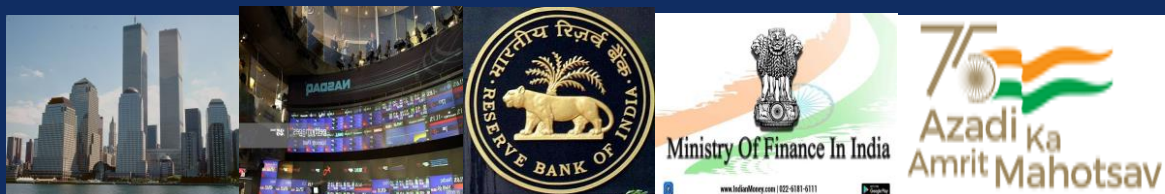


# TAX CONNECT

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

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## EDITORIAL



**Friends,**

The New Foreign Trade Policy 2023 (FTP) is out after a gap of Eight years; three years after its initial end date. The most important and favorable Policy change is that the FTP is now dynamic, and Industry can keep on suggesting and with dialogue with the CI Ministry and can get amendments done, like RoDTEP rates, AA time periods, EO for specific industries, etc. The revisions of the FTP shall be done as and when required and shall not be linked to any date.

The Ten important features of the New Foreign Trade Policy 2023 are as follows –

1. The new FTP is introducing a one-time Amnesty Scheme for exporters to close the old pending authorizations and start afresh.
2. Status Holder Export Thresholds are Rationalised as follows to Enable more exporters to achieve higher status and reduced transaction cost for exports.
3. Schemes like Advance Authorisation, DFIA, EPCG, RoDTEP, RoSTEL, etc. are continued.
4. Focus on Digital interface and regulation of schemes by regional office will reduce costs.
5. The Key Approach to the policy is based on these 4 pillars:
  - a. Change from Incentive to Remission
  - b. Export promotion through collaboration between Exporters, States and Districts
  - c. Ease of doing business
  - d. Ease of doing business, reduction in transaction cost and e-initiatives
  - e. Emerging Areas – E-Commerce Developing Districts as Export Hubs and streamlining SCOMET policy.

6. Four new towns, namely Faridabad, Mirzapur, Moradabad, and Varanasi, have been designated as Towns of Export Excellence (TEE).
7. Taking forward the Districts as Export Hubs (DEH) initiative to promote exports at the district level and accelerate the development of grass roots trade ecosystem.
8. Battery Electric Vehicles (BEV) of all types, Vertical Farming equipment, Wastewater Treatment and Recycling, Rainwater harvesting system and Rainwater Filters, and Green Hydrogen are added to Green Technology products.
9. Merchanting trade of restricted and prohibited items under export policy would now be possible.
10. Changes for trade settlement in Rupee introduced in FTP.

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

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# TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
10 <sup>th</sup> April	GSTR 7	March 2023	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
10 <sup>th</sup> April	GSTR 8	March 2023	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11 <sup>th</sup> April	GSTR 1 (Monthly)	March 2023	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Apr-Jun 2023
13 <sup>th</sup> April	GSTR 1 (Quarterly)	Jan-Mar'23	Summary of outward supplies by taxpayers who have opted for the QRMP scheme
13 <sup>th</sup> April	GSTR 5	March 2023	Summary of outward taxable supplies and tax payable by a non-resident taxable person
13 <sup>th</sup> April	GSTR 6	March 2023	Details of ITC received and distributed by an ISD
14 <sup>th</sup> April	TDS Certificate	February 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194-A & 194-S in the month of February, 2023
15 <sup>th</sup> April	15CC	Jan-Mar'23	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2023
15 <sup>th</sup> April	3BB	March 2023	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of March, 2023

# INCOME TAX

## NOTIFICATION

### **CBDT NOTIFIED JURISDICTIONS OF INVESTMENT ENTITIES THAT WON'T BE TREATED AS PASSIVE NON-FINANCIAL ENTITY FOR SFT REPORTING**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 17/2023 dated 06.04.2023 notified In exercise of the powers conferred by section 285BA of the Income-tax Act, 1961 read with sub-clause (ii) of clause (D) of the Explanation to clause (6) of rule 114F of the Income-Tax Rules, 1962 (hereinafter referred to as "said sub-clause"), the Central Board of Direct Taxes, hereby makes amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part I, Section 1 vide Notification No. 78/2018 dated the 5th November, 2018 in the Table specifying jurisdictions for the purpose of the said sub-clause, which shall be substituted by the table given in the notification.

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

## CIRCULAR

### **CLARIFICATION REGARDING DEDUCTION OF TDS UNDER SECTION 192 READ WITH SUB-SECTION (1A) OF SECTION 115BAC OF THE INCOME-TAX ACT, 1961**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 04/2023 dated 05.04.2023 clarified that Vide Finance Act, 2023, sub-section (1A) has been inserted in section 115BAC of the Income-tax Act, 1961 ( the Act) to provide for a new tax regime with effect from the assessment year beginning on or after the 1st day of April, 2024. This regime applies to an individual or Hindu undivided family or association of persons [other than a cooperative society] or body of individuals, whether incorporated or not, or an artificial juridical person. Under this new regime, the income-tax in respect of the total income of the person shall be computed at the rates provided in sub-section (1A) of section 115BAC, subject to certain conditions, including the condition that the person does not avail of specified exemptions and deductions.

2. The above mentioned new tax regime is the default tax regime applicable to all persons mentioned above. However, under sub-section (6) of section 115BAC of the Act, a person may exercise an option to opt out of this tax regime. A person not having income from business or profession can exercise this option every year.

3. Representations have been received expressing concerns regarding tax to be deducted at source (TDS) on salary income of a person under section 192 of the Act as the deductor, being an employer, would not know if the person, being an employee, would opt out from taxation under sub-section (1A) of section 115 BAC of the Act or not.

4. In order to avoid the genuine hardship in such cases, the Board, in exercise of powers conferred under section 119 of the Act, hereby directs that a deductor, being an employer, shall seek information from each of its employees having income under section 192 of the Act regarding their intended tax regime and each such employee shall intimate the same to the deductor, being his employer, regarding his intended tax regime for each year and upon intimation, the deductor shall compute his total income, and deduct tax at source thereon according to the option exercised.

