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EDITORIAL



Friends,

The Goods and Services Tax (GST) Council met in Delhi on July 11 for its 50th Meeting, and made the following recommendations:

A. Changes in GST rates of Goods/Services:

Sn No	Item	New Rate/Exemption
1.	Uncooked/unfried snack pellets. Also, to regularize payment of GST on uncooked /unfried snack pellets during the past period on "as is basis".	5%
2.	Supply of food and beverages in cinema halls. However, the sale of cinema ticket and supply of food and beverages if clubbed together then GST rate of cinema ticket will apply	5%
3.	Zari thread or yarn known by any name in trade parlance	5%
4.	LD slag	5%
5.	Cancer fighting drugs, medicines for rare diseases and food products for special medical purposes	Exempted
6.	Organizations in private sector involved in satellite launch services	Exempted
7.	On value of the chips purchased in casinos	28%
8.	Full value of the bets placed in Online Gaming	28%
9.	Full face value of Casino, Horse Racing and Online gaming	28%

B. Other measures for facilitation of trade:

- 1. Amnesty Scheme:** Council recommended to extend the amnesty schemes till 31.08.2023.
- 2. RCM on Director's Services:** It has been decided to clarify that services supplied by a director of a company to the company in his private or personal capacity such as supplying services by way of renting of immovable property to the company or body corporate are not taxable under RCM.
- 3. ISD or Cross Charge** – Both are valid: The Council has recommended to clarify through a circular that Input Services Distributor (ISD) mechanism is not mandatory for distribution of input tax credit of common input services procured from third parties to the distinct persons as per the present provisions of GST law, and also to clarify issues regarding taxability of internally

generated services provided by one distinct person to another distinct person.

4. Impact on Warranty supply: Circular to be issued clarifying inter alia that no GST is chargeable by the manufacturer on such replacement of parts and/ or repair service and also, no reversal of input tax credit is required to be made by the manufacturer.

5. Calculation of Interest: Circular to be issued clarifying that in cases of wrong availment of IGST credit, the balance of input tax credit (ITC) in electronic credit ledger, under the heads of IGST, CGST and SGST taken together, has to be taken in consideration while calculating such interest liability as per rule 88B of CGST Rules, 2017.

6. ITC & Mismatches: Council recommended for further issuance of a circular to provide procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR- 2A during the period 01.04.2019 to 31.12.2021.

7. Relaxation for GTAs: As a trade friendly measure, it has been decided that GTAs will not be required to file declaration for paying GST under forward charge every year. If they have exercised this option for a particular financial year, they shall be deemed to have exercised it for the next and future financial years unless they file a declaration that they want to revert to reverse charge mechanism (RCM).

8. F&B Services in Cinema Halls: It has been decided to clarify that supply of food and beverages in cinema halls is taxable as restaurant service as long as (a) they are supplied by way of or as part of a service and (b) supplied independently of the cinema exhibition service.

9. GSTAT: The Council has recommended the Rules governing appointment and conditions of President and Members of the proposed GST Appellate Tribunal for enabling smooth constitution and functioning of GST Appellate Tribunal.

10. Annual Returns: The Council has recommended that the relaxations provided in FY 2021-22 in respect of various tables of FORM GSTR-9 and FORM GSTR-9C be continued for FY 2022-23.

11. Place of Supply: The Council has recommended insertion of a clause (ca) in sub-section (1) of section 10 of the IGST Act, 2017 to clarify the place of supply in respect of supply of goods to unregistered persons.

The Council has recommended various other changes which will be notified time to time.

