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EDITORIAL

Friends,

Allowability of CSR expenditure has been sealed after Explanation 2 to Section 37(1) was inserted in the Income tax Act 1961 w.e.f. 1.4.2015. It reads as –

"Explanation 2- For the removal of doubts, it is hereby declared that for the purposes of subsection (1), any expenditure incurred by an assessee on the activities relating to corporate social responsibility referred to in section 135 of the Companies Act, 2013 (18 of 2013) shall not be deemed to be an expenditure incurred by the assessee for the purposes of the business or profession."

Explanation-2 to section 37(1) of the Act thus denies deduction for CSR expenses by way of business expenditure and is applicable only to the extent of computing business income under Chapter IV-D and it could not be extended or imported to CSR contribution which was otherwise eligible for deduction under Chapter VI. Various ITAT and High Court decisions are available in this respect. The ITAT Mumbai has again held in this regard on the following grounds –

A. The embargo created by this Explanation 2 inserted in Section 37 of the Act by the Finance (No.2) Act, 2014 was to deny deduction for CSR expenses incurred by companies, as and by way of regular business expenditure while computing "Income under the head Business. So, it can be clearly seen that this Explanation 2 to Section 37(1) of the Act which denies deduction for CSR expenses by way of business expenditure is applicable only to the extent of computing 'Business Income' under Chapter IV-D of the Act.

B. The Court relied on the interpretation maxim "Expressio Unius Esl Exclusio Alterius" which is a Latin phrase that means "express mention of one thing excludes all others. The phrase indicates that items not on the list are assumed not to be covered by the Statute. When something is mentioned expressly in a Statute, it leads to the presumption that the things not mentioned are excluded. Even if the assessee has included the expenditure as CSR Expenditure because there is no prohibition or restriction placed by the Parliament on such a donation even if shown as CSR expenditure. The reason for saying so is that in section 80G of the Act certain restrictions in respect of deduction in respect of two donations are expressly seen in this Section. So, the Parliament has expressed its intention clearly by bringing in restriction in respect of expenditure classified by an assessee company while claiming deduction u/s. 80G of the Act i.e. CSR expenditure related to Swachh Bharat Kosh and Clean Ganga Fund. So if an assessee makes some donation to these projects and include/classify it as CSR expenditure while claiming deduction u/s. 80G of the Act then it will be allowed only the amount that is other than the sums spent by the assessee in pursuance of CSR u/s. 135 of the Companies Act.

In other words, if an assessee company spends only the mandatory expenditure of 2% of net profit for CSR activity, which includes the amount of donation to Swachh Bharat Kosh & Clean Ganga Fund (iiihk) and (iiihi) of clause (a) of subsection (2) of section 80G of the Act, then deduction u/s. 80G of the Act is not allowable. However, in a case scenario, wherein the assessee expends the mandatory expenditure and gives donation to these two projects i.e. over and above the mandatory CSR expenditure u/s. 135 of Companies Act, that sum donated to Swachh Bharat Kosh & Clean Ganga Fund will be eligible for 100% deduction u/s. 80G of the Act [refer section 80G (1)(i) and subject to section 80G (4)]. However, such a restriction in respect of expenditure made by an assessee to any other fund or institution as referred to in sub clause (iv) of clause (a) of sub-section 2 of section 80G of the Act had not been placed by the Legislature. If the Parliament desired, it could have been made such kind of restriction or any restriction like in the case of donation to Swachh Bharat Kosh & Clean Ganga Fund.

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

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SYNOPSIS

TAX CALENDAR

Due Date	Form/Return/Challan	Reporting Period	Description
20th December	GSTR-3B	November'23	GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.
20th December	GSTR-5A	November'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.

INCOME TAX

CASE LAW

INCOME ACCRUED IN INDIA - ROYALTY RECEIPTS - INCOME RECEIVED BY THE APPELLANT AS A CONSIDERATION FOR PROVIDING DOMAIN NAME REGISTRATION SERVICES : HON'BLE DELHI HIGH COURT

OUR COMMENTS: It was held that What is agreed between the appellant/assessee and its customers is that mere registration of a domain name does not create any proprietorship rights in the name used as the domain name or in the domain name registration either in the appellant/assessee or the customers or even any other third party.

Therefore, the submission advanced on behalf of the appellant/assessee, i.e., that since it is not the domain name's owner, it cannot confer the right to use or transfer the right to use the domain name to another person/entity, deserves acceptance.

