

# TAX CONNECT

## Knowledge Partner:



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### 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, 3<sup>rd</sup> 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,**

In the Budget 2024 presented by the Hon'ble FM on 23<sup>rd</sup> July 2024, Rationalisation and Simplification of taxation of Capital Gains has been proposed.

**Firstly**, it is proposed that there will only be two holding periods, 12 months and 24 months, for determining whether the capital gains is short-term capital gains or long term capital gains. For all listed securities, the holding period is proposed to be 12 months and for all other assets, it shall be 24 months. Accordingly, amendment is proposed in clause (42A) of section 2 of the Act. Thus, units of listed business trust will now be at par with listed equity shares at 12 months instead of earlier 36 months. The holding period for bonds, debentures, gold will reduce from 36 months to 24 months. For unlisted shares and immovable property, it shall remain at 24 months.

**Secondly**, the rate for short-term capital gain under provisions of section 111A of the Act on STT paid equity shares, units of equity oriented mutual fund and unit of a business trust is proposed to be increased to 20% from the present rate of 15% as the present rate is too low and the benefit from such low rate is flowing largely to high net worth individuals. Other short-term capital gains shall continue to be taxed at applicable rate.

The rate of long-term capital gains under provisions of various sections of the Act is proposed to be 12.5% in respect of all category of assets. This rate earlier was 10% for STT paid listed equity shares, units of equity-oriented fund and business trust under section 112A and for other assets it was 20% with indexation under section 112.

Exemption of gains upto 1.25 lakh (aggregate) is proposed for long-term capital gains under section 112A on STT paid equity shares, units of equity oriented fund and business trust, thus, increasing the previously available exemption which was upto 1 lakh of income from long term capital gains on such assets.

For bonds and debentures, rate for taxation of long-term capital gains was 20% without indexation. For listed bonds and debentures, the rate shall be reduced to 12.5%. Unlisted debentures and unlisted bonds are of the nature of debt instruments and therefore any capital gains on them should be taxed at applicable rate, whether short-term or long-term. It is proposed accordingly.

Thus, unlisted debentures and unlisted bonds are proposed to be brought to tax at applicable rates by including them under provisions of section 50AA of the Act. This amendment in section 50AA shall come into effect from the 23<sup>rd</sup> day of July, 2024.

**Thirdly**, simultaneously with rationalisation of rate to 12.5%, indexation available under second proviso to section 48 is proposed to be removed for calculation of any long-term capital gains which is presently available for property, gold and other unlisted assets. This will ease computation of capital gains for the taxpayer and the tax administration.

Parity in taxation between resident and non-resident assesses: To bring parity of taxation between residents and non-residents, corresponding amendments to section 115AD, 115AB, 115AC, 115ACA and 115E are being made to align the rates of taxation in respect of long-term capital gains proposed under section 112A and 112 and rates of short term capital gains proposed under section 111A.

Further, consequential amendments to align the withholding tax provisions with the substantive provisions to give effect to the proposed changes in rates of capital gains tax are being made under section 196B and 196C.

These proposals are proposed to be given effect immediately i.e. with effect from the 23<sup>rd</sup> of July, 2024.

**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

Date	Form/Return /Challan	Reporting Period	Description
30 <sup>th</sup> July	Quarterly TCS certificate	April-June 2024	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2024
30 <sup>th</sup> July	challan-cum-statement	June 2024	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB, 194-IA, 194M, 194S for the month of June, 2024
31 <sup>st</sup> July	TDS Statement	April-June 2024	Quarterly statement of TDS deposited for the quarter ending June 30, 2024
31 <sup>st</sup> July	Return of Income for AY 2024-25	FY 2023-24	Return of income for the assessment year 2024-25 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or (d) an assessee who is required to furnish a report under section 92E.
31 <sup>st</sup> July	FORM 10BBB	April-June 2024	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June, 2024

# INCOME TAX

## NOTIFICATION

**EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'SOCIETY FOR APPLIED MICROWAVE ELECTRONICS ENGINEERING & RESEARCH (SAMEER), MUMBAI'**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 96/2024 dated 24.07.2024 notified that 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, 'Society for Applied Microwave Electronics Engineering & Research (SAMEER), Mumbai' (PAN: : AALAS5825K), a Society constituted by Central Government, in respect of the following specified income arising to the said Society, as follows:

- a) Grants received from Ministry of Electronics and Information Technology
- b) Fees received from test measurement and consultancy services.
- c) Design and development charges for systems/subsystems in RF/Microwave and allied areas.
- d) Revenue from Royalty and transfer of technology.
- e) Miscellaneous income as per Memorandum of Association of the SAMEER.
- f) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that 'Society for Applied Microwave Electronics Engineering & Research (SAMEER), Mumbai' –

(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 Years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026 relevant for the financial years 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

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

## NOTIFICATION

**EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'HIMACHAL PRADESH STATE LOAD DESPATCH CENTRE, SHIMLA'**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 95/2024 dated 24.07.2024 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, 'Himachal Pradesh State Load Despatch Centre, Shimla', (PAN-AAAAH7757E), a body established by the Government of Himachal Pradesh, in respect of the following specified income arising to that body, namely:

- a) Income from levy of fees/charges as per Electricity Act, 2003 and as fixed by Himachal Pradesh Electricity Regulatory Commission, and
- b) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Himachal Pradesh State Load Despatch Centre -

## INCOME TAX

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; 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 years 2021-2022, 2022-2023 and 2023-2024 relevant to Financial years 2020-2021, 2021-2022 and 2022-2023.

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

### NOTIFICATION

**EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – ‘PUNJAB SKILL DEVELOPMENT MISSION SOCIETY, CHANDIGARH’**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 94/2024 dated 24.07.2024 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, ‘Punjab Skill Development Mission Society, Chandigarh’ (PAN: AAAAE8085G), a Society constituted by Government of Punjab, in respect of the following specified income arising to the said Society, as follows:

(a) Grants and contributions received from Central Government, State Government of Punjab, and other Government institutions.

(b) CSR funds received from companies/firms.

(c) Levy of service charges or administrative charges for the schemes/projects.

(d) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Punjab Skill Development Mission Society, Chandigarh –

(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 Years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026 relevant for the financial years 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

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



## GST

## ADVISORY

REFUND OF TAX PAID ON INWARD SUPPLY OF GOODS BY  
CANTEEN STORE DEPARTMENT (FORM GST RFD 10A)

**OUR COMMENTS:** The GSTIN vide advisory dated 22.07.2024 advised that :

1. In reference to Circular No. 227/21/2024-GST issued by GST policy wing, CBIC on 11th July, 2024 for online processing of refund applications filed by Canteen Stores Department (CSD), GSTN has developed an online functionality to enable CSDs to file an application for refund in FORM GST RFD-10A in GST common portal.

2. The pre-requisites & relevant date for filing refund application under this category are mentioned in Para 4, 5 & 6 of the said Circular. The applicants are advised to refer the same for details in this regard.

3. The process to be followed for filing refund application under the said category is as below:

a. Login into the GST portal. Click on Services -> Refund -> Application for Refund.

b. Select "Refund of tax paid on Inward supply of goods by Canteen Store Department (CSD)".

c. Select Period for which refund is to be applied, by selecting From & To Period and then clicking on "Create Refund" application.

d. The refund applications on GST portal are to be filed sequentially with respect to tax periods. If there is no refund to be claimed for a particular period, CSD needs to file a NIL refund claim for that period. Once a refund is filed or NIL refund claim is filed for a particular period, the system will not allow filing for the same period again. Similarly, it will not allow the taxpayer to file for any previous periods.

Example:

A CSD wants to file two refunds for the periods Jan 2024 to March 2024 and July 2024 to September 2024. In GST system, the CSD has to file the first refund by selecting the period Jan 2024 to March 2024. When the CSD tries to file the second refund claim for the period July 2024 to September 2024, the GST portal will prompt the user to file refund for the period April 2024 – June 2024. If there is no refund claim for the period April 2024 – June 2024, then NIL refund claim has to be filed for the said period. Post that, the GST portal will allow

the CSD to file refund for the period July 2024 to September 2024.

e. In the GST portal, the Select Period is available from July 2017. If a taxpayer has already filed manual refund claims for the earlier periods or no refund claim is required to be filed for the earlier periods, they are advised to file NIL refund claim for such earlier periods.

Example:

A CSD wants to file a refund claim(RFD 10A) for the period April – June 2024 in GST system and all their earlier CSD refund claims are filed manually till the period March 2024. The said CSD has to file NIL refund claims in the GST system for the period from June 2017 – March 2024 in the GST portal though manual refund claims are filed for the said period. This will enable the taxpayer to file CSD refund claim for the period April – June 2024.

Note: Once a NIL refund claim is filed in the GST system for a period, the CSD cannot claim a refund for the same period again in the GST system.

f. The details of invoices for which refund is to be claimed shall be uploaded in the Statement. After successful validation of the statement, click on Proceed button.

g. The total tax paid on Inward supply of goods will be auto-populated. Enter the value of IGST, CGST and SGST in "Total Refund applied for" table.

h. While filing refund application, the applicant has to Select the "Bank Account number" in which the refund is to be disbursed.

i. Before submitting the refund application, the applicant can Save & Preview the refund application. If any correction/addition or rectification is to be done in the refund application, it can be done only before submission. Once the application is submitted using the Submit button, system will not allow any change in the refund application.