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
18 th July	CMP-08	April-June 2023	Quarterly challan-cum-statement to be furnished by composition taxpayers
20 th July	GSTR-5A	June 2023	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
20 th July	GSTR-3B	June 2023	Summary return for taxpayers with turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for Apr-Jun 2023
22 nd July	GSTR-3B	April-June 2023	Summary return for taxpayers who have opted for the QRMP scheme and are registered in category X states or UTs

INCOME TAX

NOTIFICATION

AMENDMENT IN NOTIFICATION RELATING TO EXEMPTION TO SPECIFIED PERSONS FROM REQUIREMENT OF FURNISHING A RETURN OF INCOME UNDER SECTION 139(1) FOR ASSESSMENT YEAR 2019-20

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide Notification No. 49/2023 Dated 14.07.2023 notified In exercise of the powers conferred by sub-section (1C) of section 139 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, (Department of Revenue), Number 55/2019, dated the 26th July, 2019, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 2672(E), dated 26th July, 2019, namely:-

In the said notification, - Clause (a) of the Explanation to first para is substituted as under:

“Explanation:- For the purposes of this paragraph,-

a. "investment fund" means any fund established or incorporated in India in the form of a trust or a company or a limited liability partnership or a body corporate which has been granted a certificate of registration as a Category I or a Category II Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992) or regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019);”

2. This notification shall come into force with effect from the date of its publication in the Official Gazette.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) – NOTIFIES ‘YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT AUTHORITY’, AN AUTHORITY CONSTITUTED BY THE STATE GOVERNMENT OF UTTAR PRADESH

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide Notification No. 48/2023 Dated 11.07.2023 notified that 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, ‘Yamuna Expressway Industrial Development Authority’, (PAN AAALT0341D), an authority constituted by the State Government of Uttar Pradesh, in respect of the following specified income arising to that Authority, namely:-

(a) Grants received from the State Government;

(b) Moneys received from the disposal of land, building and other properties, movable and immovable;

(c) Moneys received by the way of rent & fees or any other charges from the disposal of land, building and other properties, movable and immovable;

(d) The amount of interest earned on the funds deposited in the banks; and

(e) The amount of interest/penalties received on the deferred payment received from the Allottees of various movable or immovable properties.

2. This notification shall be effective subject to the conditions that Yamuna Expressway 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

INCOME TAX

(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 2018-2019 to financial year 2022-2023.

[For further details please refer the Notification]

CIRCULAR

CLARIFICATION REGARDING TAXABILITY OF INCOME EARNED BY A NON-RESIDENT INVESTOR FROM OFF-SHORE INVESTMENTS IN INVESTMENT FUND ROUTED THROUGH AN ALTERNATIVE INVESTMENT FUND

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide Circular No. 12 of 2023 dated 12.07.2023 circulated that CBDT Circular No. 14/2019 dated 03.07.2019 was issued to clarify the taxability of income earned by a non-resident investor from outside India (off-shore investment) routed through investment fund as defined in Explanation 1(a) to Chapter XII-FB of the Income-tax Act, 1961 (the Act). This Circular was made applicable to Category I or Category II Alternative Investment Funds (AIFs), regulated under Securities and Exchange Board of India (SEBI) regulations.

2. By Finance Act, 2023, the definition of 'investment fund' under the Income-tax Act, 1961 was amended to include reference to International Financial Services Centres Authority (Fund Management) Regulations, 2022 under International Financial Services Centres Authority (IFSCA) Act, 2019.

3. In view of the aforesaid amendment in the definition of 'investment fund', para 3 of the Circular No. 14/2019 dated 03.07.2019 is to be read as under:

"3. Chapter XII-FB contains special provisions relating to tax on income of investment funds and income received from such funds. Under Chapter XII-FB, section 115UB of the Act ('Tax on income of investment fund and its unit holders') is the applicable provision to determine the income and taxability of investment funds & their investors. In this context, "investment fund" is defined in Explanation 1 of Chapter XII-FB to mean any fund established or

incorporated in India in the form of a trust or a company or a limited liability partnership or a body corporate which has been granted a certificate of registration as a Category I or Category II Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992). or regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019). Thus, provisions of section 115UB apply only to Category I or Category II AIFs regulated by Securities and Exchange Board of India (SEBI) or International Financial Services Centres Authority (IFSCA)."

4. All the other contents of the Circular dated 03.07.2019 remain same. It may be circulated widely for information of all stakeholders and Departmental officers.

