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# 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, 24<sup>th</sup> Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
- Delhi (NCR)** : B-139, 2<sup>nd</sup> Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001  
- Room No. 119, 1<sup>st</sup> 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, 8<sup>th</sup> Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : [www.taxconnect.co.in](http://www.taxconnect.co.in)
- Email** : [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

## EDITORIAL



**Friends,**

Suppliers giving post-sale discounts through credit notes under GST will have to ensure that the customers give an undertaking or a CA certificate stating that the ITC on the discount value has been reversed as clarified vide Circular No. 212/6/2024 Dt. 26.06.2024 – Issue of Credit notes by suppliers and reversal of ITC by recipient.

As per clause (b) to sub-section (3) of Section 15 of the CGST Act, secondary discounts extended after the supply are excludible from the value. For this purpose, the supplier can raise a Credit Note on the recipient with GST and reduce his output tax liability, subject to reversal of such ITC by the recipient. But, in the GST portal currently there is no mechanism available for the supplier to verify whether the recipient has reversed the ITC or not, leading to objections being raised by the department.

Till the time a functionality is made available on the common portal, to enable the suppliers as well as the tax officers to verify the reversal, the supplier may procure a certificate containing UDIN from the recipient of the supply, issued by the Chartered Accountant (CA) or the Cost Accountant (CMA), certifying that the recipient has made the required proportionate reversal of ITC at his end in respect of such credit note issued by the supplier.

In cases, where the amount of tax (CGST+SGST +IGST and including compensation cess, if any) involved in the discount given by the supplier to a recipient through tax credit notes in a financial year does not exceed Rs 5 lakh, then instead of CA/CMA certificate, the supplier will have to get an undertaking from the said recipient.

The said CA/CMA certificate may include details such as the details of the credit notes, the details of the relevant invoice number against which the said credit note has been issued, the amount of ITC reversal in respect of each of the said credit notes along with the details of the FORM GST DRC-03/ return / any other relevant document through which such reversal of ITC has been made by the recipient.

The circular has a retrospective effect, impacting all demands on this issue since 2017. Taxpayers engaged in litigation on this point can leverage this clarification for relief. Going forward, this will significantly benefit the industry by clarifying the process for issuing credit notes.

**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

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# TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
7 <sup>th</sup> July	Deposit of Tax deducted/collected	June 2024	Due date for deposit of Tax deducted/collected by an office of the government for the month of March, 2024. However, all sum deducted by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10 <sup>th</sup> July	GSTR-7	June 2024	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10 <sup>th</sup> July	GSTR-8	June 2024	Monthly return to be filed by e-commerce operators registered under the GST.
11 <sup>th</sup> July	GSTR-1	June 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 <sup>th</sup> July	GSTR-1 (IFF)	June 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 <sup>th</sup> July	GSTR-6	June 2024	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 <sup>th</sup> July	GSTR-5	June 2024	Summary of outward taxable supplies and tax payable by a non-resident taxable person.

# INCOME TAX

## CASE LAW

**CANCELLATION OF REGISTRATION U/S 12AA - APPLICATION DENIED ON THE GROUND THAT THE RESPONDENT TRUST IS YET TO START CHARITABLE ACTIVITIES AS DEFINED IN SECTION 2(II) : CALCUTTA HIGH COURT**

**OUR COMMENTS:** It was held that - ITAT has set aside the order of the CIT(E) and held Trust cannot claim exemption unless it is registered u/s 12AA of the Act and thus at that initial stage the test of genuineness of the activities cannot be a ground on which the registration can be refused - HELD THAT:- In matters where the trust recently came into existence and application for registration under Section 12AA (1) of the Act, 1961 is filed by the trust before the Principal Commissioner or Commissioner of Income Tax, then at that stage the Principal Commissioner or Commissioner of Income Tax has to satisfy himself that the objects and activities of such trust or institution are genuine and that its activities are in furtherance of the objects of the trust.

Therefore, at the very initial stage i.e. immediately after the trust or institution came into existence and applies for registration u/s 12A, the Commissioner is required to satisfy himself that the objects of the Trust are genuine. If the trust or institution has started its activities then he shall also satisfy himself that the activities of such trust or institution are in furtherance of the objects of the trust. The application for registration u/s 12AA cannot be refused by the Principal Commissioner or Commissioner of Income Tax solely on the ground that such trust or institution has not yet started its activities.

