

TAX CONNECT

Knowledge Partner:



FEMA. FDI. INCOME TAX. GST. LAND. LABOUR

TAX CONNECT

Mumbai :Unit No. 312, Omega Business Park, Near-Kaamgar Hospital, Road No. 33,Wagle Industrial Estate, Thane(West), Maharashtra – 400604

Bangalore: #46/4, GB Palya, Kudlu Gate, Hosur Road, Bangalore,Karnataka – 560068.

New Delhi:B-139, 2ndFloor, Transport Nagar, Noida-201301 (U.P)

Kolkata : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata - 700001

:Room No. 119, 1stFloor, “Diamond Arcade” 1/72, Cal Jessore Road, Kolkata – 700055

Dubai:AziziFeirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact: +91 9830661254

Website: www.taxconnect.co.in

Email: info@taxconnect.co.in

EDITORIAL



Friends,

Sections 68,69,69A,69B,69C and 69D may be called as Section 68 & 69 Family. However, they differ in as far as Burden of Proof is concerned. In sec 68, the onus is wholly upon the Assessee to explain the source of the entry. But in cases falling under sec 69, 69A, 69B and 69C, the words used show that before any of these sections are invoked, the condition precedent as to existence of investment, expenditure, etc. must be conclusively established by material on record/ evidence.

Section 101 of The Indian Evidence Act, 1872 specifies that Whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts, must prove that those facts exist. When a person is bound to prove the existence of any fact, it is said that the burden of proof lies on that person.

In Mad HC in N Swamy 241 ITR 363 relied by Chennai ITAT in Omega Estates and Chd ITAT in Dr. R.L.Narang, it was held that The burden of showing that the assessee had undisclosed income is on the revenue.

In ITO vs. Mrs. Deepali Sehgal (ITAT Delhi), ITA No. 5660/Del/2012, the AO noted that assessee had withdrawn huge cash from bank account and the same amount had been deposited to the same account after lapse of substantial time. The AO rejected the explanation and held that the assessee had cash deposit of Rs.24,38,000/- as unexplained money and the assessee found to be the owner of the money as he had not offered any acceptable and cogent explanation. AO, in his remand report could not bring out any fact that the cash withdrawn from Saving Bank Account and partnership overdraft account was used for other purpose anywhere else then, merely because there was a time gap between withdrawal of cash and its further deposit to the bank account, the amount cannot be treated as income from undisclosed sources u/s 69 of the Act in the hands of the assessee. Hence, the addition made by AO without any legal and justified reason was rightly deleted by the CIT (A).

The provisions of section 115BBE of the Income Tax Act are applicable where addition is made under section 68,69,69A, 69B, 69C & 69D i.e. from residuary category w.e.f. 01/04/2017. Where the assessee includes surrendered amount of excess stock and excess cash in the return of income filed in response to notice u/s 153A of the Act and it was accepted, no further addition u/s 69A or 69B of the Act can be made against the assessee.

In the case of ACIT vs. Shri Anoop Neema, reported as 2022 (1) TMI 683-ITAT Indore, the alleged excess stock was admitted as a part of the total business stock found at the assessee's business premises. It was considered as sufficient to indicate that the alleged investment in excess stock is part of the business income and that alleged excess stock accepted by the assessee as part of unaccounted business and source thereof stated during the course of search itself and no other incriminating material was found during the search proceedings and, thus, the same cannot be treated as income from undisclosed source of income and the Ld. CIT(A) was right in holding that the provisions of section 115BBE of the Act are not applicable on the surrendered income on account of excess stock valuing found during the course of search.

Where the assessee has successfully explained that the excess stock & excess cash was nothing but business income of assessee and The CIT(DR) could not dislodge the contention and observations that the surrendered amount was pertaining to excess stock & excess cash which was business income of the assessee, the impugned income will not be entangled in the clutches of Section 69/69A/69B of the Act and therefore do not warrant application of Section 115BBE of the Act at all. The same was held in the case of DCIT(CENTRAL)-2 INDORE Vs SHRI KRISHNA KUMAR VERMA [2023-VIL-283-ITAT-IND]

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

Editor:

Vivek Jalan

Partner - Tax Connect Advisory Services LLP

Co-Editors:

Rohit Sharma

Director (Taxation) – Tax Connect Advisory Services LLP

Rajani Kant Choudhary

Senior Manager – Tax Connect Advisory Services LLP

SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5-6
NOTIFICATION	RULE 114AAA – MANNER OF MAKING PERMANENT ACCOUNT NUMBER INOPERATIVE AMENDED	
NOTIFICATION	U/S 10(46) OF IT ACT 1961 - CENTRAL GOVERNMENT NOTIFIES, BHADOHI INDUSTRIAL DEVELOPMENT AUTHORITY, AN AUTHORITY CONSTITUTED BY THE STATE GOVERNMENT OF UTTAR PRADESH	
CIRCULAR	CONSEQUENCES OF PAN BECOMING INOPERATIVE AS PER THE NEWLY SUBSTITUTED RULE 114AAA	
3]	GST	7-10
CIRCULAR	CLARIFICATION REGARDING GST RATE AND CLASSIFICATION OF 'RAB' BASED ON THE RECOMMENDATION OF THE GST COUNCIL IN ITS 49TH MEETING HELD ON 18TH FEBRUARY, 2023	
NOTIFICATION	EXTENSION OF TIME LIMIT FOR ISSUING ORDER RELATING TO RECOVERY OF TAX NOT PAID OR SHORT PAID OR INPUT TAX WRONGFULLY AVAILED	
NOTIFICATION	WAIVER OF LATE FEE IN SECTION 47 FOR LATE FILING OF GSTR 10	
NOTIFICATION	WAIVER OF LATE FEE IN FILING RETURN UNDER SECTION 44 FOR FY 2022-23 ONWARDS	
NOTIFICATION	WITHDRAWAL OF ASSESSMENT ORDER IN RESPECT OF REGISTERED PERSON WHO FAILS TO FURNISH A VALID RETURN	
NOTIFICATION	AMENDMENT IN NOTIFICATION REGARDING EXEMPTION FROM BIOMETRIC-BASED AADHAAR AUTHENTICATION U/R 8(4A)	
NOTIFICATION	CENTRAL GOODS AND SERVICES TAX (AMENDMENT) RULES, 2023.	
NOTIFICATION	EXTENSION OF TIME PERIOD FOR FILING REVOCATION OF CANCELLATION OF GST REGISTRATION	
NOTIFICATION	AMENDMENT IN NOTIFICATION REGARDING WAIVER THE LATE FEE PAYABLE FOR FAILURE TO FURNISH THE RETURN IN FORM GSTR-4	
4]	FEMA	11
CASE LAW	SEARCH OPERATION UNDER SECTION 37 OF FEMA - MORE THAN 5 YEARS LAPSED, STILL THE RESPONDENTS HAVE NOT INITIATED ANY ACTION UNDER THE FEMA 1999	
5]	CUSTOMS	12-15
NOTIFICATION	BCD EXEMPTION ON IMPORT OF SPECIFIC TEXTILE MACHINERIES PARTS & RAW MATERIALS FOR MANUFACTURE OF GOODS TO BE SUPPLIED IN CONNECTION WITH THE PURPOSES OF OFF-SHORE OIL EXPLORATION OR EXPLOITATION MEDICINES OF RARE DISEASES AND GOODS FOR USE IN THE MANUFACTURE OF X-RAY MACHINES	
NOTIFICATION	HEALTH CESS EXEMPTION ON IMPORT OF GOODS FOR USE IN THE MANUFACTURE OF X-RAY MACHINES	
NOTIFICATION	AMENDMENT IN NOTIFICATION NO. 25/2021-CUSTOMS, DATED THE 31ST MARCH, 2021 - 19/2023 - CUSTOMS -TARIFF	
NOTIFICATION	AMENDMENT IN NOTIFICATION NO. 22/2022-CUSTOMS, DATED THE 30TH APRIL, 2022 - 20/2023 - CUSTOMS -TARIFF	
6]	DGFT	16
NOTIFICATION	INCLUSION OF 18 HS CODES UNDER HEADING 5208 IN APPENDIX 4R FOR RODTEP	
7]	UNION BUDGET 2023: ANALYSIS BY TAX CONNECT	17
8]	HANDBOOK ON GST 2022	18
9]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	19
10]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	20
11]	LET'S DISCUSS FURTHER	21

TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
7 th April	Deposit of tax Deducted	March 2023	Due date for deposit of Tax deducted by an office of the government for the month of March, 2023. However, all sum deducted by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan

INCOME TAX

NOTIFICATION

RULE 114AAA – MANNER OF MAKING PERMANENT ACCOUNT NUMBER INOPERATIVE AMENDED

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 15/2023 dated 28.03.2023 notified in exercise of the powers conferred by section 139AA read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely: –

1. Short title and commencement.—

(1) These rules may be called the Income-tax (Fourth Amendment) Rules, 2023.

(2) They shall come into force from the 1st day of April, 2023.

2. In the Income-tax Rules, 1962, for rule 114AAA, the following rule shall be substituted, namely: -

“114AAA. Manner of making permanent account number inoperative.— (1) Where a person, who has been allotted the permanent account number as on the 1st day of July, 2017 and is required to intimate his Aadhaar number under sub-section (2) of section 139AA, has failed to intimate the same on or before the 31st day of March, 2022, the permanent account number of such person shall become inoperative, and he shall be liable for payment of fee in accordance with sub-rule (5A) of rule 114.

(2) Where the person referred to in sub-rule (1) has intimated his Aadhaar number under sub-section (2) of section 139AA after the 31st day of March, 2022, after payment of fee in accordance with sub-rule (5A) of rule 114, his permanent account number shall become operative within thirty days from the date of intimation of Aadhaar number.

