442nd Issue: 18th February 2024-24th February 2024

TAX CONNECT

Knowledge Partner:

BCC&I THE BENGAL CHAMBER

TAX CONNECT :

Mumbai : Unit No. 312, Omega Business Park, Near-Kaamgar Hospital, Road No. 33, Wagle Industrial Estate Thane (West), Maharashtra – 400604
Bengaluru : 951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
Delhi (NCR) : B-139, 2ndFloor, Transport Nagar, Noida-201301 (U.P)
Kolkata : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001
- Room No. 119, 1stFloor, "Diamond Arcade" 1/72, Cal Jessore Road, Kolkata – 700055
- Tobacco House, 1, Old Court House St, Radha Bazar, Corner, Kolkata, West Bengal 700001
Dubai : Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact : **+91 7003384915**

Website : www.taxconnect.co.in
Email : info@taxconnect.co.in

EDITORIAL

Friends,

It is high time that necessary amendments should be made in the Income Tax Act/Rules to incorporate the process of claiming the tax credit, where the foreign tax credit certificates are received by an assesses even after the end of the assessment year. This would avoid hardship for the assesses and will also serve the ends of natural justice.

The background of the issue is that as per the provisions of section 90 read with Rule 128 and Form 67, an assesses is entitled to relief of the tax paid in foreign country on the income, which is also taxed in India, as per the prescribed guidelines. As per Rule 128, for claiming the tax credit under section 90, the assesses needs to file Form 67 along with the proof of payment of tax on or before the end of the assessment year relevant to the previous year in which FTC is claimed by an assesses [as per the recent CBDT Notification No. 100 of 2022]. In cases where the details of such foreign tax payment are available to the assesses company only after the end of the relevant assessment year, the above timeline prescribed for filing Form 67, continue to act as deterrent to claim the tax credit u/s 90 of the Act. Till now, when such FTC relief was being claimed during assessment, the assessing officers are raising objections citing non filing of such additional claim before the due date of filing the return of income & now may say it should have been claimed before end of the AY. As a result, the assesses are/will be denied tax credit for no fault of theirs, since it is impossible to make such claims in the absence of requisite details, for which Indian assesses are helpless and are dependent on the tax authorities of respective foreign jurisdiction.

However, even barring the amendment, the issue is whether Form 67 is mandatory or directory for claiming foreign tax credit. In a decision in Anuj Bhagwati vs DCIT, in ITAs No.1844 and 1845/Mum. /2022, the coordinate bench of the Tribunal vide order dated 20/09/2022, while deciding the issue held that section 90/91 of the Act has not been amended insofar as grant of foreign tax credit is concerned and Rules cannot override the Act and therefore filing of Form No. 67 is not mandatory, but it is directory. Following the decision, it was held in the case of NIRMALA MURLI RELWANI Vs ASSTT. DIRECTOR OF INCOME TAX [2022-VIL-1550-ITAT-MUM] that mere delay in filing Form No. 67 as per the provisions of Rule 128(9), will not preclude the assesses from claiming the benefit of foreign tax credit in respect of tax paid outside India.

Again, what happens in case Form 67 is not filed erroneously. In the case of DCIT, CIRCLE – 2(2)(1), BENGALURU Vs SHRI. DEVESH M NAYEL [2024-VIL-173- ITATBLR] it was held that where on realizing the mistake that Form 67 was not filed along with return of income and same was filed subsequently, the delay should not be considered as fatal to claim FTC.

Hence until a consequential amendment is made, foreign tax credit can be claimed accordingly based on the decisions.

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

Editor:
Vivek Jalan
Partner - Tax Connect Advisory Services LLP

Co-Editor:
Rohit Sharma
Director – Tax Connect Advisory Services LLP

SYNOPSIS

TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
18th February	**CMP-08**	**January' 2024**	Form GST CMP-08, Statement-cum-challan to make a tax payment by a taxpayer registered under the composition scheme under Section 10 of the CGST Act
20th February	**GSTR-5A**	**January' 2024**	Summary of monthly outward taxable supplies and tax payable by a person supplying OIDAR services.
20th February	**GSTR-3B**	**January' 2024**	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.