5. If intimation is not made by the employee, it shall be presumed that the employee continues to be in the default tax regime and has not exercised the option to opt out of the new tax regime. Accordingly, in such a case, the employer shall deduct tax at source, on income under section 192 of the Act, in accordance with the rates provided under sub-section (1A) of section 115BAC of the Act.

6. It is also clarified that the intimation would not amount to exercising option in terms of sub-section (6) of section 115BAC of the Act and the person shall be required to do so separately in accordance with the provisions of the sub-section.

7. This circular is in supersession of Circular No. C 1 of 2020 dated 13.04.2020 and shall be applicable for TDS during the financial year 2023-24 and subsequent years.

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

# GST

## CASE LAW

### LEVY OF GST - MANPOWER SERVICES PROVIDED TO THE CENTRAL GOVERNMENT, STATE GOVERNMENT, LOCAL AUTHORITIES, GOVERNMENTAL AUTHORITIES AND GOVERNMENT ENTITIES : AAR GUJARAT

**OUR COMMENTS:** It has been held that The words “or a Governmental authority or a Government Entity” in the heading Description of services against above referred Entry No.3 has been omitted vide Notification No. 16/2021-Central Tax (Rate) dated 18.11.2021 - for claiming benefit of exemption, is that the term 'in relation to' used in the exemption provided at Entry No. 3 of Notification No. 12/2017-CT (Rate) dated 28.06.2017. as amended, is very much wide enough to cover every kind of services that results in performance of the functions as mentioned in Article 243 W and 243G of the Constitution of India either directly or indirectly. Therefore, the supply of manpower services for housekeeping, cleaning, security, data entry operator etc. to the referred service recipients are eligible for exemption under the above said entry.

The manpower supply by the appellant for housekeeping, cleaning, security, data entry operators etc. to various Government departments, mentioned in their application, is not eligible for exemption against Entry No. 3 to Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended.

Appeal dismissed.

## CASE LAW

### SEEKING RELEASE OF SEIZED VEHICLE ALONGWITH THE GOODS - EXPIRED E-WAY BILL - PETITIONER SUBMITTED THAT ONLY DUE TO MECHANICAL DEFECT OF THE VEHICLE, THE VALIDITY OF THE E-WAY BILL HAD EXPIRED : TRIPURA HIGH COURT

**OUR COMMENTS:** It has been held that As per Section 129(3) of the said Act, the seizing officer has to issue notice specifying the penalty payable. Section 129(4) of the Act says that no penalty can be determined without giving the person concerned an opportunity of being heard. Despite the said Act prohibits imposing tax and penalty, but the respondent no. 3 without giving any opportunity to the petitioner of being heard had passed the impugned order dated 01.04.2022.

It is also evident from the record that the validity of the e-way bill was upto 17.03.2022, but due to some mechanical defect the vehicle reached Churaibari on 18.03.2022, and by that time the validity of e-way bill has expired for which the vehicle was detained and seized and ultimately on 18.03.2022 the driver of the vehicle was informed regarding such seizure - Despite specific direction passed by this court, the respondent no. 3 caused an assessment imposing tax and penalty under the Act and Rules. Even the respondents did not feel it necessary to issue any notice upon the petitioner in terms of the order passed by this court after passing of the judgment, which act is purely non-compliance of the order passed by this court.

The impugned order dated 01.04.2022 passed by the respondent no. 3 and the demand made by the respondent no. 4 imposing penalty and tax upon the petitioner by its order dated 02.04.2022 stands quashed and are set-aside –

Petition allowed.



# FEMA

## CIRCULAR

### APCONNECT - ONLINE APPLICATION FOR FULL FLEDGED MONEY CHANGERS AND NON-BANK AUTHORISED DEALERS CATEGORY-II

**OUR COMMENTS:** The Reserve Bank of India (Foreign Exchange Department) vide **Circular No.01 dated 06.04.2023** circulated that Attention of Full Fledged Money Changers (FFMCs) and non-bank Authorised Dealers (AD) Category-II is invited to A.P. (DIR Series) Circular No. 25 dated March 6, 2006, containing instructions for AD - Category II licence/reporting, the Master Direction on Money Changing Activities dated January 01, 2016 (updated from time to time) containing guidelines on issuance and renewal of FFMC licence and on money changing activities as well as the Master Direction on Money Transfer Service Scheme (MTSS) dated February 22, 2017 (updated from time to time) containing guidelines for Indian Agents under MTSS.

2. A software application called 'APConnect' has been developed for processing of application for licencing of FFMC, non-bank AD Cat-II, authorisation as MTSS Agent, renewal of existing licence / authorisation, for seeking approval as per the extant instructions and for submission of various statements/returns by FFMCs and non-bank AD Cat II. The application can be accessed at '<https://apconnect.rbi.org.in/entity>'.

3. The APConnect application broadly consists of the following facilities/functionalities:

Registration and licensing of new companies as well as existing Authorised Persons (FFMC / non-bank AD Cat-II / NBFC eligible for AD Cat-II)

- i. Registration of new Branches
- ii. Registration of Temporary Money Changing Facilities
- iii. Registration of franchisees
- iv. Authorisation as Indian Agents under MTSS
- v. Upgradation of FFMC to non-bank AD Cat-II

vi. Renewal of Licences

vii. Opening of Foreign Currency Accounts

viii. Opening of Nostro Accounts for eligible entities

ix. Voluntary Surrender of Licence

x. Write-off of foreign currency notes

xi. Submission of Returns/Statements

4. Existing FFMCs / non-bank AD Category-II shall register themselves on the APConnect application within three months from the date of issue of this circular, through the weblink indicated in para 2. Subsequent to registration on APConnect, requests for various other facilities / approvals listed in Para 3 above and submission of returns by the entities shall be done through the APConnect application. The FFMCs and non-bank AD Cat-II shall adhere to the instructions issued by the Reserve Bank, in this regard, from time to time.

5. On receipt of confirmation from the Regional Office of the Reserve Bank regarding generation of licence through APConnect, the existing FFMCs/non-bank AD Cat-II shall surrender their existing licence to the respective Regional Office of the Reserve Bank.

