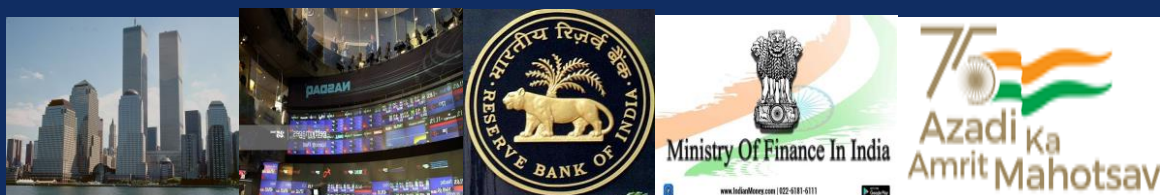


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- Dubai** : Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : www.taxconnect.co.in
- Email** : info@taxconnect.co.in

EDITORIAL



Friends,

When applying to the settlement commission, the question arises whether an application can be made before the settlement commission for disclosing an income which had escaped assessment and which was already discovered by the AO while finalising assessment; on whether the immunity from prosecution or penalty proceedings is available to the appellant only on co-operation with the settlement commission as per Section 245H of Income Tax Act or the appellant has to prove that there was **'no concealment or wilful neglect on its part'**. Would The Settlement Commission have to examine the application by lifting the veil to see as to whether there has been an intention to evade tax and then arrive at a conclusion?

Section 245C (1) provides that ***"An assessee may, at any stage of a case relating to him, make an application in such form and in such manner as may be prescribed, and containing a full and true disclosure of his income which has not been disclosed before the Assessing Officer, the manner in which such income has been derived, the additional amount of income-tax payable on such income and such other particulars as may be prescribed, to the Settlement Commission to have the case settled ..."***

Hence, incase a strict interpretation of the above Section is done, then it can be interpreted that unless there is a true and full disclosure, there would be no valid application and the Settlement Commission will not be able to assume jurisdiction to proceed with the admission of the application. However, it must be noted that the very object and intent of Chapter XIXA was to settle cases and to reduce the disputes and not to prolong litigation. But the provisions of Chapter XIX-A of the Act, should also not be used provide a shelter for tax dodgers, to subsequently obtain immunity from facing the consequences of tax evasion by simply approaching the Settlement Commission.

There is a difference between the provisions of Section 245H and Section 271(1)(c) of the Income Tax Act. Section 245H does not contemplate offering of any explanation or evidence by an applicant to the satisfaction of the Settlement Commission. If the Settlement Commission is satisfied that an applicant has complied

with the precondition specified therein, it could exercise its discretion to grant immunity from prosecution and penalty. The Settlement Commission is the sole judge of the adequacy of and the nature of evidence placed before it and so long as cogent material and explanation is furnished by the appellant-assessee, it can grant relief. If the Settlement Commission is convinced that the appellant assessee has co-operated with the Settlement Commission in the proceedings before it and has made a full and true disclosure of its income and the manner in which such income has been derived, it may grant immunity from prosecution or from the imposition of penalty. The same was held in the case of **KOTAK MAHINDRA BANK LIMITED Vs COMMISSIONER OF INCOME TAX BANGALORE [2023-VIL-25-SCDT]**.

Hence, to sum up, the Order passed by Assessing Officer based on any discovery made is not final. The assessee may accept the liability, in whole or in part, as determined in the assessment order. In such a case, the assessee may approach the Settlement Commission making 'full and true disclosure' of his income and the manner in which such income has been derived. Such a disclosure may also include the income discovered by the Assessing Officer. While exercising power under Section 245H, read with Section 245C of the Act the relevant facts and material which ought to be considered by the Commission are:

- i. the report which is to be submitted by the Commissioner, under Section 245D(1) of the Act;
- ii. the disclosures made by the applicant before the Commission as to income, and the source of such income;
- iii. any other relevant evidence let in by the assessee or the department

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

Editor:

Vivek Jalan

Partner - Tax Connect Advisory Services LLP

Co-Editor:

Rohit Sharma

Director – Tax Connect Advisory Services LLP

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TAX CALENDAR

Due Date	Form/Return/Challan	Reporting Period	Description
7 th October	Deposit of tax deducted/collected	September 2023	Due date for deposit of tax deducted/collected for the month of September, 2023. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
7 th October	Deposit of TDS	July-September 2023	Due date for deposit of TDS for the period July 2023 to September 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) – NOTIFIES ‘NATIONAL FARMERS WELFARE PROGRAM IMPLEMENTATION SOCIETY’

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide notification No. 85/2023 dated 29.09.2023 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, ‘National Farmers Welfare Program Implementation Society’, (PAN: AAAGN0886J), a society established by Central Government, in respect of the following specified income arising to that Society, namely:

- (a) Government Grant
- (b) Miscellaneous receipts from RTI, Tender Fee, Fines & Penalties and sale of obsolete items; and
- (c) Interest on deposits.

