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EDITORIAL

Friends,

The question which has arisen many a times is that how TDS Provisions can be applied where Payee is not known as TDS is deducted and deposited in payee's name? At the year-end on accrual basis and prudence, certain expenses have to be accounted for in the relevant financial year on "estimated basis" to bring true and fair financial picture. As the payee name or amount in some cases is not known at the time of provisions, how can TDS be deducted?

Section 4(1) provides that income-tax is a charge on total income of a previous year of a person. As per section 4(2), such income tax shall be paid by way of advance tax or TDS. Further, section 190(1) provides that the tax on total income shall be inter-alia payable by deduction or collection at source in accordance with the provisions of Chapter XVII. Section 190(2) makes it clear that the provisions of section 190(1) would not prejudice the charge of tax under the provisions of Section 4(1) of the Act which signifies that the deduction or collection of tax is only a mode of payment or recovery of tax payable by a person on his total income of the previous year. As per the scheme of TDS under Chapter XVII-B Section 199, the credit for the TDS is to be given to the deductee. Thus, the identification of the person from whose account income tax was deducted at source is a prerequisite condition so as to make the provision for Chapter XVII-B workable. Tax deducted at source is considered to be tax paid on behalf of the person from whose income the deduction was made and, therefore, the credit for the same is to be given to such person. When the payee is not identifiable, to whose account the credit for such TDS is to be given. Section 203(1) lays down that for all tax deductions at source, the tax deductor has to furnish a certificate to the person to whose account such credit is to be given. Therefore, when the tax deductor cannot ascertain the payee who is the beneficiary of a credit of tax deduction at source, the mechanism of Chapter XVII-B cannot be put into service.

However, contrary judgements are prevalent in the cases where it is laid down that the scheme of TDS provisions applies not only to the amount paid, which bears the character of "income" but also to gross sums, the whole of which may not be income or profit in India in the hands of the recipient. Section 40(a) (ia) of the Act read with Section 194J Explanation(C), requires that tax has to be deducted at source when amount is paid or credited to the account of payee whichever is earlier.

The Hon'ble High Court held that the existence or absence of entries in the books of accounts is not decisive or conclusive factor in deciding the right of the assessee claiming deduction and set aside the ITAT's order to the contrary. However, in the light of the above judgements and provisions, taxpayers may have to follow certain steps in the matter which are as follows –

1. No TDS for general provisional entries which are made in respect of various expenses on an estimated basis. For example- Bonus on Salaries where the Bonus may be variable.

2. On the first day of the new FY, the provisional entries need to be reversed.

3. Once the bills or invoices are received in the next year or the payment becomes dues, TDS is applicable.

4. TDS provisions fail to apply only when the identity of the deductee is not known precisely and/or the quantum of the amount payable is also unascertainable. It should be an ad hoc provision.

Truly Yours

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

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SYNOPSIS

TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
22nd January	GSTR-3B	October-December 2022	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and registered in category X states or UTs
24th January	GSTR-3B	October-December 2022	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and registered in category Y states or UTs

INCOME TAX

NOTIFICATION

CENTRAL GOVERNMENT APPROVED INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH U/S 35(1) (II) OF IT ACT 1961, TIRUPATI

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide notification no F. No. 203/02/2022 dated 16.01.2023 notified In exercise of the powers conferred by clause (ii) of sub-Section (1) of Section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves '**Indian Institute of Science Education and Research, Tirupati (PAN: AAAAI9820P)**' under the category of '**University, College or Other Institution**' for 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 read with Rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette (i.e., from the Previous Year 2022-23) and accordingly shall be applicable for Assessment Years 2023-2024 to 2027-2028.

[For further details please refer the notification]

CASE LAW

CERTIFICATES WOULD BE VALID PROOF FOR CLAIMING TDS EVEN IN ABSENCE OF ENTRY IN FORM 26AS

OUR COMMENTS: To ease compliance burden on the Tax Deductors, Industry bodies have approached the Ministry of Finance to dispense off with the requirement of issuance of TDS Certificate and reply on only Form 26AS. However, these TDS Certificates act as a saviour sometimes when there is a mismatch of Form 26AS due to technical glitches and a grant of claim of TDS is allowed on the basis of TDS Certificates. If the AOs do not allow the same, the assessees can get a relief from the Courts by invoking a Writ of Mandamus. The Income Tax Act empowers and authorizes the Assessing Officer to verify the contents of the return and notices can be issued to a third party, i.e. the deductor, to furnish information and details in case of mismatch in the Form 26AS of the deductee.

The Courts have held time and again that the statutory powers given to the Assessing Officer are sufficient and should be resorted to and the assessee cannot be left to the mercy or the sweet will of the deductors. When an assessee approaches the Assessing Officer with requisite details and particulars, the said Assessing Officer shall verify whether or not the deductor has made payment of the TDS and if the payment has been made, credit of the same should be given to the assessee. The TDS certificate should be starting point for the Assessing Officer to ascertain and verify the true and correct position. The Assessing Officer will be at liberty to get in touch with the TDS circle in case he requires clarification or confirmation. He is also at liberty to get in touch with deductor by issuing a notice and compelling him to upload the correct particulars/details. The said exercise must be and should be undertaken by the Assessing Officer as an assessee who suffers in such cases is not due to his fault and can justifiably feel deceived and defrauded.

