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EDITORIAL



Friends,

Taxpayers should be careful in case they receive any SMS or E-Mail from the Income Tax Department. The CBDT has Implemented E-Verification Scheme for Mismatch in Interest Income, Dividend Income and Income Disclosed/ not disclosed in ITRs to give the taxpayer a chance to explain a transaction being verified before any further action by way of Assessment or Reassessment is undertaken.

Once a communication is received under the e-verification scheme, the taxpayers should update their income returns under section 139(8A) of the Income-tax Act, 1961, by confirming the information provided or stating that the ITR files were reported incorrectly and updating the ITR accordingly.

Incase, they do not agree or confirm with the claims made by the Income Tax Department, they need to submit their response accordingly. If a mistake has occurred, the data will be corrected in due course after the source or reporting entity files its corrected statement. This procedure is carried out using an automated information technology-driven procedure. If the source does not support the taxpayer's objection, it will be required to provide additional evidence under the e-Verification Scheme 2021.

Based on the explanation provided by the taxpayer, the e-verification authority will form an opinion and send a communication to the taxpayer or initiate scrutiny. Taxpayers can file updated returns for FY 21-22 & FY22-23 until March 2025 and March 2026 respectively.

Those taxpayers who have already registered on the e-filing website, can navigate to Compliance portal directly after logging into their account. Details of mismatches identified will be available under the "e-Verification" tab.

Taxpayers who are not registered on the e-filing website have to register themselves on the e-filing website to view the

mismatch. For registration, the "Register" button on the e-filing website can be clicked and the relevant details can be provided therein. After successful registration, the e-filing account can be logged into and the Compliance portal can be navigated to view the mismatches.

Important to note are as follows –

1. Submit a response against a question by entering remarks in the Response/Remarks text box
2. Remember to add supporting document (if any) through View/ Add Attachment option and only then Submit
3. Download the Acknowledgement receipt for the submitted response as evidence.
4. If required, updated response can be submitted by clicking 'Add Response' button.
5. Submitted response(s) can be viewed by clicking View History link.
6. Response should be submitted for all of the questions related to that category. Otherwise, the status will show 'Partially Submitted'.

In case the taxpayer has disclosed the interest income in the ITR under the line item 'Others' in the Schedule OS, he need not respond to the mismatch pertaining to the interest income. The said mismatch shall be resolved on its own and will be reflected in the portal as 'Completed'.

The taxpayer should note down the errors made and ensure that going forward in the ITRs such errors are not made which would invite departmental notice.

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
10 th March	GSTR-7	February'2024	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10 th March	GSTR-8	February'24	Monthly return to be filed by e-commerce operators registered under the GST.
11 th March	GSTR-1	February'24	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13 th March	GSTR-1 (IFF)	February'24	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13 th March	GSTR-6	February'24	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 th March	GSTR-5	February'24	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
15 th March	Advance Tax	AY 2024-25	Fourth instalment of advance tax for the assessment year 2024-25
15 th March	Advance Tax	AY 2024-25	Due date for payment of whole amount of advance tax in respect of assessment year 2024-25 for assessee covered under presumptive scheme of section 44AD / 44ADA
15 th March	FORM 24G	February'24	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2024 has been paid without the production of a Challan
16 th March	TDS Certificate	January'24	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M & 194S in the month of January, 2024

INCOME TAX

NOTIFICATION

NO DEDUCTION OF TAX SHALL BE MADE CASE OF PAYMENT TO A UNIT OF INTERNATIONAL FINANCIAL SERVICES CENTRE (IFSC)

OUR COMMENTS: The Central Board of Direct Taxes vide notification no. 28/2024 dated 07.03.2024 notified In exercise of the powers conferred by sub-section (1F) of section 197A read with sub-section (1A) and sub-section (2) of section 80LA of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred as the Income-tax Act), the Central Government hereby notifies that no deduction of tax shall be made under the provisions of the Income-tax Act as specified in column (4) of the Table below in respect of the payments, as specified in column (3) of the said Table, made by any 'payer' to a person being a Unit of International Financial Services Centre, (hereinafter referred as 'payee'), as specified in column (2) of the said Table:-

List of payments receivable by a Unit of International Financial Services Centre (IFSC)