(3) A person, whose permanent account number has become inoperative, shall be liable for further consequences for the period commencing from the date

as specified under sub-rule (4) till the date it becomes operative, namely:–

(i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made;

(ii) interest shall not be payable on such refund for the period, beginning with the date specified under sub-rule (4) and ending with the date on which it becomes operative;

(iii) where tax is deductible under Chapter XVIIB in case of such person, such tax shall be deducted at higher rate, in accordance with provisions of section 206AA;

(iv) where tax is collectible at source under Chapter XVII-BB in case of such person, such tax shall be collected at higher rate, in accordance with provisions of section 206CC:

(4) The provisions of sub-rule (3) shall have effect from the date specified by the Board.

(5) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the formats and standards along with the procedure for verifying the operational status of permanent account number under sub-rule (1) and sub-rule (2).”.

[For further details please refer the notification]

NOTIFICATION

U/S 10(46) OF IT ACT 1961 - CENTRAL GOVERNMENT NOTIFIES, BHADOHI INDUSTRIAL DEVELOPMENT AUTHORITY, AN AUTHORITY CONSTITUTED BY THE STATE GOVERNMENT OF UTTAR PRADESH

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 16/2023 dated 01.04.2023 notified in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Bhadohi Industrial Development Authority’, (PAN AAALB0141M), an Authority constituted by the state government of Uttar Pradesh, in respect of the following specified income arising to that Authority, namely:

INCOME TAX

(a) Money received from the disposal of land/90 year's lease of immovable properties;

(b) Money received by the way of lease rent & fees or any other charges from the disposal/90 years lease of immovable properties;

(c) The amount of interest/penalties received on the deferred payment received from the allottees of various immovable properties;

(d) Water, sewerage and other municipal charges from the allottees of various immovable properties;

and

(e) Interest earned on (a) to (d) above.

2. This notification shall be effective subject to Bhadohi Industrial Development Authority:-

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the financial year 2020-2021 (for period from 01-06-2020 to 31-03-2021) and for the financial years 2021-2022 to 2022-2023.

[For further details please refer the notification]

CIRCULAR

CONSEQUENCES OF PAN BECOMING INOPERATIVE AS PER THE NEWLY SUBSTITUTED RULE 114AAA

OUR COMMENTS: The Central Board of Direct Taxes vide Circular No. 03/2023 dated 28.03.2023 circulated that Consequent to the notification substituting rule 114AAA of

the Income-tax Rules, 1962 (the Rules) vide notification no. 15 of 2023 dated 28th March, 2023, it is hereby clarified that a person who has failed to intimate the Aadhaar number in accordance with section 139AA of the Income-tax Act, 1961 (the Act) read with rule 114AAA shall face the following consequences as a result of his PAN becoming inoperative:

(i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made to him;

(ii) interest shall not be payable to him on such refund for the period, beginning with the date specified under sub-rule (4) of rule 114AAA and ending with the date on which it becomes operative;

(iii) where tax is deductible under Chapter XVII-B in case of such person, such tax shall be deducted at higher rate, in accordance with the provisions of section 206AA;

(iv) where tax is collectible at source under Chapter XVII-BB in case of such person, such tax shall be collected at higher rate, in accordance with the provisions of section 206CC.

2. These consequences shall take effect from 1st July, 2023 and continue till the PAN becomes operative. A fee of one thousand rupees will continue to apply to make the PAN operative by intimating the Aadhaar number.

3. The consequences of PAN becoming inoperative shall not be applicable to those persons who have been provided exemption from intimating Aadhaar number under the provisions of sub-section (3) of section 139AA of the Act.

4. This is in supersession of the Circular No. 07 of 2022 of CBDT dated 30th March, 2022.

5. Hindi version to follow.

[For further details please refer the circular]

GST

CIRCULAR

CLARIFICATION REGARDING GST RATE AND CLASSIFICATION OF 'RAB' BASED ON THE RECOMMENDATION OF THE GST COUNCIL IN ITS 49TH MEETING HELD ON 18TH FEBRUARY, 2023

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Circular No. 191/03/2023-GST dated 27.03.2023 circulated that Based on the recommendation of the GST council in its 49th meeting, held on 18th February, 2023, with effect from the 1st March, 2023, 5% GST rate has been notified on Rab, when sold in pre-packaged and labelled, and Nil GST, when sold in other than pre-packaged and labelled.

2. Further, as per the recommendation of the GST Council in the above-said meeting, in view of the prevailing divergent interpretations and genuine doubts regarding the applicability of GST rate on Rab, the issue for past period is hereby regularized on "as is" basis.

3. 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]

NOTIFICATION

EXTENSION OF TIME LIMIT FOR ISSUING ORDER RELATING TO RECOVERY OF TAX NOT PAID OR SHORT PAID OR INPUT TAX WRONGLY AVAILABLE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 09/2023-Central Tax dated 31.03.2023 notified In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India, Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax,

dated the 1st May, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1st May, 2021 and No. 13/2022-Central Tax, dated the 5th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 516(E), dated the 5th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

(i) for the financial year 2017-18, up to the 31st day of December, 2023;

(ii) for the financial year 2018-19, up to the 31st day of March, 2024;

(iii) for the financial year 2019-20, up to the 30th day of June, 2024.