The stand of the Revenue was dismissed that they can only write a letter to the deductor to persuade him to correct the uploaded entries or to upload the details. Power and authority of the Assessing Officer cannot match and are not a substitute to the beseeching or imploring of an assessee to the deductor. The directions given above, are in accord with the provisions of the Act, namely, Section 133 and TDS provisions of the Act. If required and necessary, the income tax authorities can obtain prior approval from the Director or the Commissioner. The authorities can also examine whether general approval can be given. The said exercise is undertaken by the Assessing Officer while verifying or examining the return. Section 234E will also require similar verification by the Assessing Officer. In such cases, if required, order under Section 154 of the Act may also be passed. Circular No. 4 of 2012 will be equally applicable.

CIRCULAR

CLARIFICATIONS REGARDING APPLICABILITY OF GST ON CERTAIN SERVICES

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide circular no. 190/02/2023-GST dated 13.01.2023 circulated that representations have been received seeking clarifications on the following issues:

1. Applicability of GST on accommodation services supplied by Air Force Mess to its personnel.

2. Applicability of GST on incentive paid by Ministry of Electronics and Information Technology (MeitY) to acquiring banks under Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions.

The above issues have been examined by GST Council in the 48th meeting held on 17th December 2022. The issue -wise clarifications are given below:

2. Applicability of GST on accommodation services supplied by Air Force Mess to its personnel:

2.1 Reference has been received requesting for clarification on whether GST is payable on accommodation services supplied by Air Force Mess to its personnel.

2.2 All services supplied by Central Government, State Government, Union Territory or local authority to any person other than business entities (barring a few specified services such as services of postal department, transportation of goods and passengers etc.) are exempt from GST vide Sl. No. 6 of notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017. Therefore, as recommended by the GST Council, it is hereby clarified that accommodation services provided by Air Force Mess and other similar messes, such as, Army mess, Navy mess, Paramilitary and Police forces mess to their personnel or any person other than a business entity are covered by Sl. No. 6 of notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 provided the services supplied by such messes qualify to be considered as services supplied by Central Government, State Government, Union Territory or local authority.

3. Applicability of GST on incentive paid by MeitY to acquiring banks under Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions:

3.1 Representations have been received requesting for clarification on whether GST is applicable on the incentive paid by MeitY to acquiring banks under the Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions.

3.2 Under the Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions, the Government pays the acquiring banks an incentive as a percentage of value of RuPay Debit card transactions and low value BHIM-UPI transactions up to Rs.2000/-.

3.3 The Payments and Settlements Systems Act, 2007 prohibits banks and system providers from charging any amount from a person making or receiving a payment through RuPay Debit cards or BHIM-UPI.

3.4 The service supplied by the acquiring banks in the digital payment system in case of transactions through RuPay/BHIM UPI is the same as the service that they provide in case of transactions through any other card or mode of digital payment. The only difference is that the consideration for such services, instead of being paid by the merchant or the user of the card, is paid by the central government in the form of incentive. However, it is not a consideration paid by the central government for any service supplied by the acquiring bank to the Central Government. The incentive is in the nature of a subsidy directly linked to the price of the service and the same does not form part of the taxable value of the transaction in view of the provisions of section 2(31) and section 15 of the CGST Act, 2017.

3.5 As recommended by the Council, it is hereby clarified that incentives paid by MeitY to acquiring banks under the Incentive scheme for promotion of RuPay Debit Cards and

low value BHIM-UPI transactions are in the nature of subsidy and thus not taxable.

4. Difficulties, if any, in implementation of this circular may be brought to the notice of the Board.

[For further details please refer the circular]

CIRCULAR

CLARIFICATION REGARDING GST RATES AND CLASSIFICATION OF CERTAIN GOODS BASED ON THE RECOMMENDATIONS OF THE GST COUNCIL IN ITS 48TH MEETING HELD ON 17TH DECEMBER, 2022

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide circular no. 189/01/2023-GST dated 13.01.2023 circulated that Based on the recommendations of the GST Council in its 48th meeting held on 17th December, 2022, clarifications, with reference to GST levy, related to the following are being issued through this circular:

2. Rab -classifiable under Tariff heading 1702:

2.1 Representation has been received seeking clarification regarding the classification of "Rab". It has been stated that under the U.P. Rab (Movement Control Order), 1967, "Rab" means *'massecuite prepared by concentrating sugarcane juice on open pan furnaces, and includes Rab Galawat and Rab Salawat, but does not include khandsari molasses or lauta gur.'* Although, a product of sugarcane, Rab exists in semi-solid/liquid form, and is thus not covered under heading 1701. The Hon'ble Supreme Court in its order in Krishi Utpadan Mandi Samiti vs. M/s Shankar Industries and others [1993 SCR (1)1037] = **1993 (2) TMI 332 - SUPREME COURT** has distinguished Rab from Molasses. Thus, Rab being distinguishable from molasses is not classifiable under heading 1703.

2.2 Accordingly, it is hereby clarified that Rab is appropriately classifiable under heading 1702 attracting GST rate of 18% (S. No. 11 in Schedule III of notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017).

3. Applicability of GST on by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi/Chuni:

3.1 Representations have been received seeking clarification regarding the applicable GST rate on by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi/Chuni.

3.2 The GST council in its 48th meeting has recommended to fully exempt the supply of subject goods, irrespective of its end use. Hence, with effect from the 1st January, 2023, the said goods shall be exempt under GST vide S. No. 102C of schedule of notification No. 2/2017- Central Tax (Rate), dated 28.06.2017.

