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EDITORIAL



Friends,

There is no limit on holding of gold jewellery or ornaments by anybody provided it is acquired from explained sources of income including inheritance. Legitimate holding of jewellery upto any extent is fully protected. Further, w.r.t. seizure of jewellery during Search and seizure, CBDT Instruction 1994 dated 11-05-1994 prescribes the following additional guidelines for strict compliance –

- (i) In the case of a wealth-tax assessee, gold jewellery and ornaments found in excess of the gross weight declared in the wealth-tax return only need to be seized.
- (ii) In the case of a person not assessed to wealth-tax gold jewellery and ornaments to the extent of 500 gms. per married lady 250 gms per unmarried lady and 100 gms. per male member of the family, need not be seized.
- (iii) The authorized officer may have regard to the status of the family and the customs and practices of the community to which the family belongs and other circumstances of the case, decide to exclude a larger quantity of jewellery and ornaments from seizure. This should be reported to the Director of Income tax/Commissioner authorising the search all the time of furnishing the search report.
- (iv) In all cases, a detailed inventory of the jewellery and ornaments found must be prepared to be used for assessment purposes.

Now, if the Assessee explains the source of the entire gold jewellery belonging to assessee being ancestral, parental and received on several occasions and some old jewellery being converted into new one on occasion of some family functions by paying making charges; Genuineness of vouchers/bills of making charges of converted new jewellery claimed by assessee is not disproved by causing enquiry/verification by AO/CIT(A), then there cannot be any demand on the same as held in the case of ASHOK JAIN Vs DY. COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-1, UDAIPUR [2024-VIL-282-ITAT-JDP].

While there are divergent opinions on this issue, the one which is favourable to the assessee has to be followed and it gets support from the principle laid down by the Hon'ble Apex Court in the cases of CIT Vs. Vegetable Products (SC) 88 ITR 192; CIT Strawboard Manufacturing Ltd. (SC) 177 ITR 431 and CIT vs. A.J. Abraham Anthrapar (2004) 268 ITR 417, in case of jewellery found during search and seizure.

Wish all a Very Happy Holi!

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

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TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
30 th March	Challan-cum-statement	February'24	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of February, 2024

INCOME TAX

NOTIFICATION

CORRIGENDUM TO NOTIFICATION RELATING TO 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. 34/2024 dated 19.03.2024 notified In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 155(E), dated 5th March, 2024, at page 2, for item E, read:-

‘E. in clause 22, after the figures “2006”, the words and figures “ or any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961” shall be inserted;’.

[For further details please refer the notification]

NOTIFICATION

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF INDIA AND THE KINGDOM OF SPAIN FOR THE EXCHANGE OF INFORMATION WITH RESPECT TO TAXES - AMENDMENT IN THE EXISTING CONVENTION BETWEEN INDIA AND SPAIN REGARDING THE TAXATION OF ROYALTIES AND FEES FOR TECHNICAL SERVICES

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 33/2024 dated 19.03.2024 notified Whereas, the Convention between the Government of the Republic of India and the Kingdom of Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital came into force on the 12th January, 1995, after the notification by both the Contracting States to each other of the completion of the procedures required under their laws for bringing into force the said Convention;

And whereas, the Central Government in exercise of the powers conferred by section 90 of the Income-tax Act, 1961 (43 of 1961), had directed that all the provisions of the said Convention annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 356 (E), dated the 21st April, 1995, shall be given effect to in the Union of India;

And whereas, paragraph 7 of the Protocol dated the 8th February, 1993, to the aforesaid Convention provides that if

under any Convention or Agreement between India and a third State which is a Member of the Organisation for Economic Cooperation and Development , which enters into force after the 1st January, 1990, India limits its taxation at source on royalties or fees for technical services to a rate lower than the rate provided for in this Convention on the said items of income, the same rate as provided for in that Convention or Agreement on the said items of income shall also apply under this Convention;