INCOME TAX

CASE LAW

REOPENING OF ASSESSMENT - NOTICE ISSUED AFTER THE EXPIRY OF MORE THAN 4 YEARS - REASONS TO BELIEVE - ALLEGATION OF DETAILS PICKED UP FROM THE ASSESSMENT RECORDS : BOMBAY HIGH COURT

OUR COMMENTS: It was held that as bare perusal of the reasons recorded indicates that all details mentioned therein have been picked up from the assessment records.

There can be no failure on the part of petitioner to truly and fully disclose all material facts. The reasons recorded also alleged that the claim of interest income being capitalised to work in progress or claim of provision made for income tax was not considered during the course of assessment proceedings and hence no opinion was formed by the assessing officer in this respect.

To the petition is annexed a copy which shows that during the year under consideration petitioner has incurred interest expenditure of Rs. 33,06,72,763/- and earned interest income of Rs. 5,61,89,376/- and the treatment of those figures in the accounts of petitioner were subject matter of consideration. It is true that these issues have not been specifically discussed in the original assessment order dated 29th February 2016. But in the assessment order, the assessing officer has reworked the work in progress, which indicates that these issues were certainly subject matter of consideration during the assessment proceedings.

As held by the Division Bench of this Court in Aroni Commercials Ltd. [2014 (2) TMI 659 - BOMBAY HIGH COURT] the settled law is once a query is raised during the assessment proceedings and the assessee has replied to it, it follows that the query raised was a subject of consideration of the AO while completing the assessment. It is not necessary that an assessment order should contain reference and/or discussion to disclose its satisfaction in respect of the query raised.

The only requirement is that the AO ought to have considered, the objection now raised in the grounds for issuing notice under Section 148 of the Act, during the original assessment proceedings. In the case at hand, the AO having raised a query and the petitioner having replied to it, it follows that the query raised was subject of consideration of the AO while passing the assessment order - In our view, the re-opening of assessment by the impugned notice is merely on the basis of change of opinion of the AO from that held earlier during the course of assessment proceedings and this change of opinion does not constitute justification and/or reasons to believe that income chargeable to tax has escaped assessment.

Decided in favour of assessee.

GST

CASE LAW

VALIDITY OF ASSESSMENT ORDER - ENTIRE EXERCISE WAS CONDUCTED ON THE BASIS OF THE SIB REPORT AND IT WAS STATED THAT NEITHER BY THE ADJUDICATING AUTHORITY NOR BY THE APPELLATE AUTHORITY THE PETITIONER WAS PROVIDED COPY OF THE SIB REPORT - WHETHER THE PETITIONER WAS PROVIDED COPY OF THE SIB REPORT WHICH FORMS BASIS OF THE ENTIRE ASSESSMENT MADE AGAINST THE PETITIONER? - VIOLATION OF PRINCIPLES OF NATURAL JUSTICE : ALLAHABAD HIGH COURT

OUR COMMENTS: It was held that undoubtedly, from the aforesaid written instructions it is clear that the SIB report was never given to the petitioner and there is no dispute with regard to the same. Undisputedly, the entire assessment having been made on the basis of the SIB report it was incumbent upon the adjudicating authority to have provided a copy of the same to the petitioner while issuing notice to him and not giving a copy of the SIB report has severely prejudiced the case of the petitioner and this Court has no hesitation in holding that the proceedings were in gross violation of the principles of natural justice.Wherever any person is asked to give his response and the charges are bases on certain material and documents then it is mandated that the delinquent should be provided all the material on the basis of which the said charges are framed and by not giving such materials will severely prejudice the case of a person who is asked to respond to the said charges. In the present case not providing copy of the SIB report has severely prejudiced the case of the petitioner and accordingly on this ground alone the proceedings are arbitrary being in violation of the principles of natural justice.

The matter is remitted back to the adjudicating authority to provide the petitioner a copy of the SIB report and any other material which forms basis of the demands issued against the petitioner.

Petition allowed by way of remand.