3.3 Further, as per recommendation of the GST Council, in view of genuine doubts regarding the applicability of GST on subject goods, matters that arose during the intervening period are hereby regularized on "as is" basis from the date of issuance of Circular No. 179/11/2022-GST, dated the 3rd August, 2022, till the date of coming into force of the above-said S. No. 102C and the entries relating thereto. This is in addition to the matter regularized on as is basis vide para 8.6 of the said Circular.

4. Clarification regarding 'Carbonated Beverages of Fruit Drink' or 'Carbonated Beverages with Fruit Juice':

4.1 Representations have been received seeking clarification regarding the applicable six-digit HS code for 'Carbonated Beverages of Fruit Drink' or 'Carbonated Beverages with Fruit Juice'.

4.2 On the basis of the recommendation of the GST council in its 45th meeting, a specific entry has been created in notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017 and notification No. 1/2017- Compensation Cess (Rate), dated the 28th June, 2017, vide S. No. 12B in Schedule IV and S. No. 4B in Schedule respectively, with effect from the 1st October, 2021, for goods with description 'Carbonated Beverages of Fruit Drink' or 'Carbonated Beverages with Fruit Juice'.

4.3 It is hereby clarified that the applicable six-digit HS code for the aforesaid goods with description 'Carbonated Beverages of Fruit Drink' or 'Carbonated Beverages with Fruit Juice' is HS 2202 99. The said goods attract GST at the rate of 28% and Compensation Cess at the rate of 12%. The S. Nos. 12B and 4B mentioned in Para 4.2 cover all such carbonated beverages that contain carbon dioxide, irrespective of whether the carbon dioxide is added as a preservative, additive, etc.

4.4 In order to bring absolute clarity, an exclusion for the above-said goods has been provided in the entry at S. No. 48 of Schedule-II of notification No. 1/2017-Central Tax (Rate), dated 28th June, 2017, vide notification No. 12/2022-Central Tax (Rate), dated the 30th December, 2022.

5. Applicability of GST on Snack pellets manufactured through extrusion process (such as 'fryums'):

5.1 Representations have been received seeking clarification regarding classification and applicable GST rate on snack pellets manufactured through the process of extrusion (such as 'fryums').

5.2 It is hereby clarified that the snack pellets (such as 'fryums'), which are manufactured through the process of extrusion, are appropriately classifiable under tariff item 1905 90 30, which covers goods with description 'Extruded or expanded products, savoury or salted', and thereby attract GST at the rate of 18% vide S. No. 16 of Schedule-III of notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017.

6. Applicability of Compensation cess on Sports Utility Vehicles (SUVs):

6.1 Representations have been received seeking clarification about the specifications of motor vehicles, which attract compensation cess at the rate of 22% vide entry at S. No. 52B of notification No. 01/2017 Compensation Cess (Rate), dated 28th June, 2017.

6.2 In this regard, it is clarified that Compensation Cess at the rate of 22% is applicable on Motor vehicles, falling under heading 8703, which satisfy all four specifications, namely: -these are popularly known as SUVs; the engine capacity exceeds 1,500 cc; the length exceeds 4,000 mm; and the ground clearance is 170 mm and above.

6.3 This clarification is confined to and is applicable only to Sports Utility Vehicles (SUVs).

7. Applicability of IGST rate on goods specified under notification No. 3/2017-Integrated Tax (Rate):

7.1 Representations have been received expressing doubts regarding the applicable IGST rate on goods specified in the list annexed to notification No. 3/2017-Integrated Tax (Rate), dated the 28th June, 2017.

7.2 On the basis of the recommendation of the GST Council in its 47th Meeting, held in June 2022, the IGST rate has been increased from 5% to 12% on goods, falling under any Chapter, specified in the list annexed to the notification No. 3/2017-Integrated Tax (Rate), dated the 28th June, 2017, when imported for the specified purpose (like Petroleum operations/Coal bed methane operations) and subject to the relevant conditions prescribed in the said notification. However, some goods specified in the list annexed to notification No. 3/2017-Integrated Tax (Rate), dated the 28th June, 2017, are also eligible for a lower schedule rate of 5% by virtue of their entry in Schedule I of notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017.

7.3 Accordingly, it is hereby clarified that on goods specified in the list annexed to the notification No. 3/2017-Integrated Tax (Rate), dated the 28th June, 2017, which are eligible for IGST rate of 12% under the said notification and are also eligible for the benefit of lower rate under Schedule I of the notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017 or any other IGST rate notification, the importer can claim the benefit of the lower rate.

8. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

[For further details please refer the circular]

FEMA

CASE LAW

PROHIBITION TO ACCEPT FOREIGN CONTRIBUTION - MISUSE OF THE FOREIGN CONTRIBUTION (REGULATION) ACT [FCRA] BY THE POLITICAL PARTY - ASSOCIATION FOR DEMOCRATIC REFORMS SEEKING DIRECTIONS TO CONSTITUTE AN INDEPENDENT TRIBUNAL OR COMMITTEE TO OVERSEE THE ENFORCEMENT OF THE FOREIGN CONTRIBUTION (REGULATION) ACT, 2010 ('FCRA ACT') : DELHI HIGH COURT

OUR COMMENTS: Held that The Petitioner has failed to place on record any data indicating the number of political parties which have availed of foreign contribution, and have failed to be penalised under the FCRA. The apprehension of the Petitioner that the FCRA may be misused for oblique motives is a bald averment and is entirely unfounded. Courts cannot pass a direction only on hypothesis. Nothing has been placed on record to show that the FCRA is being used selectively against NGOs and other independent organisations as well.

