cases for identified goods.- (1) For the purpose of rule 5, the Board shall rely upon a written reference made to it electronically by any person having reason to believe that the value of any class of imported goods or a subset thereof may not be declared truthfully or accurately:

Provided that the reference may also be made by an officer of Customs, namely a Commissioner or Additional Director General, or a person representing any other Government Department.

(2) The written reference referred to in sub-rule (1) shall be accompanied with -

(a) disclosure of name, full address, mobile number, email and other contact details of the person, along with proof of identity and proof of address:

Provided that proof of identity and proof of address shall not be required where the person making the reference represents a Government Department;

(b) complete description and the 8-digit HS Code of the imported goods, including, where appropriate, aspects such as technical literature, specifications, composition, quality, brand and model, along with the country of origin or ports of despatch;

(c) the manner in which or method by which value for such goods is declared below their truthful or accurate value by importers;

(d) information with attached documentary evidence, data and analysis bringing out the basis put forth in support of the claim made in the written reference;

(e) an approximate quantification of the extent of undervaluation;

(f) other sources of reliable information, if any, that may be considered while examining the reference; and

(g) suggestions, if any, of additional obligations and checks that may be considered while examining the reference.

(3) The written reference received under this rule shall be forwarded electronically by the Board for examination to the Screening Committee.

7. Preliminary examination by Screening Committee.- (1) The Screening Committee shall make a preliminary examination of the written reference forwarded by the Board under sub-rule (3) of rule 6, in order to decide whether it, or part thereof, is a case to be taken up for detailed examination.

(2) For the purposes of preliminary examination, the contents and accompanying information with the written reference shall be scrutinized and material aspects taken into account along with the relevant trends of declared values or any other relevant criteria.

(3) The preliminary examination and recording of preliminary findings, of the Screening Committee shall be signed by each member of the Screening Committee and shall be completed preferably within fifteen days, but no later than twenty-one days from the date of forwarding of written reference by the Board.

(4) Where on the basis of preliminary findings, the written reference has been found suitable for detailed examination, the reference, or part thereof, as the case may be, shall be deemed to have been taken up for detailed examination on the date the preliminary findings were recorded.

(5) Where on the basis of preliminary findings recorded by the Screening Committee the written reference is not

CUSTOMS

found suitable for detailed examination, the Screening Committee shall record the reasons thereof and close the said reference.

8. Detailed examination by Evaluation Committee.- (1)

The written reference or part thereof, found suitable for detailed examination in terms of sub-rule (4) of rule 7 shall be comprehensively examined by the Evaluation Committee to assess the likelihood, based on the preponderance of probabilities, whether the value of the relevant class of goods or a subset thereof may not be declared truthfully or accurately and for this purpose, the Evaluation Committee may undertake data analysis and take into account the following additional information such as –

(a) trend in international prices from relevant sources keeping in view quality and nature of goods;

(b) information received through stakeholder consultation or disclosures;

(c) reports or certificates of experts; academic papers; research papers; published reports; open-source intelligence; reports originating from source country or despatch ports, including reports of overseas enquiry or verification;

(d) disclosures made under applicable provisions of the Act, rules and regulations made thereunder or under any other law that may have relevance for the time being in force;

(e) costing in relation to manufacturing or assembly of the goods;

(f) additional information from the person who made the reference; and

(g) reliable information from any other source.

(2) The reasoned report of the Evaluation Committee shall be recorded, with each member of the Evaluation Committee signing the report, in not more than thirty days of being taken up for detailed examination.

Provided that, having regard to the circumstances under which the Evaluation Committee may have been prevented from recording its report within specified period, the Convenor of the Screening Committee may, for

the reasons recorded in writing, extend the said period for a further period of not more than thirty days.

(3) Where the said reasoned and detailed examination report concludes otherwise than as specified in sub-rule (4), the Evaluation Committee shall also record closure of the reference and the report shall stand transferred to the Screening Committee for filing.

(4) Where the reasoned and detailed examination report of the Evaluation Committee concludes the likelihood that the value of the relevant class of goods or a subset thereof may not be declared truthfully or accurately, the report shall specify, –

(a) complete description of the class of imported goods, or a subset thereof, with 8-digit HS Code;

(b) the brands, if any, which have been noticed in connection with the said likelihood;

(c) the precautionary unit value expressed in terms of items (d) and (e) which may be used by the Customs Automated System to require the fulfilment of additional obligations by the importer and the checks to be exercised, where the declared value is less than the precautionary unit value;

(d) the particular Unique Quantity Code which shall be necessarily used by the importer to declare the value in the bill of entry;

(e) the technical or other specifications related to the value of the goods necessary to be declared in the bill of entry such as make, model, brand, grade, size, quality, composition (percentage of ingredients) and quantity declared in the specified Unique Quantity Code;

(f) other additional obligations of the importer for demonstrating the truthfulness and accuracy of the declared value;

Explanation: For the purposes of clause (f), the Evaluation Committee, after examining the facts and circumstances of the case, shall specify in its report other additional obligations of the importer which may include *inter alia* furnishing manufacturer invoice, manufacturer test report, expert certification issued in the country of origin, manufacturing process from the manufacturer, costing in

CUSTOMS

relation to manufacture or assembly of goods, purchase order or contract;

(g) the checks to be exercised with respect to the imported goods, including the circumstances and manner of exercising them; and

(h) the duration, not below one year and not exceeding two years in the first instance, for which the said additional obligations and the additional checks shall be applied.