And whereas, in the Convention between India and Germany, which entered into force on the 26th October, 1996, and Germany was a member of the Organisation for Economic Co-operation and Development at the time of entering into the Convention with India, the Government of India has limited the taxation at source on royalties and fees for technical services to a rate lower than that provided in the Convention between India and Spain on the said items of income;

Now, therefore, in exercise of the powers conferred by section 90 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby directs that the following modification shall be made in the Convention notified vide said notification number G.S.R. 356 (E), dated the 21st April, 1995, which are necessary for implementing the said Convention between India and Spain, namely:---

In the said notification, in the Convention annexed therewith between the Republic of India and Kingdom of Spain, in Article 13 relating to Royalties and Fees for Technical Services, for paragraph 2, the following paragraph shall be substituted, namely:---

“2. However, such royalties and fees for technical services may also be taxed in the Contracting State in which they arise and according to the law of that State, but if the recipient is the beneficial owner of the royalties or fees for technical services, the tax so charged shall not exceed ten per cent of the gross amount of royalties or fees for technical services.”.

2. The paragraph 2 of Article 13 of the said Convention, as amended by this notification, shall be applicable with effect from the assessment year 2024-25.

[For further details please refer the notification]

GST

CASE LAW

VIOLATION OF PRINCIPLES OF NATURAL JUSTICE - DEFECTIVE SCN PROPOSING TO CANCEL THE GST REGISTRATION - SCN DOES NOT MENTION THE NAME AND DESIGNATION OF THE CONCERNED OFFICER WHO HAS ISSUED THE SAME - SCN HAS NOT BEEN SIGNED BY THE PROPER OFFICER BUT BEARS THE DIGITAL SIGNATURES OF GOODS AND SERVICE TAX NETWORK : DELHI HIGH COURT

OUR COMMENTS: It was held that A perusal of show cause notice dated 19.02.2024 shows that the same has been issued on the ground that registration has been obtained by means of fraud, willful misstatement or suppressing of facts. The notice is unclear as to which of the ground applies i.e. fraud, willful misstatement or suppressing of facts. The notice neither bears the name and designation nor the signatures of the issuing authority - As per the petitioner, notice was signed by the Goods and Services Tax Network. Further, we note that the notice states that the noticee is to refer to supporting documents attached to have case specific details, however, admittedly, no such documents were attached with the notice.

Rule 21A of the Central Goods and Services Tax Act, 2017, requires that the person who is alleged to be in contravention shall be intimated in Form GST REG 31 electronically on the common portal or by sending the communication to the e-mail address provided at the time of registration or as amended from time to time - Form GST REG 31 admittedly has not been uploaded on the portal or sent electronically over e-mail to the petitioner but is stated to have been sent to the petitioner by physical mail, which cannot be a mode of service, as prescribed under Rule 21A. In any event, Form that has been produced in Court today, is not the show cause notice, which was sent to the petitioner.

In view of the above impugned show cause notice dated 19.02.2024 as well as Form GST REG 31 also dated 19.02.2024 are set aside –

Petition allowed.

CASE LAW

LEVY OF PENALTY FOR GOODS WERE UNLOADED AT A PLACE THAT WAS NOT REGISTERED IN THE REGISTRATION CERTIFICATE - SHIFTING OF BURDEN OF PROOF ON THE ASSESSEE TO SHOW THAT THERE WAS NO INTENTION TO EVADE TAX: ALLAHABAD HIGH COURT

OUR COMMENTS: In the instant case, the only ground for levy of the penalty was that the goods were unloaded at a place that was not registered in the registration certificate. The appellant submitted that the godown where the goods were unloaded were earlier registered in the erstwhile Value Added Tax regime. He further submitted that this godown is also the place of business of the petitioner. He submitted that there was neither any discrepancy with regard to the tax invoices and the e-way bill nor was there any mismatch of the goods as enumerated in the tax invoices and in the e-way bill. He relied on a judgement of this Court in M/s Hindustan Herbal Cosmetics v. State of U.P. and 2 Others (decided on January 2, 2024 Writ Tax No.1400 of 2019 [Neutral Citation No. - 2024:AHC:209]) to buttress his argument that without there being any mens rea for evasion of tax, no penalty can be imposed under Section 129 of the Act. He further submitted that neither the original order nor the order passed in appeal brings out any intention whatsoever for evasion of tax.

