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EDITORIAL



Friends,

The creation of the State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) were initially notified by Department of Revenue vide notification no. S.O. 3009(E) dated 21st August 2019 read with notification no. S.O. 4332(E) dated 29th November, 2019. Further, to supersede the above mentioned Notifications, another notification vide No. S.O. 4073(E) dated 14th September, 2023 has been issued and notified to constitutes the number of State Benches of the Goods and Services Tax Appellate Tribunal. Also, notification vide S.O. 1(E) was issued on 29th December, 2023 to notify and constitutes the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi.

Recently, on 31st July, 2024 a new notification has been issued vide S.O. 3048(E) to supersede the Department of Revenue's notification numbers S.O.1(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 29th December, 2023, and S.O.4073(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 14th September, 2023 and notify the followings:

- (i) establishes the Goods and Services Tax Appellate Tribunal (GSTAT), with effect from the 1st day of September, 2023;
- (ii) constitutes the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi; and
- (iii) constitutes the number of State Benches of the Goods and Services Tax Appellate Tribunal

However as per the explanation provided in the notification, 'Circuit' specified in the notification shall be operational in such manner as the President may order, depending upon the number of appeals filed by suppliers in the respective States/jurisdiction

and It is also explained the notification that the additional sitting associated with the Bench shall be operated by one Judicial Member and one Technical Member.

The GST Department also may file appeal in 6 months' time of the date of passing the Order. It is important to note that even for the department, the GSTAT can condone the delay for only 3 months.

It is pertinent to note that the notification of the "start date" would be possible when the entire machinery for filing and hearing of the appeal, including the physical location of the GSTAT is operationalised. The start date may be different for different State Benches and/or Principal Bench.

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

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TAX CALENDAR

Date	Form/Return /Challan	Reporting Period	Description
7 th August	Deposit of Tax deducted/co llected	July 2024	Due date for deposit of Tax deducted/collected for the month of July, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10 th August	GSTR-7	July 2024	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10 th August	GSTR-8	July 2024	Monthly return to be filed by e-commerce operators registered under the GST.

INCOME TAX

CASE LAW

TDS ON AN AMOUNT AWARDED IN AN ARBITRAL AWARD DEDUCTED BY THE JUDGMENT (AWARD) DEBTOR - WHETHER TDS CAN BE DEDUCTED BY THE RESPONDENT ON THE AMOUNTS AWARDED IN FAVOUR OF THE PETITIONER BY THE ARBITRAL AWARD UNDER EXECUTION : DELHI HIGH COURT

OUR COMMENTS: It was held that Supreme Court in Prateek Infra Projects India Pvt Ltd v. Nidhi Mittal [2020 (6) TMI 836 - SUPREME COURT (LB)] has not, therefore, pronounced on deductibility or otherwise, of TDS on the amount payable to the builder but has vacated the omnibus restraint on the builder from deducting TDS, stating that the deduction would be in accordance with law.

This solitary sentence towards the closure of the judgment cannot be regarded as a declaration of the law within the meaning of Article 141 of the Constitution of India to the effect that TDS is deductible on the compensation payable to the builder. Besides, Decree Holders submits that the order passed by the NCDRC cannot be treated as a decree, so that the compensation granted by the said order does not partake of the character of a decretal debt.

Given the view adopted by the Supreme Court in All India Reporter [1960 (11) TMI 21 - SUPREME COURT] as followed by this Court in Voith Hydro Ltd [2021 (3) TMI 1424 - DELHI HIGH COURT] and Glencore International [2019 (8) TMI 1206 - DELHI HIGH COURT], the nature of the amount payable to the petitioner, once it stands awarded in an arbitral award, acquires the character of a judgment debt and, therefore, cannot be subjected to deduction of TDS.

