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EDITORIAL



Friends,

Going to Tribunal under GST requires 30% pre-deposit. Moving to High Court in each case requires hefty charges which may be affordable in some cases but not in all cases. It seems that due to the said reasons taxpayers have now surrendered to the fact that in many cases and in many states ADT-02 and DRC01A and thereafter DRC-01 is issued within a gap of one week sometimes in one day also!... However, if an Order is also issued without providing opportunity of being heard, then the back of the taxpayer is against the wall and he has to move forward and approach High Court. The question thus arises that what should be the reasonable time limit to be granted to reply to a SCN under GST. Section 73 does not provide the same and hence would it be left to the discretion of the officers? Let us therefore read Section 73(8) & 73(9), which state as follows –

*(8) Where any person chargeable with tax under sub-section (1) or subsection (3) pays the said tax along with interest payable under section 50 within **thirty days** of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.*

*(9) The proper officer shall, **after considering the representation**, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.*

From the language employed in Section 73, it is obvious that Section 73(1) affords opportunity to notice. Though no time period is stipulated in Section 73 for the notice to respond but it

is obvious that the statute contemplates affording of reasonable opportunity to reply to show cause notice. The concept of reasonable opportunity demands that reasonable period of time to reply to the notice should be not less than 15 days, if not more. However, since the time period provided for paying tax, interest and penalty specified in the show cause notice is statutorily prescribed to be thirty days in Section 73(8), the reasonable period within which show cause notice is to be responded to, ought to be treated as thirty days.

In case, the time gap provided between show cause notice and order falls short of satisfying the concept of reasonable opportunity of being heard, the show cause notice will fall short of the minimum period of 30 days to afford reasonable opportunity to notice to respond.

This was held in the case of RAYMOND LIMITED Vs UNION OF INDIA [2023-VIL806-MP] and the petitioner was also considered as entitled for the cost of the petition quantified at Rupees Ten Thousand which was to be paid by respondents by depositing the same in the bank account of petitioner.

Another important point is that as per Section 73(9) the proper officer shall, after considering the representation, made by the taxpayer issue an order. Hence in case the Order is not a “Speaking Order” in as much as it does not consider the reply filed by the taxpayer, then it would be a violation of Section 73(9) and the Courts are bound to provide relief.

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
31 st December	Return of Income	AY 2023-24	Filing of belated/revised return of income for the assessment year 2023-24 for all assessee (provided assessment has not been completed before December 31, 2023)
31 st December	GSTR-9	FY 2022-23	GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST with a turnover exceeding Rs. 2 crores
31 st December	GSTR-9C	FY 2022-23	Annual self-certified reconciliation statement to be filed by taxpayers with a turnover exceeding Rs. 5 crore

INCOME TAX

NOTIFICATION

RAVENNA INVESTMENTS HOLDING B.V. NOTIFIED AS THE SPECIFIED PERSON FOR THE PURPOSE OF SECTION 10 SUB-SECTION (IV) OF CLAUSE (C) OF EXPLANATION 1 TO CLAUSE (23FE)

OUR COMMENTS: The Central Board of Direct Taxes vide notification no. 106/2023 dated 27.12.2023 notified In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Act), the Central Government hereby specifies the pension fund, namely, Ravenna Investments Holding B.V (PAN: AAMCR8596D), (hereinafter referred to as the assessee) as the specified person for the purposes of the said clause in respect of the eligible investment made by it in India on or after the date of publication of this notification in the Official Gazette but on or before the 31st day of March, 2024 (hereinafter referred to as the said investments) subject to the fulfilment of the following conditions, namely:-

(i) the assessee shall file return of income, for all the relevant previous years falling within the period beginning from the date in which the said investment has been made and ending on the date on which such investment is liquidated, on or before the due date specified for furnishing the return of income under sub-section (1) of section 139 of the Act;

(ii) the assessee shall furnish along with such return a certificate in Form No. 10BBC in respect of compliance with the provisions of clause (23FE) of section 10 of the Act, during the financial year, from an accountant as defined in the Explanation below sub-section (2) of section 288 of the Act, as per the provisions of clause (vi) of rule 2DB of the Income-tax Rules, 1962;

(iii) the assessee shall intimate the details in respect of each investment made by it in India during the quarter within a period of one month from the end of the quarter in Form No. 10BBB, as per the provisions of clause (v) of rule 2DB of the Income-tax Rules, 1962;

