

# TAX CONNECT

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## EDITORIAL



Friends,

Not very often do we witness assesses approaching the ITAT for Rs.1.2 Lakhs of deduction, but when they do, such cases may as well build important jurisprudence.

What do you do incase you forget to claim deduction for housing loan interest and principal and Mediclaim u/s 24(b), 80C and 80D resp., in the return and say even the time limit for filing revised return elapses. You may file a rectification u/s 154 of Income Tax Act as held by The Hon'ble ITAT Kolkata.

Merely because a claim for housing loan interest and principal and Mediclaim u/s 24(b), 80C and 80D resp., has not been made in the return of income, the same cannot be rejected by the AO. The revenue cannot take advantage of mistake/ignorance of the assessee. Circular No. 14 of 1955 dated 11.04.1955 issued by the CBDT states that the officers of the department must not take advantage of the ignorance of the assessee about his rights and it is their duty to assist the tax payer in every reasonable way particularly in the matter of claiming and securing relief. At the expense of making the article long, we are reproducing The Circular below –

***“Administrative instructions for guidance of income tax officers on matters pertaining to assessment***

***The Board have issued instructions from time to time in regard to the attitude which the Officers of the Department should adopt in dealing with assessee's in matters affecting their interest and convenience. It appears that these instructions are not being uniformly followed.***

***Complaints are still being received that while ITO's are prompt in making assessments likely to result into demands and in effecting their recovery, they are lethargic and indifferent in granting refunds and giving reliefs due to assessee's under the Act. Dilatoriness or indifference in dealing with refund claims (either under s. 48 or due to appellate, revisional, etc., orders) must be completely avoided so that the public may feel that the Government are actually prompt and careful in the matter of collecting taxes and granting refunds and giving reliefs.***

4. ***Officers of the Department must not take advantage of ignorance of an assessee as to his rights. It is one of their duties to assist a taxpayer in every reasonable way, particularly in the matter of claiming and securing reliefs and in this regard the Officers should take the initiative in guiding a taxpayer where proceedings or other particulars before them indicate that some refund or relief is due to him. This attitude would, in the long run, benefit the Department for it would inspire confidence in him that he may be sure of getting a square deal from the Department.***

5. ***Public Relations Officers have been appointed at important centres, but by the very nature of their duties, their field of activity is bound to be limited.***

***While officers should, when requested, freely advise assessee's the way in which entries should be made in various forms, they should not themselves make any in them on their behalf. Where such advice is given, it should be clearly explained to them that they are responsible for the entries made in any form and that they cannot be allowed to plead that they were made under official instructions. This equally applies to the Public Relation Officers***

***The intention of this circular is not that tax due should not be charged or that any favour should be shown to anybody in the matter of assessment, or that where investigations are called for, they should not be made. Whatever the legitimate tax it must be assessed and must be collected. The purpose of this circular is merely to emphasize that we should not take advantage of an assessee's ignorance to collect more tax out of him than is legitimately due from him.”***

The issue was settled by considering that the appellate authority has coterminous power to accept the deduction which was not claimed in ITR. Incase the assessee submits all relevant documents; the claim should be accepted.

**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
30 <sup>th</sup> November	TDS Challan-cum-statement	October 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M & 194S in the month of October, 2023
30 <sup>th</sup> November	Form 3CEAA	FY 2022-23	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2022-23
30 <sup>th</sup> November	64D	FY 2022-23	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2022-23) to units holders
30 <sup>th</sup> November	Form 3CEFA	FY 2022-23	Due date to exercise option of safe harbour rules for international transaction by furnishing Form 3CEFA.
30 <sup>th</sup> November	Form 3CEFB	FY 2022-23	Due date to exercise option of safe harbour rules for specified domestic transaction by furnishing Form 3CEFB
30 <sup>th</sup> November	Form 3CEJ	FY 2022-23	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager. (if the assessee is required to submit return of income on November 30, 2023).
30 <sup>th</sup> November	ITR-7	FY 2022-23	The due date of furnishing of Return of Income in Form ITR-7 for the Assessment Year 2023--24 in the case of assessee referred to in clause (a) of Explanation 2 to section 139(1).  Note: The due date has been extended from October 31, 2023 to November 30, 2023 vide Circular no. 16/2023, dated 18-09-2023

# INCOME TAX

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) – 'MAHARASHTRA COUNCIL OF HOMOEOPATHY' NOTIFIED

**OUR COMMENTS:** The Central Board of Direct Taxes, Ministry of Finance vide notification no. 101/2023-Income Tax dated 24-11-2023 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, 'Maharashtra Council of Homoeopathy' (PAN AAATM8895K), a Body established under clause No 14 of the Maharashtra Homoeopathy Practitioners' Act, 1960 by the Government of Maharashtra, in respect of the following specified income arising to the said Authority, as follows:

- (a) Fees received from members/doctors;
- (b) Fees received from professional seminars/conferences; and
- (c) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that Maharashtra Council of Homoeopathy-

- (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 2023-2024 relevant for the financial year 2022-2023.