2. This notification shall be effective subject to the conditions that ‘National Farmers Welfare Program Implementation Society’,-

- (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 Assessment Year 2022-2023 relevant to financial year 2021-2022 and shall apply with respect to Assessment Years 2023-2024 to 2026-2027 relevant to the financial years 2022-2023 to 2025-2026 respectively.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) – NOTIFIES ‘PUNJAB NURSES REGISTRATION COUNCIL’

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide notification No. 84/2023 dated 29.09.2023 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, ‘Punjab Nurses Registration Council’ (PAN: AAABR0094H), a council constituted by the Government of Punjab, in respect of the following income arising to the Council, namely:-

- (a) Fees from Nursing students and affiliated nursing institutions; and
- (b) Interest earned on funds deposited in banks including fixed deposits.

2. The provisions of this notification shall be effective subject to the conditions that Punjab Nurses Registration Council -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income remain unchanged throughout the financial years;

and

(c) shall file returns 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 assessment years 2022-2023 and 2023-2024 relevant for the financial years 2021-2022 and 2022-2023 respectively.

[For further details please refer the notification]

NOTIFICATION

CBDT NOTIFIES RULE 21AHA & FORM NO. 10-IFA FOR SECTION 115BAE(5) OPTION

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide notification No. 83/2023 dated 29.09.2023 notified In exercise of the powers conferred by sub-section (5) of section 115BAE, read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and Commencement—

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

INCOME TAX

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

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 21AH, the following rule 21AHA shall be inserted, namely:—

“21AHA. Exercise of option under sub-section (5) of section

115BAE. (1) The option to be exercised in accordance with the provisions of sub-section (5) of section 115BAE by a person, being a co-operative society resident in India, for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024, shall be in Form No. 10-IFA.

(2) The option in Form No. 10-IFA shall be furnished electronically either under digital signature or electronic verification code.

(3) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall, —

(i) specify the procedure for filing of Form No. 10-IFA;

(ii) specify the data structure, standards and manner of generation of electronic verification code, referred to in sub-rule (2), for verification of the person furnishing the said Form; and

(iii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the Form so furnished.”

3. In the principal rules, in the APPENDIX II, after Form No. 10-IF, Form No. 10-IFA shall be inserted.

[For further details please refer the notification]

NOTIFICATION

FORMS FOR REPORT OF AUDIT OR INVENTORY VALUATION U/S 142(2A) AND GUIDELINES FOR THE PURPOSES OF DETERMINING EXPENSES FOR AUDIT OR INVENTORY VALUATION- AMENDMENT IN INCOME-TAX RULES 1962

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide notification

No. 82/2023 dated 27.09.2023 notified In exercise of the powers conferred by sub-section (2A) of section 142 read with section 295 of the Income-tax Act, 1961 (hereinafter referred to as the Act), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement.—

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

(2) They shall come into force from the date of publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), for rule 14A, the following rule shall be substituted namely :—

“14A. Forms for report of audit or inventory valuation under section 142(2A).—

(1) The report of audit of the accounts of an assessee which is required to be furnished under clause (i) of sub-section (2A) of section 142 shall be in Form No. 6B.

(2) The report of inventory valuation of an assessee which is required to be furnished under clause (ii) of sub-section (2A) of section 142 shall be in Form No. 6D.”.

3. In the principal rules, for rule 14B, the following rule shall be substituted namely:—

“14B. Guidelines for the purposes of determining expenses for audit or inventory valuation. —

(1) Every Chief Commissioner shall for the purposes of clause (i) and clause (ii) of sub-section (2A) of section 142 shall maintain a panel of —

(i) accountants, out of the persons referred to in the Explanation to sub-section (2) of section 288; and

(ii) cost accountants, out of the persons referred to in the Explanation to section 142.

(2) Where the Assessing Officer directs —

INCOME TAX

(i) for audit under clause (i) of sub-section (2A) of section 142 on or after the 1st day of June, 2007; or

(ii) for inventory valuation under clause (ii) of sub-section (2A) of section 142 on or after the 1st day of April, 2023,

the expenses of, and incidental to, audit or inventory valuation (including the remuneration of the Accountant or Cost Accountant, qualified Assistants, semi-qualified and other Assistants who may be engaged by such Accountant or Cost Accountant) shall not be less than three thousand seven hundred and fifty rupees and not more than seven thousand and five hundred rupees for every hour of the period as specified by the Assessing Officer under sub-section (2C) of section 142.