(5) The report referred at sub-rule (4) shall include the nature of imports to which these rules may be considered for not being applied in terms of clause (j) of rule 13.

(6) The aspects in the report referred at sub-rule (4) shall be such as are amenable to implementation using the Customs Automated System.

9. Screening Committee to confirm report and recommend to the Board. - (1) The detailed report of the Evaluation Committee, referred at sub-rule (4) of rule 8, shall stand transferred to the Screening Committee for confirmation.

(2) The Screening Committee shall confirm that the report of the Evaluation Committee is complete in terms of these rules and for this purpose shall rectify deficiencies, if any, therein.

(3) The Screening Committee shall recommend to the Board upon the report referred at sub-rule (4) of rule 8 or the rectified report referred at sub-rule (2), as the case may be, as having been confirmed to be complete in terms of these rules.

(4) The recommendation of the Screening Committee along with the report referred at sub-rule (3) above, shall be made within fifteen days of the report of the Evaluation Committee.

10. Board to consider the recommendation of Screening Committee.- (1) The Board shall consider the recommendation made by the Screening Committee under sub-rule (4) of rule 9, and if satisfied that the recommended report should be accepted, it may issue Order under rule 5 specifying therein-

(a) complete description of the identified goods with 8-digit HS Code;

(b) the particular Unique Quantity Code which shall be necessarily used by the importer to declare the value in the bill of entry;

(c) the technical or other specifications necessary to be declared in the bill of entry;

(d) other obligations of the importer, if any;

(e) the checks to be exercised with respect to the imported goods, including the circumstances and manner of exercising them; and

(f) the duration, not below one year and not exceeding two years in the first instance, for which the said Order shall be valid.

(2) The Board shall also consider the review report made by the Screening Committee under sub-rule (3) of rule 12, and if satisfied with the reasons and recommendations made therein, shall make the appropriate changes by issuing an Order under rule 5 with respect to the previously specified identified goods.

11. Procedure in respect of identified goods.- (1) An importer of identified goods shall be required to declare *inter alia* the value of goods using the Unique Quantity Code specified in the Order and the aspect specified at clause (c) of sub-rule (1) of rule 10 at the time of filing bill of entry.

(2) Where required by the Customs Automated System, the importer of identified goods shall also fulfill the specified additional obligations, and the assessment of goods or the goods themselves shall be subjected to specified checks so as to enable and assist the importer to demonstrate the truthfulness and accuracy of the declared value.

(3) Where the importer has not already fulfilled the specified additional obligations on the Customs Automated System, the proper officer shall provide a time period of ten days for fulfilling such obligations.

(4) The proper officer may, in addition to the specified obligations and for reasons to be recorded in writing, ask for further information and documents from the importer

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to examine the truthfulness and accuracy of the declared value.

(5) On the request of the importer, the proper officer may provisionally assess and clear the goods, subject to importer furnishing appropriate security in terms of section 18 of the Act.

(6) Where, upon production of requisite information or documents and fulfilment of specified obligations or exercise of specified checks, the proper officer is satisfied with the truthfulness and accuracy of the declared value, he shall accept the declared value for the purpose of these rules.

(7) Where the importer does not provide requisite information and documents or does not fulfil other obligations in the time specified under these rules, or where on the basis of the information and documents received from the importer or results of other checks exercised, the proper officer still has reasonable doubt about the truth or accuracy of the value declared in relation to the identified goods, the further proceedings shall be taken in accordance with rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

12. Review.- (1) The Screening Committee shall, on the expiry of half of the validity period of the Order issued under rule 5, initiate a mid-term review to assess whether the identified goods may be de-specified either before the expiry of the validity period or not, or the validity period needs to be extended.

(2) Apart from the mid-term review under sub-rule (1), the Screening Committee may conduct a review before mid-term, or as and when needed.

(3) Based on the review conducted, the Screening Committee shall make a reasoned report with recommendations to the Board to withdraw or extend the Order issued under rule 5 related to the identified goods or to alter or delete any of the parameters specified by the Board while specifying the identified goods in accordance with rule 5.

(4) The said report shall be made to the Board at least thirty days prior to the expiry of validity period of the Order.