As the judgments of this Court in Voith Hydro Ltd [2021 (3) TMI 1424 - DELHI HIGH COURT] and Glencore International [2019 (8) TMI 1206 - DELHI HIGH COURT], are directly on the point and followed the decision of the Supreme Court in All India Reporter, we are constrained to hold that the respondent cannot be permitted to deduct TDS from the amount awarded to the petitioner by the arbitral award under execution and directed to be paid by this Court vide order dated 11 March 2024.

CASE LAW

REOPENING OF ASSESSMENT - THERE WAS A DIFFERENCE OF THE MARKET VALUE I.E. JANTRI RATE AND THE VALUE OF REGISTRATION AND THEREFORE, THERE IS AN ESCAPEMENT OF THE INCOME : GUJARAT HIGH COURT

OUR COMMENTS: It was held that AO has considered the registration of sale of the plot of land as if the petitioner is the owner of the such property and thereby has assumed the jurisdiction to reopen the assessment on the basis of the difference between the market value of the property and the registration value.

It appears that the AO while disposing of the objections, has not considered the objections raised by the petitioner to the effect that there is no escapement of income as the difference between the value for stamp duty and the value of registration shown in the document cannot be taxed in any of the provisions of the Act.

There is no information available with the AO which has a direct nexus with the income which is alleged to have been escaped.

The petitioner has also disclosed fully and truly all material facts and therefore, as per proviso to section 147 AO would not have any jurisdiction as the impugned notice is issued beyond the period of four years from the end of the relevant assessment year. The petition succeeds and is accordingly allowed.

GST

ADVISORY

ESTABLISHED AND CONSTITUTED PRINCIPAL AND STATE BENCHES OF THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT) W.E.F. 01.09.2023

The Central Board of Indirect Taxes and Customs vide notification no. S.O. 3048(E) dated 31.07.2024 has notified the establishment of the GST Appellate Tribunal (GSTAT) w.e.f. **1st of September 2024**.

It has also been notified that the principal bench of the GSTAT will be located in Delhi and the state benches along with the number of benches and their locations has been notified as per the table below:

Sl.No	State Name	No. of Benches	Location	Sitting / Circuit
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	-
3	Chhattisgarh	1	Raipur	-
4	Delhi	1	Delhi	-
5	Gujarat	2	Ahmedabad	-
6	Dadra and Nagar Haveli and Daman and Diu		Surat	Rajkot
7	Haryana	1	Gurugram	Hissar
8	Himachal Pradesh	1	Shimla	-
9	Jammu and Kashmir	1	Jammu	Srinagar
10	Ladakh			
11	Jharkhand	1	Ranchi	-
12	Karnataka	2	Bengaluru	-
13	Kerala	1	Ernakulam	Thiruvananthapuram
14	Lakshadweep			
15	Madhya Pradesh	1	Bhopal	-

16	Goa	3	Mumbai	Panaji (Circuit)
			Pune	Thane
17	Maharashtra		Nagpur	Chhatrapati Sambhajinagar
18	Odisha	1	Cuttack	-
19	Punjab	1	Jalandhar	Chandigarh
20	Chandigarh			
21	Rajasthan	2	Jaipur	-
			Jodhpur	-
22	Tamil Nadu	2	Chennai	Puducherry (Circuit)
23	Puducherry		Madurai	Coimbatore
24	Telangana	1	Hyderabad	-
25	Uttar Pradesh	3	Lucknow	-
			Varanasi	Prayagraj
			Ghaziabad	Agra
26	Uttarakhand	1	Dehradun	-
27	Andaman and Nicobar Islands	2	Kolkata	-
28	Sikkim			
29	West Bengal			
30	Arunachal Pradesh		Guwahati	Aizawl (Circuit)
31	Assam			Agartala (Circuit)
32	Manipur			Kohima (Circuit)
33	Meghalaya			
34	Mizoram			
35	Nagaland			
36	Tripura			

Explanations —

(i) Locations shown as 'Circuit' shall be operational in such manner as the President may order, depending upon the number of appeals filed by suppliers in the respective States/jurisdiction;

(ii) the additional sitting associated with the Bench shall be operated by one Judicial Member and one Technical Member.