CASE LAW

APPEAL BARRED BY TIME LIMITATION - CANCELLATION OF REGISTRATION OF PETITIONER - ORDER FOR CANCELLATION OF REGISTRATION HAS BEEN PASSED WITHOUT ANY APPLICATION OF MIND - VIOLATION OF PRINCIPLES OF NATURAL JUSTICE : ALLAHABAD HIGH COURT

OUR COMMENTS: It was held that in the present case, the facts are similar to one in SURENDRA BAHADUR SINGH VERSUS STATE OF U.P. THRU. PRIN. SECY. COMMERCIAL TAX (GST) LKO. AND 2 OTHERS [2023 (8) TMI 1262 - ALLAHABAD HIGH COURT], wherein the appeal was barred by time under Section 107 of the Act. However, the Division Bench in Surendra Bahadur Singh's case took into consideration the original order and set aside the same being non-reasoned and allowed the petitioner therein to file reply to the show cause notice.

The orders impugned herein are liable to be set aside. Accordingly, the order in original dated March 15, 2023 and the appellate order dated October 11, 2023 are quashed and set aside. The petitioner is directed to file its reply to the show cause notice within three weeks from date and the adjudicating authority is directed to proceed de novo and pass order after granting opportunity of hearing to the petitioner.

Petition allowed

FEMA

CASE LAW

STAY OF DEMAND / WAIVER OF PRE-DEPOSIT - LEVY OF PENALTY - CONTRAVENTION OF SECTION 18(2) OF FERA - FAILURE TO REALIZE EXPORT PROCEEDS TO THE TUNE OF US $ 2,03,925/- - PENALTIES LEVIED : MADRAS HIGH COURT

OUR COMMENTS: Tribunal has waived 60% of the total penalty calling upon the appellant to deposit only 40% thereof, for which a period of 30 days was granted - plea for full waiver of mandatory, statutory pre-deposit and non-compliance with an interim order of the Tribunal - HELD THAT:- Tribunal has, in waiving 60% of the penalty, and directing deposit of only 40%, taken note of all contentions of the Appellant, including the hardship projected. In fine, a balance has been struck and the Appellant directed to remit only 40% of the penalty, bearing in mind the interest of the State as well.

Taking a cue from the order in the case of Monotosh Saha [2008 (8) TMI 9 - SUPREME COURT]we made a similar offer to the appellant to remit at least a portion of the amount in order that we may consider directing the Tribunal to hear the appeal. Learned counsel, upon instructions, is categoric that no amount of the penalty can be remitted, as the appellant has absolutely no available resources.

In Nimesh Suchde Prop.Siddharth Polymers, the Delhi High Court [2009 (7) TMI 1328 - DELHI HIGH COURT] on the facts of that case, and taking note of judgment in Monothosh Saha felt, prima facie, that the appellant had satisfied the condition of undue hardship. The question that arose related to the valuation of a consignment for the purpose of levy of import duty.The appellant had sought waiver of pre deposit and that request had been dismissed directing deposit within 30 days, premised upon the finding that the goods imported, were higher in value than disclosed. A Single Judge of the Delhi High Court confirmed the order of the Tribunal as against which, an appeal had been filed.

The Division Bench considered the plea of waiver in light of Sections 8(3) and 8(4) of the FERA, that imposed restrictions on dealing with foreign exchange. The Adjudicating Officer while invoking Sections 8(3) and 8(4) of the FERA was expected to examine the matter independently and arrive at a conclusion in the matter. In that case, the Officer had merely relied on the order passed by the Customs Authority which, in turn, had been based on the premise that the import was without a valid import license. The Bench noted that no independent finding had been rendered by the Authority in regard to the finding of undervaluation rendered by the Customs Officer which was a pre-requisite while invoking Sections 8(3) and 8(4) of the FERA.

Mere reference to an order passed by the Customs Authority would not suffice. It was on the above facts that the Bench concluded that the dismissal of request of dispensation of pre deposit had not been decided in proper light by the Tribunal. The facts of this case are not analogous to the case of Siddharth Polymers and hence do not advance the case of the Appellant.