6. Eligible entities, desirous of applying for fresh FFMC/ non-bank AD Category II / MTSS Agent licence / authorisation shall submit their application only through APConnect.

7. The directions contained in this circular have been issued under Section 10(4) and Section 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

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

# CUSTOMS

## NOTIFICATION

### IMPLEMENTATION OF ADVANCE AUTHORISATION SCHEME UNDER FOREIGN TRADE POLICY, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 21/2023-Cutoms dated 01.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of paragraph 4.03 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, Goods and Services Tax Compensation Cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, subject to the conditions specified in the notification.

[For further details please refer the notification]

## NOTIFICATION

### IMPLEMENTATION OF ADVANCE AUTHORISATION SCHEME FOR DEEMED EXPORT UNDER FOREIGN TRADE POLICY, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 22/2023-Cutoms dated 01.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby exempts materials required for the manufacture of the final goods when imported into India, from whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of

1975) (hereinafter referred to as Customs Tariff Act) and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, except specified in para 2 to this notification, subject to the conditions specified in the notification.

[For further details please refer the notification]

## NOTIFICATION

### IMPLEMENTATION OF ADVANCE AUTHORISATION SCHEME FOR ANNUAL REQUIREMENT UNDER FOREIGN TRADE POLICY, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 23/2023-Cutoms dated 01.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against a valid Advance Authorisation for Annual Requirement (hereinafter referred to as the said Authorisation) with actual user condition issued by the Regional Authority in terms of Paragraph 4.07 of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as Customs Tariff Act) and [from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, subject to the conditions specified in the notification.

[For further details please refer the notification]



## CUSTOMS

### NOTIFICATION

#### IMPLEMENTATION OF ADVANCE AUTHORISATION SCHEME FOR EXPORT OF PROHIBITED GOODS UNDER FOREIGN TRADE POLICY, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 24/2023-Cutoms dated 01.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against an Advance Authorisation issued in terms of paragraph 4.03 read with paragraph 4.18 (i) of the Foreign Trade Policy meant for export of a prohibited item in terms of paragraph 4.05 of the Handbook of Procedures (hereinafter referred to as the said authorization) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as Customs Tariff Act) and from the whole of the additional duty, leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, subject to the conditions specified in the notification.

[For further details please refer the notification]

### NOTIFICATION

#### IMPLEMENTATION OF DUTY FREE IMPORT AUTHORISATION SCHEME UNDER FOREIGN TRADE POLICY, 2023.

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 25/2023-Cutoms dated 01.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Duty Free Import Authorisation issued by the Regional

Authority in terms of paragraphs 4.24 and 4.26 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the conditions specified in the notification.

[For further details please refer the notification]

### NOTIFICATION

#### IMPLEMENTATION OF EPCG SCHEME UNDER FOREIGN TRADE POLICY, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 26/2023-Cutoms dated 01.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in the Table 1 annexed in the notification from, -

(i) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act); and

(ii) the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the Customs Tariff Act, when specifically claimed by the importer;

(iii) the whole of integrated tax and the goods and services tax compensation cess leviable thereon under sub-sections (7) and (9) of section 3 of the Customs Tariff Act.

2. The exemption under this notification shall be subject to the conditions specified in the notification.

[For further details please refer the notification]

### NOTIFICATION

#### EXEMPTION FOR IMPORT OF FABRICS UNDER SPECIAL ADVANCE AUTHORIZATION SCHEME UNDER PARA 4.04A OF FOREIGN TRADE POLICY, 2023 FOR MANUFACTURE AND EXPORT OF GARMENTS

## CUSTOMS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 27/2023-Cutoms dated 01.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby exempts fabrics (including interlining) imported into India against a valid Special Advance Authorisation (hereinafter referred to as the said authorisation) issued by the Regional Authority in terms of paragraph 4.04A of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section(7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the Customs Tariff Act, subject to the following conditions, namely :-

(i) that the said authorisation is produced before the proper officer at the time of clearance for debit;

(ii) that the said authorisation is meant for import of fabric only and bears,-

(a) the name and address of the importer and the supporting manufacturer in cases where the authorisation has been issued to a merchant exporter; and

(b) the description and other specifications of the fabrics to be imported and the description, quantity and value of exports of the product falling under Chapter 61 or 62 of the said First Schedule to the Customs Tariff Act;

(iii) that the fabrics imported corresponds to the description and other specifications (where applicable) mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;

(iv) that the importer at the time of clearance of the imported fabric executes a bond with such surety or security and in such Form and for such sum as may be specified by the Deputy Commissioner of Customs or

Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent. per annum from the date of clearance of the said materials:

Provided that in relation to the said authorisation issued to a merchant exporter, the bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification;

(v) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as specified in the Table 2 annexed to the Notification No. 26/2023-Customs dated 1st April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, Inland Container Depot or through a Land Customs Station within his jurisdiction;

(vi) that the export is made subject to pre-import condition on the fabrics in terms of notified Standard Input Output Norms (SION) or under prior fixation of norms or on the basis of self-declaration as per para 4.04A(ii) of Foreign Trade Policy for fabric only;

(vii) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority through physical exports of products (in which the preimported fabric is physically incorporated) falling under Chapter 61 or 62 of the First Schedule to the Customs Tariff Act manufactured in India which are specified in the said authorisation;

(viii) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of

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Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(ix) that the said authorisation shall not be transferred and the said fabrics shall not be transferred or sold;

Provided that the said fabrics may be transferred to a job worker for processing subject to complying the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work;

2. Where the fabrics are found defective or unfit for use, the said fabrics may be re-exported back to the foreign supplier within six months from the date of clearance of the said fabrics or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow:

Provided that at the time of re-export, the fabrics are identified as the same fabric which was imported to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

Explanation, – For the purposes of this notification,-

(I) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, vide notification No. 01/2023, dated the 31st March, 2023;

(II) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation under the said Act.

[For further details please refer the notification]

NOTIFICATION
<b>AMENDMENT IN NOTIFICATIONS OF G&amp;J AND EOU SCHEMES-REG, 2023</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 28/2023-Cutoms dated 01.04.2023 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 being satisfied that it is necessary in the public interest so to do, hereby directs that each of the Notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the Table provided in the notification.