[For further details please refer the Notification]

GST

ADVISORY

ADVISORY IN RESPECT OF CHANGES IN GSTR 8

OUR COMMENTS: The GSTIN vide advisory dated 02.08.2024 advised that :

Please refer to the GST Council decision to the effect that TCS rate has been reduced from the current 1% (0.5% CGST + 0.5% SGST/UTGST, or 1% IGST) to 0.5% (0.25% CGST + 0.25% SGST/UTGST, or 0.5% IGST) effective from 10/07/2024 vide Notification No. 15/2024 dated 10.07.2024.

Thus, the following important aspects regarding the TCS rates effective from 10.07.2024 are to be noticed:

1. Period from 1st July to 9th July 2024:

- During this period, the old TCS rate of 1% will continue to apply. Taxpayers are required to collect & report TCS at this rate for all transactions happened between these dates.

2. From 10th July 2024 onwards:

- A revised TCS rate of 0.5% will come into effect from 10th July 2024. Taxpayers must ensure their systems and processes are updated to reflect this new rate for all transactions happened from 10th July forward.

Further, as few taxpayers have reported validation error while filing GSTR-8 for the month of July 2024, it is to inform that GSTN team is working on the changes announced by GST Council in respect of GSTR 8, is expected to be complete in next couple of days, and users would be able to file returns from 06th August 2024 midnight onwards. Any inconvenience caused in this regard is regretted.

[For further details please refer the advisory]

ADVISORY

ADVISORY FOR BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF JAMMU & KASHMIR AND WEST BENGAL

OUR COMMENTS: The GSTIN vide advisory dated 02.08.2024 advised that :

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Jammu & Kashmir and West Bengal on 02nd August 2024.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail) .

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail. Once the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

6. At the time of the visit of GSK, the applicant is required to carry the following details.

(a) a copy (hard/soft) of the appointment confirmation e-mail

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Card and PAN Card (Original Copies)

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

GST

7. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

8. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

9. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Jammu & Kashmir and West Bengal.

10. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your respective state.

[For further details please refer the advisory]

ADVISORY

DETAILED FAQs ON FILING OF GSTR-1A

OUR COMMENTS: The GSTIN vide advisory dated 01.08.2024 advised that :

As per the directions of the Government vide notification no. 12/2024 dt 10th July 2024, Form GSTR-1A has been made available to the taxpayers' form July 2024' tax period. GSTR-1A is an optional facility to add, amend or rectify any particulars of a supply reported/missed in the current Tax period's GSTR-1 before filing of GSTR-3B return of the same tax period.

GSTR-1A shall be open for the taxpayer after filing of GSTR-1 of a tax period or after the due date of GSTR-1 whichever is later. A detailed FAQs relating to GSTR-1A can be seen below

What is Form GSTR-1A? Who is required to file Form GSTR-1A?

A taxpayer who needs to amend any supply record furnished in GSTR 1 or need to add any supply record of same tax period, the same can be done through GSTR 1A in the same month after filing of GSTR-1 and before filing of GSTR-3B.

E.g. GSTR 1 for the month of August 2024 has been furnished by the taxpayer on 10th of September 2024. Taxpayer

committed a mistake in 2 records and missed to report one record in its GSTR 1. Now GSTR 1A shall be opened for him/her on 10th of September or due date of GSTR 1 (i.e. 11th of September) whichever is later. The Taxpayer will be able to amend the incorrect record and shall also be able to add the missed record in Form GSTR 1A. The correct value shall be auto populated in its GSTR 3B.

When GSTR 1A will be available for filing?

GSTR -1A will be open for monthly filer from the later of the following two dates, till the actual filing of GSTR-3B of the same tax period:

1. Due date of filing of GSTR1 i.e., 11th of the following month or
2. Date of actual filing of GSTR-1

GSTR -1A will be open for quarterly filer from the later of the following two dates, till the filing of GSTR-3B of the same tax period (Quarter):

1. Due date of filing the GSTR1 i.e., 13th of the month following the end of quarter.
2. Date of actual filing of GSTR-1 (Quarterly).