For all the reasons aforesaid, we do not find any merit in this appeal. Decided against revenue.

## CASE LAW

**TDS U/S 195 - ADDITION U/S 40(A)(IA) - PAYMENTS AGGREGATING TO THE NON-RESIDENTS TOWARDS THE CHARGES FOR SAMPLING AND ANALYSIS OF CARGO AT THE DESTINATION PORT AS WELL AS FOR PROFESSIONAL AND CONSULTANCY FEES: BOMBAY HIGH COURT**

**OUR COMMENTS:** It was held that - Having carefully perused the order of the Tribunal and upon considering the materials on record, we do not find favour with the submission of learned counsel for the Revenue that "since the amendment made by the Finance Act, 2010, was retrospective, the payments made by the Respondent Assessee were taxable in the hands of the recipients and consequently, the Respondent Assessee was obliged to deduct tax at source from the payments made".

It is not disputed that the decision of the coordinate Bench of the Tribunal in Ajit Ramakant Phatarpekar [2015 (4) TMI 261 - ITAT PANAJI] has been accepted by the Department, which held that

an Assessee could not be expected to deduct tax at source from payments that became taxable owing to retrospective amendment. The order of this Court in PCIT vs Ajit Phatarpekar [2020 (11) TMI 70 - BOMBAY HIGH COURT] is an indicator that the order passed by the Tribunal in the case of Ajit Phatarpekar (supra) has been accepted by the Department.

It is significant to note that the Supreme Court in Engineering Analysis Centre of Excellence (P) Ltd. [2021 (3) TMI 138 - SUPREME COURT] has dealt with two latin maxims, *lex non cogit ad impossibilia*, i.e. the law does not demand the impossible and *impotentia excusat legem*, i.e. when there is a disability that makes it impossible to obey the law, the alleged disobedience of law is excused. It is thus clear that the "person" mentioned in section 195 of the Income Tax Act cannot be expected to do the impossible, namely, to apply the expanded definition of "royalty" inserted by explanation 4 to section 9 (1) (vi) of the Income Tax Act, for the assessment years in question, at a time when such explanation was not actually and factually in the statute.

**Nature of expenditure - expenditure on temple repairs and construction of school revenue or capital expenditure** - Before the Tribunal, Assessee submitted that the expenditure incurred

was out of business exigencies in order to create and maintain good/cordial relations with the villagers residing around the mining and business activity area of the Assessee, that no capital asset came to be acquired. - HELD THAT:- Tribunal in the facts of the present case, according to us, did not commit any error in holding that the quantum of expenses incurred is a wholly irrelevant consideration for the purpose of determining whether the expenses incurred are of capital or revenue in nature. The decision of the CIT (A) as regards the allowance of the expenditure incurred on the purchase of ambulances has been accepted by the Revenue and has not been agitated further. The expenditure incurred on the purchase of ambulances was allowed. However, the expenditure incurred on renovation and construction of temples/schools was disallowed. In the facts of the present case, we are inclined to agree with the Tribunal that it is not open for the Revenue to take a divergent stand with respect to the expenditure incurred on renovation and construction of temples/schools when it has allowed the expenditure on purchase of ambulances only based on the reason that the expenditure on schools/temples was huge. Factually, the Respondent Assessee has incurred expenses on the renovation and construction of schools/temples situated in the villages surrounding the mining area. The expenses were incurred out of business exigencies, the details of which are set out earlier. The Tribunal, therefore, committed no error in holding that the expenditure was the allowable business expenditure of a revenue nature having found no capital asset had been acquired by the Respondent Assessee by incurring the expenditure. Appeal Decided in favour of assessee.

# GST

## ADVISORY

### ENHANCEMENTS TO ADDRESS-RELATED FIELDS IN GST REGISTRATION FUNCTIONALITIES

**OUR COMMENTS:** The GSTIN vide advisory dated 04.07.2024 advised that The Following enhancements have been made to address-related fields in the registration functionalities: New Registration, Amendment Application (Core & Non-Core), and Geocoding Business Addresses. These enhancements are based on the analysis of tickets and user feedback. The details are as follows:

1. Update in Validations applicable while entering the address in address-related fields.

a. Address is in India:

- The fields PIN Code, State, District, and City/Town/Village are interlinked and must be selected from the autosuggestions.