[For further details please refer the notification]

NOTIFICATION
<b>AMENDMENT IN NOTIFICATIONS REGARDING EXEMPTION FOR CUSTOMS DUTY ON CUT AND POLISHED DIAMONDS IMPORTED BY SPECIFIED AGENCIES IN FTP</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 29/2023-Cutoms dated 03.04.2023 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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 40/2015-Customs, dated the 21st July, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 568 (E), dated the 21st July, 2015, namely:-

In the said notification, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"6. Gemological Science International Pvt. Ltd., Mumbai, Maharashtra".

[For further details please refer the notification]

NOTIFICATION
<b>FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 20/2023-Cutoms(N.T) dated 31.03.2023 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

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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/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	984
2	1511 90 10	RBD Palm Oil	1009
3	1511 90 90	Others – Palm Oil	1002
4	1511 10 00	Crude Palmolein	1020
5	1511 90 20	RBD Palmolein	1023
6	1511 90 90	Others – Palmolein	1022
7	1507 10 00	Crude Soya bean Oil	1096
8	7404 00 22	Brass Scrap (all grades)	5077

**TABLE-2**

Sl. No.	Chapter/ heading/ subheading/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	633 per 10 grams
2.	71 or 98	Silver, in any form, in	770 per

		respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	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 subheading 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	633 per 10 grams

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		hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	
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**TABLE-3**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	14026 (i.e., no change)"

2. This notification shall come into force with effect from the 01st day of April, 2023.

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

## NOTIFICATION SEEKS TO BRING IN FORCE PROVISIONS OF SECTIONS 128, 131 AND 135 OF THE FINANCE ACT, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 21/2023-Cutoms(N.T) dated 31.03.2023 notified In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2023 (08 of 2023), the Central Government hereby appoints –

(i) the 31st day of March, 2023, as the date on which the provisions of clauses (a) and (b) of section 135 of the said Act shall come into force;

(ii) the 1st day of April, 2023, as the date on which the provisions of sections 128 and 131 of the said Act shall come into force.

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

## NOTIFICATION COURIER IMPORTS AND EXPORTS (CLEARANCE) AMENDMENT REGULATIONS, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 22/2023-Cutoms(N.T) dated 31.03.2023 notified In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to further amend the Courier Imports and Exports (Clearance) Regulations, 1998, namely: -

### 1. Short title and commencement.-

(1) These regulations may be called the Courier Imports and Exports (Clearance) Amendment Regulations, 2023.

(2) They shall come into force on the 1st April, 2023.

2. In the Courier Imports and Exports (Clearance) Regulations, 1998 (herein after referred to as the said regulations), in regulation 2, in sub-regulation (2), in clause (e),-

(i) in sub-clause (iii), the proviso shall be deleted and for the punctuation ":", the punctuation ";" shall be substituted;

(ii) in sub-clause (v), for the words, "five lakh", the words "ten lakh" shall be substituted.

3. In regulation 6 of the said regulations, in sub-regulation (3), in the first proviso, for the words "five lakh", the words "ten lakh" shall be substituted.

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

## NOTIFICATION COURIER IMPORTS AND EXPORTS (ELECTRONIC DECLARATION AND PROCESSING) AMENDMENT REGULATIONS, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 23/2023-Cutoms(N.T) dated 31.03.2023 notified In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to further amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

### 1. Short title and commencement. –



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(1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2023.

(2) They shall come into force on the 1st April, 2023.

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, in regulation 2, in sub-regulation (2), -

(i) in clause (b), the proviso shall be deleted and for the punctuation ":", the punctuation ";" shall be substituted;

(ii) in clause (c), in sub-clause (ii), for the words "five lakh", at both the places where they occur, the words "ten lakh" shall be substituted.

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

### NOTIFICATION

#### REGARDING THE MANNER OF ISSUE OF DUTY CREDIT FOR GOODS EXPORTED UNDER THE RODTEP SCHEME UNDER FOREIGN TRADE POLICY, 2023

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 24/2023-Cutoms(N.T) dated 01.04.2023 notified In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, hereby notifies the manner of issue of duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (hereinafter referred to as the Scheme), subject to such conditions and restrictions as specified herein, in accordance with paragraph 4.01(d) of the Foreign Trade Policy.

2. Such duty credit shall be subject to the following conditions, namely:-

(1) that the duty credit is issued -

(a) in lieu of remission of any duty or tax or levy, chargeable on any material used in the manufacture or processing of goods or for carrying out any operation on such goods in India that are exported, where such duty or

tax or levy is not exempted, remitted or credited under any other Scheme;

(b) against export of goods notified in Appendix 4R (hereinafter referred to as the Appendix) of the Foreign Trade Policy, at the respective rate and cap notified under the said Appendix:

Provided that the value of the said goods for calculation of duty credit to be allowed under the Scheme shall be the declared export FOB value of the said goods or up to 1.5 times the market price of the said goods, whichever is less;

(c) against claim of duty credit under the Scheme made by an exporter by providing the appropriate declaration at the item level in the shipping bill or bill of export in the customs automated system;

(d) against the shipping bill or bill of export, presented under section 50 of the said Act where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made;

(e) after the claim is allowed by Customs upon necessary checks, including on the basis of risk evaluation through appropriate selection criteria, and after filing of export manifest or export report;

(f) in accordance with any rules or regulations made in relation to duty credit, e-scrip or electronic duty credit ledger;

(2) that such duty credit shall be used for payment of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on goods when imported into India;

(3) that the export categories or sectors listed in Table annexed hereto shall not be eligible for duty credit under the Scheme;

(4) that the duty credit allowed under the Scheme against export of goods notified in the Appendix shall be subject to realisation of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible;

(5) that the imports and exports are undertaken through the seaports, airports or through the inland container

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depots or through the land customs stations which allow the bill of entry and shipping bill or bill of export to be presented and processed electronically on the customs automated system;

(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realisation, including any extension of the said period by the Reserve Bank of India, has expired:

Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export of goods made earlier:

Provided further that if the Principal Commissioner of Customs or Commissioner of Customs has reason to believe, on the basis of risk evaluation or on the basis of enquiry, that the claim of duty credit made by an exporter on export goods may not be bona fide, he may direct, for reasons to be recorded in writing, to allow duty credit after realisation of sale proceeds of such exports;

(7) that duty credit under the Scheme for exports made to Nepal, Bhutan and Myanmar shall be allowed only upon realisation of sale proceeds against irrevocable letters of credit in freely convertible currency established by importers in Nepal, Bhutan and Myanmar in favour of Indian exporters for the value of such goods.