5. Hindi version to follow.

[For further details please refer the Circular]

PRESS RELEASE

PROVISIONAL FIGURES OF DIRECT TAX COLLECTIONS FOR FY 2023-24 REGISTER STEADY GROWTH UPTO 9TH JULY 2023

OUR COMMENTS: The Central Board of Direct Taxes vide press release dated 10.07.2023 posted that the provisional figures of Direct Tax collections up to 9th July, 2023 continue to register steady growth. Direct Tax collections up to 9th July, 2023 show that gross collections are at Rs. 5.17 lakh crore which is 14.65% higher than the gross collections for the corresponding period of last year. Direct Tax collection, net of refunds, stands at Rs. 4.75 lakh crore which is 15.87% higher than the net collections for the corresponding period of last year. This collection is 26.05% of the total Budget Estimates of Direct Taxes for F.Y. 2023-24. Refunds amounting to Rs. 42,000 crore have been issued during 1st April, 2023 to 9th July 2023, which are 2.55% higher than refunds issued during the same period in the preceding year.

[For further details please refer the Press Release]

GST

NOTIFICATION

GSTN INCLUDED UNDER PMLA 2002 FOR INFORMATION SHARING

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification G.S.R. 491(E) dated 07.07.2023 notified In exercise of the powers conferred by clause (ii) of sub-section (1) of section 66 of the Prevention of Money-laundering Act, 2002 (15 of 2003), the Central Government, being satisfied that it is necessary in the public interest to do so, hereby makes the following further amendment in 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 (i), vide number G.S.R. 381(E), dated the 27th June, 2006, namely:- In the said notification, after serial number (25) and the entry relating thereto, the following serial number and entry shall be inserted, namely:- “(26) Goods and Services Tax Network.”.

[For further details please refer the Notification]

INSTRUCTION

INSTRUCTION ON TRANSITIONAL CREDIT UNDER GST LAW – ANALYSIS & GUIDELINES

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide instruction no. 276/222/2018-CX.8A dated 10.07.2023 instructed that Board has been filing SLPs on the issue of availing the Transitional Credit under GST due to IT glitches based on the earlier opinions of Ld. Law Officer(s) and Board’s instruction dated 13.11.2018 (copies available on CBIC website). In this regard more than 500 SLPs have been processed by Legal Cell and more than 400 SLPs have already been filed. It has been ascertained that a substantial number of Writ Petitions on the similar issues are also pending before various High Courts.

2. Under these circumstances, Hon’ble Supreme Court in the case titled Union of India v. Filco Trade Centre Pvt. Ltd. in SLP (C) No. 32709-32710/2018 and other connected matters passed the directions vide order dated 22.07.2022 (copy available on SC website). The same were modified vide order dated 02.09.2022 (copy available on SC website), wherein, it was clarified that all questions of law decided by the respective High Courts concerning Section 140 of the Central Goods and Services Tax Act, 2017 read with the corresponding Rule/ Notification or direction are kept open. Further, in accordance with these Orders, the GST Policy

Wing has already issued the policy guidelines vide Circular No.180/12/2022-GST dated 09.09.2022 (copy available on CBIC website).

3. Subsequently, the Hon’ble Supreme Court, vide Order dated 04.11.2022, restored following 03 SLPs, which were earlier dismissed vide afore-mentioned Order dated 22.07.2022, as the issue involved in these 03 SLPs is not identical with other matters:

(i) SLP (C) No. 30204/2018 in the matter of JCB India Ltd v. Union of India; and

(ii) SLP (C) No. 32709-32710/2018 in the matter of Union of India v. Filco Trade Centre 85 Union of India v. Hitesh Engineering.

The issues involved in the afore-said 3 SLPs is also related to constitutionality of condition (iv) enshrined under sub-section 3 of Section 140 of the CGST Act, 2017.

4. Based on the above factual matrix, it has been decided:

i. In terms of the Orders dated 22.07.2022 and 02.09.2022, and subsequent policy developments, Board would not be filing SLPs on the issue of availing the Transitional Credit due to IT glitches in the pending SLP proposals. Board shall be forwarding the communication for individual SLP proposals to respective Commissionerates.

ii. Even after Circular No.180/12/2022-GST dated 09.09.2022, if any order is passed by the Hon’ble High Court which is not in terms of extant scheme of things or where any question of law concerning Section 140 of the COST Act, 2017 read with the corresponding Rule/Notification or direction is directly involved, the same may be scrupulously examined by the field formations, and remedial action including filing of a Review Petition or a Writ Appeal, as the case may be, undertaken after consultation with the Government Standing Counsel. If Review Petition/ Writ Petition is not possible against such adverse order, a self-contained SLP proposal, in terms of extant instructions, may be forwarded to Board.