We do not find any extenuating circumstances warranting interference in the discretionary order passed by the Tribunal. In fact, the Tribunal has itself waived 60% of the penalty based on the plea of financial stringency put forth by the petitioner. We find very little justification to interfere in the discretion exercised by the Tribunal as it not shown to be perverse in any way.

The order of the Tribunal is confirmed and this Civil Miscellaneous Appeal is dismissed. Since the appeal is stated to be listed on 05.10.2023, the appellant is permitted to remit the amount by then, to condition of which the Tribunal will proceed with the appeal.

CUSTOMS

NOTIFICATION

RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES - SUPERSESSION NOTIFICATION NO. 10/2024-CUSTOMS(N.T.), DATED 1ST FEBRUARY, 2024

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 13/2024-Customs(N.T) dated 15.02.2024 notified In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 10/2024-Customs(N.T.), dated 1st February, 2024 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 16th February, 2024, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	**(b)**
		(For Imported Goods)	**(For Export Goods)**
1.	Australian Dollar	55.05	52.70
2.	Bahraini Dinar	228.90	212.20
3.	Canadian Dollar	62.30	60.35
4.	Chinese Yuan	11.80	11.4
5.	Danish Kroner	12.10	11.80
6.	EURO	90.65	87.55
7.	Hong Kong Dollar	10.75	10.50
8.	Kuwaiti Dinar	278.25	260.95
9.	New Zealand Dollar	51.75	49.40
10.	Norwegian Kroner	7.95	7.75
11.	Pound Sterling	106.10	102.65
12.	Qatari Riyal	23.55	22.10
13.	Saudi Arabian Riyal	22.85	21.55
14.	Singapore Dollar	62.60	60.65
15.	South African Rand	4.50	4.20
16.	Swedish Kroner	8.00	7.80
17.	Swiss Franc	95.60	92.05
18.	Turkish Lira	2.80	2.60
19.	UAE Dirham	23.30	21.95
20.	US Dollar	83.90	82.20

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	**(b)**
		(For Imported Goods)	**(For Export Goods)**
1.	Japanese Yen	56.10	54.40
2.	Korean Won	6.45	6.05

[For further details please refer the notification]

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 12/2024-Customs(N.T) dated 15.02.2024 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	890
2	1511 90 10	RBD Palm Oil	901
3	1511 90 90	Others – Palm Oil	896
4	1511 10 00	Crude Palmolein	907
5	1511 90 20	RBD Palmolein	910
6	1511 90 90	Others – Palmolein	909
7	1507 10 00	Crude Soya bean Oil	903
8	7404 00 22	Brass Scrap (all grades)	4859

TABLE-2

Sl. No.	Chapter/ heading/ subheading/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	639 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	716 per kilogram
3.	71	(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 subheading 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.	716 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial 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	639 per 10 grams

CUSTOMS

		whole or a part of a piece of Jewellery in place.	

TABLE-3

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US $ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6259”

2. This notification shall come into force with effect from the 16th day of February, 2024.

[For further details please refer the notification]

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY FOR THE PURPOSE OF ADJUDICATION OF FINALIZATION OF PROVISIONAL ASSESSMENT IN SVB CASE W.R.T. M/S PERNOD RICARD INDIA PVT. LTD, DLF PHASE-II

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 11/2024-Customs(N.T) dated 12.02.2024 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 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 in respect of noticee mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column No (2) 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 Pernod Ricard India Pvt. Limited, Building No. 8C, 5th floor, DLF Cyber City, DLF Phase-II	16/DC/2022-23 dated 06.12.2022 vide file no. VII(30)CUS/ICD-DD/ Pernod/Gr.1/104/2022	Deputy Commissioner of Customs Group 1/1A O/o The Pr. Commissioner of Customs, Noida Customs	Deputy/Assistant Commissioner of Customs (Adjudication), O/o the Commissioner of Customs (Import),Group I, Inland Container Depot, Tughlakabad, New Delhi
	177/2022/DC/ICD-TKD dated 28.11.2022 vide file number VIII/ICD/TKD/6AG/Gr-I/Pernod Ricard/227/2022.	Deputy Commissioner of Customs, Group I, O/o The Pr. Commissioner of Customs(Import), ICD, Tughlakabad, New Delhi	
	369/2022-23/DC/Gr.I/IA/CAC/JNCH dated 27.06.2022 vide file no. S/26-Misc-285/2022-23 Gr.I/IA/CAC/JNCH	Deputy Commissioner of Customs, Group I/IA, O/o The Commissioner of Customs, JNCH, Nhava Sheva-Maharashtra-400707	