**3. Cancellation of duty credit.** - (1) Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.

(3) The proper officer of Customs may, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, suspend the

operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub-para (1).

**4. Recovery of amount of duty credit.** - (1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

**5. Recovery of amount of duty credit where export proceeds are not realised.** - (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realized, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.

(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.

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**6. During the pendency of any recovery**, as provided in paras 4 and 5, no further duty credit, on any subsequent exports, shall be allowed to such exporter till the time such recovery is made and any unutilised duty credit with the exporter shall be suspended pending such recovery.

Explanation – For the purposes of this notification, -

(a) “Claim” means a claim of duty credit under the Scheme made by an exporter in the shipping bill or bill of export by providing the appropriate declaration at the item level in the said shipping bill or bill of export in the customs automated system;

(b) “Duty credit” means the amount of credit of duty allowed by Customs against a claim under the Scheme;

(c) “Electronic duty credit ledger” means the ledger in the customs automated system relating to a person who is the recipient of duty credit or to person to whom the duty credit is transferred;

(d) “E-scrip” means the scrip, created in the ledger for duty credit, as mentioned in Explanation 1 of section 28AAA of the said Act;

(e) “Export manifest” or “export report” means the reference to the terms used in Section 41 of the said Act;

(f) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, vide notification No. 01/2023, dated the 31st March, 2023;

(g) “Proper officer” means Deputy Commissioner or Assistant Commissioner of Customs.

**TABLE**

Sl. No.	Export categories or sectors ineligible for duty credit
(1)	(2)
1.	Goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC-HS
2.	Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy
3.	Exports through trans-shipment, meaning thereby exports that are originating in third country but transshipped through India

4.	Goods subject to minimum export price or export duty
5.	Deemed exports under Foreign Trade Policy
6.	Goods manufactured or exported by any of the units situated in Special Economic Zone/ Free Trade Warehousing Zone/Electronic Hardware Technology park/Bio-Technology park/ Export Processing Zone
7.	Goods manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit
8.	Goods exported under Advance Authorisation or Duty Free Import Authorisation issued under the relevant Foreign Trade Policy
9.	Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone
10.	Goods manufactured in Special Economic Zone/Free Trade Warehousing Zone / Export Oriented Unit / Electronic Hardware Technology Park /Bio-Technology Park/ Export Processing Zone and exported through DTA unit
11.	Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)
12.	Goods availing the benefit of the notification No. 32/1997-Customs, dated the 1st April, 1997
13.	Goods for which claim of duty credit is not filed in a shipping bill or bill of export in the customs automated system
14.	Goods that have been taken into use after manufacture.

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

### NOTIFICATION

**REGARDING THE MANNER OF ISSUE OF DUTY CREDIT FOR GOODS EXPORTED UNDER THE ROSCTL SCHEME UNDER FOREIGN TRADE POLICY, 2023**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 25/2023-Cutoms(N.T) dated 01.04.2023 notified In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, hereby notifies the manner of issue of duty credit for goods exported under the Scheme for Rebate of State and Central Taxes and Levies (hereinafter referred to as the Scheme), subject to such conditions and

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restrictions as specified herein, in accordance with Government of India, Ministry of Textiles' notification No. 12015/11/2020-TTP dated the 13th August, 2021.

2. Such duty credit shall be subject to the following conditions, namely:-

(1) that the duty credit is issued -

(a) against exports of garments and made-ups (hereinafter referred to as the said goods) and their respective rate and cap as listed in Schedules 1, 2, 3 and 4 to the notification of Government of India, Ministry of Textiles' notification No. 14/26/2016-IT (Vol.II), dated the 8th March, 2019 for the Scheme:

Provided that the value of the said goods for calculation of duty credit to be allowed under the Scheme shall be the declared export Free on Board (FoB) value of the said goods or up to 1.5 times the market price of the said goods, whichever is less;

(b) against claim of duty credit under the Scheme made by an exporter by providing the appropriate declaration at the item level in the shipping bill or bill of export in the customs automated system;

(c) against the shipping bill or bill of export, presented under section 50 of the said Act where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made;

(d) after the claim is allowed by Customs upon necessary checks, including on the basis of risk evaluation through appropriate selection criteria, and after filing of export manifest or export report;

(e) in accordance with any rules or regulations issued in relation to duty credit, e-scrip or electronic duty credit ledger;

(2) that such duty credit shall be used for payment of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on goods when imported into India;

(3) that the export categories or sectors listed in Table annexed hereto shall not be eligible for duty credit under the Scheme;

(4) that the duty credit allowed under the Scheme, against export of goods notified vide notification No. 14/26/2016-IT (Vol.II), dated the 8th March, 2019 for the Scheme, shall be subject to realisation of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible;

(5) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations which allow the bill of entry and shipping bill or bill of export to be presented and processed electronically on the customs automated system;

(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realisation, including any extension of the said period by the Reserve Bank of India, has expired:

Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export of goods made earlier:

Provided further that if the Principal Commissioner of Customs or Commissioner of Customs has reason to believe, on the basis of risk evaluation or on the basis of enquiry, that the claim of duty credit made by an exporter on export goods may not be bona fide, he may direct, for reasons to be recorded in writing, to allow duty credit after realisation of sale proceeds of such exports;

(7) that duty credit under the Scheme for exports made to Nepal, Bhutan and Myanmar shall be allowed only upon realisation of sale proceeds against irrevocable letters of credit in freely convertible currency established by importers in Nepal, Bhutan and Myanmar in favour of Indian exporters for the value of such goods.

**3. Cancellation of duty credit.-** (1) Where a person contravenes any of the provisions of the said Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of

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registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.