(3) The period referred to in sub-rule (2) shall be specified in terms of the number of hours required for completing the report.

(4) The Accountant or Cost Accountant referred to in clause (i) or clause (ii) of sub-section (2A) of section 142 shall maintain a time-sheet and shall submit it to the Chief Commissioner or Commissioner, along with the bill.

(5) The Chief Commissioner or the Commissioner shall ensure that the number of hours claimed for billing purposes is commensurate with the size and quality of the report submitted by the Accountant or Cost Accountant.”.

4. In the principal rules, in Appendix II,—

(a) in Form No. 6B:—

(i) for the heading of the Form, the following shall be substituted, namely:—

“Audit report under clause (i) of section 142(2A) of the Income-tax Act, 1961”;

(ii) in the Notes, for serial number 2 and entries relating thereto, the following serial number and entries shall be substituted, namely – “2. This report has to be given by the accountant nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or

Commissioner of Income-tax under clause (i) of section 142(2A) of the Income-tax Act, 1961.”;

(b) after Form No. 6C, Form 6D has been inserted.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT OF INCOME TAX RULE 11UA- VALUATION OF UNQUOTED EQUITY SHARES

OUR COMMENTS: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, vide notification No. 81/2023 dated 25.09.2023 notified In exercise of the powers conferred by sub-clause (i) of clause (a) of the Explanation to clause (viib) of sub-section (2) of section 56 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement.—

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

(2) They shall come into force from the date of publication of the notification in the Official Gazette,

2. In the Income-tax Rules, 1962, in rule 11UA, for sub-rule (2), the following sub-rules shall be substituted, namely:—

‘(2) Notwithstanding anything contained in sub-clause (b) or sub-clause (c), as the case may be, of clause (c) of sub-rule (1):—

(A) the fair market value of unquoted equity shares for the purposes of sub-clause (i) of clause (a) of the Explanation to clause (viib) of sub-section (2) of section 56 shall be the value, on the valuation date, of such unquoted equity shares, as shall be determined under sub-clause (a), sub-clause (b), sub-clause (c) or sub-clause (e), at the option of the assessee, where the consideration received by the assessee is from a resident ; and under sub-clauses (a) to (e) at the option of the assessee, where the consideration received by the assessee is from a non-resident, in the following manner:-

INCOME TAX

(a) the fair market value of unquoted equity shares $= (A - L) \times [PV/PE]$, where,

A = book value of the assets in the balance-sheet as reduced by any amount of tax paid as deduction or collection at source or as advance tax payment as reduced by the amount of tax claimed as refund under the Income-tax Act and any amount shown in the balance-sheet as asset including the unamortised amount of deferred expenditure which does not represent the value of any asset;

L = book value of liabilities shown in the balance-sheet, but not including the following amounts, namely:—

- (i) the paid-up capital in respect of equity shares;
- (ii) the amount set apart for payment of dividends on preference shares and equity shares where such dividends have not been declared before the date of transfer at a general body meeting of the company;
- (iii) reserves and surplus, by whatever name called, even if the resulting figure is negative, other than those set apart towards depreciation;
- (iv) any amount representing provision for taxation, other than amount of tax paid as deduction or collection at source or as advance tax payment as reduced by the amount of tax claimed as refund under the Income-tax Act, to the extent of the excess over the tax payable with reference to the book profits in accordance with the law applicable thereto;
- (v) any amount representing provisions made for meeting liabilities, other than ascertained liabilities;
- (vi) any amount representing contingent liabilities other than arrears of dividends payable in respect of cumulative preference shares;

PE = total amount of paid up equity share capital as shown in the balance-sheet;

PV = the paid up value of such equity shares; or

(b) the fair market value of the unquoted equity shares determined by a merchant banker as per the Discounted Free Cash Flow method;

(c) where any consideration is received by a venture capital undertaking for issue of unquoted equity shares, from a venture capital fund or a venture capital company or a specified fund, the price of the equity shares corresponding to such consideration may, at the option of such undertaking, be taken as the fair market value of the equity shares to the extent the consideration from such fair market value does not exceed the aggregate consideration that is received from a venture capital fund or a venture capital company or a specified fund :

Provided that the consideration has been received by the undertaking from a venture capital fund or a venture capital company or a specified fund, within a period of ninety days before or after the date of issue of shares which are the subject matter of valuation.