TABLE

Sl. No.	International Financial Services Centre (IFSC Unit) (Payee)	Nature of receipt	Relevant TDS provisions as per Income-tax Act, 1961
(1)	(2)	(3)	(4)
1.	Banking Unit	Interest income on External Commercial Borrowings /Loans	Section 195
		Professional fees	Section 194J
		Referral fees	Section 194H
		Brokerage income	Section 194H
		Commission income on factoring and forfaiting services	Section 194H
2.	IFSC Insurance Intermediary office	Insurance commission	Section 194D
3.	Finance Company	Interest income on External Commercial Borrowings /Loans	Section 195/ 194A
		Dividend income	Section 194
		Commission income on	Section 194H

		factoring and forfaiting services	
4.	Finance Unit	Interest income on External Commercial Borrowings /Loans	Section 195/ 194A
		Dividend income	Section 194
		Commission income on factoring and forfaiting services	Section 194H
5.	Fund Management entity	Professional fee	Section 194J
6.	Broker Dealer	Dividend	Section 194
7.	Investment advisor	Investment advisory fee	Section 194J
8.	Registered Distributor	Distribution fee and Commission fee	Section 194H
9.	Custodian	Professional fee	Section 194J
		Commission fee	Section 194H
10.	Credit rating agency	Credit rating fee	Section 194J
11.	Investment banker	Investment banker fee	Section 194J
12.	Debenture trustee	Trusteeship fee	Section 194J
13.	International Trade Finance Service or "ITFS"	Commission income	Section 194H
14.	FinTech Entity	Technical fee/Professional fee	Section 194J
		Commission income	Section 194H

This notification shall come into force on 1st day of April, 2024.

[For further details please refer the notification]

NOTIFICATION

FORM 3CD - CBDT MAKES VARIOUS AMENDMENTS IN FORM 3CD FOR REPORTING SOME ADDITIONAL TRANSACTIONS AND REFERENCE TO VARIOUS SECTIONS UPDATED - INCOME-TAX (FOURTH AMENDMENT) RULES, 2024

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 27/2024 dated 05.03.2024 notified In exercise of the powers conferred by section 295 read with sections 44AB and 92E of the Income-tax Act, 1961 (43 of 1961), the

INCOME TAX

Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Fourth Amendment) Rules, 2024.

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

2. In the Income-tax Rules, 1962, in Appendix II,—

a) in Form No. 3CD,—

(i) in PART A, in clause 8a, for the figures and letters “115BAD”, the figures and letters “115BAD/115BAE” shall be substituted;

(ii) in PART B,—

A. in clause 12, for the figures and letters “44AD”, the figures and letters “44AD, 44ADA” shall be substituted;

B. in clause 18, for sub-clause (ca), the following sub-clauses shall be substituted, namely:—

“(ca) Adjustment made to the written down value—

(i) under the proviso to sub-section (3) of section 115BAA (for assessment year 2020-21 only);

(ii) under the first proviso to sub-section (3) of section 115BAC or the proviso to sub-section (3) of 115BAD (for assessment year 2021-22 only);

(iii) under the second proviso to sub-section (3) of section 115BAC (for assessment year 2024-25 only).”;

C. in clause 19, in the table,—

(i) after the row with entry “35(2AB)”, the row with entry “35ABA” shall be inserted;

(ii) after the row with entry “35E”, the row with entry “any other relevant section” shall be inserted;

D. in clause 21, —

(I) in sub-clause (a), in the table, under the column relating to ‘Nature’,—

(i) for the words “Expenditure by way of penalty or fine for violation of any law for the time being force”, the words and

brackets “Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)” shall be substituted;

(ii) after the row with the words “Expenditure by way of any other penalty or fine not covered above”, the row with the words “Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India” shall be inserted;

(iii) for the words “Expenditure incurred for any purpose which is an offence or which is prohibited by law”, the words “Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person” shall be substituted;

(II) in sub-clause (b), in paragraph (ii), in sub-paragraph (B), in item (IV), for the word “payer”, the word “payee” shall be substituted;

E. in clause 26, for the brackets, letters and word “(f) or (g)”, the brackets, letters and word “(f), (g) or (h)” shall be substituted;

F. in clause 32, in sub-clause (a),—

(I) in the table, in column (5), for the figures and letters “115BAD”, the figures and letters “115BAD/115BAE” shall be substituted;

(II) in the table, in column (6), for the figures and letters, “115BAD^”, the figures and letters “115BAD/115BAE^” shall be substituted;

(III) below the table, for the words and figures “To be filled in for assessment year 2021-22 only.”, the words and figures “To be filled in only for assessment year 2021-22 and 2024-25, as applicable.”, shall be substituted;

b) In Form No. 3CEB, in the Annexure thereto, in Part C (Specified domestic transaction), serial number 25 shall be re-numbered as serial number 26 thereof and before serial number 26 as so renumbered, the following shall be inserted, namely:—

“25.	Particulars in respect of specified domestic transaction in the nature of any business	Yes/No.”;
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INCOME TAX

transacted between the persons referred to in sub-section (4) of section 115BAE:

Has the assessee entered into any specified domestic transaction with any person referred to in sub-section (4) of section 115BAE which has resulted in more than ordinary profits expected to arise in such business?