(3) The proper officer of Customs may, without prejudice to any other action that may be taken under the said Act or any other law for the time being in force, suspend the operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub-para (1).

**4. Recovery of amount of duty credit.-** (1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

**5. Recovery of amount of duty credit where export proceeds are not realised.-** (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realised by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realised, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.

(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.

**6.** During the pendency of any recovery, as provided in paras 4 and 5, no further duty credit, on any subsequent exports, shall be allowed to such exporter till the time such recovery is made and any unutilised duty credit with the exporter shall be suspended pending such recovery.

Explanation – For the purposes of this notification, -

(a) “claim” means a claim of duty credit under the Scheme made by an exporter in the shipping bill or bill of export by providing the appropriate declaration at the item level in the said shipping bill or bill of export in the customs automated system;

(b) “duty credit” means the amount of credit of duty allowed by Customs against a claim under the Scheme;

(c) “electronic duty credit ledger” means the ledger in the customs automated system relating to a person who is the recipient of duty credit or to person to whom the duty credit is transferred;

(d) “e-scrip” means the scrip, created in the ledger for duty credit, as mentioned in Explanation 1 of section 28AAA of the said Act;

(e) “export manifest” or “export report” means the reference to the terms used in section 41 of the said Act;

(f) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, vide notification No. 01/2023, dated the 31st March, 2023;

(g) “garments and made-ups” shall have the same meaning as assigned to them in the Government of India, Ministry of Textiles’ notification No. 12015/11/2020-TTP,



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dated the 13th August, 2021 notifying the continuation of Scheme for Rebate of State and Central Taxes and Levies on Export of Apparel/Garments and Made-ups (RoSCTL);

(h) "proper officer" means Deputy Commissioner or Assistant Commissioner of Customs.

**TABLE**

Sl. No.	Export categories or sectors ineligible for duty credit
(1)	(2)
1.	Goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC-HS
2.	Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy
3.	Exports through trans-shipment, meaning thereby exports that are originating in third country but transshipped through India
4.	Goods subject to minimum export price or export duty
5.	Deemed exports under Foreign Trade Policy
6.	Goods manufactured or exported by any of the units situated in Special Economic Zone/ Free Trade Warehousing Zone/ Export Processing Zone
7.	Goods manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit
8.	Goods exported under Advance Authorisation or Duty Free Import Authorisation issued under the relevant Foreign Trade Policy:  Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy, 2023 in discharge of export obligations in terms of notification No. 27/2023-Customs, dated the 1st April, 2023, the rates of the RoSCTL Scheme specified in Schedules 3 and 4 to the Ministry of Textiles' notification No. 14/26/2016-IT, dated the 8th March, 2019 shall apply.
9.	Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone
10.	Goods manufactured in Special Economic Zone/ Free Trade Warehousing Zone/ Export Oriented Unit/ Export Processing Zone and exported through DTA unit
11.	Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of

	1962)
12.	Goods availing the benefit of the notification No. 32/1997-Customs, dated the 1st April, 1997
13.	Goods for which claim of any duty credit is not filed in a shipping bill or bill of export in the customs automated system
14.	Goods that have been taken into use after manufacture or reconditioned/ upgraded/ worn/ used clothes.

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

## NOTIFICATION

**RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES - SUPERSESION OF THE NOTIFICATION NO. 15/2023-CUSTOMS(N.T.), DATED 16TH MARCH, 2023**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 26/2023-Cutoms(N.T) dated 06.04.2023 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. 15/2023-Customs(N.T.), dated 16th March, 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 7th April, 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	
	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	56.20	53.80
2.	Bahraini Dinar	224.35	210.95

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3.	Canadian Dollar	61.85	59.80
4.	Chinese Yuan	12.10	11.75
5.	Danish Kroner	12.20	11.80
6.	EURO	90.90	87.75
7.	Hong Kong Dollar	10.65	10.25
8.	Kuwaiti Dinar	275.65	259.15
9.	New Zealand Dollar	53.00	50.60
10.	Norwegian Kroner	7.95	7.70
11.	Pound Sterling	103.75	100.35
12.	Qatari Riyal	23.25	21.65
13.	Saudi Arabian Riyal	22.55	21.20
14.	Singapore Dollar	62.70	60.65
15.	South African Rand	4.70	4.40
16.	Swedish Kroner	8.00	7.75
17.	Swiss Franc	92.15	88.65
18.	Turkish Lira	4.40	4.15
19.	UAE Dirham	23.05	21.65
20.	US Dollar	82.85	81.10

### 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	63.55	61.50
2.	Korean Won	6.40	6.05

[For further details please refer the notification]

## DGFT

### NOTIFICATION

#### AMENDMENT IN IMPORT POLICY CONDITION UNDER CHAPTER 29 OF ITC (HS) 2022, SCHEDULE - I (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Commerce and Industry, Department of Commerce vide Notification No. 64/2015-2020 dated 31.03.2023 notified Whereas, the Authorized Officer i.e., DGTR in its final findings, vide Notification No. No. 22/6/2019-DGTR dated 30.09.2021, published in the Gazette of India, Extraordinary, Part I, Section 1, had recommended in terms of Section 9A(1) of the FTDR Act, 1992, to impose country-wise quantitative restrictions on import of 'Isopropyl alcohol' (IPA) following a safeguard investigation under the Safeguard Measures (Quantitative Restrictions) Rules, 2012.