On the contrary, the revenue authority submits that the place of unloading of the goods was distinct from the address provided in the e-way bill of the consignee. He, accordingly, submits that this is a fatal flaw and burden of proof is shifted on the assessee to show that there was no intention to evade tax.

It has been held that the intention to evade tax is sine qua non for imposition of penalty. The facts in the present clearly indicate that the place where the goods were unloaded is the godown belonging to the petitioner and not to any third party. It is not in dispute that this particular godown was registered as place of business of the petitioner in the erstwhile Value Added Tax regime.

There is no intention to evade tax whatsoever. The imposition of penalty in such circumstances is not warranted. The judgement of the Madurai Bench of Madras High Court in Algae Labs Pvt. Ltd. [2022 (4) TMI 466 - MADRAS HIGH COURT] also supports the case of the petitioner that unloading of goods at a different place by itself would not lead to imposition of penalty.

The writ petition is allowed.

FEMA

CASE LAW

OFFENCE UNDER FEMA/FERA - LEVY OF PENALTY - REVIEW PETITION - PROCEEDINGS AGAINST MATTER HAD GONE UP TO THE HON'BLE APEX COURT AND THE SLP HAD BEEN DISMISSED : PUNJAB & HARYANA HIGH COURT

OUR COMMENTS: It was held that section 19 of FEMA deals with appeals to the Appellate Tribunal and provides that any person appealing against the order of the Adjudicating Authority levying any penalty shall, while filing the appeal, deposit the amount of such penalty with such authority as may be notified by the Central Government. The proviso lays down that where in any particular case, the Appellate Tribunal is of the opinion that the deposit of such penalty would cause undue hardship, the Appellate Tribunal may dispense with such deposits, subject to such conditions as it may deem fit to impose so as to safeguard the realization of penalty.

Strangely enough, after the dismissal of the SLP, instead of complying with the order and depositing the 10% amount, the appellants and the proforma respondent filed a review petition before the Appellate Tribunal. It was pleaded before the Appellate Tribunal that the appellant company was willing to tender the amount and that in case the order was not reviewed, the delay in depositing the amount be condoned. The review petition was, however, dismissed vide order dated 24.06.2015 (Annexure A-6).

Thereafter, the proforma respondent filed CWP before this Court, which was decided [2017 (8) TMI 1723 - PUNJAB AND HARYANA HIGH COURT] and the condition of pre-deposit of the 10% of the penalty amount was set aside. The stand taken before the Co-ordinate Bench in the writ petition (IBID) was that the proforma respondent had never been the Director of the company and that she was only a Director in M/s Sachdeva and Sons Rice Mills Ltd. which was a separate legal entity. This stand

was accepted and the writ petition was allowed. It would be essential to notice that all this while, the matter having gone up to the Apex Court was concealed.

After the aforesaid decision, the appellants filed a review petition before the Appellate Tribunal which was dismissed by way of order dated 06.06.2019, leading to the filing of the present appeal. The Appellate Tribunal dismissed the review petition by observing that repeated petitions were being filed and one such review petition had already been dismissed on 24.06.2015 - Here also, it appears that the Tribunal was not apprised that the matter had already been decided by the Apex Court.

Undeterred by all proceedings which had gone against the appellants, the appellants preferred the present appeal. In the considered opinion of this Court, the present appeal is nothing but a gross abuse of the process of law. The appellants have misled the Courts at every step and despite the matter having been finalized by the Apex Court, the appellants have raked up the same in subsequent petitions. The conduct of the appellants is highly deprecated. Once the matter had gone up to the Hon'ble Apex Court and the SLP had been dismissed, no further proceeding would lie. In the present appeal, the appellants have selectively filed documents and have also made attempts to mislead this court