What is the due date for filing Form GSTR-1A?

There is no due date for filing of GSTR-1A. It can be filled till the filing of GSTR-3B of the same tax period.

Can we file Form GSTR 1A after filing Form GSTR 3B?

No, taxpayer cannot file GSTR-1A once GSTR-3B is filed for the same tax period. However, the functionality of amending records reported in previously filed GSTR-1 in subsequent GSTR 1 will be continued as it is.

Is it compulsory to file Form GSTR 1A?

No, GSTR 1A is optional. Taxpayer can file GSTR-1A in following scenario:

- a. To add new records which taxpayer missed out while filing in form GSTR-1, and/or
- b. To amend records which were already reported in same period in form GSTR-1.

GST

What are the available modes of preparing Form GSTR-1A?

GSTR 1A can be filed only through online mode and through GSP.

Can Nil Form GSTR-1A be filed?

No, filing of Nil GSTR 1A is not available.

Can I amend the records reported in earlier GSTR 1 in current GSTR-1A?

No, GSTR 1A allows to amend the records filed in the GSTR 1 of current tax period only. The records reported in earlier GSTR 1, can be amended in any subsequent GSTR 1 subject to the time limit specified in the law.

Can I file Form GSTR 3B if I save some records in Form GSTR-1A but did not file Form GSTR- 1A

In case a taxpayer saved any record in Form GSTR-1A but did not file the same before filing the GSTR-3B then he would face error at the time of filing of GSTR 3B, system will not allow to file GSTR 3B. Therefore, he would require to either delete the saved record in GSTR 1A or reset Form GSTR 1A or file GSTR 1A before filing GSTR 3B.

Can I add the details of a Debit Note / Credit Note in Form GSTR-1A?

Yes. A debit note / credit note can be added in the corresponding tables of GSTR 1A.

Can Recipient's GSTIN be amended in GSTR-1A

No, GSTIN of the recipient cannot be amended through GSTR1A. Same can be done only through GSTR 1 of the following tax periods.

I have opted for Quarterly filing of Form GSTR-1. Can I add or amend details of any record furnished through IFF for the Month M1 or M2 in GSTR-1A?

Yes. Any record furnished for the month of M1 or M2 through IFF can be amended in GSTR 1A of the same tax period which will be available to the taxpayer after filling of GSTR 1 for the quarter.

Can the filed GSTR 1A amended again if the GSTR 3B is not filed?

GSTR 1A can be filed only once for a particular tax period even if GSTR 3B is not filed.

[For further details please refer the advisory]

FEMA

CASE LAW

**PRIORITY OF DEBTS DUE TO ANY SECURED CREDITOR -
PRIORITY OF SARFAESI ACT VERSUS FEMA : KARNATAKA HIGH
COURT**

OUR COMMENTS: It was held that Debts due to any secured creditor shall be paid in priority over all other debts, dues and all revenues, taxes, cesses and other rates payable to the Central Government or State Government or other local authority; it follows therefrom that the provisions of the SARFAESI Act would prevail over the provisions of other earlier enactments, under which, amounts are allegedly due to the Central Government; it is well settled that if there are two special Acts / enactments, it is the later enactment that shall prevail; in the instant case, it cannot be gainsaid that the FEMA (a special law / Act) is an earlier enactment, while the SARFAESI Act (a special law / Act) is a later / subsequent enactment which would prevail over FEMA in the light of the principles laid down by the Apex Court in several judgments including *Solidaire India's case* [2001 (2) TMI 968 - SUPREME COURT]

So also, in *SBICAP's case* [2023 (3) TMI 1509 - BOMBAY HIGH COURT] held that the provisions of the Prevention of Money Laundering Act, 2002 (for short 'the PMLA') would be subservient to the rights of a secured creditor under the SARFAESI Act which would prevail and override the provisions of the PMLA.