5. This Instruction is issued in supersession of the earlier Instruction dated 13.11.2018 issued vide F. No. 276/262/2015-CX.8A Pt.-III.

[For further details please refer the instruction]

FEMA

CASE LAW

MAINTAINABILITY OF WP AGAINST VIOLATION OF THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999 - PROCEEDINGS INITIATED U/S 6(3) OF THE ACT, 1999 : TELANGANA HIGH COURT

OUR COMMENTS: Petitioners challenge the impugned order, inter alia, on the ground that they were charged under Section 6(3)(b) of the Act, 1999 which was subsequently omitted from the Act, 1999, w.e.f. 15.10.2019 - whether present writ petition is not maintainable as the Petitioners have an efficacious and alternative remedy under Section 19 of the Act, 1999? - HELD THAT:- Section 6 of the Act, 1897 is applicable to omission of a provision by the legislature. Section 6 of the Act, 1897 saves all the pending proceedings under a provision that was subsequently omitted. Now coming to the facts of the case, it is not in dispute that the proceedings for violations of Section 6(3)(b) of the Act, 1999 were initiated in the year 2017. When the proceedings were initiated against the Petitioners, Section 6(3) of the Act, 1999 was still in force. Therefore, by virtue of Section 6 of the Act, 1897 the proceedings against the Petitioners are saved and cannot be disturbed merely because Section 6(3) of the Act, 1999 was subsequently omitted.

According to this Court, Respondent No. 1 was well within his jurisdiction to pass the impugned order dated 04.01.2023. As the Petitioner, has an effective alternative remedy in the form of an appeal under Section 19 of the Act, 1999, this Court, in light of the decision in Assistant Commissioner of State Tax (supra) holds that the present writ petition is not maintainable. Therefore, the present writ petition is liable to be dismissed.

Writ petition is dismissed.

However, the Petitioners are at liberty to raise all the contentions before the Appellate Tribunal.

CUSTOMS

NOTIFICATION

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

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 52/2023-Customs(N.T) dated 13.07.2023 notified that In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the Central Board of Indirect Taxes and Customs Notification No. 50/2023-CUSTOMS (N.T.), dated 06th July, 2023 with effect from 14th July, 2023.

In the SCHEDULE-I of the said Notification, for serial No.10 and 16 and the entries relating thereto, the following shall be substituted, namely: -

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
10.	Norwegian Kroner	8.25	8.00
16.	Swedish Kroner	8.05	7.80

[For further details please refer the notification]

NOTIFICATION

TRANSHIPMENT OF CARGO TO NEPAL UNDER ELECTRONIC CARGO TRACKING SYSTEM (AMENDMENT) REGULATIONS, 2023

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 51/2023-Customs(N.T) dated 11.07.2023 notified In exercise of the powers conferred by section 157 read with sub-section (1) of section 54 and section 143AA of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019, namely: -

1. These regulations may be called the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System (Amendment) Regulations, 2023.

(2) They shall come into force on the day of their publication in the Official Gazette.

2. In the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019, for regulation 3, the following regulation shall be substituted, namely: -

“3. Application. - These regulations shall apply to the transhipment of cargo from the ports of Kolkata, Haldia and Vishakhapatnam in India to -

(a) Birgunj in Nepal by rail;

(b) Batnaha in India by rail and from Batnaha to Biratnagar in Nepal by road; and

(c) Biratnagar in Nepal by rail.”.