(iv) the assessee shall maintain a segmented account of income and expenditure in respect of such investment which qualifies for exemption under clause (23FE) of section 10 of the Act;

(v) the assessee shall continue to be regulated under the laws of the Government of the Netherlands;

(vi) the assessee shall be responsible for administering or investing the assets for meeting the statutory obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans, as the case may be;

(vii) the earnings and assets of the assessee should be used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in clause (vi) and no portion of the earnings or assets of the pension fund inures any benefit to any other private person; barring any payment made to creditors or depositors for loan or borrowing [as defined in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Act] taken for the purposes other than for making investment in India;

(viii) the assessee shall not have any loans or borrowings [as defined in sub-clause(b) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Act], directly or indirectly, for the purposes of making investment in India; and

(ix) the assessee shall not participate in the day to day operations of investee [as defined in clause (i) of Explanation 2 to clause (23FE) of section 10 of the Act] but the monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director shall not be considered as participation in the day to day operations of the investee.

2. Violation of any of the conditions as stipulated in clause (23FE) of section 10 of the Act and this notification shall render the assessee ineligible for the tax exemption.

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

[For further details please refer the notification]

GST

NOTIFICATION

RELEVANT DATE OF ISSUANCE OF ORDER U/S 73(10) OF CGST ACT, 2017 FOR THE FINANCIAL YEAR 2018-19 AND 2019-20 EXTENDED - DATE EXTENDED EXERCISING THE POWERS U/S 168A

OUR COMMENTS: The Central Board of Indirect Taxes & Customs vide notification no. 56/2023-Central Tax dated 28.12.2023 notified In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India, Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax, dated the 1st May, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1st May, 2021 and No. 13/2022-Central Tax, dated the 5th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 516(E), dated the 5th July, 2022, and No. 09/2023-Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number G.S.R. 1564(E) dated the 31st March, 2023, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

(i) for the financial year 2018-19, up to the 30th day of April, 2024;

(ii) for the financial year 2019-20, up to the 31st day of August, 2024.

[For further details please refer the notification]

ADVISORY

DATE EXTENSION FOR REPORTING OPENING BALANCE FOR ITC REVERSAL

OUR COMMENTS: It The GSTIN vide advisory dated 29.12.2023 advised that

1. In order to facilitate the taxpayers in correct and accurate reporting of ITC reversal and reclaim thereof and to avoid clerical mistakes, a new ledger namely Electronic Credit and Re-claimed Statement was introduced on the GST portal. This statement was made available to help the taxpayers in tracking their ITC that has been reversed in Table 4B(2) and thereafter re-claimed in Table 4D(1) and 4A(5).
2. Now to facilitate taxpayers further, opportunity to declare opening balance for ITC reversal in the statement has been extended till 31st January, 2024.
3. Kindly note that after declaring the opening balance for ITC reversal, only three amendment opportunities post the declaration will be provided to correct declared opening balance in case of any mistakes or inaccuracies in reporting.
4. Facility to amend declared opening balance for ITC reversal will be available till 29th February, 2024

[For further details please refer the advisory]

FEMA

CASE LAW

ADJUDICATION MADE UNDER FEMA ACT - NON ISSUANCE OF SHOW CAUSE NOTICE AS WELL AS NON-GIVING OF AN OPPORTUNITY OF BEING HEARD WITHIN THE MEANING OF SECTION 16 OF THE ACT R/W RULE 4(1) AND 4(3) OF THE RULES CERTAINLY WOULD AMOUNT TO VIOLATION OF PRINCIPLES OF NATURAL JUSTICE : MADRAS HIGH COURT

OUR COMMENTS: It was held that the mode of service of notice has been clearly demonstrated at Rule 14, i.e., 3 methods, namely 14(a), 14(b) and 14(c). At least Rule 14(b) and 14(c), the notices have been served on these noticees in their last known address or the address where they carried on business last.

Merely because at the time of serving the notice, these noticees were not available at the address at Bengaluru would not ipso facto entitle them to claim immunity that the notices served on them at the Bengaluru address cannot be construed as a notice within the meaning of Section 16 r/w Rule 4(1) and Rule 14(b) or (c) of the Rules.

Therefore, this Court have no hesitation to hold that, notice as contemplated under the Act as well as the Rules as discussed herein above have been served on these noticees.