13. Exceptions.- These rules shall not be applied to, –

- (a) imports not involving duty;
- (b) goods for which tariff value has been fixed by the Board in terms of sub-section (2) of section 14 of the Act;
- (c) goods which attract import duty on specific rate basis;
- (d) imports made in terms of authorization or license issued under duty exemption scheme of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) in which the inputs imported prior to export are physically contained in the export product;
- (e) imports where buyer and seller are related and an investigation on relationship has already been contemplated or finalized;
- (f) Project imports;
- (g) imports by Government, Public Sector Undertakings;
- (h) imports made in non-commercial quantities;
- (i) goods imported for the purpose of re-export; or
- (j) imports specified by the Board.

14. Power to relax.- Where the Screening Committee informs that it is unable to comply with its duties within the time period as specified under these rules, for reasons beyond its control, even while it has met regularly and as and when necessary for efficient conduct and timely discharge of its functions, the Board may after considering the case allow for compliance within a further time period not exceeding thirty days.

15. Digital Record Keeping.- With effect from such date as may be specified by the Board in this behalf, the processes specified in rule 6, rule 7, rule 8, rule 9 and rule 12 shall be enabled and processed on an electronic application, set up and maintained by the Directorate General of Valuation.

[For further details please refer the notification]

CUSTOMS

NOTIFICATION

SEEKS TO EXTEND LEVY OF ADD ON FISHING NET ORIGINATING IN OR EXPORTED FROM CHINA PR

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 01/2023-Customs (A.D.D) dated 06.01.2023 notified Whereas, the designated authority vide initiation notification No. 7/22/2022-DGTR dated 30th September, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 30th September, 2022, has initiated review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), in the matter of continuation of anti-dumping duty on imports of "Fishing Net" (hereinafter referred to as the subject goods) falling under Tariff Heading 5608 11 10 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country), imposed vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 20/2018-Customs(ADD), dated 10th April, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 359(E), dated the 10th April, 2018, and has requested for extension of the said antidumping duty in terms of sub-section (5) of section 9A of the Customs Tariff Act.

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 and 23 of the said rules, the Central Government hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 20/2018-Customs(ADD), dated 10th April, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 359(E), dated the 10th April, 2018, namely: -

In the said notification, after paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely-

"3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty imposed on the subject goods specified against serial numbers 1, 2, 3, and 4 of the TABLE above shall remain in force up to and inclusive of the 9th July, 2023, unless revoked, superseded or amended earlier."

[For further details please refer the notification]

CIRCULAR

FACELESS ASSESSMENT – STANDARD EXAMINATION ORDERS THROUGH RMS - PHASED IMPLEMENTATION OF STANDARDIZED EXAMINATION ORDERS THROUGH RMS

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Circular No. 02/2023 dated 11.01.2023 circulated that Reference is invited to Board's Circular no. 16/2022-Customs dated 29.08.2022 relating to phases in the Phase 1 implementation of the Standard Examination Orders (SEO) for goods covered under Assessment Group 4. The Phase 1 refers to cases of risk-based selection for examination after assessment (second check examination). Subsequently, vide the Circular No. 23/2022-Customs dated 03.11.2022, SEO was extended to goods covered under Assessment Group 5.

2. Considering the on track implementation and feedback from the National Customs Targeting Centre (NCTC) in above assessment groups, the Board has decided to implement SEOs through the Risk Management System across other assessment groups, National Assessment Centre (NAC) wise, as per the following schedule –

Sr.	NAC	Assmt. Group	Chapters	Implement from date
1.	Electrical Machineries	5A, 5C, 5M	85	20.01.2023
2.	Textile products	3, 3A	50 to 71	01.02.2023
3.	Misc. products/Project Imports	6	93 to 98	06.02.2023

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4.	Automobiles and instruments	5V,5S,5F,5I	86 to 92	24.02.2023
5.	Chemicals 3	2H, 2I, 2J, 2K	40 to 49	01.03.2023
6.	Chemicals 2	2G	39	09.03.2023
7.	Chemicals 1	2, 2A, 2B, 2C, 2D, 2E and 2F	28 to 38	16.03.2023
8.	Mineral Products	1A	27	23.03.2023
9.	Primary Products	1, 1B	01 to 26	31.03.2023

4. Accordingly, the cited previous Circular shall stand modified. With the above coverage across assessment groups as above, the relevant aspects of examination orders across FAGs shall stand harmonized.