- For other fields, taxpayer in addition to alphanumeric values can add limited special characters such as Hyphen (-), Forward Slash (/), Ampersand (&), Comma (,), Apostrophes ('), Hash(#), Period(.), Small Brackets (), Inverted Commas (""), Colon (:), Semi Colon (;), Underscore (\_) and Space. Other Special Characters are not allowed.

- Additionally, special characters are not allowed at the beginning of the entry.

- Example: When entering an address, you can input "123 Main St. #4, Apt (5A)" but not "#123 Main St." as special characters like the hash(#) are not permitted at the beginning.

b. Address is outside India:

- Zip Code, State, District: Taxpayer would be able to enter all values other than special characters ` {}.

- For other fields: Taxpayer can enter alphanumeric values and limited special characters such as Hyphen (-), Forward Slash (/), Ampersand (&), Comma (,), Apostrophes ('), Hash(#), Period(.), Small Brackets (), Inverted Commas (""), Colon (:), Semi Colon (;), Underscore (\_) and Space. Other Special Characters are not allowed.

- Additionally, special characters are not allowed at the beginning of the entry for fields other than zip code, district and State.

2. Proper instructions have been added to address fields regarding input values that are allowed or not allowed for the specific field. When hovering over the icon, taxpayers would be able to view these instructions.

3. The above changes would not impact data already saved in the system, even if it contains special characters that are no longer allowed. However, if a taxpayer is filing an amendment application and is editing the tab containing address details, the system would validate the address based on the above logic.

4. The said changes have been made based on the tickets raised, wherein users were not aware of the characters allowed and not allowed in address fields or which fields are editable and which fields are to be selected from a drop-down menu only. One such specific case was when taxpayers were inserting a hash (#) at the beginning of the Building Number field. In such cases, the help desk or support team informed the taxpayer to remove the hash (#) character and submit the application again.

5. The above changes are applicable to Normal Taxpayers – Regular, SEZ Unit, SEZ Developer, Composition, Input Service Distributer and Casual Taxpayers.

6. In addition, the field of locality/sub locality is not mandatory

i. If the Locality/Sub-locality field is left blank or is mapped to another Pin Code, the system displays the following warning messages: "Locality/Sub-locality does not match the Pin Code. Do you want to save the details?" or "You have not filled in Locality/Sub-locality. Do you want to save the details and proceed further?"

ii. Example: If you enter Pin Code 123456 but leave the Locality/Sub-locality field blank, you will see the message: "You have not filled in Locality/Sub-locality. Do you want to save the details and proceed further?"

iii. In such cases, to continue with the registration, click "YES" to proceed, and the system will allow you to move forward.

**[For further details please refer the advisory]**



# FEMA

## CIRCULAR

### RELEASE OF FOREIGN EXCHANGE FOR MISCELLANEOUS REMITTANCES

**OUR COMMENTS:** The Ministry of Finance, Department of Economic Affairs vide circular no. RBI/2024-25/47 Circular No. 13 dated 03.07.2024 clarified that In terms of the direction issued under the A.P.(DIR Series) Circular No. 16 dated September 12, 2002, A.P.(DIR Series) Circular No. 55 dated December 23, 2003 and A. P. (DIR Series) Circular No.118 dated May 07, 2012, Authorised Dealers are permitted to release foreign exchange for any current account transaction, on the basis of a simple letter containing basic information and subject to an upper limit of USD 25,000 or its equivalent. It was also advised that Authorised Dealers need not obtain any other documents, including Form A2, and that the payment was to be made by the applicant through Demand Draft or a cheque drawn on his / her bank account.

2. With a view on streamlining the regulatory compliances and operational procedures, it is now decided that Authorised Dealers shall obtain Form A2 in physical or digital form for all cross-border remittances irrespective of the value of transaction. Consequently, the above-mentioned circulars stand withdrawn with immediate effect. Authorised Dealers shall continue to take necessary steps, in terms of Section 10(5) of Foreign Exchange Management Act, 1999, to assure themselves that such transactions do not involve any contravention of the provisions of FEMA.