Under Section 42(1), if a person committing a contravention who is a company, every person who at the time of contravention was committed was incharge of and was responsible to the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the contravention and shall be liable to be proceed against and punished accordingly.

Insofar as the application of Section 42(1) against these noticees are concerned, it was the vehement contention of Mr.Shah, that the two Noticee namely Noticee No.17 and 20 were the nominee Directors, i.e., Non-executive Directors of the first Noticee company on behalf of the fourth Noticee company. When their very appointment as a Director itself is a mere

nominee on behalf of the fourth noticee company as a Non-Executive Directors, therefore they are not incharge of and was responsible to the conduct of the business of the company as well as the company.

Therefore, assuming that, any contravention that has been made by the first Noticee company, for which these noticees namely Noticee No.17 and 20 cannot be found fault with. Therefore u/s 42(1) no contravention cannot be attributable against these Noticees. Insofar as this contention of the learned counsel appearing for the petitioners are concerned, whether they were the Non-Executive Directors or nominee Directors and during the relevant point of time whether they were in the helm of affairs or the company or not, whether the contravention that has been made by the first Noticee company would amount to the contraventions of the persons like Noticee No.17 and 20 also, for which, they are also to be proceeded against and be punished by imposing penalty or not, are all the matters for adjudication which have been adjudicated and decided by the Adjudicating Authority through the impugned order.

As against the impugned order, an appeal has been provided before the Appellate Tribunal under Section 19 of the Act. Even if there is any failure before the Appellate Tribunal and it goes against the interest of these noticees, again a further appeal is provided under Section 35 of the FEMA Act, where Second Appeal can be preferred before this Court (High Court).

When such a hierarchy of appellate forum is provided under the Act itself, whether the jurisdiction that has been conferred under the Act, especially u/s 35 of the Act to the appellate side of this Court, whether can be taken away by entertaining these writ petition is a question, for which the answer is in the negative. The reason being that, the law which has been held by law courts with regard to the exhaustion of alternative remedy

FEMA

is well settled. Though it is not a hard and fast rule that each and every case, the exhaustion of alternative remedy shall stand in the way in entertaining the case under the extraordinary jurisdiction of this Court under Article 226 of the Constitution, still limitations are there for the High Courts who are empowered to issue prerogative writs under Article 226 of the Constitution of India.

While exercising such extraordinary jurisdiction under Article 226, the High Court on the one side cannot take away or absolve the appellate jurisdiction being exercised by the same High Court under the provisions of the statute which is special in nature.

Here in the case in hand, ultimately the aggrieved party can approach this Court by filing the Second Appeal under Section 35 of the Act, instead, if these writ petitions are entertained and the impugned order of adjudication is challenged and a decision is made on the merits of the issue, certainly that will amount to interfering or transgressing the appellate jurisdiction of this Court, which normally the court would not do in exercising the extraordinary jurisdiction under Article 226 of the Constitution.

We do hold that, absolutely there has been no quarrel on the said principle stated by the learned Judge in the said Judgment. However in the facts of the present case, what is the uncurable defect, that has been committed by the original authority in the present case is the question. As we held above, the notice, i.e., show cause notice had already been served properly under the mode as contemplated under the Act as well as the Rule. Therefore, first of all it cannot be construed that the principles of natural justice has been violated. Assuming that, because of the enquiry notice that has not been served on the noticees as claimed by them, whether any injury is caused by virtue of passing of adjudication order, certainly those issues can be canvassed before the Appellate Tribunal challenging the order

of adjudication. Hence, we do not find that any uncurable defect or injustice caused to the noticees at the adjudication stage and therefore, that cannot be stated that such a defect, if any, cannot be cured by the appellate forum.

We have held that, as contemplated under Section 16 r/w Rule 4 and 14 of the Rules, show cause notice since have been served on all the petitioners herein, i.e., Noticee No.4,17 and 20, on the alleged ground of violation of principles of natural justice, these writ petitions cannot be entertained especially in applying the principle as laid down by the Hon'ble Supreme Court in the Radha Krishan Industries case cited supra.

Despite the above, it is open to the petitioners to raise these point of the violation of principles of natural justice before the Appellate Tribunal in case still the petitioners feel that the issue also can be adjudicated as one of the issue before the Appellate Tribunal. That apart, insofar as the merits of the case is concerned, as we held above, we do not want to hold anything on the merits of the case, because that will have a bearing on the cause of the petitioners, when they approach the Tribunal by filing the appeal. WP dismissed. However it is open to the petitioners to approach the Appellate Tribunal by filing appropriate appeal against the impugned order of adjudication u/s 19 of the FEMA Act.