Explanation.— For the purposes of this clause,—

- (i) “specified fund” shall have the same meaning as assigned to it in clause (aa) of Explanation to clause (viib) of sub-section (2) of section 56;
- (ii) “venture capital company”, “venture capital fund” and “venture capital undertaking” shall have the same meaning assigned to them in clause (b) of Explanation to clause (viib) of sub-section (2) of section 56.

Illustration: If a venture capital undertaking receives a consideration of fifty thousand rupees from a venture capital company for issue of one hundred shares at the rate of five hundred rupees per share, then such an undertaking can issue one hundred shares at this rate to any other investor within a period of ninety days before or after the receipt of consideration from venture capital company.

(d) the fair market value of the unquoted equity shares determined by a merchant banker in accordance with any of the following methods:

- (i) Comparable Company Multiple Method;
- (ii) Probability Weighted Expected Return Method;

INCOME TAX

(iii) Option Pricing Method;

of valuation, such date may, at the option of the assessee, be deemed to be the valuation date:

(iv) Milestone Analysis Method;

Provided that where such option is exercised under this sub-rule, the provisions of clause (j) of rule 11U shall not apply.

(v) Replacement Cost Methods;

(e) where any consideration is received by a company for issue of unquoted equity shares, from any entity notified under clause (ii) of the first proviso to clause (viib) of sub-section (2) of section 56, the price of the equity shares corresponding to such consideration may, at the option of such company, be taken as the fair market value of the equity shares to the extent the consideration from such fair market value does not exceed the aggregate consideration that is received from the notified entity:

(4) For the purposes of clause (A) or clause (B) of sub-rule (2), where the issue price of the shares exceeds the value of shares as determined in accordance with -

(i) sub-clause (a) or sub-clause (b) of clause (A), for consideration received from a resident, by an amount not exceeding ten per cent. of the valuation price, the issue price shall be deemed to be the fair market value of such shares;

Provided that the consideration has been received by the company from the entity notified under clause (ii) of the first proviso to clause (viib) of sub-section (2) of section 56, within a period of ninety days before or after the date of issue of shares which are the subject matter of valuation.

(ii) sub-clause (a) or sub-clause (b) or sub-clause (d) of clause (A), for consideration received from a non- resident, by an amount not exceeding ten per cent. of the valuation price, the issue price shall be deemed to be the fair market value of such shares.

(B) the fair market value of compulsorily convertible preference shares for the purposes of sub-clause (i) of clause (a) of the Explanation to clause (viib) of sub-section (2) of section 56 shall be the value, on the valuation date, as determined—

Explanation.— For the purposes of this sub-rule, ‘issue price’ means the consideration received by the company for one share.

[For further details please refer the notification]

(i) in accordance with the provisions of sub-clause (b), sub-clause (c), or sub-clause (e) of clause (A), at the option of the assessee, or based on the fair market value of unquoted equity shares determined in accordance with sub-clause (a), sub-clause (b), sub-clause (c), or sub-clause (e) of clause (A), at the option of the assessee, where such consideration is received from a resident; and

(ii) in accordance with the provisions of sub-clauses (b) to (e) of clause (A), at the option of the assessee, or based on the fair market value of unquoted equity shares determined in accordance with sub-clauses (a) to (e) of clause (A), at the option of the assessee, where such consideration is received from a non-resident.

(3) Where the date of valuation report by the merchant banker for the purposes of sub-rule (2) is not more than ninety days prior to the date of issue of shares which are the subject matter

GST

NOTIFICATION

AMENDMENT IN CGST THIRD AMENDEMNT RULES 2023

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide notification no. 51/2023-Central Tax dated 29.09.2023 notified in exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council and in supersession of the Central Goods and Services Tax Rules (Third Amendment) Rules, 2023, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. —

(1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall come into force on the 1st day of October, 2023.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant"), except—

(i) a non-resident taxable person;

(ii) a person required to deduct tax at source under section 51;

(iii) a person required to collect tax at source under section 52;

(iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.”

3. In the said rules, in rule 14, —

(i) in the heading, after the words “online recipient” the letters and words “or to a person supplying online money gaming from a place outside India to a person in India” shall be inserted;

(ii) in sub-rule (1), after the words “online recipient” the letters and words “or any person supplying online money gaming from a place outside India to a person in India” shall be inserted.

4. In the said rules, after rule 31A, the following rules shall be inserted, namely:—

“31B. Value of supply in case of online gaming including online money gaming.— Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money’s worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casino.— Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for —

(i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or

GST

(ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation.- For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.”

5. In the said rules, in rule 46, in clause (f), in the proviso, after the words “Provided that” the words “in cases involving supply of online money gaming or in cases” shall be inserted.