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

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) – 'CHHATTISGARH RAJYA BEEJ PRAMANIKARAN SANSTHA' NOTIFIED

**OUR COMMENTS:** The Central Board of Direct Taxes, Ministry of Finance vide notification no. 100/2023-Income Tax dated 24-11-2023 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, Chhattisgarh Rajya Beej Pramanikaran Sanstha (PAN AADAC3163E), a body constituted by the State Government of Chhattisgarh, in respect of the following specified income arising to that body, as follows:

- (a) Grants received from Central and State Governments.
- (b) Money received by the way of application, Certification fees and other service charges.
- (c) Interest earned on Term/Fixed Deposits in the banks and on (a) to (b) above.

2. This notification shall be effective subject to the conditions that Chhattisgarh Rajya Beej Pramanikaran Sanstha–

- (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 years 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024 relevant for the financial years 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023, respectively.

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

## NOTIFICATION

### DISCLOSURE OF INFORMATION RESPECTING ASSESSEES - U/S 138(1) OF IT ACT 1961 - CENTRAL GOVERNMENT SPECIFIES DEPUTY DIRECTOR GENERAL (TECH DEVELOPMENT DIVISION), UNIQUE IDENTIFICATION AUTHORITY OF INDIA (UIDAI)

**OUR COMMENTS:** The Central Board of Direct Taxes, Ministry of Finance vide notification no. 99/2023-Income Tax dated 20-11-2023 notified In pursuance of sub-clause (ii) of clause (a) of sub-

# INCOME TAX

section (1) of section 138 of the Income-tax Act, 1961, the Central Government hereby specifies **Deputy Director General (Tech Development Division), Unique Identification Authority of India (UIDAI)**, Government of India for the purposes of the said clause.

[For further details please refer the notification]

## NOTIFICATION

**STATEMENT OF FINANCIAL TRANSACTION (SFT) FOR MUTUAL FUND TRANSACTIONS - FREQUENCY FOR SUBMITTING THE STATEMENT AND MINIMUM PERIOD OF HOLDING FOR DIFFERENT ASSETS CLASSES, MODIFIED**

**OUR COMMENTS:** The Central Board of Direct Taxes, Ministry of Finance vide corrigendum to notification no. 4 of 2021 dated 15-11-2023 notified The format, procedure and guidelines for submission for SFT data for mutual fund transactions by registrar and share transfer Agents (RTA) were notified vide Notification no. 4 of 2021 dated 30th April 2021 as mandated by Section 285BA of the Income Tax Act and Rule 114E sub-rule 5A. The notification lists various files, file formats, data types for different data fields that need to be reported, and various DQ rules that should be validated by RTA before submission of the data.

2. Subsequently, discussions were held with the representatives of Depositories ,RTAs and Exchanges. Accordingly, the following changes are made to the said notification.

3. The S.No. 6 of the existing notification mentions the following

"The statement of financial transactions relating to Financial Year 2020-21 shall be furnished on or before the 31st May 2021. Thereafter, the statement of financial transactions relating to the quarter ending 30th June, 31 st September, 31 st December and 31 st March shall be furnished on or before 25th of July, October, January and April respectively."

This should be read as following:

"With effect from 1st April 2023 the statement of financial transactions data will be submitted on half yearly basis instead of existing quarterly basis i.e. data relating to 1st half of the Financial Year ending 30th September and remaining half of the Financial Year ending on 31st March shall be furnished on or before 31st of October and 30th of April respectively."

