

458th Issue: 9th June 2024 – 15th June 2024

TAX CONNECT

Knowledge Partner:

**FEMA. FDI. INCOME TAX. GST. LAND. LABOUR**

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, 2nd Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001
- Room No. 119, 1st Floor, “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,**

A reference from the Prime Minister's Office or a VIP reference will help an Income Tax Appeal to be taken up on priority or out of turn disposal, CBDT has said in its new guidelines no. F. No. 279/Misc./M-102/2021-ITJ. Hopefully this reference will be due to a matter of National Importance. The new guidelines, will replace the 2021 mechanism. The 2021 guidelines also prescribed five situations, out of those, four have been retained while a refund of ₹1 lakh has been replaced.

The CBDT on 28th May 2023 had notified e-Appeals Scheme 2023 in respect of disposal of appeals by Joint Commissioner (Appeals). The section 246 of the Income Tax Act 1961 was also amended by the Finance Act 2023 for making provision for creation of the post JCIT(Appeals).

On a Writ Petition/PIL being filed before the Hon'ble Delhi High Court with prayers to formulate a policy and to make clear guidelines for the Commissioner Appeals to dispose off the appeals in a chronological manner, the Delhi High Court on the basis of affidavit and Central Action Plan (CAP) of CBDT 2022-23 and 2023-24 was satisfied that the road map drawn up by the CBDT adequately addressed the concerns raised and as such no directions were issued. Now The CBDT, to ensure priority/out of turn disposal of pending appeals at the level of CIT(A/AU) and Addl./Jt.CIT(Appeals), has decided that requests for such disposal of appeals, covering genuine and exceptional circumstances, raised at the instance of the appellant or referred to by the Assessing Officer/Range Head, may be considered by the Pr.CCSIT/CCsIT/DGsIT on the basis of recommendations of jurisdictional Pr.CIT /Pr.CIT (Central)

/CIT(IT). The request for such disposal of appeals, covering genuine and exceptional circumstances raised at the instance of the applicant or referred to by the Assessing Officer/Rang Head, may be considered by the Pr.CCSIT/CCsIT/DGsIT based on recommendations of jurisdictional Pr. CIT /Pr.CIT (Central) /CIT(IT), in the following situations:

- Cases having demand over Rs. 1 crore; or
- Cases where a VIP/PMO reference is received for expeditious disposal or
- Cases where directions to this effect have been issued by the Courts or
- Cases where the request is made by Senior Citizens and/or Super Senior Citizens or
- Any other case of genuine hardship.

Disposal of appeals have been the key focus of the appeal, as huge amounts of money demanded involved in cases pending before the Commissioner of Income Tax (Appeal). For example, earlier last year, Finance Ministry informed the Lok Sabha that over ₹14 lakh crore amount locked up in appeals at the end of Fiscal Year 2021-22. Similarly, Central Action Plan for FY24 mentioned while closing number of appeals at the end of FY23 was over 5.16 lakh, approximate pendency in respect of appeals filed prior to April 1, 2020, as on March 31, 2023 was over 2.82 lakhs.