If 'yes', provide the following details :

(a) Name of the person with whom the specified domestic transaction has been entered into.

(b) Description of the transaction including quantitative details, if any.

(c) Total amount received or receivable or paid or payable in the transaction—

(i) as per books of account;

(ii) as computed by the assessee having regard to the arm's length price.

(d) Method used for determining the arm's length price [See sub-section (1) of section 92C].

(b) If so, please specify the date on which such deduction is no longer applicable?".

[For further details please refer the notification]

c) In Form No. 65,—

(i) under the heading "Verification", after clause (4), the following clause shall be inserted, namely:—

" (5) *I certify that the applicant company is a unit of an International Financial Services Centre and has filed the application within three months from the date on which the deduction under section 80LA of the Income- tax Act, 1961 is no longer applicable.";

(ii) in the Annexure, in PART A, for clause 6, the following clauses shall be substituted, namely:—

" 6. Date on which the company became a qualifying company [to be given only in case of a company which becomes a qualifying company after the initial period] (enclose evidence in support of the claim)

6A. (a) Has the applicant company availed of deduction under section 80LA of the Income- tax Act, 1961?

GST

ADVISORY

INSTANCES OF DELAY IN REGISTRATION REPORTED BY SOME TAXPAYERS DESPITE SUCCESSFUL AADHAR AUTHENTICATION IN ACCORDANCE WITH RULE 8 AND 9 CGST, RULES, 2017-REG

OUR COMMENTS: The GSTIN vide advisory dated 28.02.2024 advised that In accordance with Rule 9 of the Central Goods and Services Tax (CGST) Rules, 2017, pertaining to the verification and approval of registration applications, following is informed:

Where a person has undergone Aadhaar authentication as per sub-rule (4A) of rule 8 but has been identified in terms of Rule 9(aa) by the common portal for detailed verification based on risk profile, your application for registration would be processed within thirty days of application submission.

Necessary changes would also be made to reflect the same in the online tracking module vis-à-vis processing of registration application.

[For further details please refer the press advisory]

ADVISORY

INTEGRATION OF E-WAYBILL SYSTEM WITH NEW IRP PORTALS

OUR COMMENTS: The GSTIN vide advisory dated 08.03.2024 advised that

1. GSTN is pleased to announce the successful integration of E-Waybill services with four new IRP portals via NIC, enabling taxpayers to generate E-Waybills alongside E-Invoicing on these four IRPs.

2. This new facility complements the existing services available on the NIC-IRP portal, making E-Waybill services, along with E-Invoicing, available across all six IRPs.

3. Please find below the websites for all six IRP portals:

<https://einvoice1.gst.gov.in>

<https://einvoice2.gst.gov.in>

<https://einvoice3.gst.gov.in>

<https://einvoice4.gst.gov.in>

<https://einvoice5.gst.gov.in>

<https://einvoice6.gst.gov.in>

[For further details please refer the advisory]

CASE LAW

REFUND OF OCEAN FREIGHT PAID UNDER PROTEST - UNCONSTITUTIONAL LEVY OR NOT - REJECTION ON THE GROUND THAT REFUND AS A RESULT OF LEVY BEING HELD UNCONSTITUTIONAL CAN BE CLAIMED ONLY BY WAY OF SUIT OR WRIT PETITION AND THAT THE SAME CANNOT BE GRANTED UNDER SECTION 54 OF THE GST ACT : GUJARAT HIGH COURT

OUR COMMENTS: It was held that the petitioner is entitled to the refund of ocean freight paid under protest in view of the decision of the Apex Court in case of UNION OF INDIA & ANR. VERSUS M/S MOHIT MINERALS PVT. LTD. THROUGH DIRECTOR [2022 (5) TMI 968 - SUPREME COURT] since the impugned Notification has already been declared as ultra vires and accordingly, the present petition deserves to be allowed.

The claim for refund of the petitioner towards ocean freight is required to be favourably considered and respondent No. 2 is directed to verify the amount of refund and grant such refund of the amount of IGST paid on ocean freight by the petitioner pursuant to the Entry No. 10 of the above notification within eight weeks from the date of receipt of copy of this order along with the statutory rate of interest.

Petition allowed.

