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EDITORIAL



Friends,

During the recent review of the performance of the Central Board of Indirect Taxes & Customs (CBIC), Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman had given directions to roll out an Automated Return Scrutiny Module for GST returns at the earliest.

Resultantly, CBIC rolls out Automated Return Scrutiny Module for GST returns in ACES-GST backend application for Central Tax Officers.

In order to implement this non-intrusive means of compliance verification, CBIC has rolled out the Automated Return Scrutiny Module for GST returns in the ACES-GST backend application for Central Tax Officers this week.

This module will enable the officers to carry out scrutiny of GST returns of Centre Administered Taxpayers selected on the basis of data analytics and risks identified by the System.

In the module, discrepancies on account of risks associated with a return are displayed to the tax officers. Tax officers are provided with a workflow for interacting with the taxpayers through the GSTN Common Portal for communication of discrepancies noticed under FORM ASMT-10, receipt of taxpayer's reply in FORM ASMT-11 and subsequent action in form of either issuance of an order of acceptance of reply in FORM ASMT-12 or issuance of show cause notice or initiation of audit / investigation.

Implementation of this Automated Return Scrutiny Module has commenced with the scrutiny of GST returns for FY 2019-20, and the requisite data for the purpose has already been made available on the officers' dashboard.

It is expected that the CGST officers will communicate the discrepancies in the GST returns identified by systems to the taxpayers in Form ASMT-10.

As a compliance with the above, the taxpayer needs to submit clarification for the discrepancies identified in Form ASMT-11.

In case the officer is satisfied with the reply submitted in Form ASMT-11, then the officer will issue the closure report in Form ASMT-12.

Hence, it is recommended to taxpayers to be ready with the working of GST returns filed along with the reconciliation of the data reported in GST monthly return, GST Annual return, and Audited Annual Financial Statement. The GST officers may ask for such reconciliation during scrutiny of returns.

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

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TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
15 th May	TDS Certificate	March 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194-M, 194S in the month of March, 2023
15 th May	Form 24G	April 2023	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April, 2023 has been paid without the production of a challan
15 th May	TCS deposit	Jan-March 2023	Quarterly statement of TCS deposited for the quarter ending March 31, 2023
15 th May	Form 3BB	April 2023	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of April, 2023
20 th May	GSTR 3B	April 2023	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for the quarter of Oct-Dec'22
20 th May	GSTR 5A	April 2023	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) - NOTIFIES 'FOOD SAFETY AND STANDARDS AUTHORITY OF INDIA', NEW DELHI AN AUTHORITY ESTABLISHED BY THE MINISTRY OF HEALTH AND FAMILY WELFARE, GOVERNMENT OF INDIA

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 26/2023 dated 10.05.2023 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, 'Food Safety and Standards Authority of India', New Delhi (PAN AAAGF0023K), an Authority established by the Ministry of Health and Family Welfare, Government of India, in respect of the following specified income arising to that Authority, namely:

- (a) grants-in-aid received from the Ministry of Health and Family Welfare;
- (b) statutory fees such as licence fee, registration fee, analysis or testing of food samples fee fixed through regulations made under the Food Safety Act, 2006 (No.34 of 2006) and approved by the Government of India;
- (c) penalty as per the provisions of the Food Safety Act, 2006 (No.34 of 2006); and
- (d) income earned on (a) to (c) above.

2. This notification shall be effective subject to the conditions that Food Safety and Standards Authority of India, New Delhi,-

- (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 financial year 2022-2023 and shall be applicable for the financial years 2023-2024 and 2024-2025.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) - NOTIFIES 'PUNE METROPOLITAN REGION DEVELOPMENT AUTHORITY' CONSTITUTED BY THE STATE GOVERNMENT OF MAHARASHTRA

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 25/2023 dated 10.05.2023 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, 'Pune Metropolitan Region Development Authority'(PAN AAALP1603L), an Authority constituted by the state government of Maharashtra, in respect of the following specified income arising to that Authority, namely:

- (a) grants received from the State Government, the Union Government or any other authority or agency. (b) income such as fees, user charges or fines received in the capacity of Local Town Planning Authority. (c) income such as land lease – rental received from monetization of Government Lands; (d) stamp duty grant; (e) other miscellaneous income such as penalty charges, sale of tender forms, RTI fees, registration charges from contractors, penalty levied on contractors for defective work; and (f) interest earned on (a) to (e) above.