In the instant case, in the light of the undisputed fact that the SARFAESI Act, 2002 is a later Act / law, the same would prevail over the earlier Act / law, i.e., FEMA, 1999 and having regard to the language employed in Section 26E of the SARFAESI Act, the provisions contained therein would have a overriding effect over the provisions of the FEMA and the SARFAESI Act would prevail over FEMA; as a natural corollary, the dues payable in favour of the petitioner – Bank which is a secured creditor would prevail over the dues allegedly payable to the respondents 1 and 2 by the 3rd respondent under FEMA and consequently, the impugned order purporting to seize / attach the schedule property for alleged dues under FEMA are clearly without jurisdiction or authority of law, inasmuch as since the schedule property had already been mortgaged in favour of the petitioner – Bank by the 3rd respondent, prior to the impugned order, the 2nd respondent was neither entitled to nor empowered to pass the impugned order of seizure / attachment of the property which had already stood mortgaged in favour of the petitioner prior to the impugned order.

Section 37A, under which the impugned order has been passed by the 2nd respondent being prospective in nature and operation, the said provision could not have been invoked by the 2nd respondent for the purpose of passing the impugned

order of seizure / attachment in relation to the schedule property which had undisputedly stood mortgaged in favour of the petitioner – Bank prior to Section 37A coming into force and consequently, the said provision was not applicable to the schedule property and the 2nd respondent did not have jurisdiction or authority of law to invoke or apply Section 37A of the FEMA for the purpose of passing the impugned order which deserves to be quashed on this ground also.

Priority of secured creditors under Section 31B of the RDBI Act

- A perusal of Section 31B of the RDBI Act and the principles laid down by the Full Bench of the Madras High Court supra, is sufficient to come to the conclusion that in the proceedings sought to be initiated by the petitioner–Bank under SARFAESI Act, which would be governed by the procedure prescribed under the RDBI Act, the petitioner –Bank being a secured creditor would have priority and the claim of the petitioner would prevail over the alleged dues payable under the FEMA as directed in the impugned order in the light of the overriding effect of the RDBI Act over the FEMA and consequently, viewed from this angle also, it is of the view that the impugned order deserves to be quashed.

Insofar as the contention urged by the respondents that the dues payable to them under FEMA are not specifically covered by either Section 26E of the SARFAESI Act or by Section 31B of the RDBI Act is concerned, in the light of the express language employed in both the provisions which contemplate debts, government dues, revenues, taxes, cesses and rates due to the Central Government etc., the alleged dues under FEMA being payable to the respondents 1 and 2 who represent the Central Government, the same are covered by the aforesaid provisions and as such, the said contention urged by the respondents 1 and 2 cannot be accepted.

Insofar as the contention as regards availability of equally efficacious and alternative remedy by way of an appeal under Section 37A (5) of the FEMA is concerned, in the light of the findings recorded by me hereinbefore that the impugned order is without jurisdiction or authority of law and the same is not only illegal and arbitrary but also contrary to the provisions contained in the SARFAESI Act and RDBI Act and consequently, mere availability of a remedy by way of an appeal cannot be construed or treated as denuding this Court of its jurisdiction under Article 226 of the Constitution of India and the said contention of the respondents 1 and 2 in this regard cannot be accepted.

Petition is hereby allowed.