[For further details please refer the notification]

CUSTOMS

CASE LAW

VALIDITY OF SCN - TIME LIMITATION - PERIOD FOR COMPLETION OF PROCEEDINGS AS PRESCRIBED IN SECTION 28(9) OF THE ACT HAS EXPIRED, THE AUTHORITIES WOULD RETAIN NO JURISDICTION TO ADJUDICATE UPON THE SAME : DELHI HIGH COURT

OUR COMMENTS: It was held that is pertinent to note that the SCN against Gautam Spinners had been issued in purported exercise of powers conferred by Section 28(4) of Customs Act, and which enables the Customs authority to initiate proceedings where duty has either not been levied, not paid, short levied, short paid or erroneously refunded on account of collusion, wilful misstatement or suppression of facts by the importer or the exporter as the case may be. Since the question which stands raised would have to be examined in the backdrop of Section 28 of the Act.

As would be evident from a reading of provision of section 28, sub-section (4) provides a window of five years from the relevant date within which proceedings under the said provision may be initiated. The proceedings so initiated are liable to be brought to a close in accordance with the statutory timelines which stand set out in subsection (9). In terms of sub-section (9) and since the notice had been issued with reference to Section 28(4), the proceedings were liable to be brought to a close within one year from the date of the notice and in the facts of the present case, the same being computed from 05 August 2021.

Of equal significance is the amendment which came to be introduced in Section 28(9)(b) in terms of Finance Act, 2018 and pursuant to which the words “where it is possible to do so” came to be deleted. The statutory amendment as introduced in terms of the aforementioned Act 13 of 2018 thus clearly lends credence to the submission of learned counsel for the petitioner that the period of one year as prescribed

in clause (b) was legislatively conferred a mandatory flavour - The Court then takes note of Section 28(9A)(c) and which is the principal provision which is sought to be invoked by the respondents in order to save the SCNs’ which have been impugned. Clause (c) speaks of SCN proceedings being kept pending in light of directions that may be issued by the Board. It significantly employs the phrases “similar matter”, “specific direction” and “such matter”.

Undisputedly, the SCNs’ which had been issued against Anil Aggarwal and 11 other individuals did not stand on the same pedestal as the SCNs’ impugned here since the former, undisputedly, had been issued by the officials of the DRI. In fact, it was those SCNs’ which formed the primary subject matter of the Board’s directives dated 17 March 2021 and 16 April 2021. As was noticed hereinbefore, the SCNs’ which stand impugned in these petitions had admittedly been issued post the promulgation of those directives by the Board and admittedly by the competent jurisdictional Commissionerates.

The proceedings initiated against the present petitioners cannot be said to be covered under the directives of the Board. Those SCNs’ would also not fall within the ambit of Section 28(9A)(c). Since admittedly, the maximum period as prescribed under Section 28(9) has expired, those proceedings would not survive in law.

Petition allowed.

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY AND POLICY CONDITION OF GOLD COVERED UNDER HS CODE 71131911, 71131919 & 71141910 OF CHAPTER 71 OF SCHEDULE –I (IMPORT POLICY) OF ITC (HS) 2022.

OUR COMMENTS: The Ministry of Commerce & Industry vide notification no 19/2023 dated 12.07.2023 notified In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & 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 and policy condition of specific ITC (HS) Codes under Chapter 71 of Schedule -I (Import Policy) - ITC (HS), 2022, as under:

HS codes	Item Description	Existing Import Policy	Existing Policy Condition	Revised Import Policy	Revised Policy Condition
71131911	--- Of gold:- Unstudded	Free	-	Restricted	However, import under a valid INDIA-UAE CEPA TRQ shall be permitted freely without any import license.
71131919	--- Of gold :----Other	Free	-	Restricted	-
71141910	--- Articles of gold	Free	-	Restricted	-

2. Effect of the notification: The Import Policy of ITC (HS) code 71131911, 71131919 and 71141910 has been amended from “Free” to “Restricted” with immediate effect. However, import under HS code 71131911 shall be

permitted freely without any import license under a valid India-UAE CEPA TRQ.