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 95/2023-Customs(N.T) dated 29.12.2023 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	872
3	1511 90 90	Others – Palm Oil	869
4	1511 10 00	Crude Palmolein	876
5	1511 90 20	RBD Palmolein	879
6	1511 90 90	Others – Palmolein	878
7	1507 10 00	Crude Soya bean Oil	979
8	7404 00 22	Brass Scrap (all grades)	5022

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
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(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	669 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	784 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>	784 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</p>	669 per 10 grams

CUSTOMS

		<p>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 of Jewellery in place.</p>	
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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 30th day of December, 2023.

[For further details please refer the notification]

NOTIFICATION

SEA CARGO MANIFEST AND TRANSHIPMENT (FIRST AMENDMENT) REGULATIONS, 2023.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 94/2023-Customs(N.T) dated 28.12.2023 notified In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Sea Cargo Manifest and Transhipment Regulations, 2018, namely: -

1. Short title and commencement.-

(1) These regulations may be called the Sea Cargo Manifest and Transhipment (First Amendment) Regulations, 2023.

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

2. In the said regulations, in regulation 15,-

a. in sub-regulation (2), for the words, figures and letters, "till 31st December 2023", the words, figures and letters, "till 31st March 2024" shall be substituted.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION REGARDING DUTY FREE TARIFF PREFERENCE FOR LEAST DEVELOPED COUNTRIES

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 67/2023-Customs dated 29.12.2023 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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 96/2008-Customs, dated the 13th August, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 590 (E), dated the 13th August, 2008, namely:-

In the said notification, in the Schedule, after serial number 37 and the entries relating thereto, the following serial number and entry shall be inserted, namely: -

S. No.	Name of the Country
"38	Democratic Republic of Congo".

[For further details please refer the notification]

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON IMPORTS OF WHEEL LOADERS ORIGINATING IN OR EXPORTED FROM CHINA PR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 17/2023-Customs(A.D.D) dated 27.12.2023 notified Whereas in the matter of 'Wheel Loaders' (hereinafter referred to as the subject goods) falling under tariff item 84295900 and 84295100 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 China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings vide notification F No. 6/4/2022-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 that—

CUSTOMS

(i) the subject goods have been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material injury on account of subject imports from subject country;

(iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country 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 tariff heading 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 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 antidumping duty calculated at the rate as specified in the corresponding entry in column (7), of the said Table, namely:-

TABLE

Sl.No	Customs Tariff Line	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF value in US\$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	84295900 and 84295100	Wheel Loaders*	China PR	Any including China PR	Guangxi LiuGong Machinery Co. Ltd.	55.18 %
2.	-do-	-do-	China PR	Any including China PR	Caterpillar (Qingzhou) Co., Ltd.	18.84 %

3.	-do-	-do-	China PR	Any including China PR	Caterpillar (Suzhou) Co., Ltd.	18.84 %
4.	-do-	-do-	China PR	Any including China PR	Liebherr Machinery (Dalian) Co. Ltd	NIL
5.	-do-	-do-	China PR	Any including China PR	Shandong Lingong Construction Machinery Co., Ltd. ("SDLG")	34.74 %
6.	-do-	-do-	China PR	Any including China PR	XCMG Construction Machinery Co., Ltd.	77.68 %
7.	-do-	-do-	China PR	Any including China PR	Any other Producer	82.71 %

*"Wheel loader" is a self-propelled wheel-mounted equipment with an articulation joint, having front end loading mechanism.

Wheel loader imported in the form of completely built unit (CBU) or semi-knocked down (SKD) are included within the scope of the investigation. However, imports of wheel loader in completely knocked down (CKD) or component form are excluded from the scope of the investigation.

A wheel loader in semi-knocked down (SKD) form consists of the machine body/chassis fitted with an engine, transmission, or axle in a single unit, which may or may not be fitted with one or more other components.

Explanation: If chassis/machine body is imported without an engine, transmission or axle fitted into it, no antidumping duties shall be payable.