2. This notification shall be effective subject to Pune Metropolitan Region 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; (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 years 2017-2018, 2018-2019, 2019-2020, 2020-2021 and 2021-2022.

[For further details please refer the notification]

GST

ADVISORY

ADVISORY FOR DEFERMENT OF IMPLEMENTATION OF TIME LIMIT ON REPORTING OLD E-INVOICES

OUR COMMENTS: The GSTIN has come up with an Advisory on 06.05.2023 on the GST common portal www.gst.gov.in reg. 'DEFERMENT OF IMPLEMENTATION OF TIME LIMIT ON REPORTING OLD E-INVOICES'. The said Advisory is as under:

It is to inform the taxpayers that it has been decided by the competent authority to defer the imposition of time limit of 7 days on reporting old e-invoices on the e-invoice IRP portals for taxpayers with aggregate turnover greater than or equal to 100 crores by three months.

[For further details please refer the advisory]

NOTIFICATION

LAST DATE FOR EXERCISE OF OPTION BY GTA TO PAY GST UNDER FORWARD CHARGE FOR THE FINANCIAL YEAR 2023-2024 EXTENDED TILL 31ST MAY 2023.

OUR COMMENTS: The Central Board of Indirect Taxes & Customs vide Notification No. 05/2023 Central Tax(Rate) dated 09.05.2023 notified In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

"Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later."

[For further details please refer the notification]

NOTIFICATION

SEEKS TO IMPLEMENT E-INVOICING FOR THE TAXPAYERS HAVING AGGREGATE TURNOVER EXCEEDING RS. 5 CR FROM 01ST AUGUST 2023

OUR COMMENTS: The Central Board of Indirect Taxes & Customs vide Notification No. 10/2023 Central Tax dated 10.05.2023 notified In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of August, 2023, for the words "ten crore rupees", the words "five crore rupees" shall be substituted.

[For further details please refer the notification]

FEMA

NOTIFICATION

APPOINTMENT OF ADJUDICATING AUTHORITIES TO HOLD AN INQUIRY FOR THE PURPOSE OF ADJUDICATION UNDER SECTION 13 OF THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 2128(E) dated 08.05.2023 notified In exercise of the powers conferred by section 16 of the Foreign Exchange Management Act, 1999 (42 of 1999) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue, published in the Gazette of India, Extraordinary, Part-II, section-3, sub-section(ii) vide number S.O. 4990(E), dated the 27th September, 2018, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the following officers of the Directorate of Enforcement specified in Column(2) of the Table below as the Adjudicating Authorities for holding an inquiry in the manner prescribed after giving a reasonable opportunity of being heard for the purpose of imposing any penalty under section 13 of the said Act, involving an amount or value as specified in column (3) of the said Table.

TABLE

Sl. No.	Designation of Officers	Monetary limit
(1)	(2)	(3)
(1)	Special Director of Enforcement	Cases involving amount exceeding rupees twenty five crores.
(2)	Additional Director of Enforcement	Cases involving amount upto rupees twenty five crores but not less than five crores.
(3)	Joint Director of Enforcement	Cases involving amount upto

	Enforcement	rupees twenty five crores but not less than five crores.
(4)	Deputy Director of Enforcement	Cases involving amount upto rupees five crores and not less than two crores.
(5)	Assistant Director of Enforcement	Cases involved of amount not exceeding rupees two crores.

[For further details please refer the notification]

CIRCULAR

LEVY OF CHARGES ON FOREX PREPAID CARDS/STORE VALUE CARDS/TRAVEL CARDS, ETC

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide circular no. RBI/2023-24/29 dated 09.05.2023 circulated that attention of Authorised Dealers is invited to relevant instructions contained in A.P. (DIR Series) Circular No. 46 dated June 14, 2005 and A.P. (DIR Series) Circular No. 102 dated April 02, 2012, regarding use of International Debit Cards/Store Value Cards/Charge Cards/Smart Cards or any other instrument that can be used to create a financial liability, as 'currency'.