We are also of the view that passing off and injunction actions are entertained by the courts where domain name registrations are brought about in bad faith or to perpetuate fraud. The courts tend to grant injunctive relief where the defendant, in such actions, is seen to be feeding off the plaintiff's goodwill and causing confusion amongst its customers regarding the origin of the subject goods and services. Such reliefs are granted on the basis that the definition of the expression "mark" includes a "name", and in turn, the expression "trademark" so defined to include a mark, distinguishes the goods and services of one person from those of others. Therefore it is possible in a given situation that a domain name may have the attributes of a trademark. [See Section 2m read with Section 2zb of Trademarks Act, 1999].

The Supreme Court, in Satyam Infoway [2004 (5) TMI 529 - SUPREME COURT] held that it is the registrant (and not the Registrar) who owns the domain name, and can protect its goodwill by initiating passing off action against a subsequent registrant of the same domain name/a deceptively similar domain name. SC was concerned only with the rights of the domain name owner and not the Registrar, while determining whether passing off action can be initiated in relation to domain names. Given this position, the Tribunal's reliance on this judgment is misconceived.

In this case, however, we need not travel down this path, as the appellant/assessee is only acting as a Registrar and thus offering its services to its customers for having their domain names registered.The aforementioned principle may have been attracted if the appellant/assessee had granted rights in or transferred the right to use its domain name, i.e., Godaddy.com, to a third person. Therefore, the fee received by the appellant/assessee for registration of domain names of third parties, i.e., its customers, cannot be treated as royalty.

We are of the view that the question of law has to be answered in favour of the appellant/assessee and against the respondent/revenue.

INSTRUCTION

JUDGMENT OF THE HON'BLE SUPREME COURT IN THE CASE OF NORTHERN OPERATING SYSTEMS PRIVATE LIMITED

OUR COMMENTS: The Central Board of Indirect Taxes & Customs vide instruction no. 05/2023-GST dated 13-12-2023 instructed that attention is invited to the Hon'ble Supreme Court's judgment dated 19.5.2022 in the case of CC, CE & ST, Bangalore (Adj.) etc. Vs. Northern Operating Systems Private Limited (NOS) in Civil Appeal No. 2289-2293 of 2021= **2022 (5) TMI 967 - SUPREME COURT** on the issue of nature of secondment of employees by overseas entities to Indian firms and its Service Tax implications. Representations have been received in the Board that, subsequent to the aforesaid judgment, many field formations have initiated proceedings for the alleged evasion of GST on the issue of secondment under section 74(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act').

2.1 The matter has been examined by the Board. It appears that the Hon'ble Supreme Court in its judgment inter-alia took note of the various facts of the case like the agreement between NOS and overseas group companies, and held that the secondment of employees by the overseas group company to NOS was a taxable service of 'manpower supply' and Service Tax was applicable on the same. It is noted that secondment as a practice is not restricted to Service Tax and issue of taxability on secondment shall arise in GST also. A careful reading of the NOS judgment indicates that Hon'ble Supreme Court's emphasis is on a nuanced examination based on the unique characteristics of each specific arrangement, rather than relying on any singular test.

2.2 Hon'ble Supreme Court in the case of Commissioner of Central Excise, Mumbai Versus M/s Fiat India(P) Ltd in Civil Appeal 1648-49 of 2004 = 2012 (8) TMI 791 - SUPREME COURT has given the following observation –

" 66. .....Each case depends on its own facts and a close similarity between one case and another is not enough because either a single significant detail may alter the entire aspect. In deciding such cases, one should avoid the temptation to decide cases (as said by Cardozo) by matching the colour of one case against the colour of another. To decide, therefore, on which side of the line a case falls, the broad resemblance to another case is not at all decisive."

2.3 It may be relevant to note that there may be multiple types of arrangements in relation to secondment of employees of overseas group company in the Indian entity. In each arrangement, the tax implications may be different, depending upon the specific nature of the contract and other terms and conditions attached to it. Therefore, the decision of the Hon'ble Supreme Court in the NOS judgment should not be applied mechanically in all the cases. Investigation in each case requires a careful consideration of its distinct factual matrix, including the terms of contract between overseas company and Indian entity, to determine taxability or its extent under GST and applicability of the principles laid down by the Hon'ble Supreme Court's judgment in NOS case.

3.1 It has also been represented by the industry that in many cases involving secondment, the field formations are mechanically invoking extended period of limitation under section 74(1) of the CGST Act.