The following products are excluded from the scope of the investigation:

The wheel loaders of the following specifications are to be excluded from the scope of the investigation:

a) Rated payload capacity of more than 7,000 KG; and

CUSTOMS

- b) Gross engine power above 180 kW; and
- c) Measured distance at the center between right and left wheel (wheel tread/track) above 2,280 mm; and
- d) Measured distance between the front and back wheel axles (wheelbase) above 3,350 mm.

All the above parameters are 'and' conditions. In other words, a product is excluded from the scope of the PUC only if it satisfies all of the above conditions concurrently.

e) Wheel Loader in Completely Knocked Down (CKD) or component form are excluded from the scope of the investigation.

f) Battery-operated wheel loaders are also excluded from the scope of the investigation.

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,

(a) rate of exchange applicable for the purposes 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 Act.

(b) "CIF value" means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[For further details please refer the notification]

NOTIFICATION

SEEKS TO IMPOSE ANTI-DUMPING DUTY ON GYPSUM TILES IMPORTED FROM CHINA PR AND OMAN FOR A PERIOD OF 5 YEARS

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 16/2023-Customs(A.D.D) dated 26.12.2023 notified Whereas, in the matter of "Gypsum Board

/ Tiles with lamination at least on one side" (hereinafter referred to as the subject goods), falling under chapter 68 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from People's Republic of China and Oman (hereinafter referred to as subject countries) and imported into India, the designated authority in its final findings, vide notification F. No. 06/11/2022-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 the normal value, resulting in dumping;

ii. the dumping of the subject goods has materially retarded the establishment of the domestic industry in India.;

iii. the material retardation to the establishment of the domestic industry in India is due to the subject dumped imports from the subject countries,

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 1975 (51 of 1975) read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping 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 items 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), which are 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 :-

CUSTOMS

TABLE

Sl. No.	Heading	Description	Country of origin	Country of Export	Producer	Amount of Duty	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	68069000/ 68080000/ 68091100/ 68091900/ 68099000	Gypsum Board / Tiles with laminati on at least on one side	China PR	China PR	Dream brand new materials (Pingyi) co. ltd.	23.46	M T	USD
2	-do-	-do-	China PR	China PR	Shijiazhu ang DianYu Import and Export co. ltd.	35.68	M T	USD
3	-do-	-do-	China PR	Any countr y including China PR	Any other producer excluding producer s mention ed in Sl. No. (1) to (2) above	47.62	M T	USD
4	-do-	-do-	Any countr y Other than subjec	China PR	Any	47.62	M T	USD

			t countr ies					
5	-do-	-do-	Oman	Oman	Global Gypsum Board Co. LLC.	71.80	M T	USD
6	-do-	-do-	Oman	Any countr y including Oman	Any other producer excluding producer s mention ed in Sl. No. (5)	91.42	M T	USD
7	-do-	-do-	Any countr y Other than subjec t countr ies	Oman	Any	91.42	M T	USD

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

EXTENSION IN "FREE" IMPORT POLICY OF URAD [BEANS OF THE SPP VIGNA MUNGO (L.) HEPPER] [ITC(HS) 0713 3110] AND TUR/PIGEON PEAS (CAJANUS CAJAN) [ITC(HS) 0713 60 00] UNDER ITC (HS) 2022, SCHEDULE - 1 (IMPORT POLICY) TILL 31.03.2025

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 54/2023 dated 28.12.2023 notified In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Central Government hereby amends the Import Policy Conditions as under:

ITC(HS) Code	Item Description	Import Policy	Existing Policy Conditions	Revised Policy Conditions
07133110	Urad [Beans of the SPP Vigna Mungo (L.) Hepper]	Free	Import is 'Free' up to 31.03.2024.	Import is 'Free' up to 31.03.2025.
07136000	Tur/Pigeon Peas (Cajanus Cajan)	Free	Import is 'Free' up to 31.03.2024.	Import is 'Free' up to 31.03.2025.

Effect of the Notification: The "Free" Import Policy of Urad and Tur stands extended up to 31.03.2025.

This is issued with the approval of Minister of Commerce & Industry.

[For further details please refer the notification]

TRADE NOTICE

EXTENSION OF DATE FOR MANDATORY ELECTRONIC FILING OF NON-PREFERENTIAL CERTIFICATE OF ORIGIN (COO) THROUGH THE COMMON DIGITAL PLATFORM TO 31ST DECEMBER 2024

OUR COMMENTS: The Ministry of Commerce and Industry vide Trade Notice no. 36/2023-24 dated 26.12.2023 notified In continuation to the earlier Trade Notice 27/2022-2023 dated 28.03.2023, it is informed that the transition period for mandatory filing of applications for Non-Preferential Certificate of Origin through the e-CoO Platform has been further extended till **31st December 2024**.