CUSTOMS

NOTIFICATION

SEEKS TO EXTEND ADD ON ALUMINIUM ROAD WHEELS IMPORTED FROM CHINA PR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 07/2024-Customs(A.D.D) dated 15.03.2024 notified Whereas, the designated authority, vide notification number 7/13/2023-DGTR, dated the 30th September, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 30th September, 2023, had initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), and read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "Cast Aluminium Alloy Wheels or Alloy Road Wheels (ARW) used in Motor Vehicles, whether or not attached with their accessories, of a size in diameters ranging from 12 inches to 24 inches" (hereinafter referred to as the subject goods) falling under sub-heading 8708 70 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country), imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue), number 17/2019-Customs (ADD), dated the 9th April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 296(E), dated the 9th April, 2019;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published vide notification number 7/13/2023-DGTR, dated the 6th January, 2024, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 6th January, 2024, has come to the conclusion that-

(i) the subject goods continue to be exported to India at prices below the normal value, resulting into dumping of the subject goods;

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

(iii) there is likelihood of continuation of dumping and consequent injury to the Indian industry in the event of cessation of the existing anti-dumping duties at this stage, and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 17/2019-Customs (ADD), dated the 9th April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 296(E), dated the 9th April, 2019, 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 sub-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 country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (7), in the unit as specified in the corresponding entry in column (8) of the said Table, namely :-

TABLE

Sl. No.	Subheading	Description of goods	Country of origin	Country of export	Producer	Amount	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	870870	Cast Aluminium Alloy Wheels or Alloy Road Wheels*	China PR	Any country including China PR	Zhejiang Jinfei Kaida Wheels Co., Ltd.	0.52	USD/KG
2	870870	Cast Aluminium Alloy Wheels or Alloy Road Wheels*	China PR	Any country including China PR	Zhejiang Shuguang Aluminium Industry Co., Ltd.	0.23	USD/KG

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[For further details please refer the notification]

NOTIFICATION

SEEKS TO LEVY OF ANTI-DUMPING DUTY ON 'SELF-ADHESIVE VINYL (SAV)' IMPORTED FROM CHINA PR FOR 3 YEARS PURSUANT TO FINAL FINDINGS ISSUED BY DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 06/2024-Customs(A.D.D) dated 14.03.2024 notified Whereas, in the matter of “Self-Adhesive Vinyl (SAV)” (hereinafter referred to as the subject goods), falling under tariff items 3919 90 90, 3919 10 00, 3919 90 10, 3919 90 20, 3920 99 19, 3920 69 29 or 3921 90 99 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 China PR (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, vide notification F. No. 6/13/2022-DGTR, dated the 28th December, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th December, 2023, has come to the conclusion, inter alia that-

(i) the product under consideration that has been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material injury;

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

and has recommended imposition of anti-dumping duty on imports of the 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 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 item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified

3	870870	Cast Aluminium Alloy Wheels or Alloy Road Wheels*	China PR	Any country including China PR	Shandong Shuangwang Aluminium Industry Co., Ltd.	0.63	USD/KG
4	870870	Cast Aluminium Alloy Wheels or Alloy Road Wheels*	China PR	Any country including China PR	Any producer other than at serial no. 1, 2 and 3 above.	1.71	USD/KG
5	870870	Cast Aluminium Alloy Wheels or Alloy Road Wheels*	Any other country	China PR	Any	1.71	USD/KG

*Cast Aluminium Alloy Wheels or Aluminium Alloy Road Wheels (ARWs) used in Motor Vehicles, whether or not attached with accessories, of a size in diameter ranging from 12 inches to 24 inches. ARWs other than 12 inches to 24 inches in diameter and ARWs meant for two-wheelers are out of this product scope

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

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

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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 following Table, namely:-

TABLE

Sl. No.	Heading	Description	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	39199090, 39191000, 39199010, 39199020, 39209919, 39206929, 39219099	All types of SAV, with PVC film thickness above 100 microns, made by using Polyvinyl Chloride Films and imported in roll form only*	China PR	Any country, including China PR	Foshan KL Decorative Materials Co., Ltd.	NIL	MT	USD
2.	-do-	-do-	-do-	-do-	Zhejiang Sofine Self Adhesive Products Co., Ltd.	4	-do-	-do-
3.	-do-	-do-	-do-	-do-	Xusen HCR Digital Media Co., Ltd., China PR	112	-do-	-do-