3.2 In this regard, section 74 (1) of CGST Act reads as follows:

"(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized **by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax**, "

3.3 From the perusal of wording of section 74(1) of CGST Act, it is evident that section 74(1) can be invoked only in cases where there is a fraud or wilful mis- statement or suppression of facts to evade tax on the part of the said taxpayer. Section 74(1) cannot be invoked merely on account of non-payment of GST, without specific element of fraud or wilful mis-statement or suppression of facts to evade tax. Therefore, only in the cases where the investigation indicates that there is material evidence of fraud or wilful misstatement or suppression of fact to evade tax on the part of the taxpayer, provisions of section 74(1) of CGST Act may be invoked for issuance of show cause notice, and such evidence should also be made a part of the show cause notice.

4. The above aspects may be kept in consideration while investigating such cases and issuing show cause notices.

FEMA

CASE LAW

OFFENCE UNDER FEMA - INVESTIGATION INITIATED UNDER FEMA ACT INITIATED - COMPLAINANT AND ADJUDICATING AUTHORITY BEING OFFICERS OF THE SAME RANK : TELANGANA HIGH COURT

OUR COMMENTS: It was held that Supreme Court has time and again reiterated that a writ petition is not maintainable when an efficacious alternative remedy is available. It is only in certain limited circumstances that a writ petition can be entertained, despite there being an alternative remedy.

Petitioners have raised only two issues which need consideration by this Court to decide the maintainability of the writ petition. It was contended that the impugned order is violative of principles of natural justice as the same authority which filed the complaint also passed the impugned order. Therefore, the principle of no one can be a judge in his own case is violated.

Whether the impugned order was passed in violation of principles of natural justice on account of the complainant and Adjudicating Authority being officers of the same rank/designation? - The maxim 'nemo judex in causa sua' states that a person who has interest either personal or pecuniary in an outcome of a particular lis, he/she shall not act as an adjudicator in the said lis. In other words, a person authorized to decide a dispute between the parties shall refuse decide such dispute, if he/she is connected to any of the party to such dispute either professionally, personally or monetarily. The connection should give rise to strong probable apprehension of bias in favour of one party.

Whether the maxim 'nemo judex in causa sua' is violated in the present case merely because the complainant and the Adjudicating Authority happen to be the same ranked officials/authority? - Merely because an officer is also the complainant, he/she will not be barred from performing other duties as prescribed under a statute. Bias cannot be presumed and a party alleging or attributing bias shall establish reasonable grounds for apprehension for such bias.

In the present case, merely because the complaint was lodged by an officer of the rank of Deputy Director of Enforcement and subsequently the impugned order was also passed by the same rank officer, bias cannot be presumed in the absence of any material attributing such bias to the officer.

As stated above, though of the same rank, both the officers i.e., one who filed the complaint and one who passed the impugned order were different. Therefore, the maxim 'nemo judex in causa sua' does not apply in cases where the designation/rank of the authority is the same but members heading them are different. Therefore, Issue No.1 is decided by holding that the impugned order was not passed in violation of principles of natural justice.

Whether the Deputy Director of Enforcement had jurisdiction to pass the impugned order in light of the contention that the case before the Adjudicating Authority involved an amount more than Rs. 10,00,00,000/-? - A case involving an amount between Rs. 10,00,00,000/- and Rs. 25,00,00,000/- can only be decided by an Additional Director of Enforcement. Further, cases involving an amount between Rs. 2,00,00,000/- and Rs. 5,00,00,000/- have to be decided by the Deputy Director of Enforcement.

Petitioner's reliance of the alleged value of shares worth Rs. 8,46,90,000/- to calculate the monetary limit cannot be accepted for the simple reason that the said transfer was done in lieu of a loan arrangement worth Rs. 2,70,00,000/- The alleged amount violative of the pricing guidelines is Rs. 2,70,00,000/-

Therefore, the amount involved in the case is the sum of Rs. 1,32,38,364/, Rs. 85,45,184/- and Rs. 2,70,00,000/- which comes down to Rs. 4,87,83,548/-. Therefore, Issue No.2 is decided by holding that the Deputy Director of Enforcement was competent to pass the impugned order as the amount involved in the case was Rs. 4,87,83,548/-.

Maintainability of appeal - This Court holds that the present writ petitions are not maintainable as the impugned order dated 05.09.2022 was passed in compliance with the principles of natural justice and within the jurisdiction prescribed under the Act, 1999.

Petitioners have raised other contentions regarding forged and fabricated documents, the issue of delay in filing the complaint and the issue of quantum of penalty. This Court being bound by the decision in M/S COMMERCIAL STEEL LIMITED [2021 (9) TMI 480 - SUPREME COURT] holds that the said issues cannot be decided by this Court in view of an efficacious alternative remedy available under Section 17(2) of the Act, 1999.