FEMA

PRESS NOTE

REVIEW OF FOREIGN DIRECT INVESTMENT (FDI) POLICY ON SPACE SECTOR

OUR COMMENTS: The Ministry of Commerce & Industry vide press note dated 01/2024 dated 04.03.2024 guided that the Government of India has reviewed the extant FDI policy on Space sector. Accordingly, the following amendments have been made under Para 5.2.12 of the Consolidated FDI Policy Circular of 2020, as amended from time to time (FDI Policy):

5.2.12 SPACE SECTOR

Sector/Activity	Sectoral Cap	Entry Route
5.2.12.1 (1) Satellites-Manufacturing & Operation (2) Satellite Data Products (3) Ground Segment & User Segment	100%	Up to 74%: Automatic Beyond 74%: Government route
5.2.12.2 (1) Launch Vehicles and associated systems or sub-systems (2) Creation of Spaceports for launching and receiving Spacecraft	100%	Up to 49%: Automatic Beyond 49%: Government route
5.2.12.3 Manufacturing of components and systems/ sub-systems for satellites, ground segment and user segment	100%	Up to 100%: Automatic

5.2.12.4 The investee entity shall be subject to sectoral guidelines as issued by Department of Space from time to time.

5.2.12.5 Definitions:

(1) Satellites — Manufacturing & Operation: End-to-end manufacturing and supply of satellite and/or payload, establishing the satellite systems including control of in-orbit operations of the satellite & payloads.

(2) Satellite Data Products: Reception, generation or dissemination of earth observation/remote sensing satellite data and data products including Application Interfaces (API).

(3) Ground Segment & User Segment:

(a) Ground Segment: Supply of satellite transmit/receive earth stations including earth observation data receive station, gateway, teleports, satellite Telemetry, Tracking and Command (TTC) station, Satellite Control Centre (SCC) etc.

(b) User Segment: Supply of user ground terminals for communicating with the satellite, which are not covered under the ground segment.

(4) Launch Vehicles and Associated Systems or Subsystems: A vehicle and its stages or components that is designed to operate in or place spacecraft with payloads or persons, in a suborbital trajectory, earth orbit or outer space

(5) Creation of Spaceports for launching and receiving Spacecraft:- A spaceport (also referred as launch site) can be regarded as the base from which spacecraft are launched, and consisting of facilities involving devices for transportation to, from and via outer space.

(6) Manufacturing of Components and Systems/Subsystems for Satellites ground segment and user segment: Comprises the manufacturing and supply of the electrical, electronic and mechanical components systems/ subsystems for satellites, ground segment and user segment.

3. The above decision will take effect from the date of FEMA notification.

CUSTOMS

NOTIFICATION

RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES—SUPERSESSION NOTIFICATION NO. 13/2024-CUSTOMS(N.T.), DATED 15TH FEBRUARY, 2024

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 18/2024-Customs(N.T) dated 07.03.2024 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. 13/2024-Customs(N.T.), dated 15th 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 8th March, 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	55.70	53.30
2.	Bahraini Dinar	228.45	211.85
3.	Canadian Dollar	62.30	60.35
4.	Chinese Yuan	11.70	11.30
5.	Danish Kroner	12.30	11.95
6.	EURO	91.90	88.75
7.	Hong Kong Dollar	10.75	10.45
8.	Kuwaiti Dinar	278.35	261.00
9.	New Zealand Dollar	52.05	49.70
10.	Norwegian Kroner	8.00	7.80
11.	Pound Sterling	107.25	103.80
12.	Qatari Riyal	23.50	22.05

13.	Saudi Arabian Riyal	22.80	21.50
14.	Singapore Dollar	62.95	60.95
15.	South African Rand	4.55	4.25
16.	Swedish Kroner	8.15	7.95
17.	Swiss Franc	95.75	92.20
18.	Turkish Lira	2.70	2.55
19.	UAE Dirham	23.25	21.90
20.	US Dollar	83.75	82.00

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	56.60	54.85
2.	Korean Won	6.40	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 17/2024-Customs(N.T) dated 06.03.2024 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: -

CUSTOMS

"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	891(i.e., no change)
2	1511 90 10	RBD Palm Oil	902 (i.e., no change)
3	1511 90 90	Others – Palm Oil	897 (i.e., no change)
4	1511 10 00	Crude Palmolein	907 (i.e., no change)
5	1511 90 20	RBD Palmolein	910 (i.e., no change)
6	1511 90 90	Others – Palmolein	909 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	903 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	4937 (i.e., no change)

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	687 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	724 per kilogram (i.e., no change)
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-	724 per kilogram (i.e., no change)