4.	-do-	-do-	-do-	-do-	Zhaoqing Southern New Material Limited, China PR	942	-do-	-do-
5.	-do-	-do-	-do-	-do-	Jiangsu Aoli New Materials Co., Ltd., China PR	1824	-do-	-do-
6.	-do-	-do-	-do-	-do-	Avery Dennison (China) Co., Ltd	NIL	-do-	-do-
7.	-do-	-do-	-do-	-do-	Shanghai NARI Industrial Co. Ltd, China PR	119	-do-	-do-
8.	-do-	-do-	-do-	-do-	Nantong Baina Digital New Material Co., Ltd, China PR	119	-do-	-do-
9.	-do-	-do-	-do-	-do-	Zhejiang Yiya New Materials Co. Ltd., China PR	201	-do-	-do-
10.	-do-	-do-	-do-	-do-	Zhejiang Fulai New Materials Co., Ltd., China PR	NIL	-do-	-do-
11.	-do-	-do-	-do-	-do-	Any other	1865	-do-	-do-
12.	-do-	-do-	-do-	Any	China PR	1865	-do-	-do-

CUSTOMS

				country					
				other than					
				China PR					

*Self-adhesive films like sticker, tape, label, pouch, PP, PET, TPU, inkjet media (less than 50 micron), profile, cloth, reflective, metalized, glow vinyl, HDPE, floor marking tape, acrylic, BOPP, automotive are not covered within the scope of PUC. Further, reflective films, sun control films and glass safety films and self-adhesive products made using other than PVC films such as PET, PU, BOPP, etc. outside the scope of the product under consideration.

2. The anti-dumping duty imposed under this notification shall be levied for a period of three 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]

NOTIFICATION

SEEKS TO CONTINUE LEVY OF ANTI-DUMPING DUTY ON 'ETHYLENE VINYL ACETATE (EVA) SHEETS FOR SOLAR MODULE' IMPORTED FROM CHINA PR FOR 5 YEARS PURSUANT TO SUNSET REVIEW FINAL FINDINGS ISSUED BY DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 05/2024-Customs(A.D.D) dated 14.03.2024 notified Whereas, the designated authority, vide notification number 7/12/2023-DGTR, dated the 20th September, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 20th September, 2023, had initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), and

read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "Ethylene Vinyl Acetate (EVA) Sheet for Solar Module" (hereinafter referred to as the subject goods) falling under tariff items 3920 10 11, 3920 10 19, 3920 10 99, 3920 61 90, 3920 62 90, 3920 99 19, 3920 99 39 or 3920 99 99 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country), imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue), number 15/2019-Customs (ADD), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 272(E), dated the 29th March, 2019;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published vide notification number 7/12/2023-DGTR, dated the 28th December, 2023, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 28th December, 2023, has come to the conclusion that-

(i) the subject goods continue to be exported to India at prices below the normal value, resulting into dumping of the subject goods;

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

(iii) there is likelihood of not only continuation but also intensification of dumping and consequent injury to the Indian industry in the event of cessation of the existing anti-dumping duties at this stage,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 15/2019-Customs (ADD), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 272(E),

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dated the 29th March, 2019, 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 item(s) of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in or exported from the country as specified in the corresponding entry in column (4), produced by the producers as specified in the corresponding entry in column (5), and imported into India, an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (6), in the currency as specified in the corresponding entry in column (7) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

TABLE

S. No.	Tariff Item(s)	Description of goods	Country of origin / Country of Export	Producer	Amount	Currency	Unit of Measurement
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	3920 10 11, 3920 10	Ethylene Vinyl Acetate (EVA)	China PR	Changzhou Sveck Photovoltaic New Materials Co., Ltd.	590	USD	MT
2.	19, 3920 10 99, 3920 61 90, 3920 62 90,	Sheet for Solar Module	China PR	Any others	897	USD	MT

3920 99 19,						
3920 99 39,						
3920 99 99						

*Custom classification is only indicative and the determination of the duty shall be made as per the description of product under consideration.