3. Authorised Dealers may bring the contents of this circular to the notice of their constituents.

4. The directions contained in this circular have been issued under sections 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]

## CIRCULAR

### ONLINE SUBMISSION OF FORM A2: REMOVAL OF LIMITS ON AMOUNT OF REMITTANCE

**OUR COMMENTS:** The Ministry of Finance, Department of Economic Affairs vide circular no. RBI/2024-25/46 Circular No. 12 dated 03.07.2024 circulated that Attention of Authorised Dealer (AD) Category-I banks and AD Category-II entities is invited to paragraph 4 of A.P. (DIR Series) Circular No. 50 dated February 11, 2016 (Compilation of R>Returns: Reporting under FETERS) and A.P. (DIR Series) Circular No. 02 dated April 12, 2023 (Authorised Dealers Category-II – Online Submission

of Form A2), wherein AD Category-I banks and AD Category-II entities were permitted to allow submission of Form A2 through online mode by their customers, subject to certain conditions and limits.

2. On a review, and to improve ease of doing business, it is now decided to permit all Authorised Dealers (AD Category-I banks and AD Category-II entities) to facilitate remittances on the basis of online / physical submission of Form A2 and other related documents, if and as may be necessary, subject to the conditions laid down in Section 10(5) of FEMA 1999. Accordingly, there shall not be any limit on the amount being remitted on the basis of 'online' Form A2.

3. Authorised Dealers shall frame appropriate guidelines for the purpose, with the approval of their Board within the ambit of extant statutory and regulatory framework. The Authorised Dealers shall continue to comply with the relevant provisions of FEMA 1999 and 'Master Direction – Know Your Customer (KYC) Direction, 2016' as updated from time to time, issued by Department of Regulation, RBI, for all transactions. It may be further noted that reporting of transactions in FETERS shall continue, as hitherto, by the Authorised Dealer banks.

4. Authorised Dealers may bring the contents of this circular to the notice of their constituents.

5. The directions contained in this circular have been issued under sections 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

### SEEKS TO IMPOSE PROVISIONAL ANTI-DUMPING DUTY ON TELESCOPIC CHANNEL DRAWER SLIDER, ORIGINATING IN OR IMPORTED FROM CHINA PR

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 13/2024-Customs(ADD) dated 27.06.2024 notified Whereas, in the matter of 'Telescopic Channel Drawer Slider' (hereinafter referred to as the subject goods), falling under tariff items 83024110, 83024190, 83024200 and 83024900 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR (hereinafter referred to as the subject country) and imported into India, the designated authority vide its preliminary findings F. No. 6/13/2023-DGTR, dated the 19th April, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 19th April, 2024, has provisionally concluded that-

(i) the product under consideration that has been exported to India from the subject country are 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 countries,

and has recommended imposition of provisional 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-section (2) of section 9A of the Customs Tariff Act read with rules 13 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, on the basis of the aforesaid preliminary findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the following Table, falling under the Chapter 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, a provisional anti-dumping duty equal to the amount indicated 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

S. N.	Heading/sub-heading	Description of goods	Country of origin	Country of export	Producer/exporter	Amount	Unit of measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	83024110, 83024190, 83024200, 83024900	Telescopic Channel Drawer Slider	China PR	Any country including China PR	Any	614	MT	USD
2.	83024110, 83024190, 83024200, 83024900	Telescopic Channel Drawer Slider	Other than China PR	China PR	Any	614	MT	USD

**Note :** Customs classification is only indicative, and the determination of anti-dumping duty shall be made as per the description of the PUC.

2. The provisional anti-dumping duty imposed under this notification shall be effective for a period of six months, unless revoked, amended or superseded 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 purposes of calculation of the 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



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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 ANTI-DUMPING DUTY ON EASY OPEN ENDS OF TIN PLATE, INCLUDING ELECTROLYTIC TIN PLATE (ETP), MEASURING 401 DIAMETER (99MM) AND 300 DIAMETER (73 MM) IN DIMENSION, ORIGINATING IN OR IMPORTED FROM CHINA PR**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 12/2024-Customs(ADD) dated 27.06.2024 notified Whereas in the matter of 'Easy open ends of tin plate, including electrolytic tin plate (ETP), measuring 401 Diameter (99MM) and 300 Diameter (73MM) in dimension' (hereinafter referred to as the subject goods) falling under tariff item 83099090 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings vide notification F. No. 6/1/2023-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, read with Corrigendum issued vide notification F. No. 6/1/2023-DGTR, dated the 22nd May, 2024 has come to the conclusion that—