5. Difficulties, if any in the implementation of the above Circular may be brought to the notice of the Board.

6. Hindi version follows.

[For further details please refer the circular]

CIRCULAR

CUSTOMS (ASSISTANCE IN VALUE DECLARATION OF IDENTIFIED IMPORTED GOODS) RULES, 2023

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Circular No. 01/2023 dated 11.01.2023 circulated that it is directed to say that the second proviso to sub-section (1) of section 14 of the Customs Act lists out certain matters which may be provided for in the rules. The said sub-section was amended vide the Finance Act, 2022 to insert the following text under its second proviso – *“(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria:”*

2. It may also be recalled that, as described in the explanatory memorandum with the Finance Bill 2022, the said amendment is a measure to address the issue of undervaluation in imports and it provides for rules to be framed by the Central Government whereby the Board

can be enabled to specify the additional obligations of the importer in respect of a class of imported goods whose value is not being declared correctly, the criteria of selection of such goods, and the checks in respect of such goods.

3. After information to and feedback from public and stakeholders, including Directorates involved in implementation, the Notification No. 03/2023 dated 11th January 2023 has been issued notifying the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 (hereafter referred as CAVR, 2023).

4. The provisions of CAVR, 2023 are self-contained, and may be read. The aspects in these rules include –

(a) the processes to be followed before the Board may specify a class of imported goods, for which there is a reason to believe that the value may not be declared truthfully or accurately but below it, as identified goods.

(b) the procedures for an importer of identified goods, once the relevant class of goods have been specified as identified goods by the Board. These include declaring certain aspects while filing the bill of entry. Further, if required by the Customs Automated System, such importer shall also fulfil the specified additional obligations, and specified checks shall be performed so as to enable and assist the importer to demonstrate the truthfulness and accuracy of the declared value.

(c) the specification that where the proper officer still has reasonable doubt about the truth or accuracy of the value declared in relation to the identified goods, the further proceedings shall be taken in accordance with rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) only.

4.1 The CAVR, 2023 can be applied only by following the processes referred in the rules. The written reference must have been made to the Board which, if found suitable by Screening Committee for detailed examination, must have been comprehensively examined by Evaluation Committee which should have concluded the likelihood that the value of the relevant class of goods may not be

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declared truthfully, having regard to the trend of the declared value or other relevant criteria. Thereafter, the Screening Committee's recommendation confirming the completeness of such report must have been made to the Board. If satisfied that the recommended report should be accepted, the Board may specify the identified goods.

4.2 The rules provide guidance to both, the person making the reference to the Board, as well as in the undertaking of detailed examination. For example, the rule 6 not only specifies the sources from which a reference maybe received by the Board, but also the accompanying information or data, for purposes of examining the case for specifying identified goods. Similarly, rule 8 also refers to nature of information that may be considered by the Evaluation Committee.

4.3 The rules 3 and 4 specify the constitution of the Screening Committee and Evaluation Committee in a manner that brings specialisation. The Screening Committee is the higher-level Committee. It recommends a report to the Board, which has been confirmed to be complete in terms of the rules. The nature & content of report/recommendations to be made by the Committees has been specified in the rules 8 and 9.

4.4 It is the expectation that report of the Evaluation Committee under rule 8 must be clear, distinct, unambiguous and free of deficiencies. A report, if it concludes the need to proceed further, should be amenable to implementation, inter alia, using the Customs Automated System, as brought out in the rules. Also, where the report recommends, for example, the declaration of both make and model of the relevant class of goods by the importer, the report must also elaborate the discernible features that constitute the make, and what denotes the model.

4.5 Another aspect of focused implementation is the exceptions to which the rules shall not be applied. While these are described in rule 13, the clause 13(j) allows imports specified by the Board to be also excluded from application of the rules. Therefore, the reasoned and detailed report of the Evaluation Committee must also

deal adequately with the additional exceptions, if any, to be considered in terms of clause 13(j) as well as the amenability of the same to be implemented using the Customs Automated System.

4.6 The confirmation by the Screening Committee is also of the utmost importance as rules provide for the Screening Committee to itself rectify deficiencies, if any, in the report before recommending a report to the Board. Amongst other aspects, the report recommended must not be deficient in any of parameters including those specified in rule 8(4), 8(5) or 8(6).

4.7 For discharge of the purpose and responsibilities assigned in the rules to the Committees, the consequential action to have the designated members, etc. in place should be immediately taken by the Directorates and NACs. As binding time-lines are specified in the rules themselves, the Committees are encouraged to complete their work sooner than the outer time limit. The Committees should hold meetings in a professional manner, as often as necessary including in virtual or hybrid mode with the required record keeping.

4.8 The rule 10 provides that the Board is to consider the recommendation and if satisfied that the recommended report should be accepted, it may issue suitable Order specifying the identified goods as well as the additional exceptions thereto.

4.9 The circumstances, and manner, in which an Order may be withdrawn, or its parameters altered, as also the manner of review of Order, are described in the rules. The sub-rule (1) of rule 12 requires the Screening Committee to conduct review of an Order issued by Board under rule 5 on expiry of half of its validity period. However, under sub-rule (2), the Screening Committee may conduct a review even before the mid-term or as and when needed. This flexibility to conduct review allows the Committee to consider inter alia changes in material facts, circumstances or other relevant aspects, as appropriate.