		<p>manufactured forms of silver falling under subheading 7106 92;</p> <p>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under subheading 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>	
4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.</p>	687 per 10 grams

TABLE-3

CUSTOMS

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 (i.e., no change)"

2. This notification shall come into force with effect from the 07th day of March, 2024.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 50/2017- CUSTOMS DATED 30.06.2017, IN ORDER TO REDUCE THE BCD ON IMPORTS OF MEAT AND EDIBLE OFFAL, OF DUCKS, FROZEN, SUBJECT TO THE PRESCRIBED CONDITIONS, WITH EFFECT FROM 07.03.2024.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 13/2024-Customs dated 06.03.2024 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification,

(1) in the Table, after S. No. 3AA and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"3AB.	0207 42 00;	Meat and edible offal, of ducks, frozen	5%	-	116";
	0207 45 00				

(2) in the Annexure, after condition number 115 and the entries relating thereto, the following condition number and entries shall be inserted, namely: -

(1)	(2)
-----	-----

- "116. If, at the time of import, -
- (a) the importer furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from the designated officer in terms of O.M. No. L-110109(3)/1/2016-Trade (E-2625), dated 22nd February, 2024, issued by the Department of Animal Husbandry and Dairying, that the imported goods are meat and edible offal, of ducks, frozen (other than backs of ducks, frozen), satisfying the parameters specified in the Annex to the said O.M.; and
- (b) the importer furnishes to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, -
- i. a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Tourism recommending that the importer is a 3-Star and above operational hotel as per notification issued by Ministry of Tourism, Government of India, as amended, or
- ii. a valid restricted import authorisation issued under DGFT notification No. 66/2023, dated 06th March, 2024, as amended";

2. This notification shall come into force on the 07th day of March, 2024.

[For further details please refer the notification]

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NOTIFICATION

EXTENDING RODTEP SUPPORT FOR EXPORTS MADE BY ADVANCE AUTHORISATION (AA) HOLDERS, EXPORT ORIENTED UNITS (EOU), SPECIAL ECONOMIC ZONES (SEZ) UNITS

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 70/2023 dated 08.03.2024 notified In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy 2023, as amended from time to time, and taking into account the recommendations of the RoDTEP Committee Report, the Central Government hereby makes the following amendments in the Foreign Trade Policy, 2023:

2. Para 4.55: Ineligible supplies/items/categories under the Scheme—

The serial numbers (viii), (x), (xi) and (xii) of Para 4.55 of FTP 2023 are deleted with effect from 11.03.2024.

3. Serial number (vii) of Para 4.54 is amended to be read as follows:

Existing Provision	Amended Provision
'Under the Scheme, a rebate would be granted to eligible exporters at a notified rate as a percentage of FOB value with a value cap per unit of the exported product, wherever required, on export of items which are categorized under the notified 8 digit HS Code. However, for certain export items, a fixed quantum of rebate amount per unit may also be notified. Rates of rebate / value cap per unit under RoDTEP will be notified in Appendix 4R. In addition to necessary changes which may be brought in view of budget control measures as	'Under the Scheme, a rebate would be granted to eligible exporters at a notified rate as a percentage of FOB value with a value cap per unit of the exported product, wherever required, on export of items which are categorized under the notified 8 digit HS Code. However, for certain export items, a fixed quantum of rebate amount per unit may also be notified. Rates of rebate / value cap per unit under RoDTEP will be notified in Appendix 4R and Appendix 4RE [for exports of products manufactured by Advance Authorisation holders (except Deemed Exports), EOU and SEZ units] . In addition to necessary

mentioned above, efforts would be made to review the RoDTEP rates on an annual basis and to notify them well in advance before the beginning of a financial year.'	changes which may be brought in view of budget control measures as mentioned above, efforts would be made to review the RoDTEP rates on an annual basis and to notify them well in advance before the beginning of a financial year.'
--	---

4. A new Para 4.59A is added to be read as follows:

'For exports of products manufactured by AA holders (except Deemed Exports), EOU and SEZ units, the eligible RoDTEP export items, rates and per unit value caps, wherever applicable, are contained in Appendix 4RE and is available at the DGFT portal (www.dgft.gov.in) under the link >Regulations>RoDTEP'.

5.

(a) In line with serial number (x) of Para 4.54, the implementation date/period for exports under Appendix 4RE is being notified for exports of products manufactured by Advance Authorisation holders (except Deemed Exports) and Export Oriented Units (EOUs) from 11.03.2024 till 30.09.2024 only.