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

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5-6
NOTIFICATION	SEEKS TO AMEND NOTIFICATION NO. 77/2014 DATED 10TH DECEMBER, 2014 - SECTION 120(1) AND (2) OF THE INCOME-TAX ACT, 1961 - JURISDICTION OF INCOME TAX AUTHORITIES - DIRECTOR OF INCOME-TAX (INTELLIGENCE AND CRIMINAL INVESTIGATION), KANPUR	
NOTIFICATION	U/S 10(46) OF IT ACT 1961 – CENTRAL GOVERNMENT NOTIFIES 'REAL ESTATE APPELLATE TRIBUNAL, PUNJAB'	
3]	GST	7
ADVISORY	FILING OF INFORMATION BY MANUFACTURERS OF PAN MASALA AND TOBACCO TAXPAYERS	
CASE LAW	APPEAL DISMISSED SOLELY ON THE GROUND THAT THE WRIT PETITION WAS FILED AFTER EXPIRY OF ABOUT 20 MONTHS FROM THE DATE ON WHICH THE APPELLATE AUTHORITY PASSED THE IMPUGNED ORDER - IMPOSITION OF TAX AND PENALTY ON THE GROUND THAT THE GOODS WERE BEING TRANSPORTED BY THE APPELLANT WITHOUT A VALID E-WAY BILL : CALCUTTA HIGH COURT	
4]	FEMA	8
CIRCULAR	FOREIGN EXCHANGE MANAGEMENT (OVERSEAS INVESTMENT) DIRECTIONS, 2022	
5]	CUSTOMS	9-10
NOTIFICATION	RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES– SUPERSESSION NOTIFICATION NO. 36/2024-CUSTOMS(N.T.), DATED 16TH MAY, 2024	
NOTIFICATION	APPOINTMENT OF COMMON ADJUDICATING AUTHORITY FOR THE PURPOSE OF FINALIZATION OF PROVISIONAL ASSESSMENT IN SVB CASE W.R.T. M/S ADT INDIA PVT. LTD.	
6]	DGFT	11-13
NOTIFICATION	ENABLING PROVISIONS FOR IMPORT OF INPUTS THAT ARE SUBJECTED TO MANDATORY QUALITY CONTROL ORDERS (QCOS) BY ADVANCE AUTHORISATION HOLDERS, EOU AND SEZ	
NOTIFICATION	EXPORT OF FOOD COMMODITIES THROUGH NATIONAL COOPERATIVE EXPORTS LIMITED (NCEL)	
NOTIFICATION	AMENDMENT IN ITEM DESCRIPTION OF 'GLUFOSINATE TECHNICAL' COVERED UNDER HS CODE 38089390 OF CHAPTER 38 OF SCHEDULE –L (IMPORT POLICY) OF ITC (HS) 2022	
PUBLIC NOTICE	ENABLING PROVISIONS FOR IMPORT OF INPUTS THAT ARE SUBJECTED TO MANDATORY QUALITY CONTROL ORDERS (QCOS) BY ADVANCE AUTHORISATION HOLDERS, EOU AND SEZ	
PUBLIC NOTICE	REVISION IN PARA 2 (B) OF THE 'GUIDELINES FOR APPLICANTS' UNDER ANF-4F OF HANDBOOK OF PROCEDURES 2023	
PUBLIC NOTICE	AMENDMENT IN APPENDIX - 6B OF FTP/ HBP, 2023.	
7]	GST APPELLATE TRIBUNAL (GSTAT)	14
8]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	15
9]	HANDBOOK ON GST 2022	16
10]	TAX PLEADING AND PRACTICE JOURNAL	17
11]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	18
12]	LET'S DISCUSS FURTHER	19

TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
10 th June	GSTR-7	May'2024	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10 th June	GSTR-8	May'2024	Monthly return to be filed by e-commerce operators registered under the GST.
11 th June	GSTR-1	May'2024	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 June	GSTR-1 (IFF)	May'2024	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 June	GSTR-6	May'2024	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 th June	GSTR-5	May'2024	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
14 th June	Issue of TDS certificate	April'2024	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M & 194S in the month of April, 2024
15 th June	FORM 24G	May'2024	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2024 has been paid without the production of a challan
15 th June	Quarterly TDS certificates	Jan-March'2024	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2024
15 th June	FORM 3BB	May'2024	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2024
15 th June	FORM 64D	2023-24	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2023-24

INCOME TAX

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 77/2014 DATED 10TH DECEMBER, 2014 - SECTION 120(1) AND (2) OF THE INCOME-TAX ACT, 1961 - JURISDICTION OF INCOME TAX AUTHORITIES - DIRECTOR OF INCOME-TAX (INTELLIGENCE AND CRIMINAL INVESTIGATION), KANPUR

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide Notification No. 50/2024 dated 06.06.2024 notified In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 3125 (E), dated the 10th December, 2014, namely:-

In the said notification, in Schedule-II,—

(i) against Sl. No. 9, in column (4), the words, letters and brackets “in the State of Uttar Pradesh which will be coterminous with the jurisdiction of Principal Chief Commissioner of Income-tax, UP (East)” shall be omitted;