4. Issues (if any) faced by the taxpayers in filing refund application may be reported on Grievance redressal portal: <https://selfservice.gstsystem.in>

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

## GST

## ADVISORY

## ADVISORY FOR FORM GSTR-1A

**OUR COMMENTS:** The GSTIN vide advisory dated 26.07.2024 advised that :

**FORM GSTR-1A**

1. The Government vide notification No. 12/2024 – Central Tax dated 10.07.2024, has introduced FORM GSTR-1A which is an optional Form/ facility. This has been provided to the taxpayers to add or amend particulars of a supply of the current tax period, which was missed out or was wrongly reported in FORM GSTR-1 of the said tax period, before filing of the GSTR-3B return of the said tax period.

2. FORM GSTR-1A would be available to all the taxpayer from August 2024, through which details furnished in FORM GSTR-01 for the month of July 24 can be amended. The salient features of FORM GSTR-1A are -

(a) FORM GSTR-1A is an optional facility. This can be filed only once for a particular tax period.

(b) The corresponding effect of the changes made through FORM GSTR-1A on the liability of the taxpayer shall be reflected in FORM GSTR-3B for the same tax period.

(c) At the recipient end, the ITC for the supplies declared or amended by the suppliers through FORM GSTR-1A will be available to the recipient in FORM GSTR-2B generated for the next tax period.

(d) For the taxpayers filing FORM GSTR-1 on monthly basis:

a. FORM GSTR-1A will be available on the portal every month from the due date of filing of FORM GSTR-1 or the actual date of filing of FORM GSTR-1, whichever is later, and will be available till the actual filing of corresponding FORM GSTR-3B of the same tax period. It is pertinent to re-iterate that the taxpayer can't file FORM GSTR-1 for a month until he files FORM GSTR-3B for the previous month.

b. From the liability perspective, the net impact of particulars declared or amended through FORM GSTR-1A, along with the particulars declared in FORM GSTR-1, shall be auto-populated in FORM GSTR-3B for the same tax period as that of FORM GSTR-1.

(e) For the QRMP taxpayers, who files FORM GSTR-1 on Quarterly basis:

a. FORM GSTR-1A shall be available quarterly after actual filing of FORM GSTR-1 (Quarterly) or the due date of filing of FORM GSTR -1 (Quarterly), whichever is later, and will be available till the actual filing of FORM GSTR-3B of the same tax period.

b. The supplies reported in the FORM GSTR-1 of the current tax period (including those declared in IFF, for the first month, M1 and second months, M2 of a quarter, if any) can be amended through corresponding Quarterly GSTR-1A.

c. From the liability perspective, the net impact of the particulars declared in GSTR 1A (Quarterly), along with particulars furnished in FORM GSTR-1 (Quarterly) (or through IFF of Month M1 and M2,if filed), shall be auto-populated in FORM GSTR-3B (Quarterly) of the same tax period.

d. It is reiterated that there will be no separate amendment facility available for records furnished through IFF for the months M1 and M2, during the month M1 and M2.

(f) In case where change is required to be made in GSTIN of a recipient for a supply reported in FORM GSTR-1 of a tax period, the same can be rectified through FORM GSTR-1 for the subsequent tax period only.

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



## FEMA

## CASE LAW

**FERA PROCEEDINGS - JURISDICTION OF SPECIAL DIRECTOR OF ENFORCEMENT - TRANSACTION AGAINST EXCHANGE CONTROL REGULATIONS - PENALTIES PAYABLE BY THE PETITIONERS - PROCEEDINGS WERE INITIATED FOR VIOLATION OF THE PROVISIONS OF FERA AND WHEN THE FERA WAS IN FORCE - ALTERNATIVE REMEDY : MADRAS HIGH COURT**

**OUR COMMENTS:** It was held that In the instant case, on-going through the materials placed before us and after carefully considering the order passed by the Special Director of Enforcement, we find that we have to necessarily deal with a lot of documents and get into disputed questions of fact. To avoid such a scenario, the enactment itself provides for further remedies under Section 19 of FEMA before the Appellate Tribunal and thereafter, under Section 35 of the Act, by way of filing a further Appeal before the High Court against the order passed by the Appellate Tribunal. These remedies have been provided to enable an aggrieved person to contest the order passed by the Adjudicating Authority, both on facts and on law. These appellate remedies cannot be bypassed and the doors of the High Court cannot be knocked straight away under Article 226 of the Constitution of India.

In the present case, there is no lack of jurisdiction for the Special Director of Enforcement to pass the impugned order, there is no violation of principles of natural justice and this Court does not find any special circumstances to disregard the alternative remedy and to decide the dispute in this Writ Petition. Apart from these reasons, we have already held that the case requires determination of disputed facts based on documents and it will be fit and proper if this exercise is done before the Appellate Tribunal.

We are inclined to relegate the petitioners to the Appellate Tribunal to work out their remedy in accordance with law and it will be left open to the petitioners to raise all the grounds before the Appellate Tribunal.

The petitioners are permitted to file appeal against the order passed by the Special Director of Enforcement in proceedings within a period of 45 days from the date of the receipt of copy of this order. When these Writ Petitions were entertained, interim orders were passed and thereby, the operation of the order of the Special Director of Enforcement dated 12.03.2009 was stayed. Consequently, the penalty amount was not recovered from the petitioners during the pendency of the Writ Petitions. We are inclined to extend this interim protection till the appeal is filed before the Appellate Tribunal.

# CUSTOMS

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 45/2017-CUSTOMS DATED 30TH JUNE, 2017 IN ORDER TO EXTEND THE TIME PERIOD OF RE-IMPORT.**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 39/2024-Customs dated 23.07.2024 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 45/2017-Customs dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 780(E), dated the 30th June, 2017, namely :-

In the said notification, -

(I) in the Table, -

(a) after S. No. 4 and entries relating thereto, the following S. Nos. and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)
"4A.	Lubricating oil falling within Chapter 27 of the First Schedule to the Customs Tariff Act, 1975, imported in the engines of any aircraft registered in India or of any aircraft of the Indian Air Force	No drawback of duty of customs or refund of integrated tax, as the case may be, was allowed on the duty paid lubricating oil in the engines of such air-craft at the time of its departure from India.  <b>Explanation:</b> "lubricating oil" means any oil as is ordinarily used for lubrication, excluding any hydrocarbon oil which has its flash point below 93.3° centigrade;
4B.	Fuel other than Aviation Turbine Fuel in the tanks of the aircrafts of an Indian	(i) The quantity of the said fuel is equal to the quantity of the same type of fuel which was taken out of India in the tanks of the aircrafts of the

Airline or of the Indian Air Force	same Indian Airline or of the Indian Air Force, as the case may be, and on which the duty of Customs, or integrated tax had been paid;  (ii) the rate of duty of customs (including the additional duty leviable under the said section 3) or the rate of integrated tax, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts; and  (iii) no drawback of duty of customs or refund of integrated tax, as the case may be, was allowed on such fuel at the time of departures of such aircrafts from India.";
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(b) against S. No. 5, in column (2), for the word and figure "and 4", the symbols, figures letters and word ",4,4A and 4B" shall be substituted;

(II) in the first proviso, in clause (b) for the words "re-imported within three years", the words "re-imported within five years" shall be substituted.

2. This notification shall come into effect on the 24th day of July, 2024.

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

## NOTIFICATION

**SEEKS TO AMEND 32 NOTIFICATIONS IN ORDER TO EXTEND THEIR VALIDITY TO A FURTHER PERIOD AND AMEND NOTIFICATION NO. 153/94-CUSTOMS TO EXTEND THE TIME PERIOD FOR RE-EXPORT OF CERTAIN FOREIGN ORIGIN GOODS WHEN IMPORTED FOR MAINTENANCE, REPAIR AND OVERHAUL.**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 38/2024-Customs dated 23.07.2024 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of

## CUSTOMS

1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the said Table, namely: -

Table

S. No.	Notification number	Amendments
(1)	(2)	(3)
1.	Notification No. 26-Cus, dated the 19th February, 1962,	In the said notification, the following paragraph shall be inserted, namely: -  "2. Nothing contained in this notification shall have effect after the 30th September, 2024."
2.	Notification No. 16-Cus, dated the 23rd January, 1965, published vide number G.S.R. 126 (E), dated the 23rd January, 1965	In the said notification, in the third proviso, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
3.	Notification No. 80-Cus, dated the 29th August, 1970, published vide number G.S.R. 1246 (E), dated the 29th August, 1970	In the said notification, in the second paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
4.	Notification No. 46/74-Cus, dated the 25th May, 1974, published vide number G.S.R. 503 (E), dated the 25th May, 1974	In the said notification, the second paragraph shall be omitted.
5.	Notification No. 248-Cus, dated the 2nd August, 1976, published vide number G.S.R. 617(E), dated the 2nd August, 1976	In the said notification, in the second paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2026" shall be substituted.
6.	Notification No. 207/89-Cus, dated the 17th July, 1989,	In the said notification, in the second proviso, for the figures, letters and words

	published vide number G.S.R. 702(E), dated the 17th July, 1989	"30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
7.	Notification No. 134/94-Customs, dated the 22nd June, 1994, published vide number G.S.R. 525(E), dated the 22nd June, 1994	In the said notification, in the second paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
8.	Notification No. 147/94-Customs, dated the 13th July, 1994, published vide number G.S.R. 576(E), dated the 13th July, 1994	In the said notification, in the second paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
9.	Notification No. 148/94-Customs, dated the 13th July, 1994, published vide number G.S.R. 577(E), dated the 13th July, 1994	In the said notification, in the second paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
10.	Notification No. 151/94-Customs, dated the 13th July, 1994, published vide number G.S.R. 580(E), dated the 13th July, 1994	In the said notification, in the Table, the serial number 1, 2 and the entries relating thereto shall be omitted.
11.	Notification No. 152/94-Customs, dated the 13th July, 1994, published vide number G.S.R. 581(E), dated the 13th July, 1994	In the said notification, in the second paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
12.	Notification No. 153/94-Customs, dated the 13th July, 1994, published vide number G.S.R. 582(E), dated the 13th July, 1994	In the said notification, (I) in the Table, against serial number 1, in column (3), -  (A) in condition (ii), the following proviso shall be inserted, namely: -  "Provided that the goods falling under chapter 88 or 89, when imported for maintenance, repair or