2. A few Authroised Persons are levying certain fees/charges, which are payable in India on such instruments, in foreign currency. It is advised that fees/charges payable in India have to be denominated and settled in Rupees only.

3. The directions contained in this circular have been issued under sections 10 (4) and 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

SEEKS TO ALLOW IMPORTS OF CRUDE SOYA-BEAN OIL AND CRUDE SUNFLOWER OIL AT ZERO BASIC CUSTOMS DUTY AND ZERO AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS FOR TRQ LICENSE HOLDERS FOR FY 2022-23 UP TO THE 30TH JUNE, 2023

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification No. 37/2023-Customs dated 10.05.2023 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 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling under the sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the 'Customs Tariff Act'), as specified in the corresponding entry in column (2) of the said Table, when imported into India, from the whole of the customs duty leviable thereon under the First Schedule to the Customs Tariff Act and from the whole of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021, subject to the conditions specified in the Annexure to this notification, namely: -

TABLE

Sl. No.	Sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	1507 10 00	Crude Soya-bean oil, whether or not degummed
2.	1512 11 10	Crude Sunflower seed oil

Annexure

Conditions

- Importer produces to the Deputy Commissioner or the Assistant Commissioner of Customs, as the case may be, a valid Tariff Rate Quota (TRQ) authorization for the Financial Year 2022-23 allotted by Directorate General of Foreign Trade;
- The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with the relevant procedure as specified in the Hand Book of Procedures, 2015-20 or 2023 as applicable;
- The TRQ authorization shall contain the name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate;
- The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to ICES system;
- Imports made against the TRQ shall be allowed only upon debiting electronically in the ICES system.

2. This notification shall come into force on the 11th day of May, 2023, and nothing contained in this notification shall apply after the 30th of June, 2023.

[For further details please refer the notification]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION OF APPLES UNDER ITC (HS) 08081000 OF CHAPTER-08 OF ITC (HS), 2022, SCHEDULE-I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry, Department of Commerce vide Notification No. 05/2023 dated 08.05.2023 notified In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends the import policy condition under ITC(HS) 08081000 of Chapter-08 of ITC (HS). 2022. Schedule-I (Import Policy) as under:

HS Code	Item Description	Existing policy	Revised Policy Condition	Existing policy condition	Revised policy condition
08081000	-Apples	Free	Prohibited	Nil	However, import is 'Free' if CIF value is above Rs.50/- per kilogram. Minimum Import Price (MIP) condition shall not

					be applicable for imports from Bhutan.
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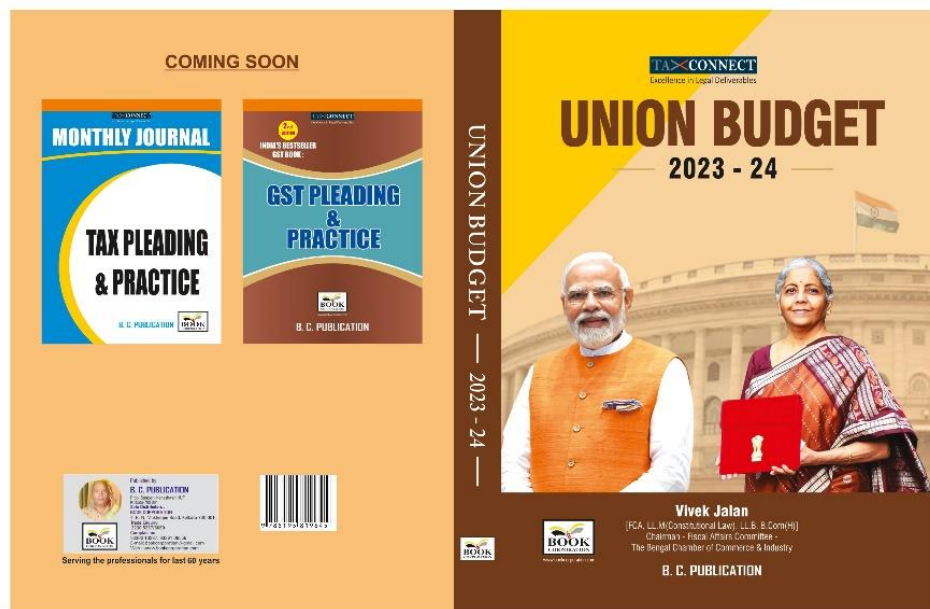
Effect of this Notification: Import of Apples under ITC (HS) 08081000 is 'Prohibited' wherever the CIF Import Price is less than equal to Rs. 50/- per kilogram. Minimum Import Price (MIP) conditions shall not be applicable for imports from Bhutan.