The entire case of the Petitioner is premised on the possibility of a political party, who is also at the helm of affairs at the Centre, abusing the provisions of the FCRA to suppress dissent and receive foreign contributions in its own favour. The instant Writ Petition is entirely built on surmises and conjectures.

There exists a basic difference between legislative and judicial functions, elucidated by the basic structure doctrine, which states that while the legislature makes laws, the executive enforces and administers it, and the judiciary tests the validity of legislation formulated by the Legislature.

It has been laid down in a catena of judgments the courts cannot direct the legislature to frame or enact a law and in a particular manner. It cannot amend a statute or add provisions to the statute, as that too would be tantamount to judicial legislation. The role of the judiciary is initiated only after a law is enacted to test the legality of a statue on the known principles of judicial review

Setting up of such Tribunals/Authorities/Committee is purely a policy decision, taken by the Legislature. A direction for setting up a Committee or Tribunal would effectively be an amendment of the FCRA, which is beyond the scope of judicial review by this Court. Hence, an attempt by a judicial body to set up a tribunal is directly in the teeth of the doctrine of separation of powers.

Recently, the Hon'ble Supreme Court vide Judgment in John Paily v. The State of Kerala,[2021 (4) TMI 1349 - SUPREME COURT] has held that Courts do not possess the power to set up an adjudicatory committee or a tribunal by way of issuing a writ of mandamus. In light of this, the direction sought by the Petitioner to set up a Committee or Tribunal to oversee the functioning of the FCRA is unsustainable. This Court cannot direct setting up of a Committee or a Tribunal, simply due to the possibility of misuse of the FCRA.

The entire case of the Petitioner rests on the possibility of misuse of the FCRA by the political party at the helm of affairs. This misuse, it is apprehended, may be directed towards hindering the independence of judicial officers, targeting NGOs and stifling dissent. Further, the Petitioner apprehends that due to a conflict of interest, the FCRA may not be effective to curb political parties from accepting foreign contributions. The mere possibility that a statute will not be administered adequately is not ground for the statute to be invalidated or for this Court to supplement its wisdom with the Legislature's. To set up a committee or tribunal is a purely policy decision. The legislature alone has the power to set up a tribunal or committee, under the requisite statute, to adjudicate disputes arising from it. If the prayer sought by the Petitioner is allowed, it would essentially be an exercise in judicial legislation, and would be beyond the power of judicial review accorded to this Court. Due to the aforementioned reasons, this Court is not inclined to allow the present petition.

Writ Petition is dismissed.

CUSTOMS

NOTIFICATION

RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 05/2023-Customs (N.T) dated 19.01.2023 notified In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 02/2023-Customs(N.T.), dated 5th January, 2023 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 20th January, 2023, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	57.50	55.10
2.	Bahraini Dinar	222.75	209.45
3.	Canadian Dollar	61.30	59.30
4.	Chinese Yuan	12.20	11.85
5.	Danish Kroner	12.00	11.60
6.	EURO	89.45	86.35
7.	Hong Kong Dollar	10.60	10.20
8.	Kuwaiti Dinar	275.10	258.60
9.	New Zealand Dollar	53.70	51.30
10.	Norwegian Kroner	8.30	8.05
11.	Pound Sterling	102.10	98.70
12.	Qatari Riyal	23.05	21.50
13.	Saudi Arabian Riyal	22.35	21.00
14.	Singapore Dollar	62.60	60.55
15.	South African Rand	4.90	4.60
16.	Swedish Kroner	8.00	7.75
17.	Swiss Franc	90.55	87.15
18.	Turkish Lira	4.45	4.20
19.	UAE Dirham	22.85	21.50
20.	US Dollar	82.30	80.55

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	64.50	62.40
2.	Korean Won	6.80	6.40

[For further details please refer the notification]

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 04/2023-Customs (N.T) dated 13.01.2023 notified In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of

India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely :-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

"TABLE-1

Sl. No.	Chapter/ heading/ sub- heading/tariff item	Description of goods	Tariff value (US $Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	982
2	1511 90 10	RBD Palm Oil	999
3	1511 90 90	Others Palm Oil	991
4	1511 10 00	Crude Palmolein	1003
5	1511 90 20	RBD Palmolein	1006
6	1511 90 90	Others Palmolein	1005
7	1507 10 00	Crude Soya bean Oil	1295
8	7404 00 22	Brass Scrap (all grades)	4900

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	606 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	770 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. **Explanation**. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	770 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. **Explanation**. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	606 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff	Description of goods	Tariff value (US $ Per Metric

	item		Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	9093 (i.e., no change)"

2. This notification shall come into force with effect from the 14th day of January, 2023.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION OF COVID -19 VACCINES FROM BASIC CUSTOM DUTY TILL 31ST MARCH, 2023

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 01/2023 dated 13.01.2023 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub–heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India by Central Government or State Governments, from the whole of the duty of customs leviable thereon under the said First Schedule, namely:-

TABLE

S.No.	Chapter, heading, sub-heading or tariff item	Description
(1)	(2)	(3)
1.	30	COVID-19 vaccine

2. This notification shall come into force on 14th January, 2023 and remain in force upto and inclusive of the 31st March, 2023.