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		<p>overhauling, are re-exported within one year from the date of importation or within such extended period, not exceeding one more year, as the Assistant Commissioner of Customs or Deputy Commissioner of Customs, may allow”;</p> <p>(B) in condition (iv), in clause (a), after the words “six months”, the words “or one year, as the case may be,” shall be inserted;</p> <p>(II) in the second paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2029” shall be substituted.</p>	
13.	Notification No. 39/96-Customs, dated the 23rd July, 1996, published vide number G.S.R. 291(E), dated the 23rd July, 1996	In the said notification, in the second paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2029” shall be substituted.	
14.	Notification No. 50/96-Customs, dated the 23rd July, 1996, published vide number G.S.R. 302(E), dated the 23rd July, 1996	In the said notification, in the second paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2029” shall be substituted.	
15.	Notification No. 51/96-Customs, dated the 23rd July, 1996, published vide number G.S.R. 303(E), dated the 23rd July, 1996	In the said notification, in the fourth paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2029” shall be substituted.	
16.	Notification No. 32/1997-Customs dated 1st April 1997 published vide number G.S.R. 188(E), dated the 1st April 1997	<p>In the said notification, before the Explanation, the following paragraph shall be inserted, namely: -</p> <p>“2. Nothing contained in this notification shall have effect after the 31st March, 2026.”</p>	
17.	Notification No. 25/98-Customs, dated the 2nd June, 1998, published vide number G.S.R. 290(E), dated the 2nd June, 1998	In the said notification, in the second paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2029” shall be substituted.	
18.	Notification No. 24/2001-Customs dated 1st March 2001 published vide number G.S.R. 123(E), dated the 1st March 2001	<p>In the said notification, the following paragraph shall be inserted, namely: -</p> <p>“2. Nothing contained in this notification shall have effect after the 31st March, 2026.”</p>	
19.	Notification No. 25/2001-Customs dated 1st March 2001 published vide number G.S.R. 124(E), dated the 1st March 2001	<p>In the said notification, the following paragraph shall be inserted, namely: -</p> <p>“2. Nothing contained in this notification shall have effect after the 31st March, 2026.”</p>	
20.	Notification No. 113/2003-Customs, dated the 22nd July, 2003, published vide number G.S.R. 572(E), dated the 22nd July, 2003	In the said notification, in the third paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted.	
21.	Notification No. 81/2005-Customs, dated the 8th September, 2005, published vide number G.S.R. 569(E), dated the 8th September, 2005	In the said notification, in the second paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted.	
22.	Notification No. 26/2011-Customs, dated the 1st March, 2011, published vide number G.S.R. 152(E), dated the 1st March, 2011	In the said notification, in the second paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted.	
23.	Notification No. 23/2016-Customs, dated the 1st March, 2016, published vide number G.S.R. 217(E), dated the 1st March, 2016	In the said notification, in the second paragraph, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2029” shall be substituted.	
24.	Notification No. 05/2017-Customs, dated the 2nd	In the said notification, in the second paragraph, for the	

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	February, 2017, published vide number G.S.R. 89(E), dated the 2nd February, 2017	figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2026" shall be substituted.
25.	Notification No. 16/2017-Customs, dated the 20th April, 2017, published vide number G.S.R. 394(E), dated the 20th April, 2017	In the said notification, in the second paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
26.	Notification No. 29/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 764(E), dated the 30th June, 2017	In the said notification, the third paragraph shall be omitted.
27.	Notification No. 30/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 765(E), dated the 30th June, 2017	In the said notification, in the third paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2026" shall be substituted.
28.	Notification No. 32/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 767(E), dated the 30th June, 2017	In the said notification, in the third paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
29.	Notification No. 35/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 770(E), dated the 30th June, 2017	In the said notification, after second paragraph, the following paragraph shall be inserted, namely: -  "3. Nothing contained in this notification shall have effect after the 31st March, 2029."
30.	Notification No. 37/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 772(E), dated the 30th June, 2017	In the said notification, in the fourth paragraph, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.
31.	Notification No. 49/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 784(E), dated the 30th June, 2017	In the said notification, the fourth paragraph shall be omitted.

32.	Notification No. 52/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 787(E), dated the 30th June, 2017	In the said notification, the third paragraph shall be omitted.
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2. This notification shall come into force on the 24th day of July, 2024.

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

NOTIFICATION	
<b>SEEKS TO AMEND NOTIFICATION NO. 27/2011-CUSTOMS DATED 1ST MARCH, 2011 IN ORDER TO AMEND THE EXPORT DUTY ON SPECIFIED ITEMS OF RAW HIDES, SKINS AND LEATHER.</b>	

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 37/2024-Customs dated 23.07.2024 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 27/2011-Customs dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 153(E), dated the 1st March, 2011, namely :-

In the said notification, in the Table,

(i) after S. No. 25 and the entries relating thereto, the following S. Nos. and the entries shall be inserted, namely:

(1)	(2)	(3)	(4)
"25A.	4101 20 10,	Raw hides and skins or Raw skins	40%
	4101 20 90,	(excluding raw hides and skins of buffalo)	
	4101 50 10,		
	4101 50 90,		
	4101 90 10,		
	4101 90 90,		
	4102, or		
	4103		



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25B.	4101 20 20, 4101 50 20, or 4101 90 20	Raw hides and skins of buffalo	30%
25C.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, other than E.I. tanned leather	20%
25D.	4105	Tanned or crust skins of sheep or lambs, other than E.I. tanned leather	20%
25E.	4106	Tanned or crust hides and skins of other animals, other than E.I. tanned leather	20%
25F.	4104, 4105, or 4106	E.I. tanned leather	Nil
25G.	41	finished leather of goat, sheep and bovine animals and of their young ones	Nil
25H.	4301	Raw furskins	40%
25I.	4302	Tanned or dressed furskins	20%";

(ii) S. Nos. 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 38A, 38B, 39 and the entries relating thereto shall be omitted.

2. This notification shall come into effect on the 24th day of July, 2024.

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

**NOTIFICATION**  
**SEEKS TO PROVIDE EXEMPTION/CONCESSIONAL RATE OF BCD AND SWS TO CRITICAL MINERALS - 36/2024 DATED 23RD JULY 2024**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 36/2024-Customs dated 23.07.2024 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 110 of Finance Act, 2018 (13 of 2018) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the chapter or heading or sub-heading or tariff item of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) specified in the corresponding entry in column (2) of the said

Table, when imported into India, from so much of the duty of customs leviable thereon under the said first schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and from the whole of the Social Welfare Surcharge leviable thereon under section 110 of the Finance Act, namely:-

**Table**

Sl. No.	Chapter/heading/sub-heading/tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2504	Natural Graphite	2.5%
2.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26 of The Customs tariff Act, 1975	Nil
3.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2.5%
4.	25309091	Strontium sulphate (natural ore)	Nil
5.	26030000	Copper ores and concentrates	Nil
6.	26050000	Cobalt ores and concentrates	Nil
7.	26090000	Tin ores and Concentrates	Nil
8.	26110000	Tungsten Ores and Concentrates	Nil
9.	2613	Molybdenum ores and concentrates	Nil
10.	26151000	Zirconium ores and concentrates	Nil
11.	261590	Hafnium Ores and concentrates	Nil
12.	26159010	Vanadium ores and concentrates	Nil
13.	26159020	Niobium or tantalum ores and concentrates	Nil
14.	2617	Antimony Ores and Concentrates	Nil
15.	28045020	Tellurium	Nil