[For further details please refer the notification]

DGFT

NOTIFICATION

NOTIFICATION OF 'INDIA TRADE CLASSIFICATION (HARMONISED SYSTEM) OF EXPORT ITEMS, 2023' [CHAPTER 01-39 OF SCHEDULE 2, EXPORT POLICY OF ITC (HS), 2023]

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 60/2023 dated 13.02.2024 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 notifies Chapter 01-39 of Schedule 2 (Export Policy) of 'Indian Trade Classification (Harmonised System) of Export Items, 2023' [Chapter 01-39 of Schedule 2 (Export Policy) of ITC (HS), 2023] as enclosed in the annexure to this Notification.

2. Chapter 01-39 of Schedule 2 of ITS (HS), 223 contains current export policy of items indicated alongwith policy conditions to be fulfilled, if any. The same is available on the DGFT Website (www.dgft.gov.in) under heading captioned 'ITC (HS) based Export Policy (Chapter 01-39)'.

3. This shall come into force with immediate effect.

Effect of This Notification: ITC (HS) based Export Policy for Chapter 01-39 of Schedule 2 is notified.

[For further details please refer the notification]

NOTIFICATION

ADDITION OF MUNDRA PORT AND ICD GARHI HARSARU FOR IMPORT OF NEW VEHICLES

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 59/2023 dated 12.02.2024 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 2 (II) (d) Of Chapter 87 of ITC (HS) 2022, Schedule 1 (Import Policy) as under with immediate effect:

2. Mundra Port and ICD Garhi Harsaru are added to the existing list of 16 ports/ICDs through which import of new vehicles is permitted under Policy Condition 2(II)(d) of Chapter 87 of ITC (HS) 2022, Schedule 1 (Import Policy). Accordingly, Policy Condition 2(II)(d) of Chapter 87 is revised to read as under:

"The import of new vehicles shall be permitted only through the following Customs ports:

Seaports- (i) Nhava Sheva, (ii) Mumbai, (iii) Kolkata, (iv) Chennai, (v) Ennore, (vi) Cochin, (vii) Kattupalli, (viii) APM Terminals Pipavav, (ix) Krishnapatnam, (x) Vishakhapatnam, **(xi) Mundra**

Airports- (xii) Mumbai Air Cargo Complex, (xiii) Delhi Air Cargo, (xiv) Chennai Airport; and

ICDs- (xv) Talegaon Pune, (xvi) Tughlakabad, (xvii) Faridabad, **(xviii) Garhi Harsaru**

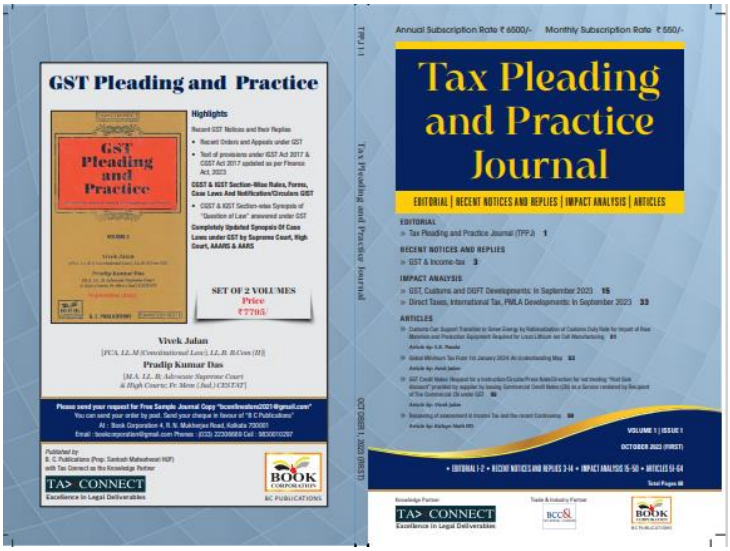
Effect of the Notification: Mundra Port and ICD Garhi Harsaru are being added to the list of 16 existing ports/ICDs, thereby taking the total number of ports/ICDs to 18, for importing new vehicles.