6. In the said rules, for rule 64, the following rule shall be substituted, namely: –

“64. Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India.- Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.”

7. In the said rules, in rule 87, in sub-rule (3), in the second proviso, for the words and figures “section 14”, the words, letters, brackets and figures “section 14, or a person supplying online money gaming from a place outside India to

a person in India as referred to in section 14A,” shall be substituted.

8. In the said rules, in FORM GST REG-10, –

(i) for the heading, the following heading shall be substituted, namely—

“Application for registration of person supplying online money gaming from a place outside India to a person in India or for registration of person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India.”;

(ii) in Part A, in the table, after serial number (ii) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

(ii) a)	Type of supply	(a) Supply of online money gaming
		(b) Supply of online information and database access or retrieval services
		(c) Both (a) and (b) above”

(iii) in Part B, in the table, —

(a) for serial numbers 2 and 3 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:

2.	Date of commencement of the online service	DD/MM/YYYY
	or online money gaming in India.	
3	Uniform Resource Locators (URLs) of the website/platform/name of the application, etc, as applicable through which online money gaming or online information and database access or retrieval services are provided:	
	1.	
	2.	

GST

3.”

(b) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

“7 Declaration

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

I, _ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.

Place:

Date:

Signature

Name of Authorised Signatory:

Designation:”

(iv) in the Instructions, in item 2, after the words and figures “section 14”, the words and figures “or section 14A, as the case may be,” shall be inserted.

9. In the said rules, for FORM GSTR-5A, a new form has been substituted as mentioned in the notification.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN NOTIFICATION RELATING TO EXEMPT ALL TAXPAYERS FROM PAYMENT OF TAX ON ADVANCES RECEIVED IN CASE OF SUPPLY OF GOODS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide notification no. 50/2023-Central Tax dated 29.09.2023 notified In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 66/2017-Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1422(E), dated the 15th November, 2017, namely: —

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO NOTIFY SUPPLY OF ONLINE MONEY GAMING, SUPPLY OF ONLINE GAMING OTHER THAN ONLINE MONEY GAMING AND SUPPLY OF ACTIONABLE CLAIMS IN CASINOS UNDER SECTION 15(5) OF CGST ACT

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide notification no. 49/2023-Central Tax dated 29.09.2023 notified In exercise of the powers conferred under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely:—

(i) supply of online money gaming;

(ii) supply of online gaming, other than online money gaming; and

(iii) supply of actionable claims in casinos.

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

GST

[For further details please refer the notification]

NOTIFICATION

SEEKS TO NOTIFY THE PROVISIONS OF THE CENTRAL GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide notification no. 48/2023-Central Tax dated 29.09.2023 notified In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2023 (30 of 2023), the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

[For further details please refer the notification]

NOTIFICATION

SPECIAL PROCEDURE TO BE FOLLOWED BY A REGISTERED PERSON ENGAGED IN MANUFACTURING OF THE GOODS - ADDITIONAL RECORDS TO BE MAINTAINED BY THE REGISTERED PERSONS MANUFACTURING THE GOODS MENTIONED IN THE SCHEDULE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide notification no. 47/2023-Central Tax dated 25.09.2023 notified In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2023-Central Tax, dated the 31st July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 3424(E), dated the 31st July, 2023, namely:-

In the said notification, after the words “ hereby notifies the following special procedure to be followed” the words and figures “ with effect from 1st day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31st July 2023.

[For further details please refer the notification]

ADVISORY

TEMPORARY /SHORT PERIOD PAUSE IN E-INVOICE AUTO POPULATION INTO GSTR-1

OUR COMMENTS: The GSTIN vide advisory dated 27-09-2023 advised that -

- 1.GSTN wishes to inform you that the auto population of e-Invoice in GSTR-1 is temporarily halted due to essential system upgrades, which will involve the implementation of e-Invoice JSON download functionality.
- 2.This will have a temporary impact on the e-Invoice data auto population in GSTR-1 which will not be available from 26th September 2023 to 29th September 2023 from all six IRP portals.
3. The data for this period will be auto-populated on 30th September 2023 and will not impact GSTR-1 filing for next month and please avoid manually adding invoices in this period as the break will be only of a temporary nature.
- 4.Please plan your activities accordingly.
- 5.Details about the e-invoice JSON download functionality will be shared shortly via a separate advisory.

[For further details please refer the advisory]

FEMA

NOTIFICATION

FOREIGN CONTRIBUTION REGULATION AMENDMENT RULES 2023

OUR COMMENTS: The Ministry of Home Affairs vide notification dated 22-09-2023 notified —In exercise of the powers conferred by section 48 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), the Central Government hereby makes the following rules further to amend the Foreign Contribution (Regulation) Rules, 2011, namely:-

1. Short title and commencement. —

(1) These rules may be called the Foreign Contribution (Regulation) Amendment Rules, 2023.