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16.	28046100	Silicon, containing by weight not less than 99.99% of silicon	Nil
17.	28046900	Other silicon	Nil
18.	280490 00	Selenium	Nil
19.	28053000	Alkali or alkaline earth metals, Rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed	Nil
20.	28112200	Silicon dioxide	2.5%
21.	28152000	Potassium hydroxide	Nil
22.	28164000	Oxides, hydroxides and peroxides, of strontium or barium	Nil
23.	28220010	Cobalt oxides	Nil
24.	28220020	Cobalt hydroxides	Nil
25.	28220030	Commercial cobalt oxides	Nil
26.	28252000	Lithium oxide and hydroxide	Nil
27.	282530	Vanadium oxides and hydroxides	Nil
28.	28256010	Germanium oxides	Nil
29.	282570	Molybdenum oxides and hydroxides	Nil
30.	28258000	Antimony Oxides	Nil
31.	28259020	Cadmium oxide	Nil
32.	28273500	Chlorides of Nickel	Nil
33.	28273930	Strontium chloride	Nil
34.	28332400	Sulphates of Nickel	Nil
35.	28342100	Nitrates of potassium	Nil
36.	28369100	Lithium carbonates	Nil
37.	28369200	Strontium carbonate	Nil
38.	28419000	Salts of oxometallic or peroxometallic acids of Beryllium and Rhenium	Nil
39.	2846	Compounds, inorganic or organic of rare earth metals	Nil
40.	29181530	Bismuth citrate	Nil
41.	3801	Artificial Graphite, colloidal or semi-colloidal graphite, preparations based on graphite or other carbon in form of pastes, blocks, plates or other semi-manufactures	2.5%
42.	8001	Unwrought Tin	Nil

43.	81019400	Unwrought tungsten, including bars and rods obtained simply by sintering	Nil
44.	81029400	Unwrought molybdenum, including bars and rods obtained simply by sintering	Nil
45.	810320	Unwrought tantalum, including bars and rods obtained simply by sintering, powders	Nil
46.	81052020	Cobalt, unwrought	Nil
47.	81061010	Bismuth, unwrought	Nil
48.	81092100	Unwrought zirconium, powders, Containing less than 1 part hafnium to 500 parts zirconium by weight	Nil
49.	81101000	Unwrought antimony, powders	Nil
50.	81121200	Beryllium unwrought, powders	Nil
51.	811231	Hafnium unwrought, waste and scrap, powders	Nil
52.	81124110	Rhenium unwrought	Nil
53.	81126910	Cadmium unwrought, Powders	Nil
54.	81126920	Cadmium, wrought	Nil
55.	81129200	Unwrought; Waste and scrap; powders of :-  (i) Gallium  (ii) Germanium  (iii) Indium  (iv) Niobium  (v) Vanadium	Nil

2. This notification shall come into force on the 24th day of July, 2024.

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

**NOTIFICATION**  
**SEEKS TO AMEND NOTIFICATION NO. 8/2020-CUSTOMS DATED 1ST FEBRUARY, 2020 IN ORDER TO REVISE HEALTH CESS ON CERTAIN ITEMS**

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**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 35/2024-Customs dated 23.07.2024 notified In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 141 of Finance Act, 2020 (12 of 2020), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), 8/2020-Customs, dated the 2nd February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 68(E), dated the 2nd February, 2020 namely :-

In the said notification, in the Table, against Sl. No. 2, after item (viii) and the entries relating thereto, the following item and entries shall be inserted, namely: -

“(ix) Notification No. 52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 274(E), dated the 31st March, 2003.”.

2. This notification shall come into force on the 24th day of July, 2024.

[For further details please refer the notification]

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION RELATED TO ELECTRONICS INCLUDING NOS. 25/1999-CUSTOMS, 25/2002-CUSTOMS AND 57/2017-CUSTOMS**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 34/2024-Customs dated 23.07.2024 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes further amendments in the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below to the extent specified in the corresponding entry in column (3) of the said Table, namely: -

TABLE

Sl.No.	Notification number and date	Amendments
(1)	(2)	(3)

1. Notification No. 25/1999-Customs, dated the 28th February, 1999, vide number G.S.R. 161(E), dated the 28th February, 1999.

In the said notification,

(i) in the opening paragraph, in the second proviso, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2029” shall be substituted;

(ii) in the TABLE, under heading “LIST A”, -

(a) against S. No. 18, in column (3), the words and figures “tinned cooper interconnect; toughened glass with low iron content and transmittivity of min. 90% and above;” shall be omitted after 30th September, 2024;

(b) after S. No. 131 and the entries relating thereto, the following S. Nos. and the entries shall be inserted, namely: -

“131A	38	Fine barrier or Met gold replenishers	Connectors
131B	39	Fortron Resin (Polysulphones)	Connectors”;

(c) after S. No. 215 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely:

“215A	74	Oxygen Free Copper	Resistors”;
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(d) after S. No. 225A and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

“225B	28, 29, 38	(a) Golden eye nickel makeup solutions (b) Golden eye nickel concentrate (c) Nickel additive	Connectors”;
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				solutions for plating	
				(d) Surelean for plating bath	
				(e) NFACID/NF TIN for plating	
2.	Notification No. 25/2002-Customs, dated the 1st March, 2002, vide number G.S.R. 122(E), dated the 1st March, 2002	In the said notification, in the opening paragraph, in the second proviso, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2029" shall be substituted.			
3.	Notification No. 57/2017-Customs, dated the 30th June, 2017 vide number G.S.R. 798(E), dated the 30th June, 2017	In the said notification, in the TABLE, -  (i.) After S. No. 5E, the following S. No. and the entries relating thereto shall be inserted namely, -			
		"5F.	8517 79 10	Printed Circuit Board Assembly (PCBA) of cellular mobile phone	15% - ";
		(ii) against S. No. 6D in column (2), for the entries, the entries "39, 40, 70, 73, 76" shall be substituted;			
		(iii) against S. No. 6F in column (2), for the entries, the entries "39, 40," shall be substituted;			
		(iv) after S. No. 13B, the following S. No. and entries relating thereto shall be inserted namely, -			
		"13C	8540	Charger or Adapter of cellular mobile phone	15% - ";
		(v) against S. No. 22, in column (4), for the entry, the entry "15%" shall be substituted;			

		(vi) after S. No. 22, the following S. Nos. and the entries relating thereto shall be inserted namely, -			
		"23	8517 13 00 or 8517 14 00	Cellular mobile phone	15% - ";

2. Save as otherwise provided; this notification shall come into force on the 24th day of July, 2024.

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

NOTIFICATION
<b>SEEKS TO AMEND NOTIFICATION NO. 57/2000-CUSTOMS DATED 8TH MAY 2000, WHICH PROVIDES CONCESSIONAL RATE FOR GOLD, SILVER AND PLATINUM IMPORTED UNDER SPECIFIED SCHEMES. - RATES REDUCED FROM 9.35% TO 4.35%</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 33/2024-Customs dated 23.07.2024 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 57/2000-Customs, dated the 8th May, 2000, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 413 (E), dated the 8th May, 2000, namely:-

In the said notification, in the TABLE, against Sl. No. 1, in Column (4), for "9.35%" wherever it occurs, "4.35%" shall be substituted.

2. This notification shall come into force on the 24th day of July, 2024.

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

NOTIFICATION
<b>SEEKS TO AMEND NOTIFICATION NO. 11/2021-CUSTOMS DATED 1ST FEBRUARY, 2021 SO AS TO REVISE AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS (AIDC) APPLICABLE ON CERTAIN ITEMS. - AIDC ON PRECIOUS METALS REDUCED SUBSTANTIALLY</b>

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 32/2024-Customs dated 23.07.2024 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962),

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read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 11/2021 – Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021, namely:-

In the said notification, in the Table, -

- 1) against Sl. No. 15A, in column (4), for the entry , the entry “1.4%” shall be substituted;
- 2) against Sl. No. 15B, in column (4), for the entry , the entry “0.35%” shall be substituted;
- 3) against Sl. No. 15C, in column (4), for the entry , the entry “0.35%” shall be substituted;
- 4) against Sl. No. 15D, in column (4), for the entry , the entry “1%” shall be substituted;
- 5) against Sl. No. 15E, in column (4), for the entry , the entry “0.35%” shall be substituted;
- 6) against Sl. No. 15F, in column (4), for the entry , the entry “1%” shall be substituted;
- 7) against Sl. No. 15G, in column (4), for the entry , the entry “1%” shall be substituted.

2. This notification shall come into force on the 24th day of July, 2024.

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

### NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 22/2022-CUSTOMS DATED 30TH APRIL, 2022 TO REVISE RATES UNDER INDIA-UAE CEPA**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 31/2024-Customs dated 23.07.2024 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 22/2022-Customs, dated the 30th April, 2022, published in the

Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 328(E), dated the 30th April, 2022, namely:-

In the said notification, in the TABLE III , against S. No. 12, -

- I. in Column (5), for the entry, the entry “4” shall be substituted;
- II. in Column (6), for the entry, the entry “1” shall be substituted.