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

[For further details please refer the Notification]

NOTIFICATION

REVISION OF GENERAL NOTES REGARDING IMPORT POLICY UNDER SCHEDULE I (IMPORT POLICY) ITC (HS), 2022

OUR COMMENTS: The Ministry of Commerce & Industry vide notification no 18/2023 dated 10.07.2023 notified In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & 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 notifies the General Notes Regarding Import Policy under Schedule-I (Import Policy), ITC (HS), 2022 with the following amendments:

Existing entry	Revised entry
4(D) Food Import Entry Points: To ensure the mandate of safe food imports in India, FSSAI has notified Authorised Officers to handle food import clearance at 150 food import entry points [covering 27 sea ports, 15 airports, 31 land customs stations (ICDs)] vide FSSAI's Notification dated 9th October, 2019 (F.NO. 1-1715/FSSAI/Imports/2017) as per List A in Appendix-V to Schedule-I (Import Policy). The food import entry points restrictions shall be applicable for items against 1515 HS Codes as detailed in List B of Appendix: V to the	4(D) Food Import Entry Points: To ensure the mandate of safe food imports in India, FSSAI has notified Authorised Officers to handle food import clearance at 161 food import entry points [covering 28 sea ports, 16 airports, 32 land customs stations (LCs) and 85 inland container depots (ICDs)] vide FSSAI's Notification dated 9th October 2019 (F.No. 1-1715/FSSAI/Imports/2017), Notification dated 11.06.2021 (F.No. 1-1715/FSSAI/Imports/2017), Notification dated 31.01.2022 (1-1685/FSSAI/Imports/2017), Notification dated 28.03.2023 (F.No. 1-1715/FSSAI/Imports/2017/(Part-I)) and Notification dated 14.06.2023 (F.NO. 1-

DGFT

Schedule-I of ITC (MS) 1715/FSSAI/Imports/2017) as per List A in Appendix-V to Schedule-I of ITC (HS), 2022. The food import entry points restrictions shall be applicable for items against 1579 HS Codes as detailed in List B of Appendix: V to the Schedule-I of ITC (HS), 2022.

2. List A in Appendix-V to Schedule-I(Import Policy), ITC (HS), 2022 is revised as under:

a) Notification of Authorised Officers at additional food import entry points:

Sl	Port Name	Port Code	State/ UT	Authorised Officer
1.	JNPT-SEZ	INPJN6	Maharashtra	FSSAI Authorised Officer
2.	ICD-Adani Kila Raipur-Ludhiana	INQRP6	Punjab	Superintendent/Appraiser/ Inspector/ Examiner
3.	Haldia Port	INHAI	West Bengal	FSSAI Authorised Officer
4.	ACC Janori	INJNR4	Maharashtra	Superintendent/Appraiser/ Inspector/ Examiner
5.	ICD Janori	INJNR6	Maharashtra	Superintendent/Appraiser/ Inspector/ Examiner
6.	CFS Ambad	INNSK6	Maharashtra	Superintendent/Appraiser/ Inspector/ Examiner
7.	NDR SEZ	INNPK6	Tamil Nadu	Superintendent/Appraiser/ Inspector/ Examiner
8.	ICD Barhi-Sonapat	INRUG6	Haryana	Superintendent/Appraiser/ Inspector/ Examiner
9.	Golakganj LCS	INGKJB	Assam	Superintendent/Appraiser/ Inspector/ Examiner
10.	HTPL ICI Kilaraipur	INQRH6	Punjab	Superintendent/Appraiser/ Inspector/ Examiner
11.	AISL ICD Durga	INDUR6	West Bengal	FSSAI Authorised Officer

b) Revision in existing food import entry points:

Sl.	Existing Entry	Revised Entry
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1. ICD Nagpur(INNGP6) ICD Mihan (INKPK6)

3. List B in Appendix-V to Schedule-I(Import Policy), ITC(HS), 2022 is notified at Annexure-I to this Notification.

Effect of the Notification: The General Notes regarding Import Policy under Schedule-I(Import Policy), ITC (HS), 2022 have been amended, to update relevant details regarding Food Import Entry Points, in sync with the relevant FSSAI Notifications.