[For further details please refer the notification]

DGFT

PUBLIC NOTICE

AMENDMENTS IN CHAPTER 5 OF THE HANDBOOK OF PROCEDURES, 2015-20-ONE TIME RELAXATION FROM MAINTENANCE OF AVERAGE EXPORT OBLIGATION AND EXTENSION IN EXPORT OBLIGATION PERIOD FOR SPECIFIED EPCG AUTHORISATIONS

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 53/2015-2020 dated 20.01.2023 notified In exercise of powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy, 2015-2020. as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in the Handbook of Procedures (2015-20) :-

1. The following sub-para is added after para 5.13(c) of Handbook of Procedures :-

"5.13(d): For the years 2020-21 and 2021-22. no Average Export Obligation is required to be maintained for EPCG authorizations issued for Hotel, Healthcare and Educational sectors "

2. The following sub-paras are added after para 5.17(f) of Handbook of Procedures :-

"5.17 (g):

i) For EPCG authorizations issued for Hotel, Healthcare and Educational sectors, Export Obligation (EO) period may be extended from the date of expiry for the duration equivalent to the number of days EO period falls within 01.02.2020 and 31.03.2022. Such extension shall be granted without payment of composition fees. EO extension already granted if any in terms of Public Notice No. 67/2015-20 dated 31.3.2020 and Notification No. 28/2015-20 dated 23.9.2021 shall be deducted from the extendable EO extension period.

ii) In case where EPCG authorisation holder has already obtained EO extension on payment of composition fees, the refund of the composition fees will not be permitted. In addition, any penalties, duties and taxes already paid would also not be refunded.

5.17(h):

*i) For EPCG authorisations, issued for **other than** Hotel. Healthcare and Educational sectors, Export Obligation (EO) period may be extended from the date of expiry, for the number of days the existing EO period of an authorisation falls within 01.02.2020 and 31.07.2021. Such EO extension may be granted without payment of composition fees. However, this extension is subject to 5% additional export obligation in value terms (in free Foreign Exchange) on the balance Export obligation as on 31.03.2022.*

ii) The option to avail EO extension with payment of composition fees under the para 5.17(c) would remain available for these authorizations as per eligibility.

iii) In case where EPCG authorisation holder has already obtained EO extension on payment of composition fees, the refund of the composition fees will not be permitted. In addition, any penalties, duties and taxes already paid would also not be refunded.

5.17 (i) ; The benefit under (h) shall not be applicable in cases where extension of Export Obligation period has been obtained in terms of Public Notice No. 67 dated 31.03.2020 and Notification No. 28 dated 23.09.2021.

5.17 (j) : The benefit under paras (g) and (h) shall not be applicable in case where extension of Export Obligation period has been obtained through policy relaxation in terms of the para 2.58 of Foreign Trade Policy.

Effect of this Public Notice : One-time relaxation from maintaining Average Export Obligation and option to avail extension in Export Obligation Period for specified EPCG authorizations is provided on account of COVID-19 pandemic, subject to fulfillment of conditions. This is in addition to EO extensions facility (upon payment of the composition fees) already provided in FTP/HBP.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENTS IN PARA 4.42 OF THE HANDBOOK OF PROCEDURES 2015-2020

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 52/2015-2020 dated 18.01.2023 In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2015-2020, as amended from time to time, the Director General of Foreign

DGFT

Trade hereby makes the following amendments in the provisions of Para 4.42 of the Handbook of Procedures 2015-2020:

<table>
<tr><th>Existing Para 4.42</th><th>Amended Para 4.42</th></tr>
<tr><td>(d) Extension in export obligation period for Authorisations issued under Appendix-4J shall be allowed for a period not more than the half of the stipulated export obligation period. In such cases, composition fee shall be levied @ 0.5% per month of unfulfilled FOB value, in case exports effected are more than 50% in value terms within initial Export Obligation period and @1% per month where less than 50% exports in value terms have been effected within initial export obligation period.</td><td>(d) Extension in export obligation period for Authorisations issued under Appendix-4J shall be allowed for a period not more than the half of the stipulated export obligation period.

In such cases, composition fee shall be levied in such a manner as prescribed hereunder:
<table><tr><th>CIF VALUE OF ADVANCE AUTHORIZATION (AA) LICENSES ISSUED</th><th>COMPOSITION FEE TO BE LEVIED (IN ₹)</th></tr><tr><td>Up to ₹2 Crores</td><td>5,000</td></tr><tr><td>More than ₹2 Crores to ₹10 Crores</td><td>10,000</td></tr><tr><td>Above ₹10 Crores</td><td>15,000</td></tr></table></td></tr>
<tr><td>(e) Regional Authority may consider a request of Advance Authorisation holder for one extension of EO period upto six months from the date of expiry of EO period subject to payment of composition fee of 0.5% of the shortfall in EO. Authorisation holder will have to submit a self -declaration to RA stating that unutilised imported/domestically procured inputs are available with the applicant.</td><td>(e) Regional Authority may consider a request of Advance Authorisation holder for one extension of EO period upto six months from the date of expiry of EO period subject to the payment of composition fee as prescribed hereunder:
<table><tr><th>CIF VALUE OF ADVANCE AUTHORIZATION</th><th>COMPOSITION FEE TO BE LEVIED (IN ₹)</th></tr><tr><td>Up to ₹2 Crores</td><td>5,000</td></tr><tr><td>More than ₹2 Crores to ₹10 Crores</td><td>10,000</td></tr><tr><td>Above ₹10 Crores</td><td>15,000</td></tr></table>
Authorisation holder will have to submit a self -declaration to RA stating that unutilized imported/domestically procured inputs are available with the applicant.</td></tr>
<tr><td>(f) Request for further extension of six months after first extension as in (e) above can be considered by Regional Authority, provided Authorisation holder has fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis. This will be subject to payment of composition fee @ 0.5% per month on unfulfilled FOB value of export obligation. No further extension shall be allowed by Regional Authority. This provision shall also be applicable to Advance Authorisations issued during FTP 2009-2014.However, only two extensions of six months each as mentioned above can be allowed subject to payment of composition fee and under no circumstance Regional Authority shall allow any extension beyond 12 months from date of expiry of EO period. At the time of filing application for second EO extension, the Authorisation holder</td><td>(f) Request for further extension of six months after first extension as in (e) above can be considered by Regional Authority, subject to the payment of composition fee as prescribed hereunder:
<table><tr><th>CIF VALUE OF ADVANCE AUTHORIZATION</th><th>COMPOSITION FEE TO BE LEVIED (IN ₹)</th></tr><tr><td>Up to ₹2 Crores</td><td>10,000</td></tr><tr><td>More than ₹2 Crores to ₹10 Crores</td><td>20,000</td></tr><tr><td>Above ₹10 Crores</td><td>30,000</td></tr></table>
No further extension shall be allowed by Regional Authority. However, only two extensions of six months each as mentioned above can be allowed subject to payment of composition fee and under no circumstance Regional Authority shall allow any extension beyond 12 months from date of expiry of EO period. At the time of filing application for second EO extension, the Authorisation holder will have to submit a self -declaration to RA stating that unutilized imported/domestically procured inputs are available with the applicant.</td></tr>
</table>