2. This notification shall come into force on the 24th day of July, 2024.

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

### NOTIFICATION

**SEEKS TO FURTHER AMEND NOTIFICATION NO. 50/2017-CUSTOMS DATED THE 30TH JUNE, 2017, SO AS TO NOTIFY BCD RELATED CHANGES**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 30/2024-Customs dated 23.07.2024 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, -

I. in the Table, -

(1) after S. No. 6B and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“6BA.	0306	Live SPF Vannamei shrimp	5%	-	-
	36	(Litopenaeus vannamei) broodstock			
6BB.	0306	Live Black tiger shrimp (Penaeus	5%	-	-
	36	monodon) broodstock			
6BC.	0306	Artemia	Nil	-	-
	36 60				

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6BD.	0308 90 00	SPF Polychaete worms	5%	-	-
6BE.	0505 10	Real Down Filling Material from Duck or Goose, when imported by bona fide exporters for use in the manufacture of textile or leather garments, for export	10%	-	9 and 108
6BF.	0511 91 40	Artemia cysts	Nil	-	-";

(2) after S. No. 32AC and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"32AD.	1207 99 90	Shea Nuts	15%	-	-";

(3) against S. No. 54A, in column (4), for the entry, the entry "Nil" shall be substituted;

(4) after S. No. 54A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"54B.	1504 20	Crude fish oil for use in manufacture of aquatic feed	Nil	-	9";

(5) against S. No. 80A, in column (4), for the entry, the entry "Nil" shall be substituted;

(6) after S. No. 90B and the entries relating thereto, the following S. Nos. and entries shall be inserted with effect from the 1st day of October, 2024, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"90C.	2008 19 20	All goods	30%	-	-
90D.	2008 19 30	All goods	30%	-	-";

(7) against S. No. 100A, in column (4), for the entry, the entry "Nil" shall be substituted;

(8) after S. No. 104B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"104BA.	2301 10 90	Insect Meal for use in research and development purposes in aquatic feed manufacturing	5%	-	9 and 119";

(9) against S. No. 104D, in column (4), for the entry, the entry "Nil" shall be substituted;

(10) after S. No. 104D and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"104DA.	2309 90 31	Prawn and shrimps feed	5%	-	-
104DB.	2309 90 39	Fish feed	5%	-	-";

(11) against S. No. 104E, in column (4), for the entry, the entry "Nil" shall be substituted;

(12) after S. No. 104E and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"104F.	2309 90 90	Single Cell Protein from Natural Gas for use in research and development purposes in aquatic feed manufacturing	5%	-	9 and 119";

(13) for S. No. 150 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"150.	2710	Naphtha, for use in the manufacture of fertilisers	Nil	-	9";

(14) S. No. 179 and the entries relating thereto shall be omitted;

(15) after S. No. 204 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"204AA.	2929 10 90	Methylene Diphenyl Diisocyanate (MDI) for use in the manufacture of Spandex Yarn	5%	-	9";

(16) against S. No. 212A, in column (3), the following proviso shall be inserted at the end, namely:-

"Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.";

(17) against S. No. 213, in column (3), the following proviso shall be inserted at the end, namely:-



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“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(18) against S. No. 219A, in column (4), for the entry, the entry “5%” shall be substituted;

(19) against S. No. 237, in column (3), for the entry, the following entry shall be substituted, namely: -

“The following goods for use in the manufacture of EVA (Ethylene Vinyl Acetate) sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules, namely :-

(i) EVA and Polyolefin Elastomers (POE) resin;

(ii) EVA and Polyolefin Elastomers (POE) masterbatch;

(iii) Poly ethylene terephthalate (PET) film;

(iv) Poly vinyl fluoride (PVF);

(v) Poly vinyl di-flouride (PVDF);

(vi) Trimethylolpropane Tri acrylate (TMPTA) for EVA or POE;

(vii) EVA or Polyolefin Elastomers (POE) Additive – ‘Taicross’;

(viii) Adhesive resin; and

(ix) Adhesive hardner :

Provided that nothing contained in this entry shall have effect after 31st March, 2026.”;

(20) S. No. 238 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(21) S. No. 254 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(22) S. No. 255 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(23) against S. No. 257B, in column (3), for the entry, the entry “The goods specified in List 39, when imported by bona fide exporters for use in the manufacture of textile or leather garments, for export” shall be substituted;

(24) against S. No. 257C, in column (3), for the entry, the entry “The goods specified in List 40, when imported by bona fide

exporters, for use in the manufacture of leather or synthetic footwear, or other leather products, for export” shall be substituted;

(25) against S. No. 260, in column (3), -

(a) in the entry, after the figures “9021 10”, the words and figures “or other artificial parts of the body falling under sub-heading 9021 31 or 9021 39” shall be inserted;

(b) in item (iv), for the words “High-density polyethylene”, the words “All types of polyethylene” shall be substituted;

(26) after S. No. 273 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“273A.	3920 (other than 3920 99 99) or 3921	All goods other than Poly vinyl chloride (PVC) Flex Films  Explanation. – For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	10%-	-	-
273B.	3920 99 99	All goods other than Poly vinyl chloride (PVC) Flex Films  Explanation. – For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	15%-	-	”;

(27) S. No. 277A and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(28) S. No. 339 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(29) S. No. 340 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(30) S. No. 353 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(31) against S. No. 354, in column (4), for the entry, the entry “5%” shall be substituted;

(32) against S. No. 355, in column (4), for the entry, the entry “5%” shall be substituted;



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(33) against S. No. 356, in column (4), for the entry, at both the places, the entry "5%" shall be substituted;

(34) against S. No. 357, in column (4), for the entry, the entry "5%" shall be substituted;

(35) against S. No. 357A, in column (4), for the entry, the entry "5%" shall be substituted;

(36) against S. No. 357B, in column (4), for the entry, the entry "5%" shall be substituted;

(37) against S. No. 364A, in column (4), for the entry, the entry "5%" shall be substituted;

(38) against S. No. 364B, in column (4), for the entry, the entry "5%" shall be substituted;

(39) against S. No. 364C, in column (4), for the entry, the entry "5%" shall be substituted;

(40) after S. No. 364C and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"364CA.	7202 60 00	Ferro-Nickel	Nil-	-	";

(41) against S. No. 368, in column (3), in the proviso, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2026" shall be substituted;

(42) against S. No. 374, in column (3), for the entry, the following entry shall be substituted, namely: -

"Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO) falling under 7225 11 00 or 7226 11 00:

Provided that nothing contained in this entry shall have effect after 31st March, 2026.";

(43) against S. No. 375, in column (3), for the entry, the following entry shall be substituted, namely: -

"The following goods, namely:-

(i) hot rolled coils;

(ii) cold-rolled Magnesium Oxide (MgO) coated and annealed steel;

(iii) hot rolled annealed and pickled coils;

(iv) cold rolled full hard,

for the manufacture of cold rolled grain oriented steel (CRGO) steel falling under tariff item 7225 11 00 or 7226 11 00:

Provided that nothing contained in this entry shall have effect after 31st March, 2026.";

(44) after S. No. 380 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"380A.	7402 00 10	Blister Copper	Nil-	-	";

(45) against S. No. 381, in column (3), for the entry, the entry "Copper wire or refined copper of which the maximum cross-sectional dimension exceeds 6 mm for the manufacture of photovoltaic ribbon or tinned copper interconnect or cell interconnect or string interconnect or the photovoltaic connect or photovoltaic ribbon or solar ribbon for manufacture of solar photovoltaic cell or modules" shall be substituted;

(46) S. No. 387 and the entries relating thereto shall be omitted with effect from the 1 day of October, 2024;

(47) against S. No. 403, in column (3), in proviso, for the figures, letters and words "30th September, 2024", the figures, letters and words "31st March, 2026" shall be substituted;

(48) against S. No. 404, in column (2), for the entry, the entry "25, 27, 28, 29, 31, 34, 35, 36, 38, 39, 40, 56, 69, 73, 74, 82, 84, 85, 87, 89 or 90" shall be substituted;

(49) against S. No. 415 and the entries relating thereto, the following entries shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"415.	84 or any other chapter	(a) Parts of catalytic converters, excluding parts made up of Platinum or Palladium falling under 7110, for manufacture of catalytic converters	7.5%	-	9
		(b) The following goods for use in the manufacture of catalytic converters or its parts, namely: -	7.5%	-	9

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	(i) Raw Substrate (ceramic)			
	(ii) Washcoated Substrate (ceramic)			
	(iii) Raw Substrate (metal)			
	(iv) Washcoated Substrate (metal)			
	(v) Stainless Steel wire cloth stripe (falling under tariff item 7314 14 10)			
	(vi) Wash Coat			
	(c) Parts of catalytic converters, made up of Platinum or Palladium falling under 7110, for manufacture of catalytic convertors	5%	-	9”;

(56) against S. No. 429, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(57) S. No. 441 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(58) against S. No. 442, in column (4), for the entry, the entry “5%” shall be substituted;

(59) against S. No. 468, in column (3), the following provisos shall be inserted at the end, namely: -

“Provided that nothing contained in items (i) to (iv) shall have effect after the 30th September, 2024:

Provided further that nothing contained in item (v) shall have effect after the 31st March, 2026.”;

(50) against S. No. 415A, in column (4), for the entry, the entry “5%” shall be substituted;

(51) S. No. 419 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(52) S. No. 420 and the entries relating thereto shall be omitted with effect from the 1 day of October, 2024;

(53) S. No. 421 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(54) after S. No. 426 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“426A.	Any chapter	(i) The goods specified in List 41, for the manufacture of photovoltaic cells falling under tariff item 8541 42 00 or photovoltaic modules falling under tariff item 8541 43 00	Nil	-	9”;
		(ii) Parts, for manufacture of goods at item (i) above			

(60) S. No. 475 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(61) S. No. 478 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(62) S. No. 479 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(63) S. No. 482 and the entries relating thereto shall be omitted with effect from the 1 day of October, 2024;