[For further details please refer the notification]

NOTIFICATION

WAIVER OF LATE FEE IN SECTION 47 FOR LATE FILING OF GSTR 10

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 08/2023-Central Tax dated 31.03.2023 notified In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in FORM GSTR-10 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023

[For further details please refer the notification]

GST

NOTIFICATION

WAIVER OF LATE FEE IN FILING RETURN UNDER SECTION 44 FOR FY 2022-23 ONWARDS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 07/2023-Central Tax dated 31.03.2023 notified In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:—

Serial No.	Class of Registered person	Amount
(1)	(2)	(3)
1	Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.
2	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant financial year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.

Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between

the period from the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees.

[For further details please refer the notification]

NOTIFICATION

WITHDRAWAL OF ASSESSMENT ORDER IN RESPECT OF REGISTERED PERSON WHO FAILS TO FURNISH A VALID RETURN

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 06/2023-Central Tax dated 31.03.2023 notified In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

(i) the registered persons shall furnish the said return on or before the 30th day of June 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

[For further details please refer the notification]

GST

NOTIFICATION

AMENDMENT IN NOTIFICATION REGARDING EXEMPTION FROM BIOMETRIC-BASED AADHAAR AUTHENTICATION U/R 8(4A)

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 05/2023-Central Tax dated 31.03.2023 notified In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, the Ministry of Finance (Department of Revenue) No. 27/2022-Central Tax, dated the 26th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 903(E), dated the 26th December, 2022, namely:-

In the said notification, for the words, —'provisions of', the words —'proviso to' shall be substituted.

2. They shall be deemed to have come into force from the 26th day of December, 2022.

[For further details please refer the notification]

NOTIFICATION

CENTRAL GOODS AND SERVICES TAX (AMENDMENT) RULES, 2023.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 04/2023-Central Tax dated 31.03.2023 notified In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.— (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 26th day of December, 2022.

2. In the Central Goods and Services Tax Rules, 2017 in rule 8,-

(i) for sub-rule (4A), the following sub-rule shall be substituted, namely:-

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.”;

(ii) in sub-rule (4B), for and words, —“provisions of”, the words —“proviso to”, shall be substituted.

[For further details please refer the notification]

GST

NOTIFICATION

EXTENSION OF TIME PERIOD FOR FILING REVOCATION OF CANCELLATION OF GST REGISTRATION

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 03/2023-Central Tax dated 31.03.2023 notified In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:—

(a) the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023;

(b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;

(c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been

rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN NOTIFICATION REGARDING WAIVER THE LATE FEE PAYABLE FOR FAILURE TO FURNISH THE RETURN IN FORM GSTR-4

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 02/2023-Central Tax dated 31.03.2023 notified In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue), No. 73/2017– Central Tax, dated the 29th December, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1600(E), dated the 29th

December, 2017, namely: —

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023”.

[For further details please refer the notification]

FEMA

CASE LAW

SEARCH OPERATION UNDER SECTION 37 OF FEMA - MORE THAN 5 YEARS LAPSED, STILL THE RESPONDENTS HAVE NOT INITIATED ANY ACTION UNDER THE FEMA 1999

OUR COMMENTS: HELD THAT:- The original files relating to the initiation of proceedings are placed before this Court. Regarding the delay on the part of the respondents, the learned Additional Solicitor General of India drew the attention of this Court with reference to the letter sent by the learned counsel for the petitioner, who in turn by letter dated 04.12.2017 has stated that they have approached the High Court of Madras by filing a writ petition and therefore no further action to be continued pursuant to the search conducted. Petitioner issued a letter through his counsel not to conduct further enquiry or investigation and on the other hand before this Court the petitioner has stated that the respondents, even after lapse of 5 years, have not initiated any action. Such a dual stand taken is impermissible and therefore the writ petition is to be rejected.

The mandatory condition contemplated under the Act regarding “reason to believe”, the file indicates certain intelligence informations about various investments which has been partly narrated in the counter filed by the respondents. Since the writ petition has been filed at the preliminary stage, certain informations and materials referred in the original files in the interest of petitioner need not be recorded in the order passed in the present writ petition. The counter reveals that there may be more such instances which is to be unearthed and the intelligence informations provided are also to be enquired into further for the purpose of initiation of further action.

Investigations are to be conducted and an opportunity was provided to the writ petitioner to produce all those documents with reference to the informations or otherwise. The petitioner instead of furnishing documents and statements have chosen to file the present writ petition. The original files reveals that the authorities have formed an opinion that there is a reason to believe, which is the condition stipulated in the Act and on satisfaction, they conducted a search and thereafter issued summons to the petitioner to respond and submit his explanations and documents.

This being the factum established, this Court is of the considered opinion that the search and seizure conducted cannot be held as illegal or ultravires to the provisions of FEMA, 1999 and Income Tax Act and CPC. The petitioner is bound to respond and defend the facts in the manner known to law. There is a prima facie case established with reference to certain transactions and investments in foreign countries and certain details are also available in the file which require a detailed investigation and necessarily the petitioner has to cooperate for further investigation and establish his case with documents and evidences.