(ii) against Sl. No. 10, in column (4), for the existing entries, the following entries shall be substituted, namely: —

(4)
“(a) Areas within the limits of following revenue districts (including any district carved out from these subsequently) of:
(i) Kanpur Nagar
(ii) Kanpur Dehat (Ramabai Nagar)
(iii) Jalaun
(iv) Hamirpur

- (v) Banda
- (vi) Chitrakoot
- (vii) Mahoba
- (viii) Agra
- (ix) Mathura
- (x) Auraiya
- (xi) Firozabad
- (xii) Jhansi
- (xiii) Lalitpur
- (xiv) Etawah
- (xv) Aligarh
- (xvi) Farrukhabad
- (xvii) Kannauj
- (xviii) Etah
- (xix) Hathras
- (xx) Mainpuri
- (xxi) Kanshiram Nagar
- (xxii) Muzaffarnagar
- (xxiii) Shamli
- (xxiv) Saharanpur

INCOME TAX

(xxv) Meerut

(xxvi) Baghpat

(xxvii) Ghaziabad

(xxviii) Hapur (Panchsheel Nagar)

(xxix) Bulandshahr

(xxx) Gautam Buddh Nagar; and

(b) the State of Uttarakhand".

2. This notification shall come into force with effect from the 06th day of June, 2024.

[For further details please refer the notification]

NOTIFICATION

**U/S 10(46) OF IT ACT 1961 – CENTRAL GOVERNMENT NOTIFIES
'REAL ESTATE APPELLATE TRIBUNAL, PUNJAB'**

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide Notification No. 49/2024 dated 06.06.2024 notified In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, '**Real Estate Appellate Tribunal, Punjab**' (PAN AAALR2230D), a body constituted by the Government of Punjab, in respect of the following specified income arising to that body, namely:

(a) Levy of fees/charges/fines collected under The Real Estate (Regulation and Development) Act, 2016 (Central Act No.16 of 2016) and Punjab State Real Estate (Regulation and Development) Rules, 2017.

(b) Government grants.

(c) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Real Estate Appellate Tribunal, Punjab -

(a) shall not engage in any commercial activity;

(b) its activities and the nature of the specified income shall remain unchanged throughout the financial year(s); and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to be applicable for Assessment Year(s) 2023-2024, 2024-2025, 2025-2026, 2026-2027 and 2027-2028 relevant for the Financial Year(s) 2022-2023, 2023-2024, 2024-2025, 2025-2026 and 2026-2027 respectively.

[For further details please refer the notification]

GST

ADVISORY

FILING OF INFORMATION BY MANUFACTURERS OF PAN MASALA AND TOBACCO TAXPAYERS

OUR COMMENTS: The GSTIN vide advisory dated 07.06.2024 advised that to refer to the notification no. 04/2024 – Central Tax dated 05-01-2024 to seek information from taxpayers dealing in the goods mentioned therein. Two forms have been notified vide this notification namely GST SRM-I and GST SRM-II. The former pertains to the registration and disposal of machines while the latter asks for information on inputs and outputs during a month. Form GST SRM-I meant for registration of machines has already been made available on the portal w.e.f. 15-05-2024. Concerned taxpayers are using the same for the registration of machines and other information asked therein.

Now, the second form namely, Form GST SRM-II is also available on the portal. Taxpayers dealing in the manufacture of Pan Masala and Tobacco products can now report the details of inputs and outputs procured and consumed for the relevant month.