(64) S. No. 495 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(65) S. No. 497 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(66) against S. No. 527A, in column (3), in the proviso, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted;

(67) against S. No. 527B, in column (3), in proviso, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted;

(55) against S. No. 428, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(68) against S. No. 549, in column (3), the following proviso shall be inserted at the end, namely:-

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“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(69) against S. No. 550, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(70) for S. No. 559 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“559.	Any Chapter	(A) Raw materials, components, consumables or parts, for use in the manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906;  (B) spare parts used in relation to the manufacture of goods falling under tariff item 8906 10 00;  (C) technical documentation in printed or digital form required in the manufacture of goods falling under tariff item 8906 10 00.  Explanation.- For the purposes of this entry, it is clarified that in the case of raw materials and parts already imported under S. No. 558 above and lying unutilized,-  (i) the unit will furnish a separate bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction under the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, giving details of such goods and also undertake to utilize the same for manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906; and  (ii) in the event of failure to use such goods for the specified purpose, the	Nil -	9”;	

		unit shall pay on demand, an amount equal to the duty payable on such goods but for the exemption under this notification:  Provided that nothing contained in this entry shall have effect after the 31st March, 2025.			
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(71) after S. No. 563D and the entries relating thereto, the following S. Nos. and the entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“563E.	9022 30 00	X-ray tubes for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90)	5% -	9 and 120	
			7.5% -	9 and 121	
			10% -	9 and 122	
563F.	9022 90 90	Flat Panel Detector, including Scintillators, for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90)	5% -	9 and 120	
			7.5% -	9 and 121	
			10% -	9 and 122”;	

(72) S. No. 565 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(73) S. No. 566 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(74) S. No. 568 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(75) against S. No. 577, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(76) S. No. 579 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;

(77) against S. No. 607, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

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(78) against S. No. 607A, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(79) against S. No. 611, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

(80) against S. No. 612, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

II. for the second proviso, the following proviso shall be substituted, namely: -

“Provided further that nothing contained in the entries against serial numbers 17, 80A, 90, 104, 133, 139, 150, 155, 164, 165, 172, 183, 184, 188, 191, 204, 253, 257, 257A, 257B, 257C, 258, 259, 260, 261, 265, 269, 271, 276, 279, 280, 290, 292, 293A, 296A, 326, 329, 333, 334, 345A, 364A, 378, 379, 380, 381, 392, 404, 415, 415A, 416, 417, 418, 422, 423, 426, 435, 442, 446, 451, 462, 463, 464, 464A, 467, 471, 472, 476, 477, 480, 489B, 504, 509, 510, 511, 512, 512A, 515A, 516, 517, 519, 523A, 527, 534, 535, 535A, 536, 537, 538, 539, 539A, 540, 542, 543, 544, 546, 548, 551, 553, 555, 567, 569, 570, 575, 578A, 580, 581, 583, 591 and 593 shall have effect after the 31st March, 2026.”;

III. in the ANNEXURE, -

(i) for Condition No. 110 and the entries relating thereto, the following condition and entries shall be substituted, namely: -

“110.	If the importer at the time of importation, produces before the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, the following documents:
(i)	a certificate issued under Kimberley Process Certification Scheme (KPCS);
(ii)	an undertaking from the importer stating that the imported goods are diamonds, not further worked than simply sawn; and

(iii)	a certificate from the exporter, and the Gem and Jewellery Export Promotion Council (GJEPC) stating that the imported goods are diamonds, not further worked than simply sawn.”;
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(ii) after Condition No. 118 and entries relating thereto, the following conditions and entries shall be inserted, namely: -

“119.	If the importer at the time of importation, furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fisheries, Government of India, recommending the grant of this exemption and that the goods are required for the specified purpose.
120.	Valid from 24th July, 2024 to 31st March, 2025.
121.	Valid from 1st April, 2025 to 31st March, 2026.
122.	Valid from 1st April, 2026 onwards.”;

(iii) in List 1, after item number 20 and the entries relating thereto, the following item and the entries shall be inserted, namely: -

“(21) Pre-dust breaded powder.”;

(iv) in List 4, after item number 112 and the entries relating thereto, the following items and the entries shall be inserted, namely: -

“(113) Trastuzumab Deruxtecan

(114) Osimertinib

(115) Durvalumab.”;

(v) for List 33 and the entries relating thereto, the following List and entries shall be substituted, namely:-

## “List 33 (See S. No. 404 of the Table)

S. No.	Heading/Tariff Item	Description
(1)	(2)	(3)
1.	7304	Premium/Chrome Casing pipes and Tubing's along with accessories, connections, crossovers, couplings, Sub-sea pipelines including weight coating and wrapping- API 5L (American Petroleum Institute) Line

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		Pipe complying requirement of Annexure-J and Annexure-H of API list
2.	8207	Drilling bits for earth boring and rock drilling tools
3.	8413, 8414, 8481, 842129, 843143, 847989, 847990, 842199, 730799, 854999, 853710, 841989, 842123	Equipment required for process and production platform like water injection, Gas turbine, sub-surface pumps and all type of Compressor, sub-surface pumps and sucker rod pumps, High pressure Valves, Equipment / Units for MEG Reclamation & Regeneration Facilities and Gas Dehydration Unit, Gas Engine, Gas Generators, filters and filtering equipment, Amine Plant
4.	8430	Oil and Gas Rigs (Onshore) Petroleum and Gas well Drilling Machinery and Equipment/Units for specialized services for Offshore and Onshore petroleum operations
5.	8475, 848180	High Temp Valve, sub-sea valves
6.	85311090	Fire prevention signaling apparatus
7.	87053000	Fire fighting vehicles
8.	8905, 898598, 890120, 890400, 732698, 732690, 890790, 560750, 731581, 401693, 847990, 401699, 732690, 843143	Oil and Gas Rigs (Offshore), Process and Production Platforms and Marine Vessels and Barges including Tugs, Security Boats, accommodation Work Barge, Geotechnical investigation and Geophysical Survey Vessel, Support vessel, FPSO, Turret Bouy Mooring System, Equipment for Oil and Gas Rigs and Specialized Services, Remote Operated Vehicle, Light Vessels, dredges, floating cranes and other vessels, the navigability of which is subsidiary to their main function, floating docs, Floating and submersible drilling or production platforms – Mooring ropes, Chains, Shackles, Coupling Marines hoses, Buoyancy Modules and connected equipment
9.	89069000	Life Boats, Survival craft, Life craft, Vessel for Pollution control
10.	8907	Oil tanker to be used for oil storage and connected equipment, other floating structures (for example

			rafts, tanks, coffer dams, landing stages, buoys and beacons)
11.	9015, 841350	870590,	Geological and Geophysical Equipment, Logging units, Vehicle mounted Logging Units, Survey Vessel required for petroleum operations
12.	90200000		Breathing appliances and gas masks
13.	90301000		Fire and gas detection equipment including H2S monitoring equipment
14.	2710  3811  3824  3905  3104 20 00  2915		Oilfield chemicals namely Potassium Formate, Hollow Glass Sphere Grade-IV, Aqueous Film Forming Foam 6% US Mil., Glutaraldehyde, Hydroxymethyl Phosphonium Sulphate, Ammonium Persulphate, Demulsifier Low Temperature, Potassium Chloride, Xanthum Gum polymer, Oil and Gas wells specific Cement Additives and Cesium Formate
15.	732690, 730429	391729,	Perforation Guns/carriers & accessories, Carbon / GRE Drill Pipes, Drill Collars
16.	730791, 843143, 730799, 848190, 730511, 730429, 730890, 731290, 820590	731815, 842139, 731824, 848180, 854442, 730519, 843049, 731829,	Subsea/ onshore Production System including Structures, Christmas tree, Control System (including HPU, EPU, MCS, TUTU, Subsea Control Modules, Retrievable Production Modules), Tie-in system, Jumper, HIPPS, Electrical / Fiber Optic and Steel Flying Leads, Gooseneck, PLETS, SSIVs, ILS , PLR, Wellheads, Umbilicals, Manifolds, foundation piles, hold back systems, anchor piles, fibre optic cables, Flexible risers & Flowlines, buckle arrestors, bend restrictors, umbilical termination heads, bend stiffener connectors, Separators
17.	847990, 843143, 741529, 731815; 842129; 843049, 732690	401693, 392690, 843139; 841221; 847989, 850511,	Wireline Fishing equipment and Steel accessories used in Logging units and tools



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18.	741920, 741980	741999, Articles of Copper
19.	340290, 391390, 382499, 271019	340239, (Micro-Surfactant-Solvent emulsion) used in wellbore cleaning, 250810, Water-based viscosifier, 250840, Synthetic Oil based rheology modifier, Base Oil used in SOBM, Synthetic oil based Rheology modifier and wetting agent, Organophyllis clay for conventional and HTHP well Conditions
20.	390290, 392690, 39139090, 29053990, 382499, 843143, 847989, 820559	340399, Special Lubricants used for tool/perforating gun joints, Silicone oil used in down hole Logging tools, 271019, Heat shrink sleeve & Handling tools, 843143, Go-devil-II, Blue Streak, Hyper graph Lube, Special handling tools
21.	360200, 360360, 902789, 360300, 340399, 350691, 69149000	360320, Perforation Explosives, Thread /silicone grease, Special Thread Locker RTV adhesive, proppant of light weight high strength 30/50 mesh and 40/70 mesh with less than 2% crushability @12000 psi
22.	903090, 284444, 284443, 284440	284444, Radioactive residues
23.	73, 84, 85, 87, 89 and 90	Spares, accessories, Tools, Consumables, Sub-assemblies, test equipment, stores, parts, proprietary software and accessories for running, repairing or maintenance of the goods for the parts specified at S. No. 3, 4, 7, 8, 9, 10, 11 and 13
24.	852380	Software required for petroleum operations”;