4. In Annexure A (Guidelines for Preparation of Statement of Financial Transactions (SFT), S.No. 7 mentions the specified minimum period of holding for different asset class is as under:

Security Class Code	Security Class Description	Minimum Period of Holding
EMF	Unit of Equity Oriented Mutual Fund	12 months
UTI	Unit of UTI	12 months
OTU	Other Units	36 months

This should be read as :

Security Class Code	Security Class Description	Minimum Period of Holding	Remarks
EMF	Unit of Equity Oriented Mutual Fund	12 months	-
UTI	Unit of UTI	12 months	Where more than 35% of its total proceeds are invested in the equity shares of domestic companies, this information should be provided.  <b>Note:</b> Where not more than 35% of its total proceeds are invested in the equity shares of domestic companies, (Specified Mutual Fund), it will always be classified as short-term capital asset <b>(Applicable from 1st April 2023)</b>
OTU	Other Units	36 months	Where more than 35% of its total proceeds are invested in the equity shares of domestic companies, this information should be provided.

# INCOME TAX

**Note:** Where not more than 35% of its total proceeds are invested in the equity shares of domestic companies, (Specified Mutual Fund), it will always be classified as short-term capital asset **(Applicable from 1st April 2023)**

[For further details please refer the notification]

## NOTIFICATION

**STATEMENT OF FINANCIAL TRANSACTIONS (SFT) FOR DEPOSITORY TRANSACTIONS - METHOD FOR COMPUTATION OF "THE ESTIMATED SALE CONSIDERATION FOR THE DEBIT TRANSACTION" AND FREQUENCY FOR SUBMITTING THE STATEMENT OF FINANCIAL TRANSACTIONS DATA AND MINIMUM PERIOD OF HOLDING OF ASSETS, MODIFIED**

**OUR COMMENTS:** The Central Board of Direct Taxes, Ministry of Finance vide corrigendum to notification no. 3 of 2021 dated 15-11-2023 notified The format, procedure, and guidelines for submission of information relating to capital gains on transfer of listed securities or units of mutual funds by Depository Institutions was notified vide notification no. 3 of 2021 dated 30th April 2021 as per the mandate of Section 285BA of the Income Tax Act, 1961 and Rule 114E sub-rule 5A. The notification lists various files, file formats, data types for different data fields that need to be reported, and various DQ rules that should be validated by Depository Institutions before submission of the data.

2. Subsequently, discussions were held with representatives of Depository Institutions. Accordingly, following changes are made to the said notification.

3. The S.No. 6 of the existing notification mentions the following

"The statement of financial transactions relating to Financial Year 2020-21 shall be furnished on or before the 31st May 2021. Thereafter, the statement of financial transactions relating to the quarter ending 30th June, 31st September, 31st December and 31st March shall be furnished on or before 25th of July, October, January and April respectively. "

This should be read as following:

"With effect from 1st April 2023 the statement of financial transactions data will be submitted on half yearly basis instead of existing quarterly basis i.e. data relating to 1st half of the Financial Year ending 30th September and remaining half of the Financial Year ending on 31st March shall be furnished on or before 31st of October and 30th of April respectively. "

4. In annexure A (Guidelines for Preparation of Statement of Financial Transactions (SFT)) of the existing notification, S.No.3 mentions the following:

"The Estimated Sale Consideration for the debit transaction should be determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration before filing the return."

This should be read as following:

"The Estimated Sale Consideration for the debit transaction should be determined on **Weighted Average Price i.e., taking into actual value of the transactions executed**. The taxpayer will be able to modify the sales consideration before filing the return."

5. In annexure A (Guidelines for Preparation of Statement of Financial Transactions (SET)) of the existing notification, S.No.5 mentions the following:

Security Class Code	Security Class Description	Minimum Period of Holding
LES	Listed Equity Share	12 months
LPS	Listed Preference Share	12 months
LDB	Listed Debenture	12 months
ZCB	Zero Coupon Bond	12 months
CIB	Listed Capital Indexed Bond	12 months
EMF	Unit of Equity Oriented Mutual Fund	12 months
UTI	Unit of UTI	12 months
UBT	Unit of Business Trust	36 months
OTU	Other Units	36 months

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OTH	Other Listed Securities (Other than a unit)	12 months
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This should be read as following:

Security Class Code	Security Class Description	Minimum Period of Holding	Remarks
LES	Listed Equity Share	12 months	-
LPS	Listed Preference Share	12 months	-
LDB	Listed Debenture	12 months	-
ZCB	Zero Coupon Bond	12 months	-
CIB	Listed Capital Indexed Bond	12 months	-
EMF	Unit of Equity Oriented Mutual Fund	12 months	-
UTI	Unit of UTI	12 months	Where more than 35% of its total proceeds are invested in the equity shares of domestic companies, this information should be provided.  <b>Note:</b> Where not more than 35% of its total proceeds are invested in the equity shares of domestic companies, (Specified Mutual Fund), it will always be classified as short-term capital asset  <b>(Applicable from 1st April 2023)</b>
UBT	Unit of Business Trust	36 months	Where more than 35% of its total proceeds are invested in the equity

			shares of domestic companies, this information should be provided.  <b>Note:</b> Where not more than 35% of its total proceeds are invested in the equity shares of domestic companies, (Specified Mutual Fund), it will always be classified as short-term capital asset  <b>(Applicable from 1st April 2023)</b>
OTU	Other Units	36 months	Where more than 35% of its total proceeds are invested in the equity shares of domestic companies, this information should be provided.  <b>Note:</b> Where not more than 35% of its total proceeds are invested in the equity shares of domestic companies, (Specified Mutual Fund), it will always be classified as short-term capital asset  <b>(Applicable from 1st April 2023)</b>
OTH	Other Listed Securities (Other than a unit)	12 months	-
MLD	Market Linked Debenture	--	Short-Term Capital Assets  <b>(w.e.f. 1st April 2024)</b>

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6. In annexure A (Guidelines for Preparation of Statement of Financial Transactions (SET)) of the existing notification, S.No.6 mentions the following:

"For every debit transaction, the corresponding credit transaction should be identified using First in First Out (FIFO) method. The estimated cost of acquisition for the credit should be determined on the best possible available price with the depository. The cost of acquisition can be estimated as per the closing rate on the date (T-2) of transaction for market purchase. The estimated cost of acquisition is to be taken as NIL for OFF Market purchase, IPO or Corporate Action or for any transaction through other than Exchange. The taxpayer will be able to modify the cost of acquisition before filing the return."

This should be read as following:

"For every debit transaction, the corresponding credit transaction should be identified using First in First Out (FIFO) method. The estimated cost of acquisition for the credit should be determined **on weighted average price of the asset i.e taking into actual value of the transactions, if purchase was made after 1st February 2018 or End of the day price, if purchase was made before 1st February 2018**, available with the depository. The estimated cost of acquisition is to be taken as NIL for OFF Market purchase, Corporate Action or for any transaction through other than Exchange. **IPO credit will be treated as Market credit and cost of the acquisition of the same will be arrived using the formula i.e. Number of shares allotted x Per unit price at which share is allotted. The taxpayer will be able to modify the cost of acquisition before filing the return. "**

7. In annexure D (D.3- Depository Transaction Summary (DEP\_TRN\_Summ.TXT)) of the existing notification, the data fields 16, 17 & 18 is mentioned as following

#	Field	Mandatory	Format	Remarks
16.	Unit Sale price	Y	DECIMAL (18,2)	Estimated Sale price per unit.
17.	Sale Consideration	Y	Decimal (18,2)	Estimated Sale Consideration. Refer Guidelines
18.	COA	Y	DECIMAL	Estimated Cost of acquisition without

			(18,2)	indexation. Refer Guidelines
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These should be read as following:

#	Field	Mandatory	Format	Remarks
16.	Unit price	Y	DECIMAL (18,2)	Weighted Average sale price per unit (taking into account the actual value of the transactions)
17.	Sale Consideration	Y	Decimal(18,2)	Estimated Sale Consideration at Weighted Average price (taking into account the actual value of the transactions)
18.	COA	Y	Decimal (18,2)	Estimated Cost of acquisition without indexation Refer Guidelines.

8. In annexure D (D .3- Depository Transaction Summary (DEP\_TRN\_Summ.TXT)) of the existing notification, a new data field 24 is added for flag indication if the purchase of the security was before 1st February 2018 or after

#	Field	Mandatory	*Flag	Format	Remarks
24.	Purchase Flag	Y	B/A	VARCHAR(1)	Flag B: Purchase was made before 1st February 2018  Flag A: Purchase was made on or after 1st February 2018

[For further details please refer the notification]

## GST

## NOTIFICATION

**BIOMETRIC-BASED AADHAAR AUTHENTICATION FOR GST REGISTRATION IN THE STATE OF ANDHRA PRADESH**

**OUR COMMENTS:** The Central Board of Indirect Taxes & Customs, Ministry of Finance vide notification no. 54/2023-Central Tax dated 17-11-2023 notified In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue) No. 27/2022-Central Tax, dated the 26th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 903(E), dated the 26th December, 2022, namely:-

In the said notification, for the words, "State of Gujarat and the State of Puducherry", the words "States of Andhra Pradesh, Gujarat and Puducherry" shall be substituted.