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

2. In the Foreign Contribution (Regulation) Rules, 2011, in Form FC-4, in serial number 3, after clause (b), the following shall be inserted, namely:—

“(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

(bb) Details of immovable properties acquired out of foreign contribution (as on 31st March of Financial Year):

Sl no	Details of immovable asset (Land /Buildings etc.)	Size	Location (Complete address)	Value as per the balance sheet (in Rs.)
1	2	3	4	5

[For further details please refer the notification]

Sl no	Description of the assets	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed of during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
1	2	3	4	5	6

CUSTOMS

NOTIFICATION

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

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 71/2023-Customs(N.T) dated 29.09.2023 notified In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

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

"TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	864
2	1511 90 10	RBD Palm Oil	876
3	1511 90 90	Others -Palm Oil	870
4	1511 10 00	Crude Palmolein	889
5	1511 90 20	RBD Palmolein	892
6	1511 90 90	Others - Palmolein	891
7	1507 10 00	Crude Soya bean Oil	1011
8	7404 00 22	Brass Scrap (all grades)	4776

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries	603 per 10 grams

		at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	737 per kilogram
3.	71	<p>(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;</p> <p>(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.</p> <p>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.</p>	737 per kilogram
4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece</p>	603 per 10 grams

CUSTOMS

of Jewellery in place.

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7765 (i.e., no change)"

2. This notification shall come into force with effect from the 30th day of September, 2023.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION OF DEPOSITS U/S SECTION 51A (4) OF THE CUSTOMS ACT, 1962 - EFFECTIVE DATE CHANGED TO 1ST DECEMBER, 2023

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 70/2023-Customs(N.T) dated 27.09.2023 notified in exercise of the powers conferred by sub-section (4) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, on being satisfied that it is necessary and expedient to do so, hereby makes the following further amendments to the Notification No.19/2022-Customs (N.T.) dated the 30th March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. 1512 (E), dated the 30th March, 2022, namely, -

In the said notification, in para 2, for the words, '1st October, 2023', the words '1st December, 2023' shall be substituted.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION OF DEPOSITS INTO ECL U/S 51A (4) OF CUSTOMS ACT, 1962 - DATE EXTENDED TO 30TH NOVEMBER, 2023

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 69/2023-Customs(N.T) dated 27.09.2023 notified In exercise of the powers conferred by sub-section (4) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, on being satisfied that it is necessary and expedient to do so, hereby makes the following amendments to the notification No.18/2023-Customs (N.T.) dated the 30th March, 2023, published in the Gazette of India, Extraordinary, Part II,

Section 3, Sub-section (ii) vide S.O. 1528 (E), dated the 30th March, 2023, namely, -

In the said notification, in para 2, for the words, '30th September, 2023', the words '30th November, 2023' shall be substituted.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 55/2022-CUSTOMS DATED 31.10.2022, IN ORDER TO PROVIDE EXPORT DUTY EXEMPTION ON EXPORTS OF BANGALORE ROSE ONION.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 57/2023-Customs dated 29.09.2023 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 55/2022-Customs, dated the 31st October 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 796(E), dated the 31st October 2022, namely:-

In the said notification,

(i) in the Table, S. Nos. 1 and 1A shall be re-numbered as 1A and 1B respectively, and before Sl. No. 1A as so re-numbered, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"1.	0703 10 11	Bangalore Rose Onion	Nil	7";

(ii) in the Annexure, after Condition number 6 and the entries relating thereto, the following Condition number and entries shall be inserted, namely: -

"7.	Goods meant for export shall be allowed to be exported subject to exporter furnishing a certificate from the Horticulture Commissioner, Government of Karnataka, certifying the item and quantity of Bangalore Rose Onion to be exported."
-----	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

2. This notification shall come into force with immediate effect.

[For further details please refer the notification]

DGFT

NOTIFICATION

EXTENSION OF RODTEP SCHEME FOR EXPORTS MADE FROM 01.10.2023

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 33/2023 dated 26.09.2023 notified In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy 2023, the Central Government hereby notifies an extension of RoDTEP scheme for exports made from 01.10.2023.

2. The existing rates for all the items covered under RoDTEP will be applicable for exports made from 01.10.2023 to 30.06.2024. However, it would be subject to the budgetary framework as provided under Para 4.54 of FTP 2023 so that the remissions for current financial year are managed within the approved Budget of the Scheme.