2. Accordingly, in exercise of powers conferred by Section 3, Section 5 and Section 9A of FTDR Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government after considering the aforesaid Notification dated 30.09.2021 of DGTR, hereby makes the following amendments by inserting a new Policy Condition at Sl. No. 6 in Chapter 29 of ITC (HS), 2022, Schedule - I (Import Policy):-

Exim Code	Item Description	Policy	New Policy condition
29051220	Isopropyl alcohol (IPA)	Free	<b>Policy Condition No. (6)</b> Import of Isopropyl alcohol (IPA) shall be allowed subject to country-wise quantitative restriction <b>(QR) for a period of one year only</b> i.e., 2023-24 effective from 01.04.2023, unless notified otherwise <b>subject to a valid Registration Certificate(RC) issued by the DGFT.</b>

3. The country-wise quantitative restriction (QR) for import of IPA are as under:

Country ↓	Quantitative Restriction (in MT)			
Financial Year → 2023-24				
Quarter →	1st	2nd	3rd	4th
China PR	9,924	9,924	10,526	10,526
Germany	2,116	2,116	2,244	2,244

Japan	1,496	1,496	1,587	1,587
Korea RP	6,290	6,290	6,672	6,672
Netherland	2,421	2,421	2,568	2,568
Singapore	2,668	2,668	2,830	2,830
Taiwan	4,296	4,296	4,557	4,557
USA	2,214	2,214	2,348	2,348
Other Countries	710	710	753	753
<b>Grand Total</b>	<b>32,134</b>	<b>32,134</b>	<b>34,085</b>	<b>34,085</b>

4. The quantitative restrictions for import of IPA shall be subject to the following conditions :

(i) Imports would be permitted through the EDI ports only to facilitate electronic/ real-time monitoring of QR;

(ii) The QR would be monitored on quarterly basis;

(iii) The total imports allowed in any quarter shall not exceed the total of that quarter and the next quarter. Accordingly, any excessively utilised QR for a quarter shall be deducted from the QR for the next quarter;

(iv) Any unutilised QR for a quarter shall be added to next quarter;

(v) In case, the countries with specific quantity exhaust their allocated QR, such countries may use the available residual quantity, as may be notified subsequently; and

(vi) If necessary, further modalities will be notified separately governing such QR, in accordance with relevant legal provisions.

5. The country-wise quantitative restrictions shall be effective for a period of one year only and will cease automatically on 31.03.2024. Further, the Central Government reserves the right to review and make any changes in the said safeguard measures at any point of time, as deemed fit.

#### 6. Effect of the Notification:

Based on the final findings of the Authorized Officer i.e., DGTR, vide Notification No. 22/6/2019-DGTR dated 30.09.2021, country-wise Quantitative Restrictions(QR) on import of Isopropyl Alcohol (IPA) have been notified for a period of one year i.e. 2023-24, effective from 01.04.2023 upto 31.03.2024. The Central Government may, however,

## DGFT

review the policy and make any changes at any point of time, as deemed fit.

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

[For further details please refer the notification]

NOTIFICATION	
<b>AMENDMENT IN EXPORT POLICY OF ITEMS UNDER HS CODES 27101241, 27101242, 27101243, 27101244, 27101249, 27101941, 27101944 AND 27101949 OF CHAPTER 27 OF SCHEDULE 2 OF THE ITC (HS) EXPORT POLICY</b>	

**OUR COMMENTS:** The Ministry of Commerce and Industry, Department of Commerce vide Notification No. 02/2023 dated 01.04.2023 notified In exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2015-20, the Central Government hereby amends the Policy Condition of items under HS Codes 27101241, 27101242, 27101243, 27101244, 27101249, 27101941, 27101944 and 27101949 of Chapter 27 of Schedule 2 of the ITC (HS) Export Policy:

S.No.	HS Codes	Description	Export Policy	Policy Condition
113A	2710 12 41	Motor gasoline conforming to standard IS 2796, IS 17021 or IS 17076 --- Motor gasoline conforming to standard IS 2796	Free	The exporter is required to submit a self – declaration to the concerned Customs authority at the time of export confirming that 50% of quantity mentioned in the Shipping Bill has been/will be supplied in the domestic market during the <b>relevant financial year</b> .  However, export to Bhutan and Nepal is exempted from this
	2710 12 42	Motor gasoline conforming to standard IS 2796, IS 17021 or IS 17076 ---E 20 fuel conforming to standard IS 17021		
	2710 12 43	--- Motor gasoline conforming to		

		standard IS 2796, IS 17021, IS 17586 or IS 17076: --- E 12 fuel conforming to standard IS 17586		condition.
	2710 12 44	--- Motor gasoline conforming to standard IS 2796, IS 17021, IS 17586 or IS 17076: --- E 15 fuel conforming to standard IS 17586		Similarly, this condition is not applicable to 100% EoUs and units in SEZs.
	2710 12 49	Motor gasoline conforming to standard IS 2796, IS 17021 or IS 17076 --- M15 fuel conforming to standard IS 17076		Such exporters are also required to file a quarterly return to the Ministry of Petroleum and Natural Gas (MoPNG).
113B	2710 19 41	Gas oil and oils obtained from gas oil: Gas Oil	Free	The exporter is required to submit a self – declaration to the concerned Customs authority at the time of export confirming that 30% of quantity mentioned in the Shipping Bill has been/ will be supplied in the domestic market during the <b>relevant financial year</b> .  However, export to Bhutan and Nepal is exempted from this condition.
	2710 19 44	Gas oil and oils obtained from gas oil: --- - Automotive diesel fuel, not containing biodiesel, conforming to standard IS1460		
	2710 19 49	Gas oil and oils obtained from gas oil: --- - High flash high		

## DGFT

	speed diesel fuel conforming to standard IS 16861		is not applicable to 100% EoUs and units in SEZs.  Such exporters are also required to file a quarterly return to the Ministry of Petroleum and Natural Gas (MoPNG).
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2. In Para 2.90 A (vi) and (vii) of Handbook of Procedure - 2015-20 (as amended vide Public Notice No. 01/2015-2020 dated 04.01.2022), "31.3.2023" may be substituted by 01.08.2023".

### 3. Effect of this Public Notice:

**The date for implementation of Track and Trace system for export of drug formulations with respect to maintaining the Parent-Child relationship in packaging levels and its uploading on Central Portal has been extended upto 01.08.2023 for both SSI and non SSI manufactured drugs.**

### 2. Effect of this Notification:

Policy condition amended to the extent of replacing 'current financial year' with 'relevant financial year' against export of items under the above-mentioned HS codes.