Present writ petitions are liable to be dismissed and are accordingly dismissed. Liberty is granted to the Petitioners in both the writ petitions to raise all their grounds in appeal under Section 17(2) of the Act, 1999, if any preferred.

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 91/2023-Customs(N.T) dated 15-12-23 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/ subheading/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	873
3	1511 90 90	Others – Palm Oil	869
4	1511 10 00	Crude Palmolein	877
5	1511 90 20	RBD Palmolein	880
6	1511 90 90	Others – Palmolein	879
7	1507 10 00	Crude Soya bean Oil	1012
8	7404 00 22	Brass Scrap (all grades)	4802

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 at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	659 per 10 grams
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	776 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semimanufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. **Explanation. -** For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	776 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial	659 per 10 grams

		number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. **Explanation**. - For the purposes of this entry, —gold findings‖ means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece 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	8140‖

2. This notification shall come into force with effect from the 16th day of December, 2023.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO LEVY ANTI-DUMPING DUTY ON SYNTHETIC GRADE ZEOLITE 4A IMPORTED FROM THAILAND AND IRAN FOR 5 YEARS PURSUANT TO FINAL FINDINGS ISSUED BY DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 14/2023-Customs(A.D.D) dated 11-12-2023 notified Whereas, in the matter of "Synthetic Grade Zeolite 4A" (hereinafter referred to as the subject goods), falling under tariff items 2842 90 90, 2826 90 00, 2839 90 90 and 2842 10 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from the Iran and Thailand (hereinafter referred to as the subject countries) and imported into India, the designated authority in its final findings, vide notification F. No. 6/5/2022-DGTR, dated the 29th September, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th September, 2023, has come to the conclusion inter alia that-

(i) the product under consideration has been exported to India at a price below normal value, thus resulting in dumping;

(ii) the imports from the subject countries have increased in absolute as well as relative terms throughout the injury investigation period;

(iii) the landed value of imports of the subject goods from subject countries is much below the non-injurious price of the domestic industry indicating significant injury margin/price underselling,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in, or exported from the subject countries and imported into India, 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 and 20 of the Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, 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 Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

Table

Sl.No.	Heading	Description	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	28429090 28269000 28399090 28421000	Synthetic Grade Zeolite 4A	Thailand	Any country including Thailand	PQ Chemicals (Thailand) Ltd.	54.09	MT	USD
2	-do-	-do-	Thailand	Any country including Thailand	Any other than Row (1)	92.55	MT	USD
3	-do-	-do-	Any country other than Thailand and Iran	Thailand	Any	92.55	MT	USD
4	-do-	-do-	Iran	Iran	Any	179.96	MT	USD
5	-do-	-do-	Iran	Any other than Iran	Any	179.96	MT	USD
6	-do-	-do-	Any country other than Iran and Thailand	Iran	Any	179.96	MT	USD

Note : The customs authorities may verify the origin of subject goods in case imports are reported as originating in United Arab Emirates.

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, in the 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

AMENDMENT IN EXPORT POLICY OF FOOD SUPPLEMENTS CONTAINING BOTANICALS

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 53/2023 dated 15-12-2023 notified In exercise of the 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, in modification of Notification No. 31/2023 dated 11.09.2023, makes following amendment in schedule -2 of ITC (HS) Export Policy. 2018, as under: -