[For further details please refer the advisory]

CASE LAW

APPEAL DISMISSED SOLELY ON THE GROUND THAT THE WRIT PETITION WAS FILED AFTER EXPIRY OF ABOUT 20 MONTHS FROM THE DATE ON WHICH THE APPELLATE AUTHORITY PASSED THE IMPUGNED ORDER - IMPOSITION OF TAX AND PENALTY ON THE GROUND THAT THE GOODS WERE BEING TRANSPORTED BY THE APPELLANT WITHOUT A VALID E-WAY BILL : CALCUTTA HIGH COURT

OUR COMMENTS: It was held that the goods were originally loaded in a vehicle bearing Registration No.WB 11 C 2575. The

specific case of the appellant is that the goods which were carried by the vehicle had suffered a break down on the night of 19.11.2021 and on account of the urgency for transmitting the goods, the transporter has left no other option but to change the vehicle and the new vehicle bearing Registration No.WB 19 K 7695 had been loaded with the goods and they were delivered at the destination at Purulia at about 06.20 a.m. on 20.11.2021. It is a specific case of the appellant that during the interregnum period the transporter could not amend the e-way bill because it was during the midnight.

The department has given a window of eight hours for amendment of the e-way bill, assuming the goods have been transported in the vehicle in which it was originally loaded no problem would have arisen but, however, on account of certain contingencies beyond the control of the appellant the vehicle had to be changed but the new vehicle had transported the goods and arrived at the destination at Purulia at 06.20 a.m. on 20.11.2021.

Thus, it is not a case where there was any intention on the part of the appellant to evade the tax for authority to invoke the provisions of the CGST Act and imposed tax and penalty - the imposition of tax and penalty by the adjudicating authority has confirmed by the appellate authority calls for interference.

Appeal allowed.

FEMA

CIRCULAR

FOREIGN EXCHANGE MANAGEMENT (OVERSEAS INVESTMENT) DIRECTIONS, 2022

OUR COMMENTS: The Ministry of Finance, Department of Economic Affairs vide circular no. RBI/2024-25/41 Circular No. 09 dated 07.06.2024 circulated that Attention of Category-I Authorised Dealer Banks is invited to Paragraph 1(ix)(e) of Foreign Exchange Management (Overseas Investment) Directions, 2022, issued vide A.P. (DIR Series) Circular No.12 dated August 22, 2022, in terms of which, investment (including sponsor contribution) in units of any investment fund overseas, duly regulated by the regulator for the financial sector in the host jurisdiction, shall be considered as Overseas Portfolio Investment. Further, as per the provisions of Paragraph 1(ix)(e) and Paragraph 24(1) of FEM (OI) Directions, 2022, investments can be made in “units” of investment funds.

2. In this regard, in view of the diverse regulatory framework governing investment funds across various jurisdictions and to provide clarity, the following amendments are carried out in the Foreign Exchange Management (Overseas Investment) Directions, 2022:

(a) Existing Paragraph 1(ix)(e) of FEM (OI) Directions, 2022 is replaced with the following:

“The investment (including sponsor contribution) in units or any other instrument (by whatever name called) issued by an investment fund overseas, duly regulated by the regulator for the financial sector in the host jurisdiction, shall be treated as OPI. Accordingly, in jurisdictions other than IFSCs, listed Indian companies and resident individuals may make such investment. Whereas in IFSCs, an unlisted Indian entity also may make such OPI in units or any other instrument (by whatever name called) issued by an investment fund or vehicle, in terms of schedule V of the OI Rules subject to limits, as applicable.

Explanation: ‘investment fund overseas, duly regulated’ for the purpose of this para shall also include funds whose activities are regulated by financial sector regulator of host country or jurisdiction through a fund manager.”

(b) Existing Paragraph 24(1) of FEM (OI) Directions, 2022 is replaced with the following:

“A person resident in India, being an Indian entity or a resident individual, may make investment (including sponsor contribution) in units or any other instrument (by whatever name called) issued by an investment fund or vehicle set up in an IFSC, as OPI. Accordingly, in addition to listed Indian companies and resident individuals, unlisted Indian entities also may make such investment in IFSC.”

3. Foreign Exchange Management (Overseas Investments) Directions, 2022 issued vide A.P. (DIR Series) Circular No.12 dated August 22, 2022, shall accordingly be updated to reflect the above changes. AD Category-I Banks may bring the contents of this circular to the notice of their constituents.