- (i) the subject goods have been exported to India from the subject country at dumped prices;
- (ii) the domestic industry has suffered material injury on account of subject imports from subject country;
- (iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of 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 tariff heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, imposes a definitive anti-dumping duty equal to the amount mentioned in Column (7), in the currency as specified in corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the Table below for a period of five years, namely:-

**TABLE**

Sl. N	Heading / Sub-heading	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	83099090	Easy open ends of tin plate, including electrolytic tin plate (ETP), measuring 401 Diameter (99MM) and 300 Diameter (73MM) in dimension*	China PR	Any country including China PR	Any	741	Lakh Pcs.	USD
2	-do-	-do-	Any country other	China PR	Any	741	Lakh Pcs.	USD

## CUSTOMS

			than China PR					
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**\*Note-1:** The followings are not covered in the scope of product:

- a) Easy open ends that are manufactured of materials other than tin plate, such as aluminium, tin free sheet etc.
- b) Easy open ends having dimensions other than 401 Diameter (99MM) and 300 Diameter (73MM) of any make/input material.
- c) Easy open ends of partial or short aperture of any make and dimension.

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

[For further details please refer the notification]

NOTIFICATION
<b>SEEKS TO IMPOSE ANTI-DUMPING DUTY ON ALLOY STEEL CHISEL/TOOL AND HYDRAULIC ROCK BREAKER IN FULLY ASSEMBLED CONDITION, ORIGINATING IN OR IMPORTED FROM CHINA PR AND KOREA RP</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 11/2024-Customs(ADD) dated 27.06.2024 notified Whereas in the matter of ‘alloy steel chisel/ tool and hydraulic rock breaker in fully assembled condition’ (hereinafter referred to as the subject goods) falling under chapter headings 84314930 and 84314990 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 Korea RP

(hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings vide notification number 6/8/2022-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, has come to the conclusion that–

- (i) the subject goods have been exported to India from subject countries below its normal value, thus resulting in dumping of the product;
- (ii) the domestic industry has suffered material injury due to dumping of the subject goods;
- (iii) the material injury has been caused by the dumped imports of the subject goods originating in or exported from the subject countries,

and has recommended imposition of definitive 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 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 as mentioned in the notification, falling under chapter heading 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 antidumping duty at a rate as specified in the corresponding entry in column (7) of the said Table.

[For further details please refer the notification]

NOTIFICATION
<b>SEEKS TO IMPOSE ANTI-DUMPING DUTY ON IMPORTS OF SODIUM CYANIDE ORIGINATING IN OR EXPORTED FROM CHINA PR, EUROPEAN UNION, JAPAN AND KOREA RP</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 10/2024-Customs(ADD) dated

## CUSTOMS

27.06.2024 notified Whereas in the matter of “Sodium Cyanide” (hereinafter referred to as the subject goods) falling under heading 2837 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, European Union, Japan and Korea RP (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings vide notification F. No. 6/03/2023-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, has come to the conclusion that,

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

(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 heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an antidumping duty calculated at the rate as specified in the corresponding entry in column (7), of the said Table, namely:-

**TABLE**

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (\$/Metric Tonne)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

1	2837*	Sodium Cyanide, regardless of its form	China	Any country including China	Hebei Chengxin Co. Ltd.	286
2	-do-	-do-	China	Any country including China	Any producer other than mentioned in SN (1) above.	554
3	-do-	-do-	Any country other than China, EU, Japan and Korea	China	Any producer other than mentioned in SN (1) above.	554
4	-do-	-do-	European Union	Any country including European Union	Lučební závody Draslovka a.s. Kolín	13
5	-do-	-do-	European Union	Any country including European Union	Any producer other than mentioned in SN (4) above.	230
6	-do-	-do-	Any country other than China, EU, Japan and Korea	European Union	Any producer other than mentioned in SN (4) above.	230
7	-do-	-do-	Japan	Any country including Japan	Any producer	447
8	-do-	-do-	Any country other than China,	Japan	Any producer	447

# CUSTOMS

			EU, Japan and Korea			
9	-do-	-do-	Korea RP	Any country includin g Korea RP	Any producer	413
10	-do-	-do-	Any country other than China, EU, Japan and Korea	Korea RP	Any producer	413

\* The Customs classification is indicative only and is not binding on the scope of the 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 purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[For further details please refer the notification]

## NOTIFICATION

### SEA CARGO MANIFEST AND TRANSHIPMENT (SECOND AMENDMENT) REGULATIONS, 2024

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 47/2024-Customs(N.T) dated 30.06.2024 notified In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962

(52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Sea Cargo Manifest and Transhipment Regulations, 2018, namely: -

#### 1. Short title and commencement –

(1) These regulations may be called the Sea Cargo Manifest and Transhipment (Second Amendment) Regulations, 2024.