- (5) Embroidery motifs or prints
- (6) Laces
- (7) Badges including embroidered badges
- (8) Sequins
- (9) Toggles
- (10) Studs
- (11) Printed bags
- (12) Anti-theft devices like labels, tags and sensors
- (13) Poly pouch, high density sticker, heat transfer sticker
- (14) Aglets on draw strings-hooded jacket
- (15) Pin bullets for packing, plastic tag bullets, metal tabs, bows, ring and slider and rings;
- (16) Lining and inter-lining materials
- (17) Wet blue chrome tanned leather
- (18) Wet white leather
- (19) Crust leather
- (20) Finished leather of all kinds
- (21) Reinforcement materials
- (22) All types of Labels or Price Tag or Hang Tag
- (23) Polyurethane
- (24) Draw cord or cord
- (25) Elastic Band or Tape,
- (26) Metal Tab or Stopper or Clip
- (27) Tape
- (28) Velcro Tape
- (29) Die Set

(vi) after List 38 and the entries relating thereto, the following lists and entries shall be inserted, namely: -

**“List 39 (See S. No. 257B of the Table)**

- (1) Fasteners including buttons and snap fasteners, zip fasteners
- (2) Inlay cards
- (3) Buckles, eyelets, hooks and eyes, rivets
- (4) Collar stays, collar patties, butterfly and other garment stays including plastic stays



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(30) D-Ring	(22) Shank Board
<b>List 40 (See S. No. 257C of the Table)</b>	(23) Stiffeners
(1) Buckles, “D” Rings and “O” Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings	(24) Unit soles and sheets of Polyurethane, Thermoplastic rubber, Polyvinyl Chloride, Thermoplastic Polyurethane, Phylon, Nitrile Butadiene Rubber, Styrene Butadiene Rubber for soles including Polyurethane paint, colour paste and pigments
(2) Buttons and snap fasteners, zip fasteners	(25) Thermoplastic Sheets
(3) Locks including magnetic locks	(26) Toe Caps and Toe Puffs and Counters
(4) Metal handles, handle fittings, handle holder, metal frames, dog hooks, logos of all types, ring binders, key hooks, key rings, key holders, push clip, chains, pullers, parts of pullers, hinges and magnetic snaps	(27) Synthetic or Polymeric Foam
(5) Loop rivets and loop oval	(28) Protective Steel Toe Cap and Steel Mid Sole
(6) Packaging boxes	(29) Heels
(7) Saddle tree	(30) Reflective Tapes or Fashion tapes or Elastic Tape or Velcro Tape
(8) Fittings, snaps of metals or alloys	(31) Chatons or Stones or Beads or Crystals as Decorative items
(9) Metal fittings, embellishments, webbing of any material	(32) Beading Material (Synthetic or Leather or fabric)
(10) Stirrup of any material and stirrup bars used for making saddle tree	(33) Polyurethane
(11) Artificial fur and alarm tag	<b>List 41 (See S. No. 426A of the Table)</b>
(12) Magnets for use in leather goods	(1) Solar Cell Tabber and Stringer Machine with or without automation
(13) Labels or Price Tag or Hang Tag	(2) Automatic Laminating and Hot Pressing Tool
(14) Wet blue chrome tanned leather	(3) Electroluminescent and Visual Inspection Machines
(15) Wet white leather	(4) Sun Simulator or Flash Tester
(16) Crust leather	(5) Auto Bussing and Soldering tools
(17) Finished leather of all kinds	(6) Laser Cutting Machine
(18) Reinforcement materials	(7) IQC lab and Reliability Chamber Tools
(19) Lining or Inter Lining materials (Synthetic or Poly vinyl chloride or Polyurethane or Textile)	(8) Automation Line for Solar Module Manufacturing
(20) Laces	(9) Wafer Inspection Camera or Machine
(21) Insoles or Mid-soles and sheet or Board thereof	

# CUSTOMS

## NOTIFICATION

**SEEKS TO AMEND NOTIFICATION NO. 154/94-CUSTOMS DATED THE 13TH JULY, 1994 WHICH PROVIDES FOR DUTY FREE IMPORT OF COMMERCIAL SAMPLES.**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide notification no 29/2024-Customs dated 23.07.2024 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.154/94-Customs, dated the 13th July, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 583 (E), dated the 13th July, 1994, namely :-

1. In the said notification, in the TABLE, against S.No.3, in column 3, in condition (v), in clause (A), in sub-clause (b), for the letters, figures, brackets and words "Rs.1,00,000 (One lakh)", the letters, figures, brackets and words "Rs.3,00,000 (Three lakhs)" shall be substituted.

2. This notification shall come into force on the 24th day of July, 2024.

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

- (10) Wafer Texture Machine
- (11) Wafer Polishing Machine
- (12) Automation Line for Solar Cell Manufacturing
- (13) Plasma Enhanced Chemical Vapor Deposition (PECVD) machines
- (14) Passivation Tool
- (15) LDSE (Laser Detective Selective Emitter) Machine
- (16) Printing Machine (Line)
- (17) Abatement or Gas Treatment System
- (18) All types of Boats or carriers in Solar Photovoltaic Cell including Graphite, Quartz Silicon Carbide boats and boat cleaning tool
- (19) Wafer Cleaning Machine
- (20) Cell Tester and Sorter
- (21) Rework Tool
- (22) Process Ultra-Pure Water Generation Unit
- (23) Semi-Conductor Treatment Unit
- (24) Substrate Cleaning and Treatment Unit
- (25) Chemical Dispensing Unit
- (26) Chemical Application Unit
- (27) Cell Definition
- (28) Module Finishing Unit
- (29) Inspection Measurement Systems".

2. Save as otherwise provided, this notification shall come into force on the 24th day of July, 2024.

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

## DGFT

### PUBLIC NOTICE

#### AMENDMENTS IN CHAPTER 5 OF THE HANDBOOK OF PROCEDURES (HBP) 2023, RELATED TO EXPORT PROMOTION CAPITAL GOODS SCHEME TO REDUCE 'COMPLIANCE BURDEN' AND ENHANCE 'EASE OF DOING BUSINESS'

**OUR COMMENTS:** The Ministry of Commerce and Industry vide public notice no. 15/2024-25 dated 25.07.2024 notified that In exercise of powers conferred under Paragraphs 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 amendments in Chapter 5 of the HBP, 2023 with immediate effect.-

S.No.	Para No.	Existing provision	Revised provision
1	5.04(a)	Authorisation holder shall produce, within six months from date of completion of import, to the concerned RA, a certificate from the jurisdictional Customs authority or an independent Chartered Engineer, at the option of the authorisation holder, confirming installation of capital goods at factory/premises of authorisation holder or his supporting manufacturer(s). The RA may allow extension of the said period for producing the certificate by a maximum period of 12 months with a composition fee of Rs. 5000/-.	Authorization holder shall produce, within 3 years from date of completion of import, to the concerned RA. a certificate from the jurisdictional Customs authority or an independent Chartered Engineer, at the option of the authorisation holder, confirming installation of capital goods/spares at factory/premises of authorization holder or his supporting manufacturer(s). The RA may allow extension of the said period for submission of certificate, upto valid EO period with a payment of a composition fee of Rs. 10,000/- per year by the authorisation holder. Where the authorisation holder opts for independent Chartered Engineer's certificate, he shall send a copy of the certificate to the jurisdictional Customs Authority for intimation/record. The authorization holder shall be permitted to shift capital goods during the entire export obligation

		independent Chartered Engineer's certificate, he shall send a copy of the certificate to the jurisdictional Customs Authority for intimation/record. The authorisation holder shall be permitted to shift capital goods during the entire export obligation period to other units mentioned in the IEC and RCMC of the authorisation holder subject to production of fresh installation certificate to the RA concerned within six months of the shifting.	period to other units mentioned in the IEC and RCMC of the authorization holder subject to production of fresh installation certificate to the RA concerned within six months of the shifting.			
2	5.04(b)	In the case of import of spares, the installation certificate shall be submitted by the Authorisation holder within a period of three years from the date of import.	Deleted.			
3	5.13(c)	Request for extension of Export Obligation period of first block shall be submitted within 6 months from the date of expiry of first block EO period along with composition fee of 2% on duty saved amount proportionate to	Request for extension of Export Obligation period of first block shall be submitted within 6 months from the date of expiry of first block EO period along with composition fee as under :- <table><tr><td>Duty Saved value of EPCG Authorisation issued</td><td>Composition fee to be levied (in Rupees)</td></tr></table>		Duty Saved value of EPCG Authorisation issued	Composition fee to be levied (in Rupees)
Duty Saved value of EPCG Authorisation issued	Composition fee to be levied (in Rupees)					