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

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

[For further details please refer the notification]

NOTIFICATION

SEEKS TO LEVY OF ANTI-DUMPING DUTY ON 'PARA-TERTIARY BUTYL PHENOL (PTBP)' IMPORTED FROM KOREA RP, SINGAPORE AND UNITED STATES OF AMERICA FOR 5 YEARS PURSUANT TO FINAL FINDINGS ISSUED BY DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 04/2024-Customs(A.D.D) dated 14.03.2024 notified Whereas, in the matter of "Para-Tertiary Butyl Phenol (PTBP)" (hereinafter referred to as the subject goods), falling under tariff item 2907 19 40 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 Korea RP, Singapore and the United States of America (hereinafter referred to as the subject countries) and imported into India, the designated authority in its final findings, vide notification F. No. 6/14/2022-DGTR, dated the 20th December, 2023, published in the Gazette of

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India, Extraordinary, Part I, Section 1, dated the 20th December, 2023, has come to the conclusion, inter alia that-

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

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

(iii) the landed price of imports is below the level of selling price of the domestic industry and is undercutting the prices of the domestic industry,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

TABLE

Sl. No.	Tariff Item	Description	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2907 19 40	Para-Tertiary	Korea RP	Any country, including	SI Group Korea Ltd.	208	MT	USD

		Butyl Phenol (PTBP)		Korea RP				
2	-do-	-do-	Korea RP	Any country including Korea RP	Any producer other than (1)	357	-do-	-do-
3	-do-	-do-	Any country other than Korea RP, USA and Singapore	Korea RP	Any	357	-do-	-do-
4	-do-	-do-	USA	Any country including USA	SI Group Inc.	790	-do-	-do-
5	-do-	-do-	USA	Any country including USA	Any producer other than (4)	881	-do-	-do-
6	-do-	-do-	Any country other than Korea RP, USA and Singapore	USA	Any	881	-do-	-do-
7	-do-	-do-	Singapore	Any country including Singapore	Any	349	-do-	-do-

CUSTOMS

8.	-do-	-do	Any country other than Korea RP, USA and Singapore	Singapore	Any	349	-do-	-do
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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]

NOTIFICATION

SEEKS TO IMPOSE ADD ON PRINTED CIRCUIT BOARDS (PCB) IMPORTED FROM CHINA PR AND HONG KONG FOR 5 YEARS PURSUANT TO FINAL FINDINGS OF DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 03/2024-Customs(A.D.D) dated 14.03.2024 notified Whereas in the matter of 'Printed Circuit Boards (PCB)' (hereinafter referred to as the subject goods) falling under tariff heading 8534 0000 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 and Hong Kong (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings, vide notification No. 6/16/2022-DGTR dated the 29th December, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th December, 2023, has interalia, come to the conclusion that-

(i) the subject goods have been exported to India from the subject countries below normal values;

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

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

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under sub heading or tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entries in column (2), originating in the countries as specified in the corresponding entries in column (4), exported from the countries as specified in the corresponding entries in column (5), produced by the producers as specified in the corresponding entries in column (6), and imported into India, an anti-dumping duty as a percentage of the CIF value of the subject goods as specified in the corresponding entries in column (7), of the table as mentioned in the notification.