will have to submit a self - declaration to RA stating that unutilised imported/domestically procured inputs are available with the applicant.	
(g) Deleted	(g) Whenever a ban / restriction is imposed on export of any product, export obligation period in respect of Advance Authorisation already issued prior to imposition of ban, would stand automatically extended for a period equivalent to the duration of ban, without any composition fee.
	(h) The revised composition fee for EOP extension under para 4.42 of HBP (2015-20) will only be applicable for the requests made on or after 19.01.2023. However, existing/pending applications shall be governed by the earlier relevant provision of HBP (2015-20).

Effect of this Public Notice: Para 4.42 of the Handbook of Procedures 2015-2020 has been amended to simplify the process of levying Composition Fee in case of extension of Export Obligation Period (EOP) under Advance Authorization Scheme and for higher IT enablement of DGFT.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENTS IN PARA 2.79A OF HANDBOOK OF PROCEDURES FOR ISSUE OF EXPORT AUTHORIZATION FOR "STOCK AND SALE" OF SCOMET ITEMS

OUR COMMENTS: The Ministry of Commerce and Industry vide Trade Notice no. 51/2015-20 dated 17.01.2023 notified In exercise of the powers conferred under Paragraph 1.03 of the Foreign Trade Policy, 2015-20. the Director General of Foreign Trade, hereby makes amendments to Paragraph 2.79A (Stock and Sale) of the Handbook of Procedures (HBP) of the Foreign Trade Policy (FTP) 2015-20. with immediate effect.

2. The paragraph 2.79A of the Handbook of Procedures (HBP) of the Foreign Trade Policy (FTP) 2015-20 is substituted to read as under:

"2.79A Issue of export authorization for "Stock and Sale" of SCOMET items

Application for grant of authorization for bulk export of SCOMET items (excluding Category 0, Category 3A4001, Category 6 and transfer of technology under any category) from an Indian exporter to an entity abroad (hereinafter referred to as 'stockist') for subsequent transfer to the ultimate end users shall be considered by IMWG, on the following conditions:

Applicability and scope of policy

a. 'Stockist* refers to the entity abroad to whom the SCOMET items are originally exported by Indian principal/wholly owned subsidiary. The Stockist entity should be a subsidiary/principal company abroad of the Indian exporter;

b. Export shall be permitted from the Indian parent company (applicant exporter) to its foreign subsidiary company or from the Indian subsidiary of foreign company (applicant exporter) to its foreign parent/another subsidiary of foreign parent company and; on the basis of an End Use declaration from the stockist, through the specified End User Certificate (EUC)for 'stock & sale' purpose;

Note; IMWG may relax the provisions of a. and b. above in certain cases, considering the description/end use/end user of the item.

Application for export to stockist abroad and transfer to end users in specific countries

c. The exporter shall submit application in prescribed proforma (ANF-2O) along with following documents from the stockist:

i. Documentary proof regarding corporate relationship between the Indian exporter and stockist;

ii. End-use/End-user Certificate from stockist entity abroad in Appendix-2S (iii);

iii. List of countries (in the EUC) to which the items imported from India would be exported by the stockist;

iv. Purchase Order(s)/Invoice(s) or a document in lieu thereof:

v. Technical specifications of the product(s);

vi. Copy of Internal Compliance Program (if applicant exporter/ stockist entity has one)

In-principle approval for export to the stockist, and, for sale by stockist within the country of the stockist, and, for re-export by stockist to end user in other countries

d. The application would be assessed for grant of authorization for export to the stockist, and, for grant of in-principle approval for re-export to specified countries of ultimate end use approved by the IMWG;

e. No authorization would be required for transfer from the stockist to the ultimate end user(s) within the country of the stockist and for re-export to end users in such approved countries;

f. Re-export to such approved countries would be subject to the export control regulations of the country of the stockist;

g. Country would denote an independent sovereign entity which is a distinct national entity in political geography. Hence, transfers within an economic union or a customs union would not qualify as "same country transfers";

Post-reporting for same country transfer and re-export to pre-approved countries by the stockist

h. In case of sale/transfer by the stockist within the same country and for re-export/re-transfer to the end users in countries, for which, in-principle approval has been granted, the Indian exporter/licensee shall submit details of all such transfers to SCOMET Division of DGFT (Hqrs) in ANF-2 O(a). including EUCs[Appendix-2S (i) /2S(ii), as applicable] from all ultimate end users and Bill of Entry into the ultimate destination countries(for export outside the country of stockist), within 3 months of every such transfer;