[For further details please refer the public notice]

[For further details please refer the notification]

### PUBLIC NOTICE

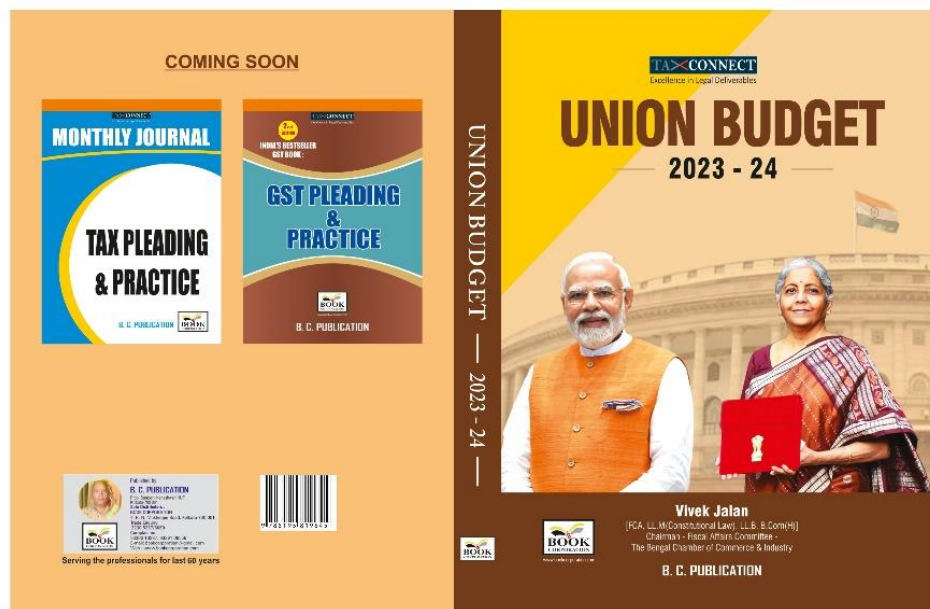
**IMPLEMENTATION OF THE TRACK AND TRACE SYSTEM FOR EXPORT OF PHARMACEUTICALS AND DRUG CONSIGNMENTS ALONG WITH MAINTAINING THE PARENT-CHILD RELATIONSHIP IN THE LEVELS OF PACKAGING AND THEIR MOVEMENT IN SUPPLY CHAIN - EXTENSION OF DATE OF IMPLEMENTATION REGARDING**

**OUR COMMENTS:** The Ministry of Commerce and Industry, Department of Commerce vide Public Notice No. 3/2023 dated 03.04.2023 notified In exercise of the powers conferred under Paragraph 2.04 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Director General of Foreign Trade hereby amends Para 2.90A of Handbook of Procedure- 2015-20, as notified vide Public Notice No. 43/2015-20 dated 05.12.2017 read with Public Notice No. 52 / 2015-20 dated 05.01.2016, Public Notice No. 05/2015-20 dated 09.05.2018, Public Notice No. 43/20152020 dated 01.11.2018, Public Notice No. 16/2015- 2020 dated 04.07.2019, Public Notice No. 66/2015- 2020 dated 30.03.2020, Public Notice No. 16/2015-2020 dated 22.9.2020, Public Notice No. 46/2015-20 dated 30.03.2021 and Public Notice No. 01/2015-2020 dated 04.01.2022 on laying down the procedure for implementation of the Track and Trace system for export consignments of drug formulations.



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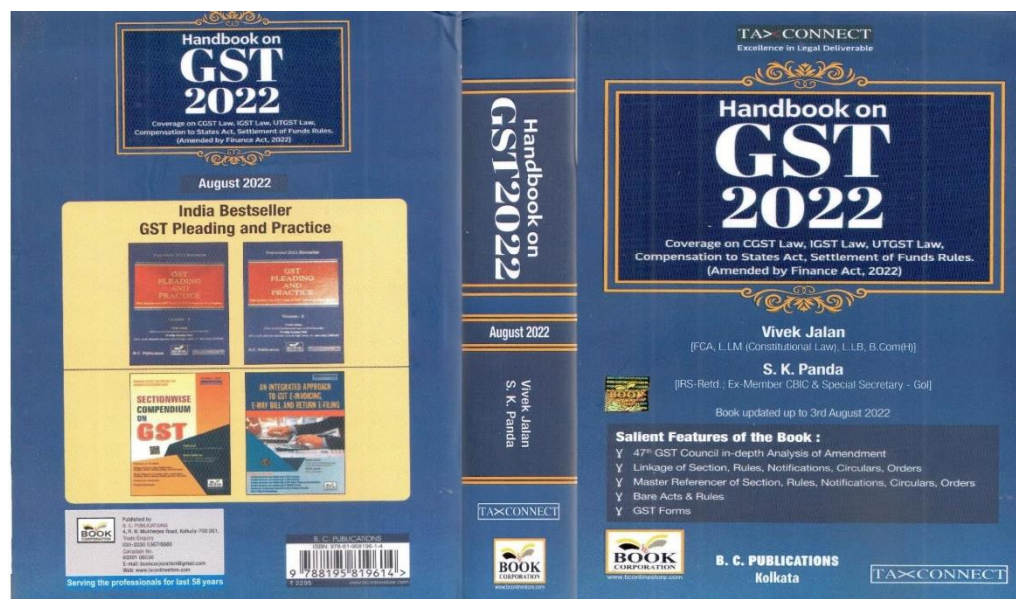
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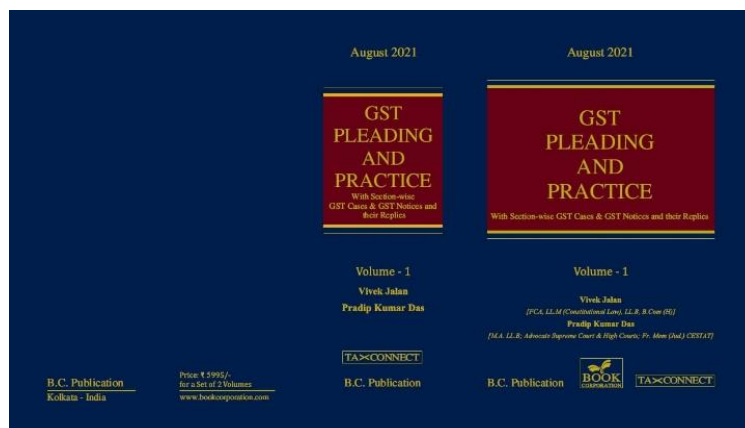
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