Accordingly, the petitioner has failed to establish any ground for interference and consequently.

The writ petition stands dismissed.

CUSTOMS

NOTIFICATION

BCD EXEMPTION ON IMPORT OF SPECIFIC TEXTILE MACHINERIES PARTS & RAW MATERIALS FOR MANUFACTURE OF GOODS TO BE SUPPLIED IN CONNECTION WITH THE PURPOSES OF OFF-SHORE OIL EXPLORATION OR EXPLOITATION MEDICINES OF RARE DISEASES AND GOODS FOR USE IN THE MANUFACTURE OF X-RAY MACHINES

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 17/2023-Cutoms dated 29.03.2023 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely :-

In the said notification,

I. in the Table, -

(1) against S. No. 167A, in column (3), for the entry, the entry "Drugs, Medicines or Food for Special Medical Purposes (FSMP) used for treatment of rare diseases" shall be substituted;

(2) against S. No. 403, in column (3), for the figures "2023", the figures "2024" shall be substituted;

(3) for S. No. 460 and the entries relating thereto, the following S. Nos. and entries shall be substituted with effect from 1st April, 2023, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"460.	8446, 8448	The following goods (other than old and used) for use in the textile industry, namely: -	Nil	-	-
			Nil	-	-

		(i) Shuttleless Rapier Looms (above 650 rpm); (ii) Shuttleless Waterjet Looms (above 800 rpm); (iii) Shuttleless Airjet Looms (above 1000 rpm); (iv) Parts and components for use in manufacturing of shuttleless looms: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2025.	Nil	-	-
460A.	8446	The following weaving machines (other than old and used), for use in the textile industry, namely: - (i) Carbon Fabric Weaving Rapier Looms; (ii) Biaxial and multiaxial weaving machines for manufacturing technical textiles; (iii) 3-D and block weaving machines for manufacturing technical textiles: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2025.	5%	-	-
460B.	8447	The following knitting machines (other than old and used), for use in the textile industry, namely: - (i) Flat Knitting Machines (11 revolutions per minute or minimum speed of 0.3 Mts per sec); (ii) Warp Knitting Machines (Minimum working width of 60" and minimum speed of 500 RPM); (iii) Raschel Knitting Machines (Minimum working width of 60" and minimum speed of 500 RPM); (iv) Knitting machines for spacer fabrics:	5%	-	-

CUSTOMS

		Provided that nothing contained in this S. No. shall have effect after the 31st March, 2025.			
460C.	84	The following goods (other than old and used), for use in the textile industry, namely: - (i) Industrial sewing machine (tariff heading 8452); (ii) Laser garment panel cutter (tariff item 8456 11 00); (iii) Whole garment making machine (knitted) (chapter 84); (iv) Ink Jet printing machines (tariff item 8443 39 10): Provided that nothing contained in this S. No. shall have effect after the 31st March, 2025.	5%- 5%- 5%- 5%-	- - - -	
460D.	84	Machinery (other than old and used) for manufacture of non-wovens textiles, namely: - (i) Complete production lines for the production of following nonwovens, up to rolled goods preparation and packing, namely: (a) Needle punched non-wovens (b) Chemically bonded nonwovens (c) Thermally bonded non-wovens (d) Stitch bond non-wovens (e) Spun laced (hydro entangled) non-wovens (f) Melt blown non-wovens (g) Spun bond melt blown (SMS) non-wovens (ii) Machinery for finishing of all non-wovens; (iii) Machinery for converting nonwovens into made-ups: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2025.	5%-	-	

460E.	84, or any chapter	Parts and components (other than old and used) for use in manufacturing of textile machineries (falling under tariff headings 8444, 8445, 8446, 8447, 8448, 8449, 8451, 8452): Provided that nothing contained in this S. No. shall have effect after the 31st March, 2025.	5%-	9"	
-------	--------------------	--	-----	----	--

(4) against S. No. 563A, in column (3), in entry (ii), after item (g) and entries relating thereto, the following items and the entries relating thereto shall be inserted with effect from 1st April, 2023, namely: -

“(h) Flat Panel Detector, including Scintillators (9022 90 90);

(i) X-ray Tube (9022 30 00)”;

(5) against S. No. 564, in column (3), after item (g), the following items and the entries relating thereto shall be inserted with effect from 1st April, 2023, namely: -

“(h) Medical Grade Monitor (8528 59 00);

(i) Flat Panel Detector, including Scintillators (9022 90 90);

(j) X-ray Tube (9022 30 00)”;

(6) after S. No. 607A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"607B.	9804	Drugs, Medicines or Food for Special Medical Purposes (FSMP) used for treatment of rare diseases specified in List 38.	Nil-		115";

II. in the ANNEXURE,

(i) in Condition No. 112, for the words “drugs or medicines” at both places, the words “Drugs, Medicines or Food for Special Medical Purposes (FSMP)” shall be substituted;