4.10 As provided in rule 15, with effect from a date as may be specified by Board, the processes specified in rules 6, 7,

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8, 9 and rule 12 shall be enabled and processed on an electronic application, set up and maintained by the Directorate General of Valuation. This date shall be specified once the said electronic application is developed and made live. The electronic application is already under development by the Directorate General of Valuation. In the interim, any written reference in terms of sub-rule (1) of rule 6 may be made to the Board on the following dedicated email id: cbic-valuation@gov.in .

4.11 The abovesaid electronic application shall cover processes beginning from receiving the written reference (as the sources for examining the case for identified goods) and onward. The Directorate General of Valuation shall issue suitable advisory and user manual for use of the electronic application. This Directorate is also the Secretariat for the implementation of these rules.

4.12 As mentioned hereinabove, the procedure for an importer of identified goods has been specified in rule 11. The sub-rule (1) requires an importer of identified goods to declare certain aspects described therein while filing the bill of entry. Moreover, where required by the Customs Automated System, such importer shall, in terms of sub-rule (2), also have to fulfil the specified additional obligations, and the assessment of goods or the goods themselves shall be subjected to specified checks so as to enable and assist the importer to demonstrate the truthfulness and accuracy of the declared value. It is essential that for the above purposes the Customs Automated System is in readiness to mandate declaration of quantity in the specified UQC, additional specifications etc. in the bill of entry on an immediate basis, post issuance of the Order by the Board in terms of rule 5. This responsibility shall be discharged by the Director General of Systems and Data Management.

4.13 It is emphasized that the said specified additional obligations, in most cases, should be adequate for the purposes of these rules. Sparingly, for reasons to be recorded in writing, and with the concurrence of Joint or Additional Commissioner of Customs, the further information and documents may be called from the importer for the purposes of these rules.

4.14 As mentioned hereinabove, the rule provides that where the proper officer still has reasonable doubt about the truth or accuracy of the value declared in relation to the identified goods, the further proceedings shall be in accordance with rule 12 of CVR, 2007 only. Accordingly, the provisions of CAVR, 2023 seek to assist the importer in demonstrating the truthfulness or accuracy of the declared value of identified goods, and the proper officer in the assessment function, however, these rules do not, in themselves, provide a method for determination of value. This essence of the rules, laying emphasis on following the CVR, 2007 must be noted and complied. It includes, when required, the passing of a proper speaking order for rejection and re-determination of value.

5. The operation of the CAVR, 2023 dated 11th January 2023 shall come into effect on 11th February 2023

6. The appropriate Public Notice and Standing Orders may be issued.

Hindi version follows.

[For further details please refer the circular]

ORDER

INSTRUCTION REGARDING HEALTH WARNING ON BOTH SIDES OF THE TOBACCO PRODUCT PACKAGES COVERING 85% OF DISPLAY AREA

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Instruction No. 2/2023 dated 07.01.2023 ordered that Reference is invited to D.O. letter No. P.16011/02/2017-TC (Part 1) dated 09.12.2022 from the Department of Health and Family Welfare, Ministry of Health and Family Welfare (MoHFW), New Delhi on the above-mentioned subject (copy enclosed).

2. Vide this DO dated 09.12.2022, MoHFW has informed that the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, COTPA, 2003 is applicable to all the tobacco products and extends to whole of the country. Section 7 of the Act

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provides for specified Health Warning on all tobacco product packs. These rules have been amended time to time, for display of specified health warning on both sides of the tobacco product packages covering 85% of the principal display area. The rules were amended last in July, 2020 dated 21.07.2020.

3. Now, MoHFW vide Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment Rules, 2022 (copy enclosed) has notified the new set of specified health warning which has come into force on the 1st day of December, 2022. In this regard, a Public Notice has also been published on NTCP portal and MoHFW website.

4. The undersigned is directed to say that necessary action should be taken to sensitize officers in your jurisdiction and to effectively implement these new provisions.

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

[For further details please refer the order]

introduced the concept of a modified Extended Producer Responsibility (EPR) and focus completely on a market based model and for procedures to be online and seamless.

3. It is also stated that Port and Custom Authorities have to take necessary action inter-alia to verify the import or export with respect to Extended Producer Responsibility, to Inform the Ministry and Central Pollution Control Board of any illegal traffic and take action against importer for violations under the Indian Ports Act, 1908 or the Customs Act, 1962. The duties and responsibilities of Port and Customs are prescribed in Schedule-V of the said rules.

4. It is requested that necessary action may be taken to sensitize officers under your jurisdiction about the duties and responsibilities cast upon them under these rules.