(b) The RoDTEP implementation for exports of products manufactured by SEZ units will happen once the IT integration of SEZ units with Customs Automated System (ICEGATE) takes place, which is expected to be operational from 01.04.2024. The implementation period for exports of products manufactured by Free Trade Warehousing Zone or SEZ units will be from the date of implementation till 30.09.2024 only.

(c) However, to adhere to the budgetary framework as provided under Para 4.54 of FTP 2023 so that the outgo remains within the approved Budget of the Scheme, necessary changes including revisions or deletions, wherever necessary, will be made in Appendix 4R & Appendix 4RE as and when required.

6. In order to carry out alignments in the RoDTEP schedule necessitating out of the recommendations of the RoDTEP Committee relating to AA holders (except Deemed Exports),

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EOU and SEZs, revised RoDTEP rates for 25 HS codes in Appendix 4R are being notified.

7. In supersession of Notification No. 33/2023 dated 26th September, 2023, the RoDTEP scheme is being extended beyond 30.06.2024 and shall be applicable till 30.09.2024 now.

8. The notified new Appendix 4RE and the revised rates for 25 export items (8-digit HS codes for Appendix 4R) are available at DGFT portal www.dgft.gov.in under the link > 'Regulations > RoDTEP'.

Effect of this Notification:

i. RoDTEP is being extended to AA holders (except Deemed Exports) & EOU units from 11.03.2024 till 30.09.2024 as per Appendix 4RE.

ii. Extension of RoDTEP to SEZ units as per Appendix 4RE will take place on IT integration of SEZs with Customs Automated System (ICEGATE).

iii. RoDTEP rate revisions in 25 HS Codes are also being made in Appendix 4R.

iv. RoDTEP Scheme extended earlier in September 2023 till 30.06.2024, is being further extended for exports till 30.09.2024.

[For further details please refer the notification]

NOTIFICATION

ENABLING PROVISIONS FOR IMPORT OF INPUTS THAT ARE SUBJECTED TO MANDATORY QUALITY CONTROL ORDERS (QCOS) BY ADVANCE AUTHORISATION HOLDERS AND EOU

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 69/2023 dated 07.03.2024 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, 2.01 and 2.03 of the Foreign Trade Policy (FTP), 2023, the Central Government hereby makes the following amendments to FTP, 2023.

2. Below para 4.18 of FTP 2023, a new para 4.18 (A) is inserted as follows:

"4.18A Importability of items under Advance Authorisation without mandatory Quality Control Orders (QCOS)

Import of Inputs under Advance Authorisation, without compliance to the mandatory QCOS, shall be subjected to the following conditions:

(i) Import of inputs under the Advance authorisation without compliance to the mandatory QCOS shall be with pre-import condition. Such inputs shall be utilised in the manufacturing of the export product (making normal allowance for wastage) and shall be exported under the same authorisation.

(ii) Exemption from mandatory QCOS shall be specifically endorsed in the Advance authorisation, upon the request of the authorisation holder. Imports under Authorisation without specific endorsement of exemption shall be made in accordance with mandatory QCOS.

(iii) Any unutilised imports or the products manufactured with inputs imported without compliance to the mandatory QCOS, shall not be transferred to DTA, even after regularisation of default in fulfilment of export obligation. For the purpose of this para, unutilised imports means imported inputs (without compliance of mandatory QCOS) which have not been accounted for, as per SION/Ad-hoc Norms, in the product exported under the same authorisation.

(iv) The unutilised imports shall be regularised as follows:

(a) The unutilised material shall be destroyed in the presence of jurisdictional GST/Customs authorities who shall certify the destruction of the goods or same may be re-exported; and in addition

(b) The AA holder shall pay duties/taxes/cesses exempted along with interest on the unutilised exempted material to Customs Authorities plus composition fee of an amount equivalent to 10% of the CIF value of unutilized imported inputs to DGFT. Proof thereof shall be submitted to the RA concerned before grant of EODC.

DGFT

(v) The exemption from QCO will be available for physical exports only and such exemption will not be allowed for deemed exports for Advance Authorisation Holders.

(vi) The facility of clubbing under para 4.36 of Handbook of Procedures (HBP). 2023 shall not be available.

(vii) The EO period for such authorizations shall be as per para 4.40 of Handbook of Procedures.

(viii) This exemption is further subjected to para 2.03 (c) of FTP.

3. The following sub-para is appended to the existing para 4.24 of FTP 2023:

"(d) Import of Inputs without compliance to the mandatory QCOs under DFIA scheme is not allowed."