CUSTOMS

(ii) after Condition No. 114, the following Condition No. shall be inserted, namely: -

"115. If,-	<p>(a) the goods are imported by an individual for personal use;</p> <p>(b) it is certified in the Form as applicable and specified below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case</p> <p>(1) Form for Drugs/Medicines/FSMP used for treatment of Rare Diseases covered under S. No.607B of the Table.</p> <p>Certificate No..... of (year)</p> <p>Certified that the medicine.....(name of the Drug/ Medicine/FSMP) to be used for the treatment of(patient name), is a Drug/Medicine/ Food for Special Medical Purposes (FSMP) used specifically for treatment of rare disease specified in List 38 and exemption from the payment of customs duty is recommended.</p> <p>Signature with date of Director General / Deputy Director General / Assistant Director General, Health Services, New Delhi or Director of Health Services or District Medical Officer/Civil Surgeon.</p> <p>and</p> <p>(c) the importer produces the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of clearance, or gives an undertaking as acceptable to the Deputy Commissioner or the Assistant Commissioner to furnish the said certificate within such period as may be specified by the Deputy Commissioner or the Assistant Commissioner, failing which to pay duty leviable thereon.</p>
------------	--

[For further details please refer the notification]

NOTIFICATION

HEALTH CESS EXEMPTION ON IMPORT OF GOODS FOR USE IN THE MANUFACTURE OF X-RAY MACHINES

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 18/2023-Cutoms dated 29.03.2023 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 141 of Finance Act, 2020 (12 of 2020), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), 8/2020-Customs, dated 2nd February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 68(E), dated 2nd February, 2020 namely :-

In the said notification, in the Table

(i) against Sl. No. 3, in column (2), the figures "564A, 564B, 564C" shall be omitted;

(ii) after Sl. No. 3 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

"4.	<p>The following goods for use in the manufacture of X-ray machines (heading 9022 14 20 or 9022 14 90), namely:-</p> <p>(a) Static User Interface (9018 90 99);</p> <p>(b) X-Ray Diagnostic Table (9022 90 40);</p> <p>(c) Vertical Bucky (9022 90 90);</p> <p>(d) X-Ray Tube Suspension (9022 90 90);</p> <p>(e) High Frequency X-Ray Generator (>25KHz, <500 mA) (9022 14 10);</p> <p>(f) X-Ray Grid (9022 90 90);</p> <p>(g) Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90)</p> <p>(h) Medical Grade Monitor (8528 59 00);</p> <p>(i) Flat Panel Detector, including Scintillators (9022 90 90);</p> <p>(j) X-ray Tube (9022 30 00):</p> <p>Provided that the importer follows the procedure set out in the Customs (Import of</p>
-----	---

CUSTOMS

Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.”.

2. This notification shall come into force on the 1st day of April, 2023.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN NOTIFICATION NO. 25/2021-CUSTOMS, DATED THE 31ST MARCH, 2021 - 19/2023 - CUSTOMS - TARIFF

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 19/2023-Cutoms dated 31.03.2023 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 makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.25/2021-Customs, dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 241 (E), dated the 31st March, 2021, namely :-

- I. For TABLE 1, the Table given in the notification shall be substituted,.
- II. For TABLE 2, the Table given in the notification shall be substituted.
- III. In TABLE 4, against S.No. 7, in column (4), for the entry, the entry “40,000 tons” shall be substituted.

2. This notification shall come into force on the 1st day of April, 2023.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN NOTIFICATION NO. 22/2022-CUSTOMS, DATED THE 30TH APRIL, 2022 - 20/2023 - CUSTOMS - TARIFF

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 20/2023-Cutoms dated 31.03.2023 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 22/2022-Customs, dated the 30th April, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 328 (E), dated the 30th April, 2022, namely :-

In the said notification, -

- I. For TABLE 1, the Table given in the notification shall be substituted,.
- II. For TABLE 2, the Table given in the notification shall be substituted.
- III. For TABLE 3, the Table given in the notification shall be substituted.
- IV. In the Annexure, in the Table, for the Condition No. 2 and the entries relating thereto, the Condition No. and entries give in the notification shall be substituted.

2. This notification shall come into force on the 1st day of April, 2023.

[For further details please refer the notification]

DGFT

NOTIFICATION

INCLUSION OF 18 HS CODES UNDER HEADING 5208 IN APPENDIX 4R FOR RODTEP

OUR COMMENTS: The Ministry of Commerce and Industry, Department of Commerce vide Notification No. 63/2015-2020 dated 25.03.2023 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, on the recommendation of the RoDTEP Committee, makes the following additions in Appendix 4R notified vide Notification no. 55 dated 07.02.2023:

RoDTEP Entry No .	Tariff Item	Description of Goods (As per CTH)	RODTE P Rate as % age of FOB (#)	UQ C (#)	Cap (Rs. Per UQC)
(1)	(2)	(3)	(4)	(5)	(6)
10464	52084921	Of Handloom	4.3%	m ²	3.4
10465	52084929	Other	4.3%	m ²	
10466	52084990	Other	4.3%	m ²	3.4
	520851	Plain weave, weighing not more than 100 g/m2			
10467	52085110	Lungi	4.3%	m ²	3.4
10468	52085120	Saari	4.3%	m ²	3.4
10469	52085130	Shirting Fabrics	4.3%	m ²	3.4
10470	52085140	Casement	4.3%	m ²	3.4
10471	52085150	Cambrics (including madapollam and jaconet)	4.3%	m ²	3.4
10472	52085160	Mull (including limbric and	4.3%	m ²	3.4

		willaya			
10473	52085170	Mull (including limbric and willaya	4.3%	m ²	3.4
10474	52085180	Voils (excluding leno fabrics	4.3%	m ²	3.4
10475	52085190	Others	4.3%	m ²	3.4
	520852	Plain weave, weighing morew than 100 m2			
10476	52085210	Lungi	4.3%	m ²	3.4
10477	52085220	Saari	4.3%	m ²	3.4
10478	52085230	Shirting Fabrics	4.3%	m ²	3.4
10479	52085240	Casement	4.3%	m ²	3.4
10480	52085250	Cambrics (including madapollam and jaconet)	4.3%	m ²	3.4
10481	52085260	Mull (including limbric and willaya	4.3%	m ²	3.4

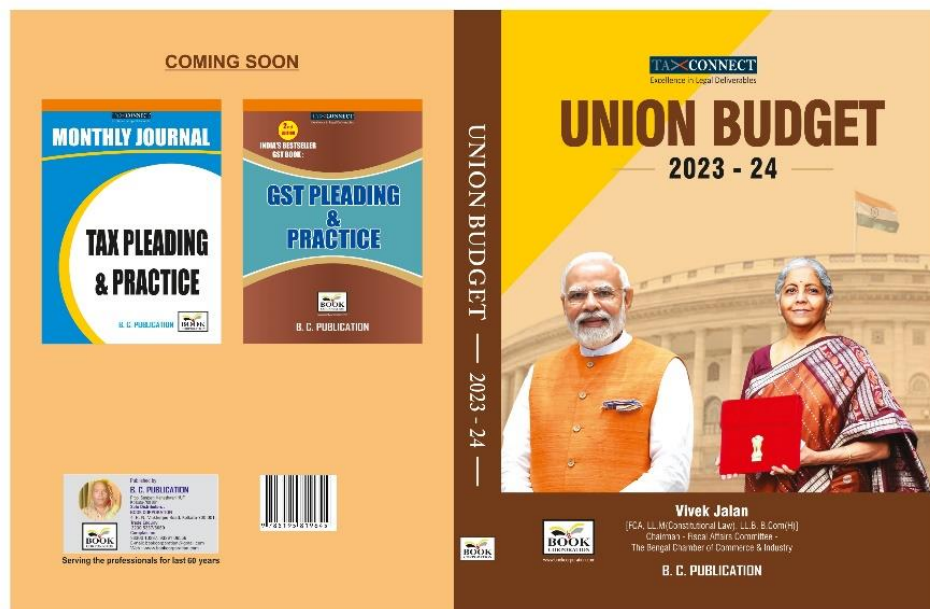
2. The above rates in the table will be applicable for exports made from 28.03.2023

Effect of this Notification: 18 tariff lines falling under HS Code 5208 are being added in Appendix 4R under RoDTEP for exports made from 28.03.2023.

[For further details please refer the notification]

:IN STANDS

UNION BUDGET 2023: ANALYSIS BY TAX CONNECT



We put before you our detailed Analysis of Direct and Indirect Proposals of Union Budget 2023.

CONTENTS

- A. Commentary on Budget**
- B. Finance Minister's Budget Speech**
- C. Budget at a glance**
- D. Memorandum**
- E. Finance Bill**
- F. Notes on Clauses**
- G. Customs Notifications & DO Letter**

Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

Cell : 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

1, Old Court House Corner
Kolkata 700001

Phones: (033) 40016761

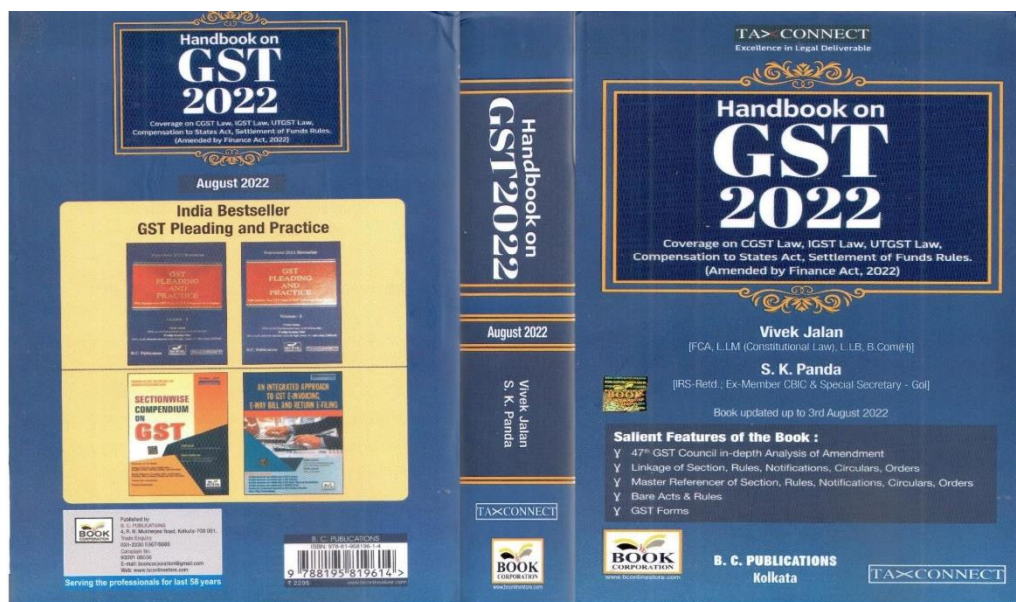
Cell : 7602672579, 9830661254

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

HANDBOOK ON GST 2022



CONTENTS

1. 47th GST Council in-depth Analysis of Amendment
2. Linkage of Section, Rules, Notifications, Circulars, Orders
3. Master Reference of Section, Rules, Notifications, Circulars, Orders
4. Bare Acts & Rules
5. GST Forms

Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

S.K. Panda

[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Phones: (033) 40016761

Cell: 7003384915, 9830661254

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

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



CONTENTS

1. 50 Most Burning issues in GST-Litigation
2. Reference of Section, Rules, Notifications, Circulars, Orders relating to GST Assessment, Scrutiny, Audit & Appeal
3. Case Laws relating to GST Litigation handling
4. GST Forms relating to Litigation handling
5. New process to file returns in GSTR 3B as per circular 170 explained in details u/s 59
6. Discussion on SOP on Scrutiny of Returns and GST Audit Manual by CBIC under respective Sections
7. Discussion on Recent Instruction on GST-Summons, Arrest and Bail

Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

Bikramjit Ghosh

[FCA, B.Com(H)]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Phones: (033) 40016761

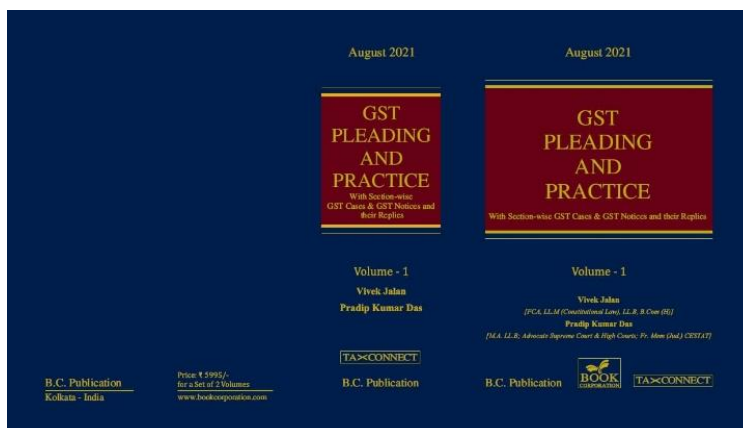
Cell: 9830661254

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

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



ABOUT THE BOOK: This publication includes:

1. GST Notices and their Replies
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
5. CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST
6. Completely Updated Synopsis of Case Laws under GST by Supreme Court, High Court, AAARs & AARs

Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

Pradip Kumar Das

[M.A. LL.B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Phones: (033) 40016761

Cell: 9830661254

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

LET'S DISCUSS FURTHER!

OUR OFFICES:

MUMBAI

Unit No. 312, Omega Business Park, Near Kaamgar Hospital, Road No. 33, Wagle Industrial Estate, Thane West, Maharashtra- 400604

Contact Person: Priyanka Vishwakarma
Email: priyanka.vishwakarma@taxconnect.co.in

BANGALORE

#46/4, GB Palya, Kudlu Gate, Hosur Road, Bangalore, Karnataka – 560068.

Contact Person: Anil Pal
Email: anil.pal@taxconnectdelhi.co.in

DELHI

B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)

Contact Person: Poonam Khemka
Email: poonam.khemka@taxconnect.co.in

KOLKATA

6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata - 700001

Contact Person: Rajni Kant Choudhary
Email: rajnikant.choudhary@taxconnect.co.in

KOLKATA

R No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road; Kolkata – 700055

Contact Person: Uttam Kumar Singh
Email: uttam.singh@taxconnect.co.in

DUBAI

Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact Person: Rohit Sharma
Email: rohit.sharma@taxconnect.co.in

Disclaimer:

This e-bulletin is for private circulation only. Views expressed herein are of the editorial team and are based on the information, explanation and documents available on Government portal platforms. Tax Connect or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of Tax Connect. While this e-article has been prepared on the basis of published/other publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.

Tax Connect 2022. All rights reserved.