4. The directions in this circular have been issued under Section 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

[For further details please refer the circular]

CUSTOMS

NOTIFICATION

RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES—SUPERSESSION NOTIFICATION NO. 36/2024-CUSTOMS(N.T.), DATED 16TH MAY, 2024

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 40/2024-Customs(N.T) dated 06.06.2024 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. 36/2024-Customs(N.T.), dated 16th May, 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 7th June, 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	
	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	56.85	54.40
2.	Bahraini Dinar	230.00	213.30
3.	Canadian Dollar	62.00	60.05

4.	Chinese Yuan	11.70	11.30
5.	Danish Kroner	12.35	12.00
6.	EURO	92.45	89.30
7.	Hong Kong Dollar	10.85	10.55
8.	Kuwaiti Dinar	281.30	263.80
9.	New Zealand Dollar	52.95	50.60
10.	Norwegian Kroner	8.00	7.80
11.	Pound Sterling	108.55	105.10
12.	Qatari Riyal	24.55	21.40
13.	Saudi Arabian Riyal	22.65	21.65
14.	Singapore Dollar	63.00	61.00
15.	South African Rand	4.55	4.30
16.	Swedish Kroner	8.15	7.95
17.	Swiss Franc	95.45	91.90
18.	Turkish Lira	2.65	2.50
19.	UAE Dirham	23.45	22.05
20.	US Dollar	84.30	82.60

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)

CUSTOMS

		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	54.45	52.80
2.	Korean Won	6.30	5.95

[For further details please refer the notification]

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY FOR THE PURPOSE OF FINALIZATION OF PROVISIONAL ASSESSMENT IN SVB CASE W.R.T. M/S ADT INDIA PVT. LTD.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 39/2024-Customs(N.T) dated 05.06.2024 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 (2) therein, namely:-

TABLE

Name of the Noticee(s) and	Show Cause Notice Number and Date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
----------------------------	-----------------------------------	----------------------------------	---

Address (M/s.)			
(1)	(2)	(3)	(4)
M/s ADT INDIA PVT LTD, DSM-530, DLF Towers, Shivaji Marg, Najafgarh Road, New Delhi - 110015	Show Cause Notice issued from Air Cargo Complex (Import), New Delhi.	Deputy/Assistant Commissioner of Customs, Assessing Group-I & II, New Customs House, New Delhi	Deputy/Assistant Commissioner of Customs, Assessing Group-I & II, New Customs House, New Delhi
	Show Cause Notice issued vide File No. S/3- Misc-02/2021-22 Gr. II ACC(I) on 27.04.2021 from Air Cargo Complex, Mumbai.	Assistant Commissioner of Customs, Group-II, Air Cargo Complex, Import, Sahar, Mumbai.	

[For further details please refer the notification]

DGFT

NOTIFICATION

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

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 16/2024-25 dated 06.06.2024 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 2.03 of the Foreign Trade Policy (FTP), 2023, the Central Government hereby makes the following amendments relating to Advance Authorisation in para 2.30(A) (i)(g) of FTP, 2023, notified vide Notification No. 71/2023 dated 11.03.2024, with immediate effect (**changes made are indicated in bold letters**):

Existing Policy [para 2.30(A) (i) (g)]	Revised Policy [para 2.30(A) (i) (g)]
The Export Obligation period for such authorizations shall be as per 4.40 of Handbook of Procedures. However, EO period is restricted to 180 days from the date of clearance of import consignments in respect of QCO exemption for textile Products.	The Export Obligation period for such authorizations shall be as per 4.40 of Handbook of Procedures. However, EO period is restricted to 180 days from the date of clearance of import consignments in respect of QCO exemption for textile and chemical Products, notified by Ministry of Textiles and Department of Chemicals & Petro-chemicals (DCPC) respectively.