CUSTOMS

NOTIFICATION

CONDITIONAL BCD RATE OF 10% ON LABORATORY CHEMICALS [EXCLUDING UNDENATURED ETHYL ALCOHOL OF ANY ALCOHOLIC STRENGTH], FALLING UNDER HS 9802 00 00, FOR SPECIFIED USE.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 41/2024-Customs dated 31.07.2024 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, after S. No. 606 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"606A.	9802 00 00	All goods (excluding undenatured ethyl alcohol of any alcoholic strength) for use in:- (i) laboratory; or (ii) Research and Development purposes.	10%-		123";

(II) in the Annexure, after Condition No. 122 and the entries relating thereto, the following condition and entries shall be inserted, namely: -

"123.	If, the importer submits an undertaking before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the goods so imported shall be for use in laboratory or for use in research and development purposes and shall not be sold or traded after importation and that in case of failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is proved to have not been so used for the specified purposes, an amount equal to the duty leviable on such quantity but for the exemption under this notification."
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2. This notification shall come into force from the 1st day of August, 2024.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 22/2022-CUSTOMS, DATED 30.04.2022 (UAE CEPA) - SEEKS TO GIVE EFFECT TO THE FIRST TRANCHE OF INDIA UAE CEPA

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 40/2024-Customs dated 29.07.2024 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 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 II,

I. for S. Nos. 59 to 69, and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"59	71061000	All Goods	7	1
60	71069110	All Goods	7	1
61	71069190	All Goods	7	1
62	71069210	All Goods	7	1
63	71069220	All Goods	7	1
64	71069290	All Goods	7	1
65	71101110	All Goods	3.6	1.4
66	71101120	All Goods	3.6	1.4
67	71101900	All Goods	3.6	1.4
68	71102100	All Goods	3.6	1.4
69	71102900	All Goods	3.6	1.4";

II. for S. Nos. 72 and 73, and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"72	71104100	All Goods	3.6	1.4
73	71104900	All Goods	3.6	1.4".

[For further details please refer the notification]

CUSTOMS

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 53/2024-Customs(N.T.) dated 31.07.2024 notified In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

"TABLE-1

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	930
2	1511 90 10	RBD Palm Oil	941
3	1511 90 90	Others – Palm Oil	936
4	1511 10 00	Crude Palmolein	946
5	1511 90 20	RBD Palmolein	949
6	1511 90 90	Others – Palmolein	948
7	1507 10 00	Crude Soya bean Oil	1013
8	7404 00 22	Brass Scrap (all grades)	5511

TABLE-2

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)

1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	769 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	908 per kilogram
3.	71	<p>(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;</p> <p>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.</p>	908 per kilogram
4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p>	769 per 10 grams

CUSTOMS

Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.

TABLE-3

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6242 (i.e., no change)"

2. This notification shall come into force with effect from the 01st day of August, 2024.

[For further details please refer the notification]

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no 52/2024-Customs(N.T.) dated 26.07.2024 notified In exercise of the powers conferred by sub-section (1) of section 4, read with section 3 and sub sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints officer mentioned in column (4) of the Table below to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table in respect of Noticee mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column (2) therein, namely:-

TABLE

Name of the Noticee(s) and Address (M/s.)	Show Cause Notice Number and Date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
(1)	(2)	(3)	(4)

M/s Ian Macleod Distillers India Pvt. Ltd., E-13/21, DLF City- 1 Gurgaon – 122002 Haryana	C. No. VII(B)40/ICD-GH/ IAN Macleod/821/19-20/3278-3282 dated 13.03.2020	Joint Commissioner of Customs (in-situ) ICD, Garhi Harsaru Gurgaon, Haryana	Pr/Commissioner of Customs (Import), Inland Container Depot Patparganj & Other ICDs, New Delhi-110096
	C.No.CUS/SVB/61/2024-ICDC-KHWCUS-Prev-Jodhpur dated 01.05.2024	Assistant Commissioner IC D, Khatuwas	
	C.No. VIII/ICD/RE/IAN Mac/W H/32/21-22/17 dated 03.05.2024	Assistant Commissioner of Customs ICD, Rewari	
	C. No. VIII(B)40/ICD Patli/Ian Macleod/SVB/19/2024/151 dated 06.05.2024	Deputy Commissioner of Customs, ICD, Patli, Gurugram	

[For further details please refer the notification]