4. The following sub-para is appended to the existing para 6.07 of FTP 2023:

"(k) Exemption from applicability of mandatory Quality Control Orders (QCOs) issued under the BIS Act, 2016, shall be provided to EOU on import of inputs which are required for export production. An undertaking to that effect will be submitted to the Customs authorities by the EOU at the time of importation and a copy of the same shall also be submitted to the Development Commissioner concerned. No DTA clearance of such inputs or goods manufactured made out of such inputs, are allowed. The exemption from QCO will be available for physical exports only and such exemption will not be allowed for deemed exports. This exemption is further subjected to para 2.03 (c) of FTP."

5. The following sub-para is appended to the existing para 2.03 of FTP 2023:

(c) The list of Ministries/Departments whose notifications on mandatory QCOs, that are exempted by the DGFT for goods to be utilised/consumed in manufacture of export products, are given in **Appendix-2Y** of FTP 2023.

Effect of this Notification: Enabling provisions are made for exempting inputs imported by Advance Authorisation holders and EOUs, from mandatory Quality Control Orders

(QCOs) Accordingly, list of Ministries / Departments (i.e. Ministry of Steel and Department for Promotion of Industry and Internal Trade (DPIIT) are notified in **Appendix 2Y** of FTP, 2023.

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

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION FOR RAW PET COKE AND CALCINED PET COKE UNDER CHAPTER 27 OF SCHEDULE-I (IMPORT POLICY) OF ITC (HS) 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 68/2023 dated 07.03.2024 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 notifies the following amendments under Chapter 27 of the ITC (HS), 2022, Schedule-I (Import Policy) as under:

1. The Import Policy Condition no.06 (b) of Chapter 27 of Schedule-I (Import Policy) of ITC (HS) 2022 shall be amended as under:

Condition no.	Existing Policy Condition	Revised Policy Condition
06(b)	Aluminium industry can import Calcined Pet Coke not exceeding 0.5 MT per annum and Calcined Pet coke manufacturing units	Total import of 1.9 Million MTs of Raw Petroleum Coke(RPC) for manufacturing Calcined Petroleum Coke(CPC) and 0.5 Million MTs of CPC for Aluminium Industry respectively shall be permissible during 2024-25, and 1.9 Million MTs of RPC for manufacturing CPC Manufacturing and 0.8 Million MTs of CPC for Aluminium Industry respectively shall be permissible from 2025-26

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onwards, subject to the following conditions:

i. Import of RPC & CPC shall be permitted only as a feedstock / raw material and under no circumstances shall be used as fuel.

ii. Import of RPC and CPC shall be permitted to cater entirely to the domestic needs of aluminium industry, for the processes as permitted under the relevant regulations / statutes.

iii. Import of RPC by Calciners shall be on Actual User basis and shall not be transferred to any other unit(s) including EZ unit(s). Export of CPC by Calciners shall not be permitted.

iv. Import of CPC by Aluminium Industry shall be on Actual User basis. Export of Anode by Aluminium Industry shall not be permitted.

v. The RPC/CPC Processing capacity as the date of the CAQM Order 14.02.2024 shall be taken on record for any pro-rata allocations.

vi. All other conditions as mentioned in the Commission for Air Quality Management in NCR & Adjoining Areas Order No- F. No 160014/16/2021-MERD/PetCoke-35 dated

14.02.2024 should also be complied with.

Effect of the notification: The permissible Import Quantities of RPC for manufacturing of CPC and CPC for Aluminium Industry, from FY 2024-25 onwards has been revised in line with the recommendations of CAQM issued vide Order dated 14.02.2024.

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

[For further details please refer the notification]

NOTIFICATION

EXPORT OF ONIONS (UNDER HS CODE 0703 10 19) TO BHUTAN, BAHRAIN AND MAURITIUS

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 67/2023 dated 06.03.2024 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 and in accordance with the provision contained in Para 3 of Notification No. 49/2023 dt. 07.12.2023, the Central Government permits export of onions (under HS code 0703 10 19), to the countries as mentioned in the notification.

2. Effect of the Notification:

Export of onions (under HS code 0703 10 19), to the above-mentioned countries through National Cooperative Exports Limited (NCEL) is notified.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION FOR DUCK MEAT CHAPTER 2 OF ITC (HS) 2022, SCHEDULE-I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 66/2023 dated 06.03.2024 notified In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1992, and read with paragraph

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1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby revises the import policy condition of the following items under ITC(HS) Code 02074200 and 02074500 of Chapter 2 of ITC (HS) 2022, Schedule-I(Import Policy), as under:

Exim Code	Item Description	Import Policy	Existing Policy Condition	Revised Policy condition
02074200	-Of ducks : - - Not cut in pieces, frozen	Free	-	Import of Premium Duck Meat as per DAHD OM No. L-110109(3)/1/2016-Trade (E-2625) dated 22.02.2024 and under Department of Revenue Notification No. 13/2024-Customs dated 06.03.2024 for supply to Hotels and Restaurants shall be 'Restricted'. Other Imports under given ITC(HS) code shall be 'Free'.
02074500	-Of ducks : - - Other, frozen	Free	-	Import of Premium Duck Meat as per DAHD OM No. L-110109(3)/1/2016-Trade (E-2625) dated 22.02.2024 and under Department of Revenue Notification No. 13/2024-Customs dated 06.03.2024 for supply to Hotels and Restaurants shall be 'Restricted'. Other Imports under given ITC(HS) code shall be 'Free'.

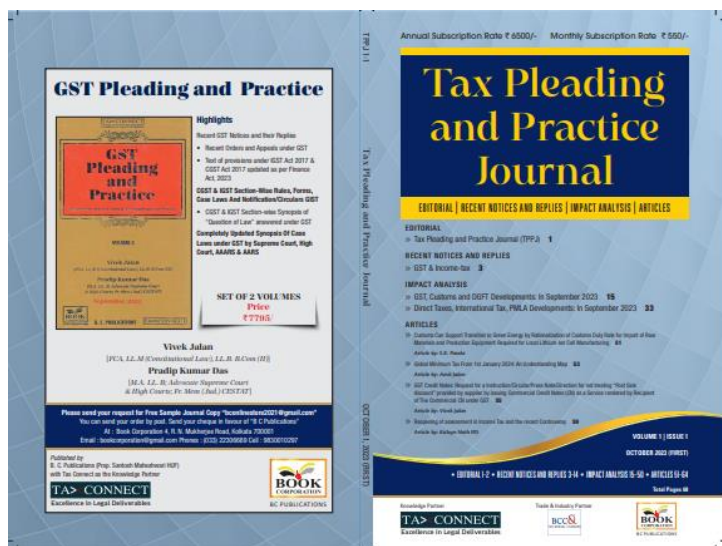
Effect of the Notification: Import of Premium Duck Meat as per DAHD OM No. L-110109(3)/1/2016-Trade (E-2625) dated 22.02.2024 and under Department of Revenue Notification No. 13/2024-Customs dated 06.03.2024 for supply to Hotels and Restaurants shall be 'Restricted'. Other Imports under ITC(HS) codes 02074200 and 02074500 shall be 'Free'.

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

[For further details please refer the notification]

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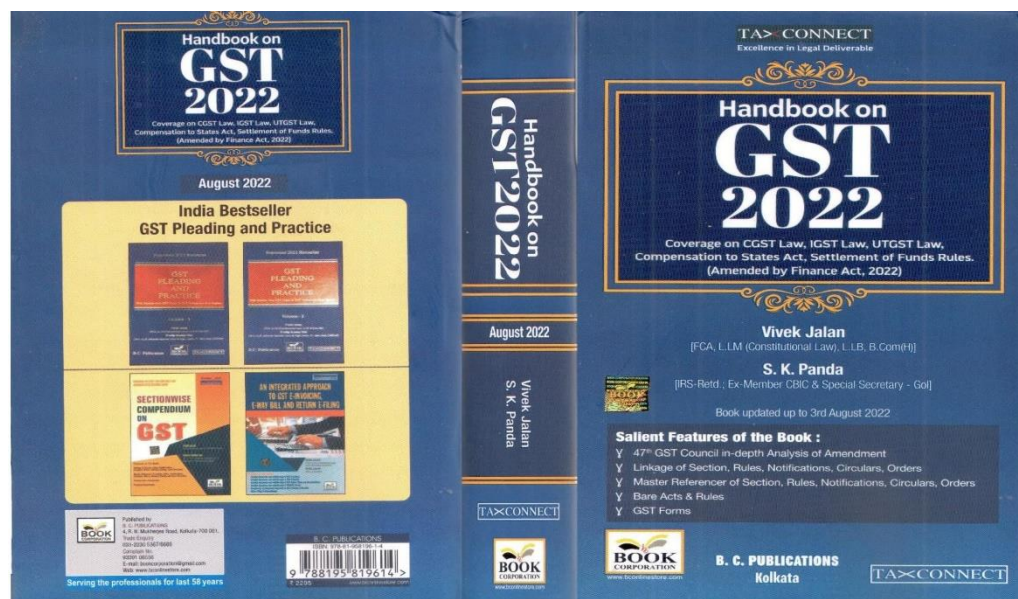
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