[For further details please refer the notification]

## CASE LAW

**REFUND OF TAX WRONGLY PAID DUE TO ABSENCE OF INVERTED DUTY STRUCTURE - WRONGFUL PAYMENT OF TAX @ 18% IGST INSTEAD OF 5% : MADRAS HIGH COURT**

**OUR COMMENTS:** It was held that in the present case, there is no dispute on the fact that the vendor of the first respondent had paid 18% duty on the goods supplied to the first respondent. It is also not in dispute that the output or final product of the first respondent is chargeable at 5% IGST.

The fact remains that the input is chargeable to duty at the rate of 5% and the same was admitted by the petitioner as well as the first respondent and it was also stated in the

impugned order by the second respondent. In terms of Section 54(3)(ii) of the GST Act, if the rate of tax on input is higher than the rate of tax on output, certainly, the person can claim the refund - Accordingly, in the present case, the duty paid on input is 18% though it is chargeable at 5%. Therefore, this Court is of the considered view that the petitioner is entitled for refund in terms of the provision of the Section 54(3)(ii) of the GST Act and the said view was also held by the second respondent in the impugned order. Hence, this Court does not find any error or illegality in the order passed by the second respondent on this aspect.

This Court is of the view that the first respondent is entitled for refund as per the order passed by the second respondent and the first respondent is also entitled for interest at the rate of 9% per annum of the refund amount for the delay period in terms of Section 56 of the GST Act.

Petition dismissed.

## FEMA

### CIRCULAR

#### INTERNATIONAL TRADE SETTLEMENT IN INDIAN RUPEES (INR) – OPENING OF ADDITIONAL CURRENT ACCOUNT FOR EXPORTS PROCEEDS

**OUR COMMENTS:** The Reserve Bank of India vide circular no. 08 dated 17-11-2023 circulated that Attention of Authorised Dealer Category – I (AD Category – I) banks is invited to A.P. (DIR Series) Circular No.10 dated July 11, 2022, in terms of which an additional arrangement has been put in place for invoicing, payment, and settlement of exports/imports in INR through Special Rupee Vostro Accounts of the correspondent bank/s of the partner trading country maintained with AD Category-I banks in India.

2. Further, attention of AD Category-I banks is invited to Para 4.1 of circular DOR.CRE.REC.23/21.08.008/2022-23 dated April 19, 2022 on Opening of Current Accounts and CC/OD Accounts by Banks. In terms of this provision and in order to provide greater operational flexibility to the exporters, AD Category-I banks maintaining Special Rupee Vostro Account as per the provisions of the Reserve Bank circular dated July 11, 2022 referred above are permitted to open an additional special current account for its exporter constituent exclusively for settlement of their export transactions.

[For further details please refer the circular]

### CIRCULAR

#### GUIDELINES ON IMPORT OF SILVER BY QUALIFIED JEWELLERS AS NOTIFIED BY – THE INTERNATIONAL FINANCIAL SERVICES CENTRES AUTHORITY (IFSCA)

**OUR COMMENTS:** The Reserve Bank of India vide circular no. 07 dated 10-11-2023 circulated that Attention of Authorised Dealer Category – I (AD Category – I) banks is invited to A.P. (DIR Series) Circular No.04 dated May 25, 2022, in terms of which AD

Category-I banks have been permitted to remit advance payments on behalf of Qualified Jewellers as notified by International Financial Services Centres Authority (IFSCA) for eleven days for import of gold through India International Bullion Exchange IFSC Ltd (IIBX).

2. Further, attention of AD Category-I banks is invited to Notification No.35/2023 dated October 11, 2023 issued by DGFT, in terms of which, in addition to nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies), Qualified Jewellers as notified by International Financial Services Centres Authority (IFSCA) have been permitted to import silver under specific ITC(HS) Codes through IIBX.

3. Accordingly, it has been decided that AD Category-I banks may allow Qualified Jewellers to remit advance payment for eleven days for import of silver through IIBX subject to the conditions as mentioned in A.P. (DIR Series) Circular No.04 dated May 25, 2022.

4. AD Category-I banks may bring the contents of this circular to the notice of their constituents and customers concerned.