Effect of this Notification: The RoDTEP scheme is extended for exports made from 01.10.2023 and shall be applicable till 30.06.2024.

[For further details please refer the notification]

NOTIFICATION

EXPORT OF NON-BASMATI WHITE RICE (UNDER HS CODE 1006 30 90) TO UAE THROUGH NATIONAL COOPERATIVE EXPORTS LIMITED (NCEL)

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 32/2023 dated 25.09.2023 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, 2023 and in accordance with the provision contained in Para 2 (iv) of Notification No. 20 dated 20.07.2023, export of 75,000 MT of non-Basmati white rice (under HS code 1006 30 90) to UAE is permitted through National Cooperative Exports Limited (NCEL).

2. **Effect of the Notification:** Export of 75,000 MT of Non-Basmati White Rice (under HS code 1006 30 90) to UAE is permitted through National Cooperative Exports Limited (NCEL).

[For further details please refer the public notification]

TRADE NOTICE

IMPLEMENTATION OF THE TRADE NOTICE NO. 07/2023-24 DATED 08.06.2023 IN REFERENCE TO THE PRE-IMPORT CONDITION UNDER ADVANCE AUTHORISATION SCHEME

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 27/2023 dated 25.09.2023 This is in reference to the implementation of the Trade Notice 07/2023-24 dated 08.06.2023 according to which all the imports made under Advance Authorization Scheme on or after 13.10.2017 and up to and including 09.01.2019 which could not meet the 'pre-import condition' may be regularized by making payments as prescribed in the Customs Circular No. 16/2023 dated 07.06.2023.

2. In this regard, it is noticed that Regional Authorities are facing difficulties in determining the treatment to be given for certain export-import scenarios in respect of Advance Authorisations issued in the period between 13.10.2017 to 09.01.2019.

3. In view of the above, the issues raised are accordingly clarified as follows:

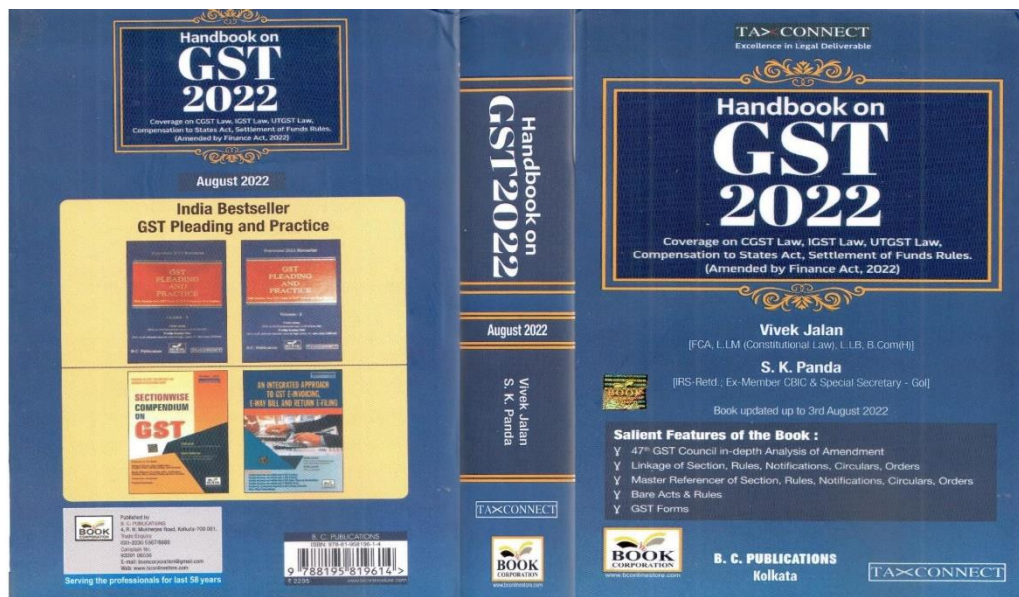
S. No.	Issue raised	Clarification
I.	In case Advance Authorizations under which exports have been made in the period 13.10.2017 to 09.01.2019 and the import is made on or after 10.01.2019, whether pre-import condition will be considered to have been violated	Pre-import condition not be considered to be violated.
II.	If Advance Authorizations were issued on or prior to 09.01.2019 and imports were made on or after 10.01.2019, whether pre-import condition will be applicable.	Pre-import condition not be applicable.
III.	If against an Advance Authorization, import were partly made up to and including 09.01.2019 and remaining imports were made on or after 10.01.2019, whether imports made on or after 10.01.2019 will be subject to pre-import condition	In such a scenario, the imports made on or after 10.01.2019 will not be subject to pre-import condition.
IV.	In case of imports made under Advance Authorisation on payment of IGST and Compensation Cess, whether pre-import condition will be applicable	In such a scenario, the imports will not be subject to pre-import condition irrespective of date of import.