Effect of this Notification: Enabling provisions are made for exempting inputs imported by Advance Authorisation holders, EOU and SEZ, from mandatory Quality Control Orders (QCOs). Also, DCPC have been notified in Appendix 2Y of FTP, 2023. **The EO Period for the products of Ministry of Textiles and the DCPC is restricted to 180 days from the date of clearance of import consignments in respect of QCO exemption.**

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

[For further details please refer the notification]

NOTIFICATION

EXPORT OF FOOD COMMODITIES THROUGH NATIONAL COOPERATIVE EXPORTS LIMITED (NCEL)

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 15/2024-25 dated 05.06.2024 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, the Central Government amends Notification No. 46 dated 30.11.2023 specific to the export of Broken Rice to Senegal and Gambia through NCEL, as under: -

The time period for export of Broken rice to Senegal and Gambia for the quantity notified vide Notification No. 46 dated 30.11.2023 has been further extended for 6 months, till 30th November 2024.

Effect of the Notification:

Notification No. 46 dated 30.11.2023 has been amended to the extent that the period for export of Broken rice for the quantity already notified vide notification no. 46 dated 30.11.2023 specific to Senegal and Gambia through NCEL has been extended for further 6 months up to 30th November, 2024. Rest of the Notification No 46 dated 30.11.2023 remains unchanged.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN ITEM DESCRIPTION OF 'GLUFOSINATE TECHNICAL' COVERED UNDER HS CODE 38089390 OF CHAPTER 38 OF SCHEDULE —I (IMPORT POLICY) OF ITC (HS) 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide notification No. 14/2024-2025 dated 03.06.2024 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 item description of 'Glufosinate Technical' under Chapter 38 of the ITC (HS), 2022, Schedule -I (Import Policy), in supersession of Notification No. 58/2023 dated 23.01.2024, as under: (changes made are indicated in bold letters):

HS code	Item Description	Existing Policy	Existing Policy Condition	Revised Policy Condition

DGFT

38089390	---Other	Free	<p>(a) If registered and not prohibited for import under Insecticides Act, 1968 and formulations thereof.</p> <p>(b) Import of 'Glufosinate Technical' (Purity – Minimum 95% w/w) [CAS No. 51276-47-2] is "Prohibited" for CIF value below Rs. 1289/- per Kg.</p> <p>(c) However, import of 'Glufosinate Technical' is "Free" for CIF value of Rs. 1289/- or above per Kg</p> <p>(d) The said policy condition shall be reviewed after a period of one year.</p>	<p>(a) If registered and not prohibited for import under Insecticides Act, 1968 and formulations thereof.</p> <p>(b) Import of 'Glufosinate and its salts' (Purity – Minimum 95% w/w) is "Prohibited" for CIF value below Rs. 1289/- per Kg.</p> <p>(c) However, import of 'Glufosinate and its salts' is "Free" for CIF value of Rs. 1289/- or above per Kg</p> <p>(d) The said policy condition shall be reviewed after a period of one year. w.e.f. the date of publication of Notification No. 58/2023 dated 23.01.2024</p>
----------	----------	------	--	--

Effect of the Notification: The item description of 'Glufosinate Technical' under ITC (HS) Code 38089390 has been revised. Henceforth, 'Glufosinate and its salts' having any technical name, IUPAC name and CAS NO. etc. shall be 'Prohibited' for import. However, import shall be 'free' only if CIF value is Rs. 1289/- or above per Kg.

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

[For further details please refer the notification]

PUBLIC NOTICE

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

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 10/2024-25 dated 06.06.2024 notified In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2023, the Director General of Foreign Trade hereby makes amendment in Appendix 2Y (the list of Ministries/Departments whose notifications on mandatory QCOS, that are exempted by the DGFT for goods to be utilized/consumed in manufacture of export products). The updated Appendix 2Y is reproduced herewith (**changes made are indicated in bold letters**):

Appendix -2Y

(Refer Para 2.03(c) of FTP)

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

Sl. No	Name of Ministry / Department
1	Ministry of Steel
2	Department for Promotion of Industry and Internal Trade (DPIIT)
3	Ministry of Textiles**
4	Ministry of Mines
5	Department of Chemicals & Petro-chemicals (DCPC)**

****The EO Period for the products of Ministry of Textiles and DCPC is regulated in terms of para 2.30(A)(i)(g) of FTP, 2023**

Effect of this Public Notice:

In pursuance of Notification No. 71/2023 dated 11.03.2024, Department of Chemicals & Petro-chemicals have been added in the list of Ministries/Departments under Appendix 2Y of FTP, 2023, with immediate effect.