5. The directions contained in this circular have been issued under Section 10(4) and Section 11(1) of the Foreign Exchange Management Act (FEMA), 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

### APPOINTMENT OF COMMON ADJUDICATING AUTHORITY

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 85/2023-Customs(N.T) dated 23-11-2023 notified In exercise of the powers conferred by sub-section (1) of section 4 read with Section 3 and sub-sections (1) and (1A) of Section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints the officer mentioned in column (4) of the Table below, to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table, for purpose of adjudication of the Show Cause Notice, mentioned in column No (2) of the said Table, in respect of the Noticee mentioned in column No (1) therein, namely:-

**TABLE**

Name of the Noticee(s) and Address (M/s.)	Show Cause Notice Number and Date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
(1)	(2)	(3)	(4)
M/s. Goldripe International Pvt. Ltd., Khasra No.1310, Village Kashi, Gagol Road, Meerut, Uttar Pradesh.	DRI/NRU/C1/26/Int-02/Enq-23/2021/1649-1658 dtd.21.12.2021	Additional/Joint Commissioner of Customs (Prev.), Kendriya Bhawan, Aliganj, Lucknow	Additional/Joint Commissioner of Noida Customs Commissionerate, ICD-Dadri, Gautam Budh Nagar.
		Additional/Joint Commissioner of Customs, Noida Customs Commissionerate, ICD- Dadri, Gautam Budh Nagar.	

[For further details please refer the notification]

## NOTIFICATION

**REDETERMINATION OF DUTY IN THE MATTER OF ANTI-DUMPING DUTY IMPOSED ON IMPORTS OF 'NATURAL MICA-BASED PEARL INDUSTRIAL PIGMENTS EXCLUDING COSMETIC GRADE' - SEEKS TO FURTHER AMEND NOTIFICATION NO. 47/2021-CUSTOMS (ADD), DATED 26TH AUGUST, 2021, TO MODIFY THE EXISTING DUTY TABLE**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 13/2023-Customs(A.D.D) dated 22-11-2023 notified Whereas, the designated authority vide initiation notification number 7/17/2022-DGTR, dated the 30th September, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 30th September, 2022, had initiated review under sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), regarding the need for redetermination of duty in the matter of anti-dumping duty imposed on imports of 'Natural mica-based pearl industrial pigments excluding cosmetic grade' (hereinafter referred to as the subject goods) originating in or exported from China PR (hereinafter referred to as the subject country) vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 47/2021 – Customs (ADD), dated the 26th August, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 590(E), dated the 26th August, 2021;

And whereas, the designated authority in its final findings in the mid-term review vide notification No. 7/17/2022-DGTR, dated the 27th September, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th September, 2023, has recommended modification of existing duty table in notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 47/2021 – Customs (ADD), dated the 26th August, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 590(E), dated the 26th August, 2021;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 23 of the said rules, the Central Government hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 47/2021 – Customs (ADD), dated the 26th August, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 590(E), dated the 26th August, 2021, namely:-

In the said notification, for the Table, the following shall be substituted, namely: -

**"TABLE**

S.N o.	Tariff Item	Description	Country of	Country of	Producer	Amount	Unit	Currency
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## CUSTOMS

(1)	(2)	(3)	Origin	Export	(6)	(7)	(8)	(9)
1	320649 90, 320619 00, 320417 59, 320417 39, 320417 20, 320417 90, 320710 40, 320611 10, 320611 90	Natural Mica based Pearl Industrial Pigments excluding cosmetic grade	China PR	Any country including China PR	Fujian Kuncai Material Technology Company Limited	299	Per M T	US\$
2	-do-	-do-	China PR	Any country including China PR	Zhejiang Coloray Technology Development Co., Ltd.	2913	Per M T	US\$
3	-do-	-do-	China PR	Any country including China PR	Henan Lingbao New Materials Technology Co., Ltd	2353	Per M T	US\$
4	-do-	-do-	China PR	Any country including China PR	Any producer other than serial no 1 to 3	3144	Per M T	US\$

5	-do-	-do-	Any country other than China PR	China PR	Any Producer	3144	Per M T	US\$
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[For further details please refer the notification]

NOTIFICATION
SEEKS TO CONTINUE LEVY OF ANTI-DUMPING DUTY ON "SYNTHETIC GRADE ZEOLITE 4A (DETERGENT GRADE) FROM CHINA PR FOR 5 YEARS PURSUANT TO FIRST SUNSET REVIEW FINAL FINDINGS ISSUED BY DGTR."