Application for re-export to other countries (other than pre-approved)

i. In respect of re-export/re-transfer of items from the stockist entity to the end users outside the country of the stockist, for which, in-principle approval has not been granted at the initial stage, the Indian exporter (stock and sale authorization holder) shall submit application for re-export/re-transfer to SCOMET Division in DGFT (Hqrs), in ANF 2O(a), through email (scornet-dgft@nic.in), after obtaining following documents from the stockist entity:

(i) End-use/End-user Certificate from each link in the supply chain as per Appendix-2S (i) /2S(ii), as applicable;

(ii) Purchase Order(s)/Invoice(s) or a document in lieu thereof;

(iii)Technical specifications of the product to be transferred (only if there is any value addition in the product by the stockist)

j. IMWG shall consider export authorizations for allowing such re-export/re-transfer based on end use/end user verification;

Repeat Order cases

k. Applications for export of same SCOMET items to same stockist entity, and re-export/re-transfer of same SCOMET items from the stockist entity to the end-users (within the country of stockist entity and only the countries of ultimate end use where in-principle approval has been granted), i.e. repeat orders, shall be considered by Chairman IMWG, without any consultation with IMWG members:

Annual reporting on inventory of the stockist and transfers/re-exports

l. The Indian exporter (Stock & Sale Authorization holder) shall submit a statement of exports made from India to the stockist, transfers made by the stockist to the final end-users and inventory with the stockist, as on 31st December of each calendar year, by 31st January of the following year. A failure to do so may entail imposition of penalty and /or cancellation of authorization under the stock and sale policy;

m. The items exported to the stockist entity under the stock and sale authorization should be transferred to the final end-user(s) within the validity period of the authorization as in paragraph 2.16 of HBP;

n. The authorization may be revalidated as per the procedure mentioned in paragraph 2.80 of HBP;

3. Effect of this Public Notice:

The existing "Stock and Sale" policy under Paragraph 2.79A of the Handbook of Procedures (HBP) of the Foreign

DGFT

Trade Policy (FTP) 2015-20 has been amended to revise the applicability of the policy for export from the Indian subsidiary of foreign company (applicant exporter) to its foreign parent/another subsidiary of foreign parent company and allow repeat order authorization under the Stock and Sale policy.

[For further details please refer the Public Notice]

TRADE NOTICE

STREAMLINING OF HALAL CERTIFICATION PROCESS FOR MEAT AND MEAT PRODUCTS

OUR COMMENTS: The Ministry of Commerce and Industry vide Trade Notice no. 25/2022-23 dated 17.01.2023 circulated a draft guidelines for the public/industry comments and feedback. The comments on the draft guidelines may be sent to moc_epagril@nic.in by 17.02.2023 for compilation and to prepare the final guidelines in the matter.

"In exercise of the powers conferred under Paragraph …… of the Foreign Trade Policy (FTP) 2015-20, the Director General of Foreign Trade (DGFT)……. with immediate effect.

2. Meat and meat products shall only be allowed to be exported as "Halal certified", if produced, processed and/or packaged in a facility having a valid certification under the "India Conformity Assessment Scheme (i-CAS) – Halal" of the Quality Council of India (QCI), issued by a Certification Body duly accredited by the National Accreditation Board for Certification Bodies (NABCB) as per the enclosed guidelines.

3. Products covered for the purpose of this Public Notice are as under:

S. No.	***HS Code***	***Commodity***
1.	*0201*	*MEAT OF BOVINE ANIMALS, FRESH AND CHILLED*
2	*0202*	*MEAT OF BOVINE ANIMALS, FROZEN*
3	*0204*	*MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN*
4	*0206*	*EDIBLE OFFAL OF BOVINE ANIMALS, SHEEP, GOAT, FRESH CHILLED OR FROZEN*
5	*0207*	*MEAT AND EDIBLE OFFAL OF THE POULTRY OF HEADING NO.01.05, FRESH CHILLED OR FROZEN*
6	*0210*	*MEAT/EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED/ SMOKED; EDIBLE FLOURS AND MEALS OF MEAT/MEAT OFFAL*
7	*1601*	*SAUSAGES AND SIMILAR PRODUCTS OF MEAT, MEAT OFFAL, FOOD PREPARATION BASED ON THESE PRODUCTS*
8	*1602*	*OTHER PREPARED OR PRESERVED MEAT, OFFAL*

4. However, the export consignment(s) to countries where there is a Regulation on Halal and where the i-CAS - Halal scheme is yet to be bench-marked or recognized, the producer/supplier/ exporter shall meet the importing country's requirements/regulations, as applicable, and shall hold valid certificate(s) issued by Halal certification bodies approved under the national halal system of the importing country. In such cases, the Halal certification under i-CAS – Halal shall be voluntary on the part of the producer/supplier/exporter.