2. Accordingly, the exporters and Non-Preferential CoO Issuing Agencies as notified under Appendix-2E of the FTP would have the option to use the online system, the online application process shall not be mandatory till 31 December 2024. In this interim period, the existing systems of processing non-preferential CoO applications in manual/paper mode is permitted.

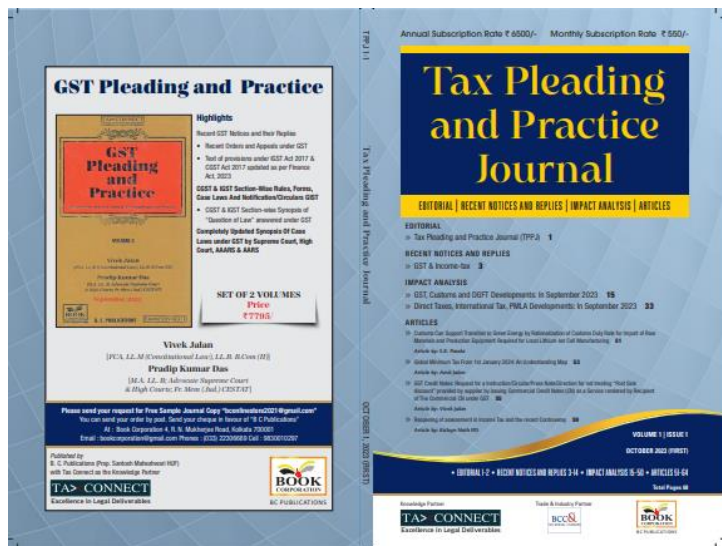
3. For guidance on registration and online application submission process, the Help Manual & FAQs may be seen on the landing page at <https://coo.dgft.gov.in>. The authorised issuing agencies are required to sensitize the exporting community and their constituents regarding the online eCoO platform and its registration requirements and also encourage the exporters to use the online eCoO platform.

This issues with the approval of the competent authority.

[For further details please refer the trade notice]

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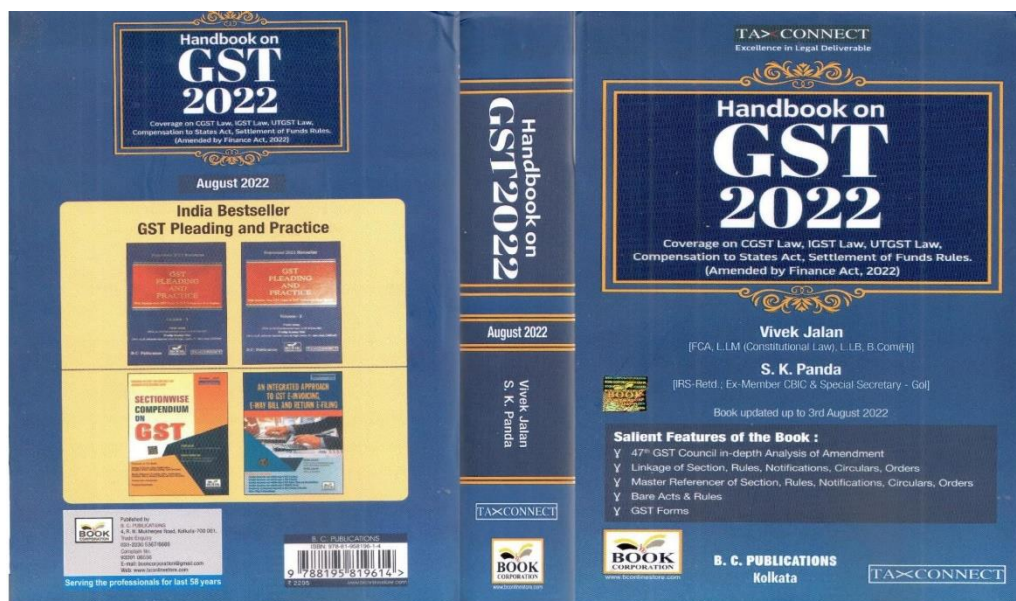
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