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 12/2023-Customs(A.D.D) dated 21-11-2023 notified Whereas, the designated authority, vide notification number 7/14/2022-DGTR, dated the 29th September, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th September, 2022, had initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), and read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "Synthetic Grade Zeolite 4A (Detergent Grade)" (hereinafter referred to as the subject goods) falling under tariff items 3824 99 22, 3824 90 90, 3824 99 90, 2842 90 90, 2826 90 00, 2839 90 90 and 2842 10 00 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country) initially imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue), number 57/2018-Customs (ADD), dated the 13th December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1203(E), dated the 13th December, 2018;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published vide notification number 7/14/2022-DGTR, dated the 12th September, 2023, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 12th September, 2023, has come to the conclusion that-

(i) there is continued dumping of the subject goods from the subject country and the imports are likely to enter the Indian market at dumped prices in the event of cessation of duty;

## CUSTOMS

(ii) dumped imports from subject country are causing injury to the domestic industry;

(iii) the information on record shows likelihood of continuation of dumping and injury in case the anti-dumping duty in force is allowed to cease at this stage;

(iv) there is strong likelihood of diversion of exports of the subject goods from the subject country to India if the existing anti-dumping measure ceases to exist,

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 57/2018-Customs (ADD), dated the 13th December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1203(E), dated the 13th December, 2018, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the following Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (8) and as per unit of measurement as specified in the corresponding entry in column (9) of the said Table, namely :-

Sl.N o.	Tariff Item	Description of goods	Country of origin	Country of export	Producer	Amount	Currency	Unit of Measurement
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	38249 922 38249 090	Synthetic Grade Zeolite	China PR	China PR	Chalco Shandong Advanc	163.90	USD	MT

	38249 990 28429 090 28269 000 28399 090 28421 000	4A (Detergent Grade)			e Material Co. Ltd. (CSAM CL)			
2	-do-	-do-	China PR	Any	All Other producers/exporters from China PR	207.72	USD	MT
3	-do-	-do-	China PR	Any	All Other producers/exporters other than China PR	207.72	USD	MT

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

**Explanation.-** For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[For further details please refer the notification]

## DGFT

### NOTIFICATION

#### IMPOSITION OF MINIMUM EXPORT PRICE ON EXPORT OF ONIONS

**OUR COMMENTS:** The Ministry of Commerce and Industry vide notification no. 45/2023 dated 23-11-2023 notified In supersession of Notification No. 42/2023 dated 28/10/2023 [S.O. 4719(E)] and 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, the Central Government hereby amends the Export Policy of Onions in Chapter 07 of Schedule 2 of the ITC (HS) Export Policy, as under:

Tariff item HS Code	Unit	Item description	Export Policy	Policy condition
0703 10 19	KG	Onions:	Free	Subject to a Minimum Export Price (MEP) of US\$ 800 F.O.B. per Metric Ton (MT), till 31st December, 2023."

2. The Notification will come into immediate effect.

3. The following consignments of onions will be allowed to be exported without MEP:

i. Where onions consignment has been handed over to the Customs before 29th October, 2023 (the date from which the Notification No.42/2023 dated 28/10/2023 [S.O. 4719(E)] came into effect) and is registered in their system / where onions consignment has entered the Customs station for exportation before this Notification and is registered in the

electronic systems of the concerned Custodian of the Customs Station with verifiable evidence of date and time stamping of these commodities having entered the Customs Station prior to 29th October, 2023 (the date from which the Notification No. 42/2023 dated 28/10/2023 [S.O. 4719(E)] came into effect). The period of export shall be upto 30th November, 2023.

ii. Export duty has been paid before the issuance of this Notification. Such export duty is non - refundable.

#### 4. Effect of this Notification:

Export of onions is 'Free'. Minimum Export Price (MEP) of US\$ 800 F.O.B per Metric Ton (MT) is imposed till 31st December, 2023. Notification No.42/2023 dated 28/10/2023 [S.O. 4719(E)] is superseded.