[For further details please refer the public notice]

DGFT

PUBLIC NOTICE

REVISION IN PARA 2 (B) OF THE 'GUIDELINES FOR APPLICANTS' UNDER ANF-4F OF HANDBOOK OF PROCEDURES 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 09/2024-25 dated 06.06.2024 notified In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendment in Para 2 (b) of the Guidelines For Applicants under ANF-4F of Handbook of Procedures 2023

The said Para 2 (b) of ANF 4F is as amended given below.

(b) For Deemed Exports -

i) Copies of system generated GST e- invoices and corresponding e-way bills.(However, where system generated e- invoices and corresponding e-way bills cannot be provided for reasons to be stated, Copy of invoices or a statement of invoices, duly certified by the GST authorities of supplier/recipient may be furnished.)

ii) In case of supply of the product by the Intermediate supplier to the port directly for export by the ultimate exporter (holder of Advance Authorisation or DFIA) in terms of paragraph 4.30 of HBP, copy of the shipping bill with the name of domestic supplier as intermediate supplier endorsed on it along with the file No./Authorisation No. of the ultimate exporter and the intermediate supplier shall be required to be furnished.

iii) e-BRCs

iv) Statement of supplies / exports and imports made and actual consumption of inputs in the items exported towards discharge of export obligation prepared and duly certified by Independent Chartered Accountant.

Effect of this Public Notice: Para 2 (b) of the 'Guidelines For Applicants' under ANF-4F of Handbook of Procedures 2023 has been revised to simplify the procedure and reduce the compliance burden for applying EODC in case of deemed exports.

[For further details please refer the public notice]

PUBLIC NOTICE

AMENDMENT IN APPENDIX - 6B OF FTP/ HBP, 2023.

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 08/2024-25 dated 03.06.2024 notified In exercise of the powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy, 2023, the Director General of Foreign Trade hereby amends Para 10 (ii) of Appendix 6B of FTP/ HBP, 2023. The amendment in Appendix 6B is as follows:

Existing Paragraph	Amended Paragraph
(10) SPICES (COVERED BY CHAPTER 9 OF THE ITC(HS) CLASSIFICATIONS OF EXPORT & IMPORT ITEMS:	(10) SPICES (COVERED BY CHAPTER 9 OF THE ITC(HS) CLASSIFICATIONS OF EXPORT & IMPORT ITEMS:
(ii) A minimum value addition of 25% shall have to be fulfilled.	(ii) A minimum value addition of 25% shall have to be fulfilled in the case of spices only where both export as well as import items pertain to Chapter 9 of the ITC(HS) Code.
	(iii) In all other cases the value addition will be 15%

2. Effect of this Public Notice:

To bring parity with provisions of Chapter 4 of the FTP/HBP regarding value addition for spices covered under Chapter 9 of the ITC(HS) Code, the provisions of of the FTP/HBP (Appendix 6B) are being amended to the extent that in the case of spices, a minimum value addition of 25% shall have to be fulfilled only where both export as well as import item pertains to Chapter 9 of ITC(HS) Code. In all other cases, the value addition will be 15%.

[For further details please refer the public notice]

:IN STANDS

GST APPELLATE TRIBUNAL (GSTAT)



CONTENTS

1. A detailed Synopsis of GSTAT Appeals, Practice, Policy and Procedures
2. Master Summary of Act, Rules and Forms with brief understanding
3. Section-wise Commentary with Related provisions, Rules and Forms
4. Expectations From The Goods And Services Tax Appellate Tribunal (Procedure) Rules, 202x