[For further details please refer the notification]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION OF UREA [EXIM CODE 310210101 IN THE ITC (IIS) 2022, SCHEDULE - I (IMPORT POLICY)]

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 79/2023 dated 18.03.2024 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 (FTP), 2023, as amended from time to time, the Central Government hereby amends the policy condition of Urea [EXIM code 31021010] of Chapter 31 of ITC (HS), 2022, Schedule I (Import Policy), with immediate effect, as under (changes made are given in bold letters):

Exim Code	Item Description	Existing Policy Condition	Revised Policy Condition
31021010	Fertilizer grade conforming to Standard IS5406	Import allowed through RCF and NFL subject to Para 2.21 of Foreign Trade Policy, 2023. In addition import of Urea is also allowed through IPL for a period up to 31.03.2024 .	Import allowed through RCF and NFL subject to Para 2.21 of Foreign Trade Policy, 2023. In addition import of Urea is also allowed through IPL for a period up to 31.03.2025 .
		Import of Urea (for agriculture purpose) on Government Account shall be allowed either by designated STEs itself, or through any entity/entities (Fertilizer Marketing Entities) so	Import of Urea (for agriculture purpose) on Government Account shall be allowed either by designated STEs itself, or through any entity/entities (Fertilizer Marketing Entities) so

		authorized by the Department of Fertilizers from time to time, for filing BEs at Indian ports.	authorized by the Department of Fertilizers from time to time, for filing BEs at Indian ports.
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Effect of this Notification: Import of Urea (Agricultural grade) on Government account is allowed through Indian Potash Limited (IPL) subject to Para 2.21 of FTP, 2023, till **31.03.2025**.

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

[For further details please refer the notification]

NOTIFICATION

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

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 78/2023 dated 16.03.2024 notified In exercise of powers conferred by Section 3 read with Section 5 of FT(D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, in continuation to earlier Notification 66/2023 dated 6th March 2024, the Central Government hereby revises the Import Policy Condition under ITC(HS) Code 02074200 and 02074500 of Chapter 2 of ITC (HS) 2022, Schedule-I(Import Policy), as under:

ITC(HS) Code	Item Description	Existing Import Policy condition	Revised Import Policy condition
02074200	-Of ducks : - - Not cut in pieces, frozen	Import of Premium Duck Meat as per DAHD OM No. L-110109(3)/1/2016 Trade (E-2625) dated 22.02.2024 and under	Import of Premium Duck Meat as per DAHD OM No. L-110109(3)/1/2016-Trade(E-2625) dated

DGFT

		Department of Revenue Notification 13/2024 dated 06.03.2024 for supply to Hotels and Restaurants shall be 'Restricted'. Other Imports under given ITC(HS) code shall be 'Free'.	22.02.2024 and under Department of Revenue Notification 13/2024-Customs dated 06.03.2024 for supply to 3-Star and above Operational Hotels as per Notification issued by Ministry of Tourism, Government of India, as amended shall be 'Restricted'. Other Imports under given ITC(HS) code shall be 'Free'.
02074500	-Of ducks : - - Other, frozen	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 13/2024 dated 06.03.2024 for supply to Hotels and Restaurants shall be 'Restricted'. Other Imports under given ITC(HS) code shall be '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 13/2024-Customs dated 06.03.2024 for supply to 3-Star and above Operational Hotels as per Notification

			issued by Ministry of Tourism, Government of India, as amended shall be 'Restricted'. Other Imports under given ITC(HS) code shall be 'Free'.
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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 13/2024-Customs dated 06.03.2024 for supply to **3-Star and above Operational Hotels** as per Notification issued by Ministry of Tourism, Government of India, as amended shall be 'Restricted'. Other Imports under ITC(HS) code 02074200 and 02074500 shall be 'Free'.

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

[For further details please refer the notification]

NOTIFICATION IMPOSITION OF MINIMUM IMPORT PRICE ON SYNTHETIC KNITTED FABRICS UP TO 15TH SEPTEMBER 2024

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 77/2023 dated 16.03.2024 notified In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) 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 revises the Import Policy and Import Policy Condition of the following ITC(HS) Codes under Chapter 60 of ITC (HS) 2022, Schedule-I(Import Policy), for the period up to 15th September 2024 as under:

ITC(HS) Code	Item Description	Import Policy	Revised Import Policy	Existing Policy condition	Revised Policy condition

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60063100	-Of synthetic fibres : -- Unbleached or bleached	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063200	-Of synthetic fibres : -- Dyed	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063300	-Of synthetic fibres : -- Of yarns of different colours	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063400	-Of synthetic fibres : -- Printed	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60069000	-- Other	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US

					Dollar and above per Kilogram
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2. The existing 'Free' Import Policy, as it stands prior to the issuance of this Notification, shall be in effect starting from 16th September 2024, unless expressly amended by subsequent notification.