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

6. Hindi version follows.

[For further details please refer the order]

ORDER

IMPLEMENTATION OF E-WASTE (MANAGEMENT) RULES, 2022 IN SUPERSESION OF E-WASTE (MANAGEMENT) RULES, 2016

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Instruction No. 1/2023 dated 07.01.2023 ordered that Reference is invited to D.O. No. 12/136/2021-HSM dated 05.12.2022 received from the Ministry of Environment, Forest and Climate Change, New Delhi on the above-mentioned subject.

2. Vide this D.O. dated 05.12.2022, it has been informed that the Ministry of Environment, Forest and Climate Change has notified the E-Waste (Management) Rules, 2022 in supersession of E-Waste (Management) Rules, 2016 vide notification dated 02.11.2022 and these shall come in to force from 01.04.2023. New rules have

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PUBLIC NOTICE

DISCONTINUATION OF TARIFF RATE QUOTA FOR IMPORT OF CRUDE SOYA BEAN OIL W.E.F. 01.04.2023

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 50/2015-2020 dated 11.01.2023 notified In exercise of the powers conferred under Para 1.03 and 2.04 of the Foreign Trade Policy 2015-2020, the Director General of Foreign Trade hereby revises the provisions relating to Tariff Rate Quota (TRQ) for import of Crude Soya bean Oil by amending Para 2.60 and 2.61 of the Handbook of Procedures as notified earlier vide Public Notice 10/2015-20 dated 24.05.2022 and Public Notice 15/2015-20 dated 14.06.2022, as follows:

Para	Existing provision	Revised Provision																					
2.60 (b)	<p>Tariff Rate Quota (TRQ) Imports shall be allocated during financial years 2022-23 and 2023-24, up to quantities per year as indicated below. The duty exemption under the said TRQs may be availed as per Ministry of Finance (Department of Revenue) Notification No. 30/2022-Customs dated 24.05.2022.</p> <table border="1"> <thead> <tr> <th>Item Description</th><th>ITC (HS)</th><th>TRQ per Year (in MT)</th></tr> </thead> <tbody> <tr> <td>Crude Soya-bean oil, w/n degummed</td><td>1507 10 00</td><td>20,00,000</td></tr> <tr> <td>Crude Sunflower seed oil</td><td>1512 11 10</td><td>20,00,000</td></tr> </tbody> </table>	Item Description	ITC (HS)	TRQ per Year (in MT)	Crude Soya-bean oil, w/n degummed	1507 10 00	20,00,000	Crude Sunflower seed oil	1512 11 10	20,00,000	<p>Tariff Rate Quota (TRQ) Imports for items as indicated as follows, shall be allocated during financial year 2022-23 only</p> <table border="1"> <thead> <tr> <th>Item Description</th><th>ITC (HS)</th><th>TRQ per Year (in MT)</th></tr> </thead> <tbody> <tr> <td>Crude Soya-bean oil, w/n degummed</td><td>1507 10 00</td><td>20,00,000</td></tr> </tbody> </table> <p>Tariff Rate Quota (TRQ) Imports for items as indicated as follows, shall be allocated during financial years 2022-23 and 2023-24,</p> <table border="1"> <thead> <tr> <th>Item Description</th><th>ITC (HS)</th><th>TRQ per Year (in MT)</th></tr> </thead> <tbody> <tr> <td>Crude Sunflower</td><td>1512 11 10</td><td>20,00,000</td></tr> </tbody> </table>	Item Description	ITC (HS)	TRQ per Year (in MT)	Crude Soya-bean oil, w/n degummed	1507 10 00	20,00,000	Item Description	ITC (HS)	TRQ per Year (in MT)	Crude Sunflower	1512 11 10	20,00,000
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2.61(d)(ix)

The TRQs issued for financial year 2022-23 shall be valid for clearance of import for a period of one year or till 30th June 2023, whichever is earlier. TRQs issued for FY 2023-24 shall be valid for clearance of imports till 31st March, 2024

Crude Soya Bean Oil

The duty exemption under the said TRQs may be availed as per Ministry of Finance (Department of Revenue) Notification No. 30/2022-Customs dated 24.05.2022

The validity of TRQs issued during FY 2022-23 for import of Crude Soya-bean oil, w/n degummed under ITC(HS) 15071000 is **revised to 31.03.2023**. Bill of Lading dated on or before 31.03.2023 shall be allowed for imports under Crude Soya-bean oil TRQs till 30.06.2023.

TRQs issued during FY 2022-23 for import of Crude Sunflower seed Oil under ITC(HS) 15121110 shall be valid for clearance of import for a period of one year or till 30.06.2023, whichever is earlier. TRQs issued for FY 2023-24 shall be valid for clearance of imports till 31.03.2024.

Effect of Public Notice: Last date of Import of Crude Soya Bean Oil under TRQ has been revised to 31.03.2023. Further, no allocation of TRQs for import of Crude Soya bean Oil shall be made for the Financial Year 2023-24.