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

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

a. In sub-regulation (2), for the words, figures and letters, “till 30th June 2024”, the words, figures and letters, “till 31st August 2024” shall be substituted.

3. In the said regulations, in Form XI,

a. for the words, figures and letters, “Rs. ten lakhs”, wherever they occur, the words, figures and letters, “Rs. five lakhs” shall be substituted.

b. for the words, figures and letters, “Rs. 10,00,000/- (Rupees ten lakhs)”, wherever they occur, the words, figures and letters, “Rs. 5,00,000/- (Rupees five lakhs)” shall be substituted.

c. for the words, figures and letters, “Rs. Ten lakhs”, wherever they occur, the words, figures and letters, “Rs. five lakhs” shall be substituted.

[For further details please refer the notification]

## DGFT

### NOTIFICATION

#### AMENDMENT IN IMPORT POLICY CONDITION FOR ITEMS UNDER ITC (HS) CODE 07019000 OF CHAPTER 07 OF ITC (HS), 2022, SCHEDULE-I (IMPORT POLICY)

**OUR COMMENTS:** The Ministry of Commerce and Industry vide notification no. 20/2024-25 dated 05.07.2024 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 policy condition of item under Chapter 07 of ITC (HS) 2022, Schedule - I (Import Policy):

ITC(HS) Code	Item description	Policy	Existing Policy Condition	Revised Policy Condition
07019000	Potatoes, fresh or chilled :  Other	Restricted	Import of Potatoes from Bhutan is permitted freely, without any licence, up to 30th June 2024.	Import of Potatoes from Bhutan is permitted freely, without any licence, up to 30th June 2027.

**Effect of the Notification:** Import of Potatoes under ITC (HS) code 07019000 is allowed from Bhutan without any Import Licence, up to 30th June 2027.

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

[For further details please refer the notification]

### NOTIFICATION

#### AMENDMENT IN POLICY CONDITION OF SL. NO. 55 & 57, CHAPTER 10 SCHEDULE-2, ITC(HS) EXPORT POLICY, 2018

**OUR COMMENTS:** The Ministry of Commerce and Industry vide public notice no. 19/2024-25 dated 05.07.2024 notified in exercise of powers conferred by Section 3 of the Foreign Trade (Development & Regulation) Act 1992 (No. 22 of 1992), read with para 1.02 and 2.01 of the Foreign Trade Policy, 2023 as amended from time to time, the Central Government hereby makes the following amendment to the Notification no. 52/2023 dated 12.12.2023, with immediate effect policy

condition at Sl. No 55 and 57, Schedule 2 of ITC (HS) Export Policy, 2018 for export of rice (Basmati and Non-Basmati).

2. The following policy conditions shall be amended/added to the existing entries of Chapter 10 at Sl. No. 55 and 57:-

Sl. No.	Tariff Item HS code	Item Description	Present Policy Condition	Revised Policy Condition
55	1006 2000 1006 30 1006 3010 1006 3090 1006 40 00	Non-Basmati Rice	Export to EU Member States and European countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council/ Export Inspection Agency'.	Export to EU Member States and European countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council/ Export Inspection Agency'.
			Certificate of Inspection by Export Inspection Council/ Export Inspection Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.	- Certificate of Inspection by Export Inspection Council/ Export Inspection Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.
57	10063020	Basmati Rice (Dehusked)	Export to EU Member States and European	Export to EU Member States and European



## DGFT

		(Brown), semi-milled, milled both in either parboiled or raw condition.	countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council / Export Inspection Agency.	countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of Certificate of Inspection by Export Inspection Council / Export Inspection Agency.
			- Certificate of Inspection by Export Inspection Council/ Export Inspections Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.	- Certificate of Inspection by Export Inspection Council/ Export Inspections Agency shall not be mandatory for export to remaining European countries with effect from the date of this notification for a period of six months.