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

[For further details please refer the Notification]

TRADE NOTICE
CURRICULUM FOR SKILLING AND MENTORSHIP OBLIGATION FOR STATUS HOLDERS AS PER PARA 1.30 OF FTP 2023

OUR COMMENTS: The Ministry of Commerce & Industry vide trade notice no 14/2023 dated 12.07.2023 Members of Trade and Industry may refer to Para 1.30 (b) of FTP 2023 regarding Skilling and Mentorship Obligations of Status Holders, wherein it was specified that a model training program of a minimum duration of 6 weeks would be put up in public domain for guidance.

2. Accordingly, a curriculum for the industry-led Skilling and Mentorship initiative is being notified by the Directorate as annexed to this Trade Notice for the guidance of the Status Holders. Members of Trade and Industry may please adhere to the detailed guidelines and objective of the program.

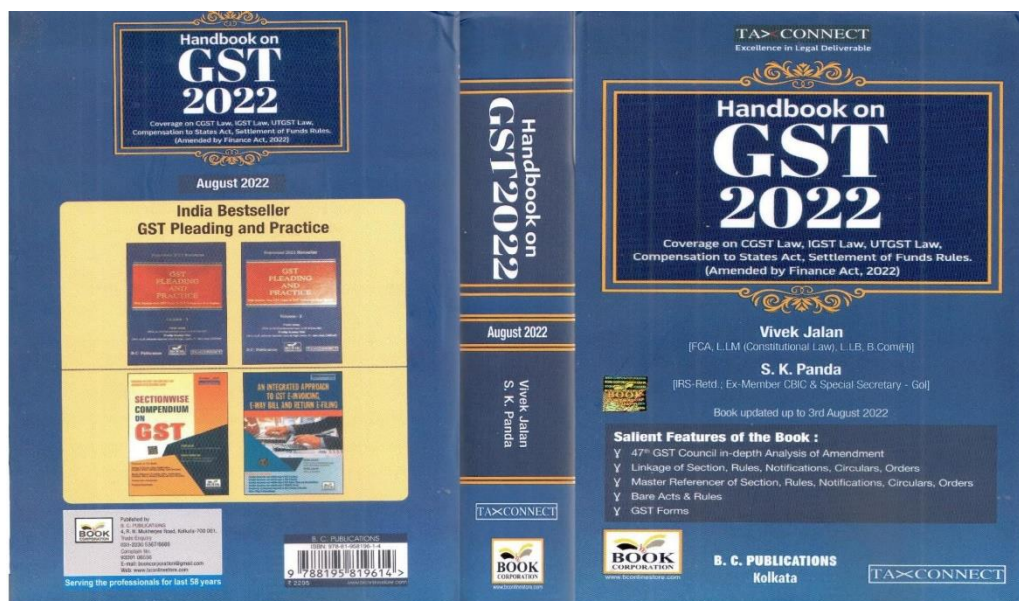
3. Any difficulty/challenge faced in implementation may be brought to notice to this Directorate.

4. This is issued with the approval of competent authority.

[For further details please refer the public notice]

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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

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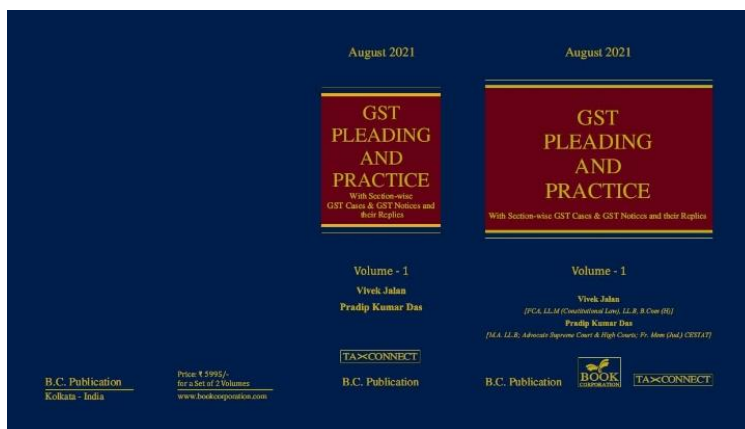
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6. Completely Updated Synopsis of Case Laws under GST by Supreme Court, High Court, AAARs & AARs

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