ITC(HS) Codes	Item Description	Export Policy	Policy Conditions
13021100	Vegetable Saps & Extracts: Opium	Free	The export of Food Supplements containing botanicals to European Union (EU) and United Kingdom (UK) originating in or consigned from India and intended for human or animal consumption, allowed subject to issuance of the official certificate issued by Export Inspection Council (EIC)/ Export Inspection Agencies (EIAs), the designated Competent Authority for issuance of official certificate. The official certificate will be issued based on the satisfactory analytical test report from EIC/EIC approved laboratories for the purpose as per the requirement laid down by EU. The export of Food Supplements containing botanicals to European Union (EU) and United Kingdom (UK) originating in or consigned from India and intended for human or animal consumption, also allowed, subject to issuance of the official Certificate by the designated EPC, SHEFEXIL, as Competent Authority for issuance of official certificate. The official certificate will be based on the satisfactory Analytical Test Report from NABL accredited laboratories for ETO testing for Food Supplements containing Botanicals approved for the purpose as per the requirement laid down by EU.
13021200	Vegetable Saps & Extracts: Of liquorice		
13021300	Vegetable Saps & Extracts: Of hops		
13021400	Vegetable Saps & Extracts: Of ephedra		
13021911	Extracts: Of Belladona		
13021912	Extracts: Of Cascara sagrada		
13021913	Extracts: Of nux vomica		
13021914	Extracts: Of ginseng (including powder)		
13021915	Extracts: Of agarose		
13021916	Extracts: Of neem		
13021917	Extracts: Of gymnema		
13021918	Extracts: Of garacinia and gambodge		
13021919	Extracts: Other		
13021920	Extracts: Cashew shell liquid (CNSL). crude		
13021930	Extracts: Purified and distilled CNSL(Cardanol)		
13021990	Extracts: Other		
13022000	Pectic substances, pectinates and pectates		
21061000	Protein concentrates and textured protein Substances		
21069091	Other: Diabetic foods		
21069092	Other: Sterilized or pasteurized millstone		
21069099	Other: Other		

2. Effect of This Notification:

Notification No. 31/2023 dated 11.09.2023 is amended. Export of Food Supplements containing botanicals under above mentioned ITC HS Codes intended for human or animal consumption to European Union and United Kingdom will require issuance of official certificate by EIC/EIA or SHEFIXIL.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN POLICY CONDITION OF SL. NO. 55 & 57, CHAPTER 10 SCHEDULE-2, ITC(HS) EXPORT POLICY, 2018

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 52/2023 dated 12-12-2023 notified In exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended read with para 1.02 and 2.01 of the Foreign Trade Policy, 2023, the Central Government hereby makes the following amendment to the Notification No. 09/2023 dated 29.05.2023, with immediate effect policy condition at SI. No. 55 and 57, Schedule-2 of ITC (HS) Export Policy, 2018 for export of rice (Basmati and Non-Basmati).

2. The following policy conditions shall be amended/added to the existing entries of Chapter 10 at Sl. No. 55 and 57:-

Sl. No.	Tariff item HS code	Item Description	Present Policy Condition	Revised Policy Condition
55	1006 2000 1006 30 1006 3010 1006 3090 1006 40 00	Non-Basmati Rice	Export to EU Member State and European countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council / Export Inspection Agency'. Certificate of Inspection by Export Inspection Council /Export Inspections Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.	Export to EU Member States and European countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council/Export Inspection Agency'. Certificate of Inspection by Export Inspection Council/ Export Inspection Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.
57	1006 3020	Basmati Rice (Dehusked (Brown), semi-milled, milled both in either par-boiled or raw condition).	Export to EU Member State and European countries namely United Kingdom Iceland, Liechtenstein Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council / Export Inspection Agency. Certificate of Inspection by Export Inspection Council /Export Inspections Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.	Export to EU Member States and European countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council /Export Inspection Agency. Certificate of Inspection by Export Inspection Council/ Export Inspections Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.

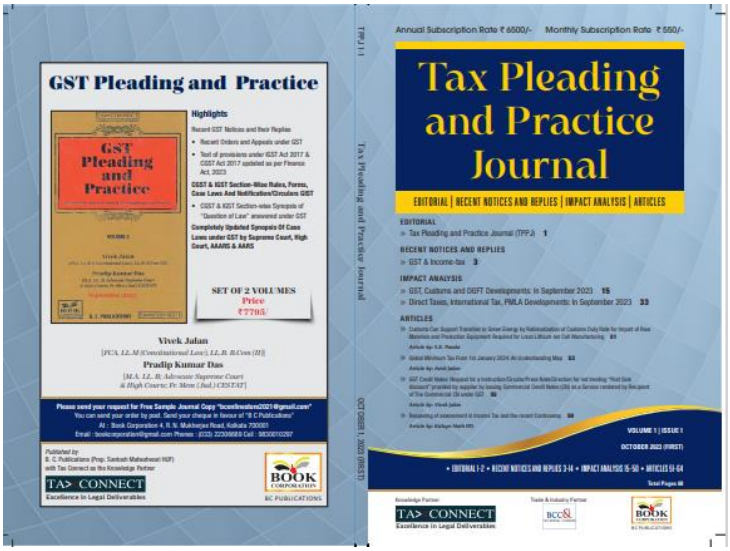
3. Effect of the Notification:

Existing Notification No. 09/2023 dated 29.05.2023 **is amended to the extent that export of Rice (Basmati and Non-Basmati) to EU member states and other European Countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland only will require Certificate of Inspection from EIA/EIC. Export to remaining European countries will not require Certificate of Inspection by Export Inspection Council / Export Inspection Agency for export from the date of this notification for a period of six months.**

[For further details please refer the notification]

:IN STANDS

TAX PLEADING AND PRACTICE JOURNAL



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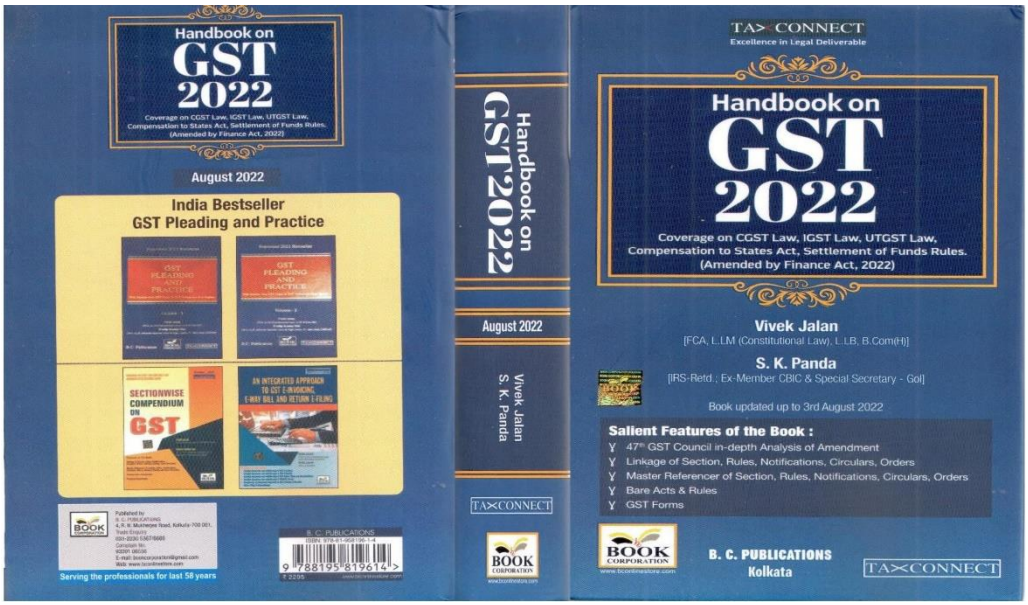

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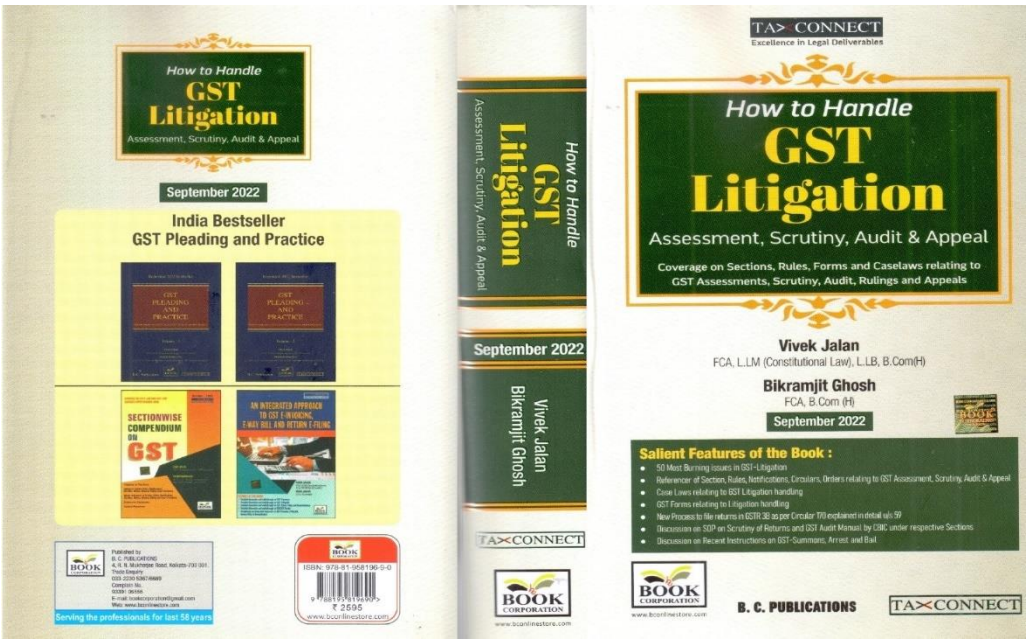

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