DGFT

NOTIFICATION

INCLUSION OF KANDLA AND VISHAKHAPATNAM SEA PORTS FOR EXPORT OF ESSENTIAL COMMODITIES TO MALDIVES DURING FY 2024-25

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 22/2024-25 dated 01.08.2024 notified that In exercise of the powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2023, as amended from time to time, the Central Government hereby amends Notification No. 06/2023 dated 15.04.2024 incorporating (2) additional Ports for Export of Essential Commodities under Prohibited/Restricted category to the Republic of Maldives during the period FY 2024-25 :-

- i. Kandia Sea(INIXY1)
- ii. Vishakhapatnam Sea (INVTZ1)

Effect of this notification:

Kandla and Vishakhapatnam Customs Sea ports have been added to the list of ports allowed for Export of Essential Commodities, which are under the Prohibited/Restricted category, to the Republic of Maldives for the fiscal year 2024-25. This is in addition to the (4) ports listed in the earlier Notification No. 06/2023 dated 15th April 2024.

[For further details please refer the notification]

NOTIFICATION

EXPORT OF NON-BASMATI WHITE RICE UNDER ITC(HS) CODE 10063090 TO NAMIBIA THROUGH NATIONAL COOPERATIVE EXPORTS LIMITED (NCEL)

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 21/2024-25 dated 29.07.2024 notified that In exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with Para 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, and in pursuance to the provisions under Para 2(iv) of Notification 20/2023 dated 20.07.2023, the Central Government hereby permits export of 1,000 MTs of Non-Basmati White Rice under ITC(HS) code 10063090 to Namibia through National Cooperative Exports Limited (NCEL).

Effect of the Notification: Export of 1,000 MTs of Non-Basmati White Rice under ITC(HS) code 10063090 to Namibia

is permitted through National Cooperative Exports Limited (NCEL).

[For further details please refer the notification]

TRADE NOTICE

VERIFICATION OF AUTHENTICITY OF LICENCES, AUTHORISATIONS, SCRIPS, CERTIFICATES, INSTRUMENTS ETC. ISSUED BY DGFT USING THE UDIN.

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 09/2024-25 dated 23.07.2024 notified that Reference is drawn to the requests received from time-to-time for verification of authorisation of Licences, Authorisations, Scrrips, Certificates, Instruments etc. issued by DGFT. In this regard, it is informed that the provision for verification of authenticity of electronically-issued documents is already implemented on the DGFT Website for all stakeholders.

2. A Unique Document Identification Number (UDIN) is embossed at the top-right corner for all electronically-issued documents. The given UDIN may be keyed in on the DGFT Website (<https://dgft.gov.in>) -- > Services -- > Info for Customs Authorities -- > Verify UDIN. No specific website login credentials are required for verification of the UDIN. On entering the UDIN, the complete electronic document shall be available for download. For verification of authenticity of any paper copy of a document, the details may be compared with the electronic copy downloaded vide the UDIN.

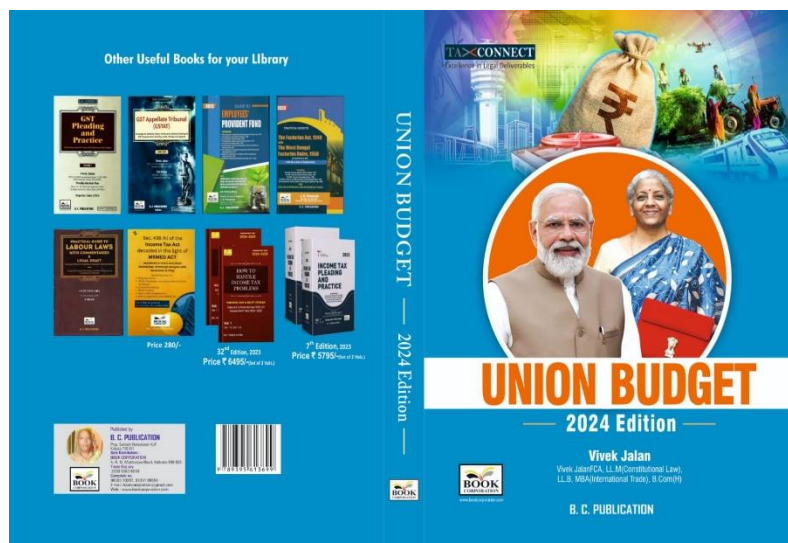
3. The given facility for verification of authenticity may be informed to all concerned and requests for verification of authenticity of a document may not be referred to DGFT.