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

[For further details please refer the notification]

:IN STANDS

TAX PLEADING AND PRACTICE JOURNAL



CONTENTS

1. **Recent Notices and replies on GST & Income Tax**
2. **Impact Analysis on GST, Customs and DGFT Developments: In September 2023**
3. **Impact Analysis on Direct Taxes, International Tax, PMLA Developments: In September 2023**
4. **Articles**

Author:

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

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

P.K. Das
[IRS-Retd.; Ex-Member CBDT & Special Secretary – GoI]

Published by:

BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell: 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY
6, Netaji Subhas Road,
Kolkata 700001
Cell: 7003384915
Order by email: info@taxconnect.co.in
Website : www.taxconnect.co.in

:IN STANDS

GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies

ABOUT THE BOOK: **This publication includes:**

1. **Recent GST Notices and their Replies**
   - **Recent Orders and Appeals under GST**
   - **Text of provisions under IGST Act 2017 & CGST Act 2017 updated as per Finance Act, 2023**

2. **CGST & IGST Section-Wise Rules, Forms, Case Laws And Notification/Circulars GIST**
   - **CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST**

3. **Completely Updated Synopsis Of Case Laws under GST by Supreme Court, High Court, AAARS & AARS**

Authors:

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

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

Published by:

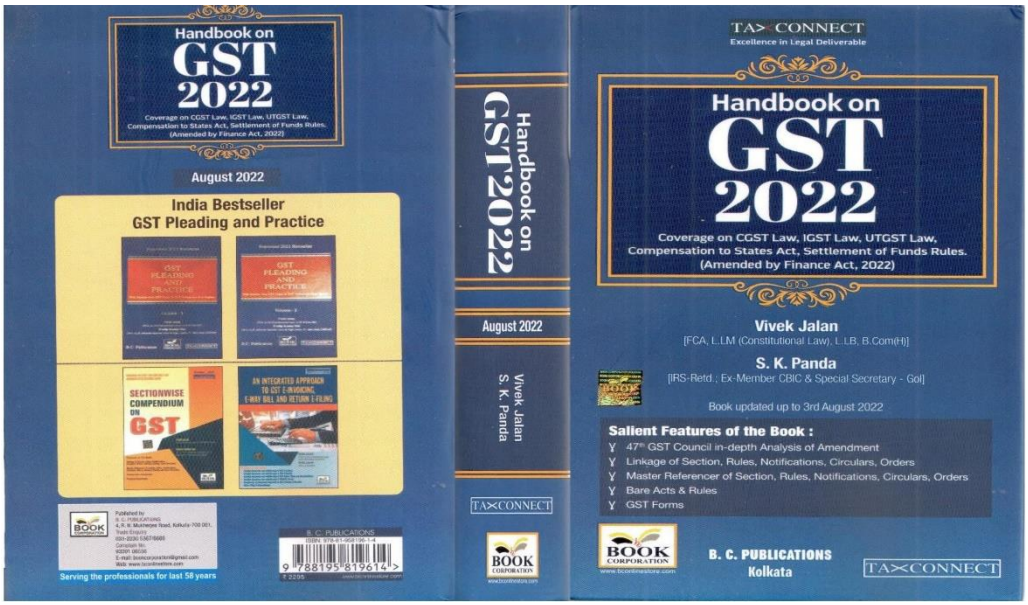
BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell: 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY
6, Netaji Subhas Road,
Kolkata 700001
Cell: 7003384915
Order by email: info@taxconnect.co.in
Website : www.taxconnect.co.in