4. This issues with the approval of the Competent Authority.

[For further details please refer the public notification]

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HANDBOOK ON GST 2022



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Author:

Vivek Jalan

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

S.K. Panda

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

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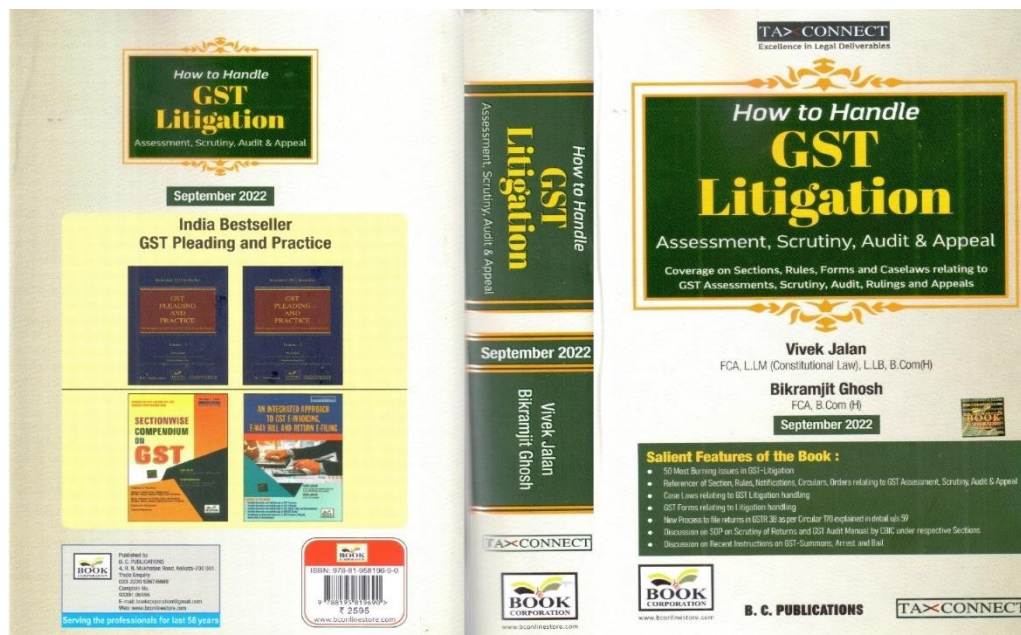
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Authors:

Vivek Jalan

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

Bikramjit Ghosh

[FCA, B. Com(H)]

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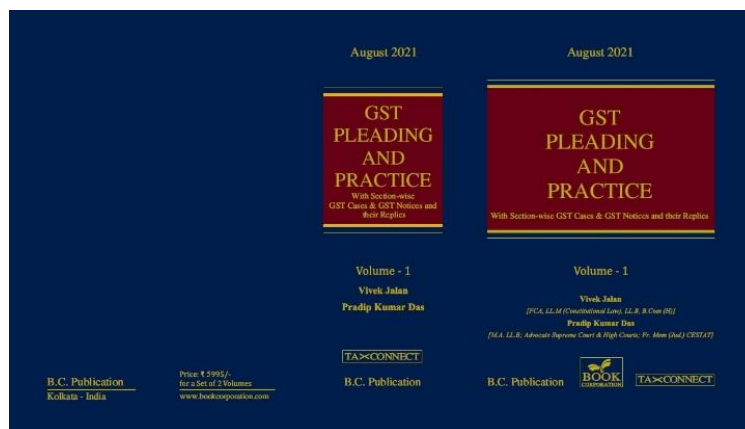
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Authors:

Vivek Jalan

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

Pradip Kumar Das

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

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OUR OFFICES:

MUMBAI

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

Contact Person: Priyanka Vishwakarma

Email: priyanka.vishwakarma@taxconnect.co.in

BENGALURU

951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.

Contact Person: Anil Pal

Email: anil.pal@taxconnectdelhi.co.in

DELHI (NCR)

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

Contact Person: Poonam Khemka

Email: poonam.khemka@taxconnect.co.in

KOLKATA

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

Contact Person: Tithly Roy

Email: tithly.roy@taxconnect.co.in

KOLKATA

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

Contact Person: Uttam Kumar Singh

Email: uttam.singh@taxconnect.co.in

DUBAI

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

Contact Person: Rohit Sharma

Email: rohit.sharma@taxconnect.co.in

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