### 3. Effect of notification:

Existing notification No. 52/2023 dated 12.12.2023 is amended to the extent that export of Rice (Basmati and Non-Basmati) to EU member states and other European Countries namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland only will require Certificate of Inspection from EIC/EIAs. Export to remaining European countries will not require Certificate of Inspection by Export Inspection Council / Export Inspection Agency for export from the date of this notification for a period of six months.

**[For further details please refer the notification]**

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#### **Author:**

**Vivek Jalan**

**[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]**

**S.K. Panda**

**[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]**

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#### **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:**

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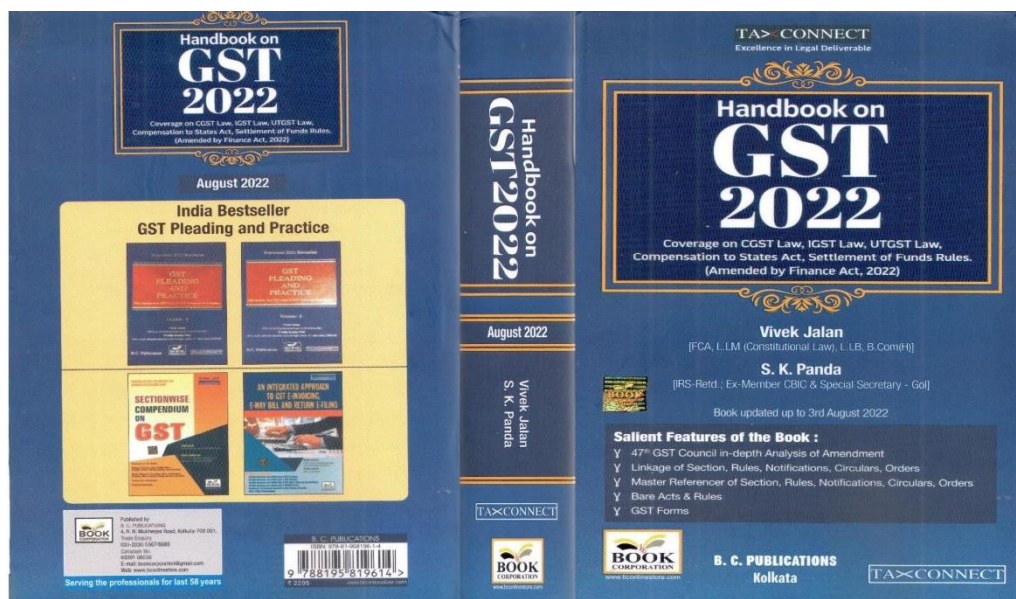
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#### Author:

**Vivek Jalan**

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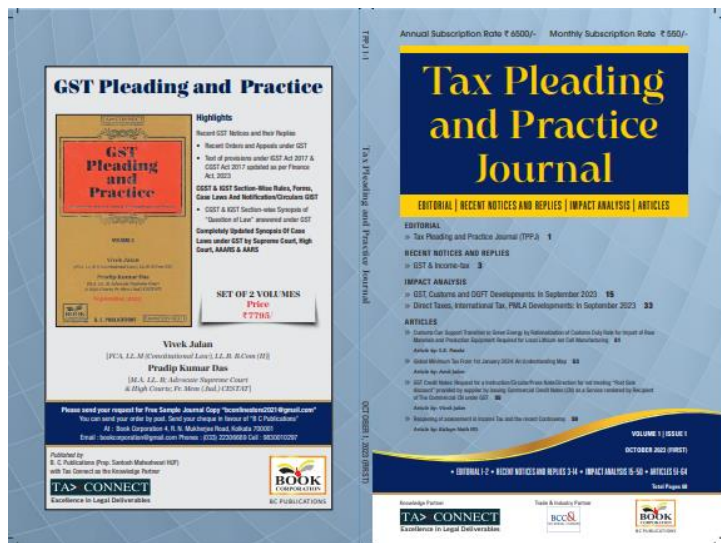
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#### Author:

**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]

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#### **Authors:**

**Vivek Jalan**

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

**Bikramjit Ghosh**

[FCA, B. Com(H)]

#### **Published by:**

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## 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, 24<sup>th</sup> 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, 3<sup>rd</sup> 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:**

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