[For further details please refer the Public Notice]

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PUBLIC NOTICE

AMENDMENT UNDER APPENDIX 2T (LIST OF EXPORT PROMOTION COUNCILS/COMMODITY BOARDS/EXPORT DEVELOPMENT AUTHORITIES) OF APPENDICES AND ANFS OF FTP 2015-2020

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 49/2015-2020 dated 09.01.2023 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 in Appendix 2T (List of Export Promotion Councils/ Commodity Boards/Export Development Authorities) of Appendices and Aayat Niryat Forms of the FTP 2015-2020.

2. A new entry at Sl. No. 37 in Appendix 2T of FTP 2015-2020 shall be inserted as under:

S. No. in Appendix 2T	Name of Export Promotion Councils / Commodity Boards	Registered Office/Head Office	Details of products falling with their jurisdiction
37.	Mobile and Electronic Devices Export Promotion Council (MEDEPC)	606, 6th Floor, Le-Meridien Commercial Tower, 18 Windsor Place, Raisina Road, New Delhi - 110001 Ph: 91-11-49349900 email: medepc@medepc.org website: www.medepc.org	Final Products <ul style="list-style-type: none"> • Smartphone • Other Mobile Phone • Smart Watch • Monitors, Projectors & Televisions • Multi Function Devices /Printer/ Photocopying Machine/Facsimile Machine • Automatic Data

Processing Machine(ADP)
 • Input or output unit of ADP Machine

Parts, Components / Accessories including their Subparts

- Other Parts of Mobile phone
- Storage units for ADP machines
- Other units of ADP Machines
- Other units for ADP Machines
- Vibrator Motor
- Static converters
- Other Inductors
- Parts of Electrical Transformers, Static coverters and Inductors
- Lithium-ion Battery for cellular Mobile Phones
- Other Accumulators for Electronic Applications
- Parts of

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			<ul style="list-style-type: none"> accumulators • Aerials and part of Aerials of Mobile phone • Printed Circuit Board Assembly (PCBA) of mobile phones • Others parts of Mobile • Parts of Televisions, Television Cameras, digital cameras and video camera recorders • Microphones / Loudspeaker / Headphones / Earphones and their parts • Audio Compact Disc Players (CD Player), CD Changer, Disc Player, MP3 Player • Sound Recording or Reproducing Apparatus Memory Cards • Flat panel display Modules • Parts for Flat Panel Display 			<ul style="list-style-type: none"> Module • Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) • Printed Circuits • Parts of Light Emitting diode (LED) light Sources/ Modules / Lamp • LED Module • Semiconductor Devices • Electronic Integrated Circuits (ICs) • Charging Cable • Parts of Multi Function Devices /Printer/ Photocopying Machine/Facsimile Machine
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2. Accordingly, Mobile and Electronic Devices Export Promotion Council (MEDEPC) has been included in the Appendix 2T for issuing Registration-Cum-Membership Certificate (RCMC) for the items listed in the table above. The RCMC issued by Telecom Equipment and Services Export Promotion Council (TEPC) or Electronics & Computer Software EPC till the date of issue of this Public Notice shall remain valid till their expiry.

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3. Effect of this Public Notice:

Mobile and Electronic Devices Export Promotion Council (MEDEPC) has been included in the Appendix 2T of FTP 2015-2020 for issuing RCMC for specific items, with immediate & effect.

[For further details please refer the Public Notice]

TRADE NOTICE

EODC ONLINE MONITORING SYSTEM FOR ADVANCE/EPCG AUTHORISATIONS

OUR COMMENTS: The Ministry of Commerce and Industry vide Trade Notice no. 24/2022-23 dated 12.01.2023 notified that Attention of all Regional Authorities of DGFT, Export Promotion Councils and Advance/ EPCG authorisation holders is invited towards Trade Notice No. 1/2018-19 dated 4.4.2018 wherein a system was designed for monitoring the progress of EODC applications of Advance/EPCG authorisations, which is accessed at <http://eodc.online>. All RAs were expected to input the data related to applications submitted by exporters.

2. In this regard, it may be noted that after the implementation of the revamped DGFT IT systems, the redemption/EODC details in respect of Advance/ EPCG authorizations including IEC details, status of licence, redemption applied or approved, details of data transmission etc. are accessible on DGFT website (<https://dgft.gov.in>) Services Info for Customs Authorities.

3. Additionally, it is noticed that in few cases of AA/EPCG, the EODC/closure is issued manually during earlier periods is incorrectly reflected in the online system. Therefore, the exporters are provided with an alternative wherein they can confirm the status of past authorisations on DGFT website. In case the authorisation is closed/redeemed, and the status is incorrectly reflected, the exporters are required to upload the copy of the closure/redemption letter against the said Authorisation, (<https://dgft.gov.in>) → Services → AA/DFIA/EPCG → 'Manual EODC Update'. RA may verify the submitted requests and update the status of the said cases after verification from its records.