[For further details please refer the notification]

### NOTIFICATION

#### AMENDMENT IN IMPORT POLICY CONDITION OF GOLD UNDER HS CODE 71081200 UNDER CHAPTER 71 OF SCHEDULE -I (IMPORT POLICY) OF ITC (HS) 2022

**OUR COMMENTS:** The Ministry of Commerce and Industry vide notification no. 44/2023 dated 20-11-2023 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 condition for ITC (HS) code 71081200 of Chapter 71 of ITC (HS), 2022, Schedule - I (Import Policy), with immediate effect, as under:-

## DGFT

ITC(HS) Code & Description	Policy	Existing Policy Condition	Revised Policy Condition
71081200  ---Other unwrought forms	Restricted	Import is allowed only though nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange)	1. Import is allowed through:  (i) Nominated agencies as notified by RBI (in case of banks) or nominated agencies notified DGFT (for other agencies)  (ii) Qualified Jeweller (as notified by IFSCA) through India International Bullion Exchange (IIBX) ;  2. Valid India-UAE TRQ holders as notified by IFSCA can import gold through IIBX against the TRQ and can obtain physical delivery of the same through IFSCA registered vaults located in SEZs as per the guidelines prescribed by the IFSCA.

			3. Gold Dore can be imported by refineries against an import licence with Actual User (AU) condition.
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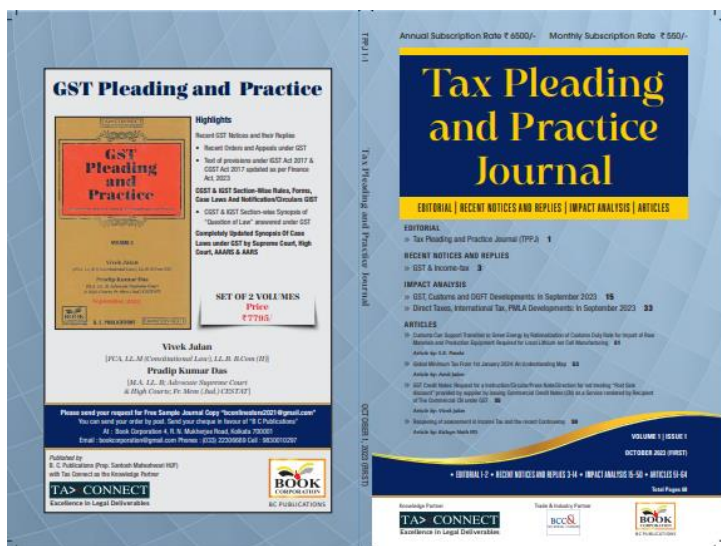
**Effect of the Notification:** Valid India-UAE TRQ holders as notified by IFSCA can import gold through IIBX against the TRQ and can obtain physical delivery of the same through IFSCA registered vaults located in SEZs as per the guidelines prescribed by the IFSCA.

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

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

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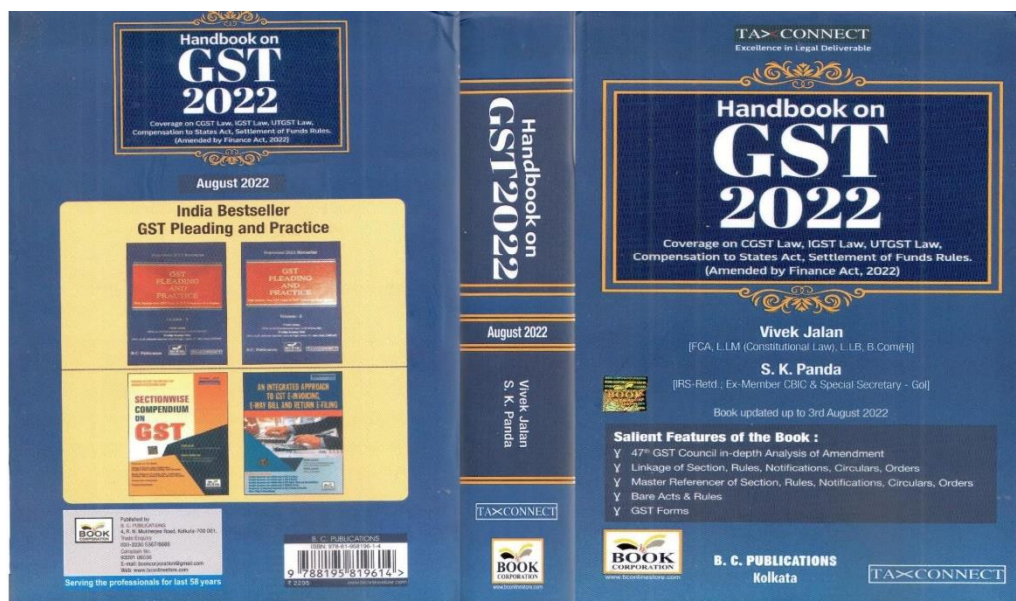
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