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

[For further details please refer the public 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.

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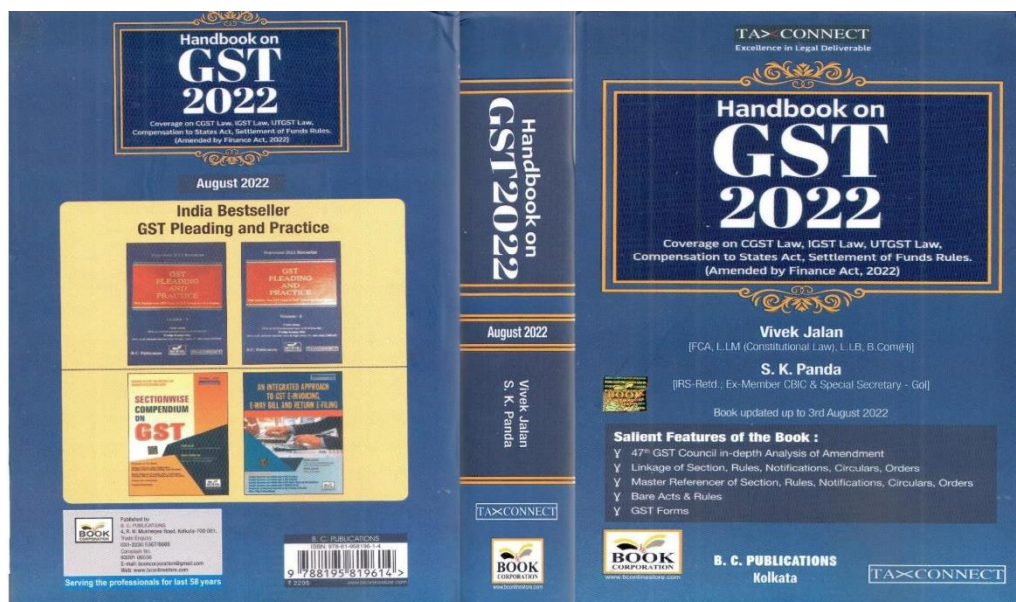
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HANDBOOK ON GST 2022



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



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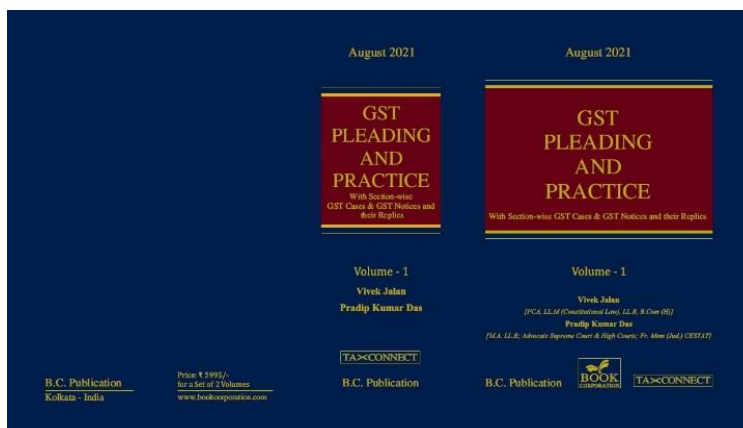
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GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies



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

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