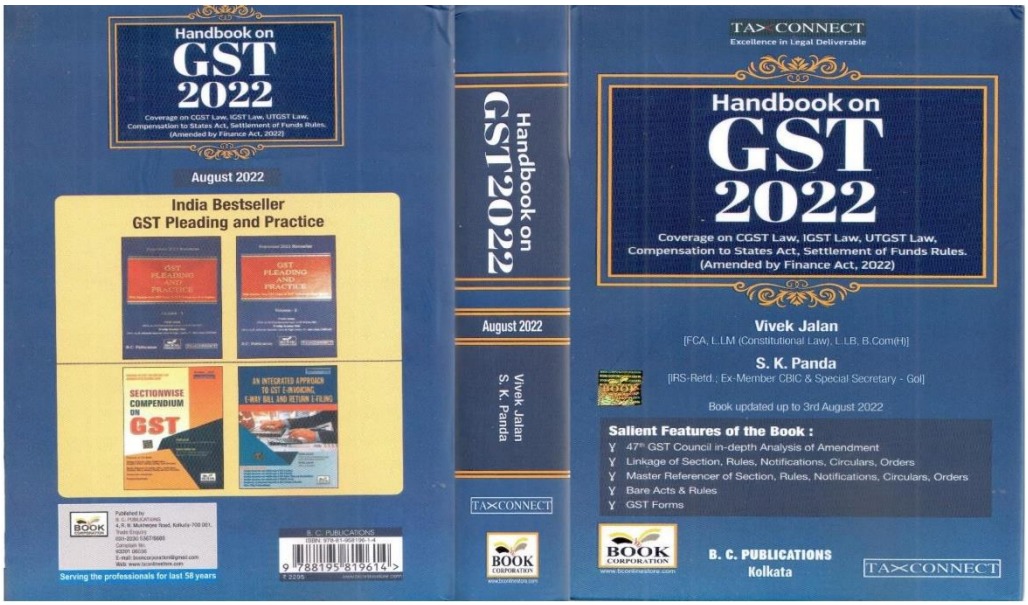
5. All existing Halal Certification Bodies and Export Units shall have six months' time from the date of issue of the final notification to get registered with the Accreditation Body and APEDA under the proposed i-CAS Scheme.

6. The export of products indicated in para 3 above, will, however, be subject to the Foreign Trade Policy, as issued/amended by DGFT from time to time."

[For further details please refer the Trade Notice]

:IN STANDS

HANDBOOK ON GST 2022



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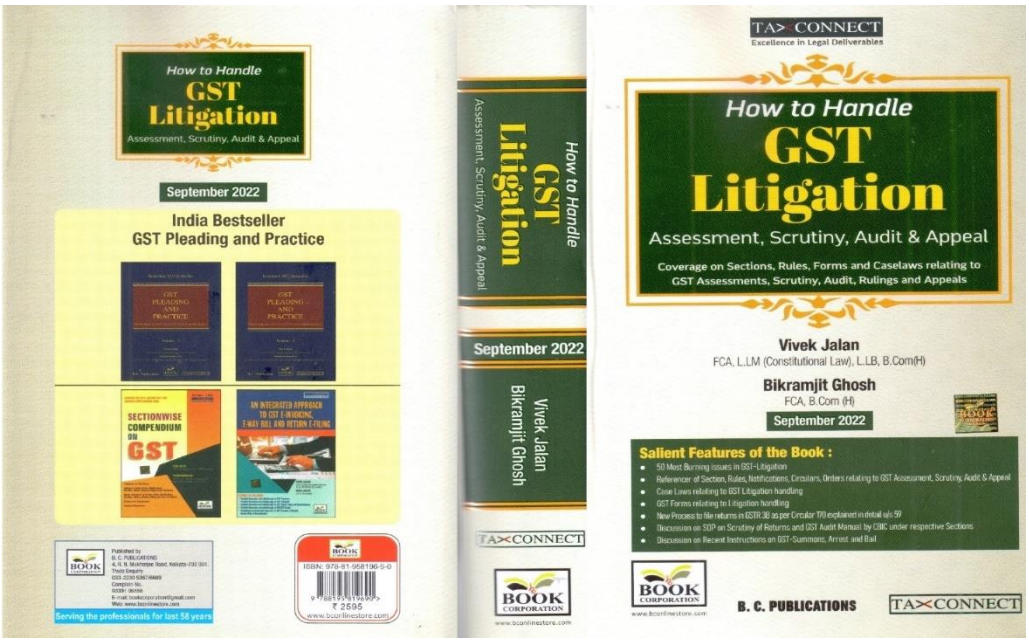
How to Handle GST LITIGATION: Assessment, Scrutiny, Audit & Appeal



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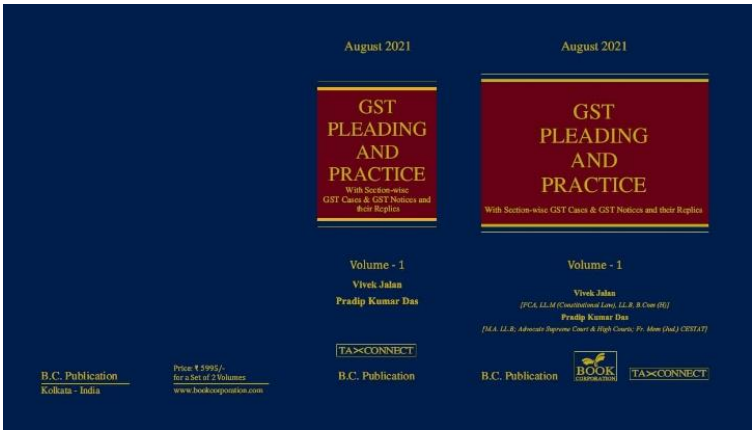
GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies



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2. **Orders and Appeals under GST**
3. **Text of provisions under IGST Act 2017 & CGST Act 2017**
4. **CGST & IGST Section-wise Synopsis of Case Laws and Notification/Circulars Gist**
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