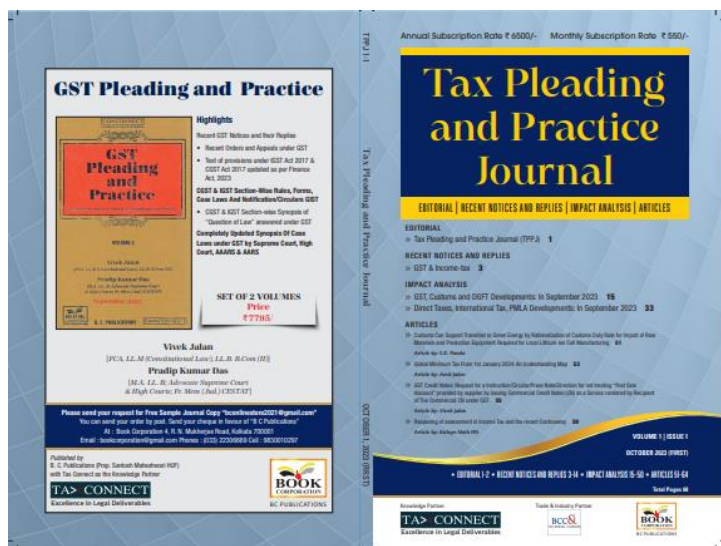
Effect of the Notification: Minimum Import Price of US Dollar 3.50 per Kilogram is imposed on (5) specific Synthetic Knitted Fabric ITC(HS) Codes for the period up to 15th September 2024. The existing 'Free' Import Policy, as it stands prior to the issuance of this Notification, shall be in effect starting from 16th September 2024, unless expressly amended by subsequent notification.

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

[For further details please refer the notification]

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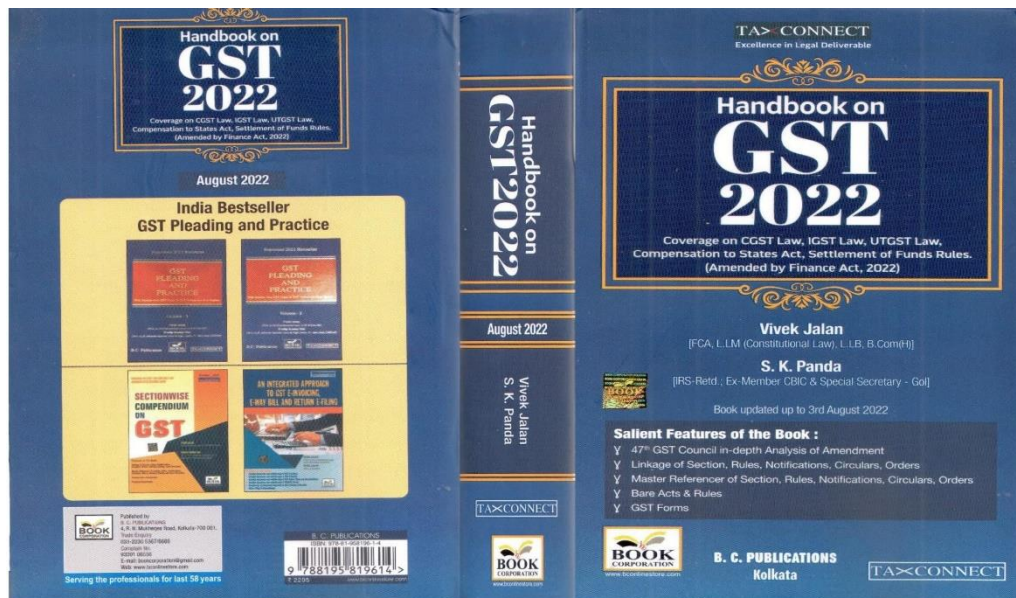
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