## DGFT

		unfulfilled portion of EO pertaining to the block. RA may consider the request for extension of block wise EO period, received after 6 months, but within 6 years from date of issue of authorisation, with a late fee of Rs. 10,000/- per authorisation. Application made beyond 6 years, for extension of block-wise EO period for regularization purpose, shall also be considered by RA concerned, with an additional late fee of Rs. 5,000/- for each year per authorisation. This late fee is in addition to the composition fee that may be payable on account of shortfall in export obligation. Where EO of the first block is not fulfilled in terms of para (a) above, except in cases where the EO prescribed for first block is extended by the RA, the Authorisation holder shall, within 6 months from the expiry of the block, pay duties of customs	Up to Rs. 2 Crores	5,000	(along with applicable interest as notified by DOR) proportionate to duty saved amount on total unfulfilled EO of the first block.	No refund of earlier paid Composition Fee shall be admissible.  Where EO of the first block is not fulfilled in terms of para (a) above, except in cases where the EO prescribed for first block is extended by the RA, the Authorisation holder shall, within 6 months from the expiry of the block, pay duties of customs (along with applicable interest as notified by DOR) proportionate to duty saved amount on total unfulfilled EO of the first block.
			More than Rs. 2 Crores to 10 Crores	10,000		
			Above Rs. 10 Crores	15,000		
			RA may consider the request for extension of block-wise EO period, received after 6 months, but within 6 years from date of issue of authorisation, with composition fee as under :-			
			Duty Saved value of EPCG Authorisation issued	Composition fee to be levied (in Rupees)		
			Up to Rs. 2 Crores	10,000		
			More than Rs. 2 Crores to 10 Crores	20,000		
			Above Rs. 10 Crores	30,000		
			Application made beyond 6 years, for extension of block-wise EO period for regularization purpose, shall also be considered by RA concerned, with composition fee as under :-			
			Duty Saved value of EPCG Authorisation issued	Composition fee to be levied (in Rupees)		
4	5.13(e)	New provision	Up to Rs. 2 Crores	10,000	Notwithstanding sub-para (d) above, sub-para (c) above shall also be applicable for authorisations issued under FTP (2015-20).	
			More than Rs. 2 Crores to 10 Crores	20,000		
			Above Rs. 10 Crores	30,000		
			Application made beyond 6 years, for extension of block-wise EO period for regularization purpose, shall also be considered by RA concerned, with composition fee as under :-			
			Duty Saved value of EPCG Authorisation issued	Composition fee to be levied (in Rupees)		
			Up to Rs. 2 Crores	15,000		
			More than Rs. 2 Crores to 10 Crores	30,000		
			Above Rs. 10 Crores	45,000		
5	5.16(b)	In case of extension of Export obligation period beyond 6 years, two extensions, from date of expiry, of one year each may be considered by RA concerned, on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation for each year of extension. However, minimum composition fee shall be Rs. 10,000/-.	Duty Saved value of EPCG Authorisation issued	Composition fee to be levied for each year (in Rupees)	In case of extension of Export obligation period beyond 6 years, two extensions, from date of expiry, of one year each or two years in one go at the choice of authorisation holder, may be considered by RA concerned with composition fee as under :-	
			Up to Rs. 2 Crores	20,000		
			More than Rs. 2 Crores to 10 Crores	30,000		
			Above Rs. 10 Crores	60,000		

## DGFT

			No refund of earlier paid Composition Fee shall be admissible.	
6	5.16(e)	New provision	For implementation of all PRC decisions involving levy of Composition Fee while allowing extension in block-wise/EO period and/or regularisation of exports already made, the applicable Composition Fee shall be as under :-	
			Duty Saved value of EPCG Authorisation issued	Composition fee to be levied (in Rupees)
			Up to Rs. 2 Crores	30,000
			More than Rs. 2 Crores to 10 Crores	60,000
			Above Rs. 10 Crores	1,00,000
			No refund of earlier paid Composition Fee shall be admissible.	

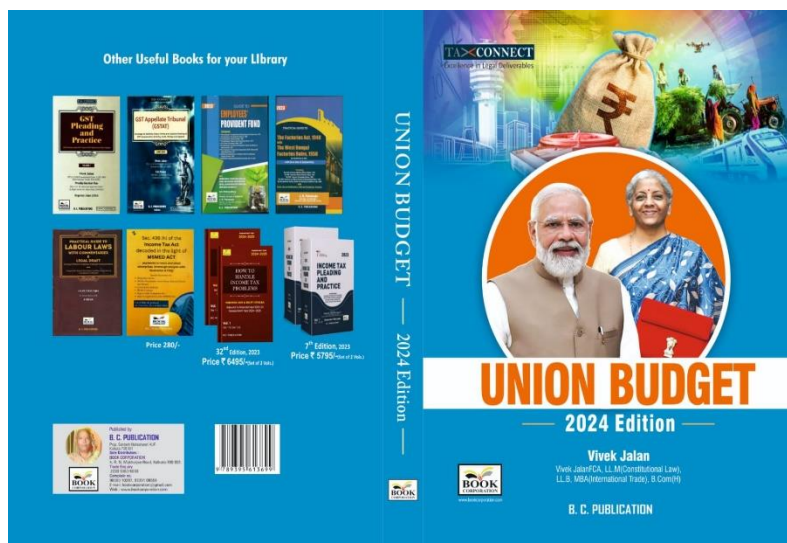
**Effect of this Public Notice:** With a view to enhance ease of doing business and reduce the compliance burden, certain provisions of Chapter 5 related to the Export Promotion Capital Goods Scheme of the Handbook of Procedures, 2023 are amended for EPCG authorizations issued under Foreign Trade Policy.

**[For further details please refer the public notice]**



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#### Author:

**Vivek Jalan**

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

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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]

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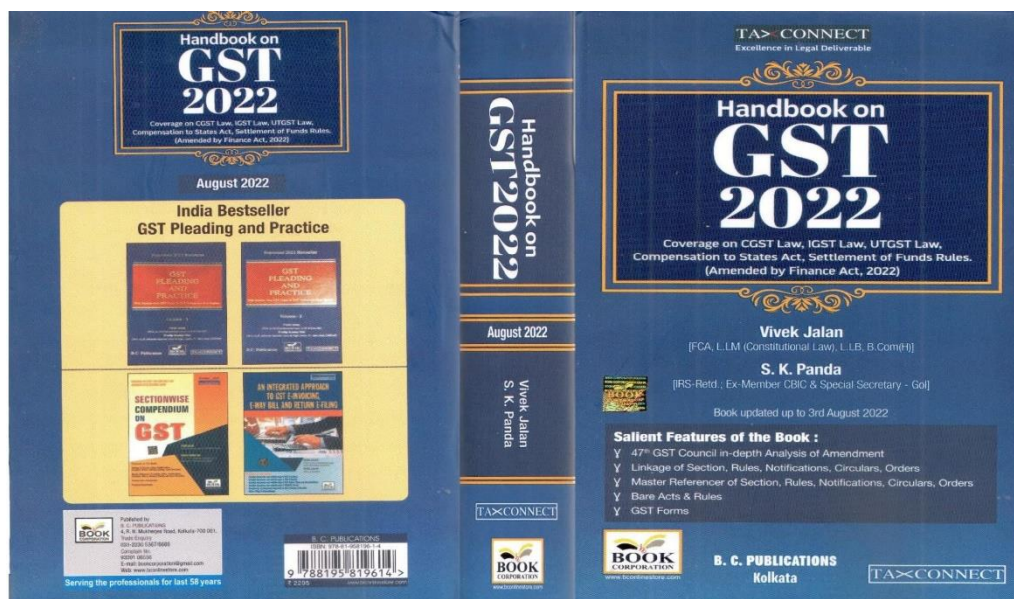
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#### Author:

**Vivek Jalan**

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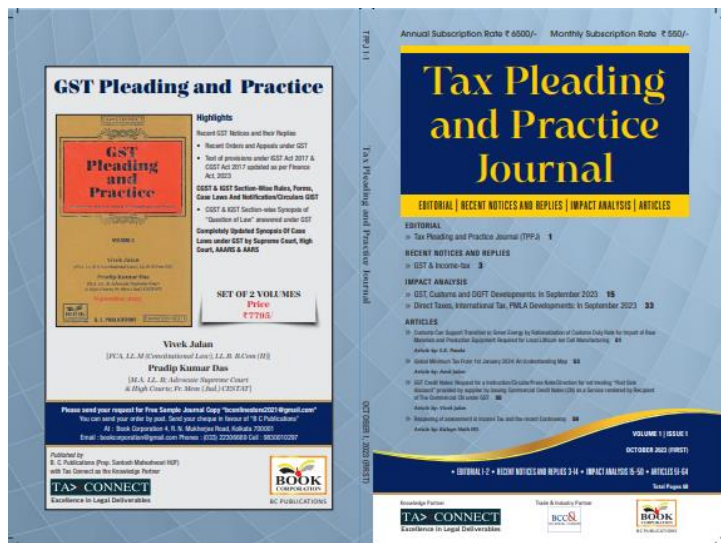
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#### **Author:**

**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:** Rohit Vishwakarma

**Email:** rohit.vishwakarma@taxconnectwest.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

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