:IN STANDS

HANDBOOK ON GST 2022



CONTENTS

1. **47th GST Council in-depth Analysis of Amendment**
2. **Linkage of Section, Rules, Notifications, Circulars, Orders**
3. **Master Reference of Section, Rules, Notifications, Circulars, Orders**
4. **Bare Acts & Rules**
5. **GST Forms**

Author:

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

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

Published by:

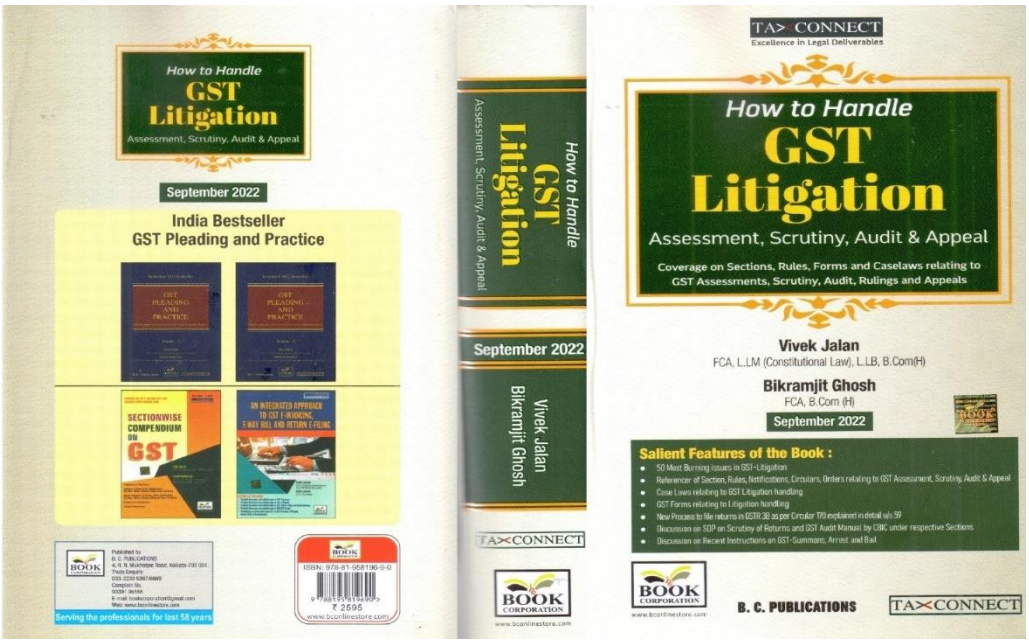
BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell: 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY
6, Netaji Subhas Road,
Kolkata 700001
Cell: 7003384915
Order by email: info@taxconnect.co.in
Website : www.taxconnect.co.in

:IN STANDS

How to Handle GST LITIGATION: Assessment, Scrutiny, Audit & Appeal



CONTENTS

Authors:

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

Bikramjit Ghosh
[FCA, B. Com(H)]

Published by:

BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell: 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY
6, Netaji Subhas Road,
Kolkata 700001
Cell: 7003384915
Order by email: info@taxconnect.co.in
Website : www.taxconnect.co.in

LET'S DISCUSS FURTHER!

OUR OFFICES:

MUMBAI

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

Contact Person: Priyanka Vishwakarma

Email:priyanka.vishwakarma@taxconnect.co.in

BENGALURU

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

Contact Person: Anil Pal

Email:anil.pal@taxconnectdelhi.co.in

DELHI (NCR)

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

Contact Person: Poonam Khemka

Email:poonam.khemka@taxconnect.co.in

KOLKATA

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

Contact Person: Tithly Roy

Email:tithly.roy@taxconnect.co.in

KOLKATA

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

Contact Person: Uttam Kumar Singh

Email:uttam.singh@taxconnect.co.in

DUBAI

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

Contact Person: Rohit Sharma

Email:rohit.sharma@taxconnect.co.in

Disclaimer:

This e-bulletin is for private circulation only. Views expressed herein are of the editorial team and are based on the information, explanation and documents available on Government portal platforms. Tax Connect or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of Tax Connect. While this e-article has been prepared on the basis of published/other publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.