This is issued with the approval of the competent authority.

[For further details please refer the trade notice]

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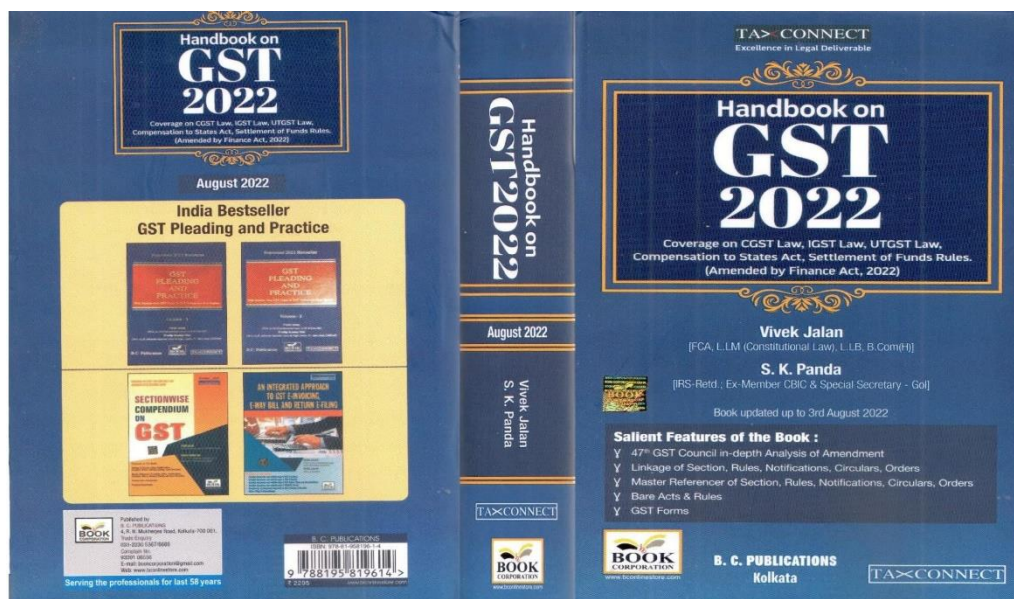
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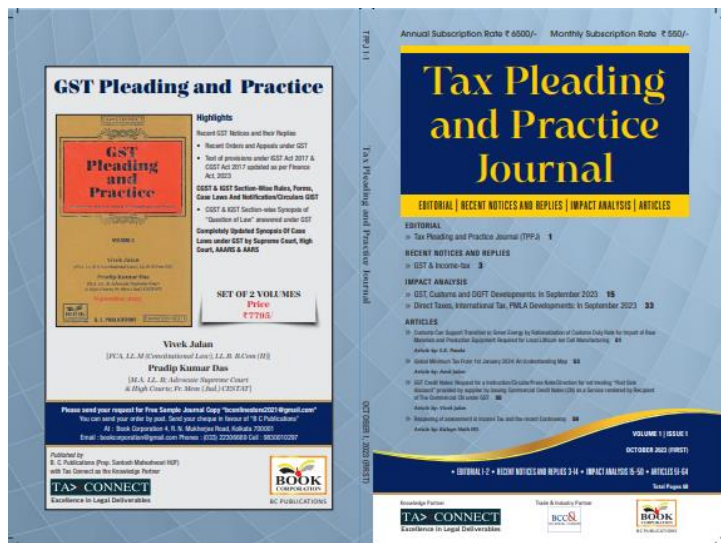
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