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

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

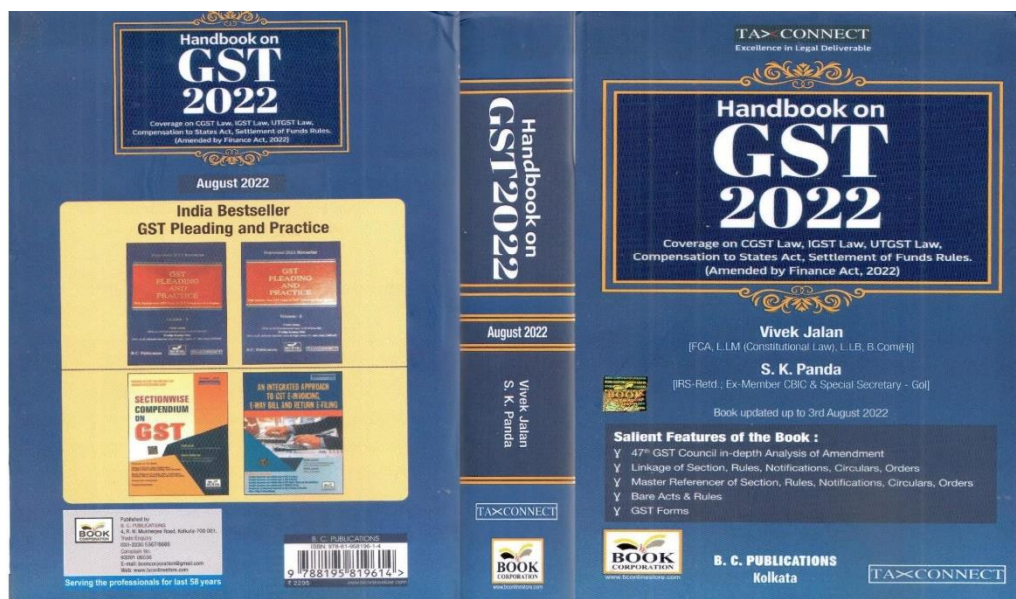
Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

HANDBOOK ON GST 2022



CONTENTS

5. 47th GST Council in-depth Analysis of Amendment
6. Linkage of Section, Rules, Notifications, Circulars, Orders
7. Master Reference of Section, Rules, Notifications, Circulars, Orders
8. Bare Acts & Rules
9. 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

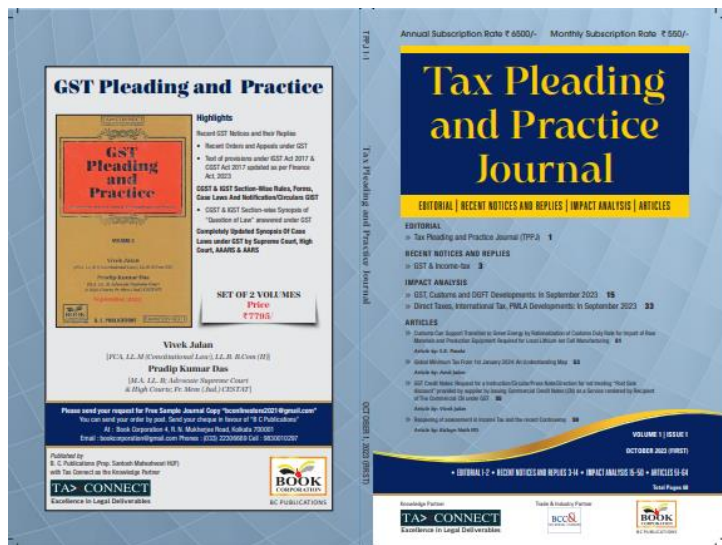
Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

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

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



CONTENTS

1. 50 Most Burning issues in GST-Litigation
2. Reference of Section, Rules, Notifications, Circulars, Orders relating to GST Assessment, Scrutiny, Audit & Appeal
3. Case Laws relating to GST Litigation handling
4. GST Forms relating to Litigation handling
5. New process to file returns in GSTR 3B as per circular 170 explained in details u/s 59
6. Discussion on SOP on Scrutiny of Returns and GST Audit Manual by CBIC under respective Sections
7. Discussion on Recent Instruction on GST-Summons, Arrest and Bail

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: Neha Resham

Email: neha.resham@taxconnectnorth.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: Mainak Sen Gupta

Email: mainak.sengupta@taxconnectdelhi.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.

Tax Connect 2024. All rights reserved.