4. Therefore, the instructions in respect to the usage of <http://eodc.online> are withdrawn with immediate effect.

5. This issues with the approval of the Competent Authority.

[For further details please refer the Trade Notice]

NOTIFICATION

IMPLEMENTATION OF RODTEP COMMITTEE REPORT IN RELATION TO ANOMALIES ETC

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 53/2015-2020 dated 09.01.2023 notified In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy 2015-20, the Central Government hereby notifies a revised Appendix 4R under Para 4.59 of Foreign Trade Policy, 2015-20 for exports made from 16.01.2023. These revisions in 432 HS codes are being made on account of recommendations of the RoDTEP Committee in relation to apparent errors or anomalies in the earlier notified rates/caps made vide DGFT Notification no.19 dated 17.08.2021.

2. The revised Appendix 4R will be applicable for exports made from 16.01.2023 to 30.09.2023. To adhere to the Scheme budgetary framework, necessary changes and revisions as per Para 4.54 of FTP 2015-20 will be made thereafter.

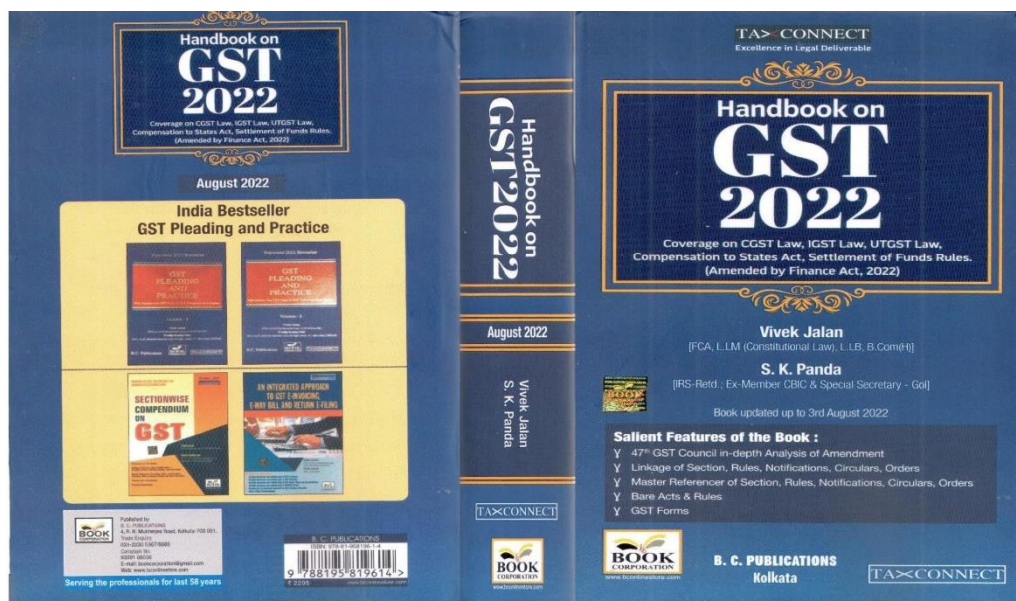
3. The revised RoDTEP Appendix 4R containing the eligible RoDTEP export items, rates and per unit value caps, is available at the DGFT portal www.dgft.gov.in under the link 'Regulatory Updates >RoDTEP'.

Effect of this Notification: The revised Appendix 4R, after incorporating changes recommended by the RoDTEP Committee in relation to apparent errors and anomalies in 432 HS Codes in the earlier notified RoDTEP rates/caps, is being notified and will be applicable for exports made from 16.01.2023 to 30.09.2023.

[For further details please refer the Notification]

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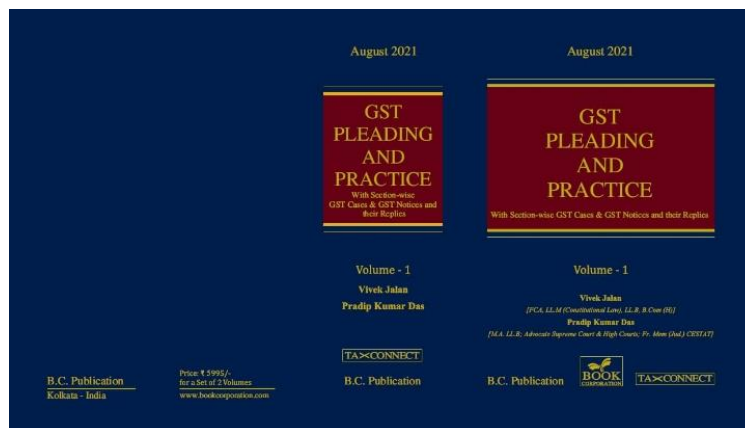
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