

# TAX CONNECT

## Knowledge Partner:



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

### TAX CONNECT :

- Mumbai** : Unit No. 312, Omega Business Park, Near-Kaamgar Hospital, Road No. 33, Wagle Industrial Estate Thane (West), Maharashtra – 400604
- Bengaluru** : 951, 24<sup>th</sup> Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
- Delhi (NCR)** : B-139, 2<sup>nd</sup> Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001  
- Room No. 119, 1<sup>st</sup> Floor, “Diamond Arcade” 1/72, Cal Jessore Road, Kolkata – 700055  
- Tobacco House, 1, Old Court House St, Radha Bazar, Corner, Kolkata, West Bengal 700001
- Dubai** : Azizi Feirouz, 803, 8<sup>th</sup> Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : [www.taxconnect.co.in](http://www.taxconnect.co.in)
- Email** : [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

## EDITORIAL



**Friends,**

Retrospective tax creates an uncertain environment that disrupts the financial position of a taxpayer. LTCG taxation for real estate had a great benefit of inflation adjusted indexation wherein in case you would sell a long term capital asset, say property, then the LTCG would be 20% after taking the benefit of indexed cost of acquisition and improvement.

After 23rd July 2024, i.e. the day when the Union Budget was announced, even for old properties, indexation was removed with a logic of ease of computation and the rate of LTCG without indexation has also been increased from 10% to 12.5%. This has led to a widespread perception that the post-tax gains from property sales could come down, causing lower demand for real estate units, and fewer transactions.

In a major relief to homeowners who bought properties before July 23, 2024, the government has proposed an amendment to the long-term capital gains (LTCG) tax giving them an option to choose between the lower tax rate of 12.5% without indexation or a higher rate of 20% with indexation of properties acquired before July this year. This decision of the government is to ease the long-term capital gains tax for sale of properties proposed in the Union budget 2024.

As per the amendments to Finance Bill, 2024, circulated to the Lok Sabha members, an individual or HUF buying houses before July 23, 2024, can compute his taxes under the new scheme of 12.5% without indexation and the old

scheme of 20% with indexation and pay such tax which is lower of the two.

It is to be noted that Indexation is meant to adjust the gains from property sales by factoring in inflation during the period of ownership, and the cost price index is used to compute this. Indexation allow taxpayers to adjust the acquisition cost for inflation before computing capital gains, thereby bringing down the overall tax outgo. A Cost Inflation Index (CII) is notified by the Central Board of Direct Taxes for its computation. The indexation benefit allowed taxpayers to adjust the acquisition cost for inflation before computing capital gains, which reduced the liability. The government issues the Cost Inflation Index (CII) every year for this computation.

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

**Editor:**

**Vivek Jalan**

Partner - Tax Connect Advisory Services LLP

**Co-Editor:**

**Rohit Sharma**

Director – Tax Connect Advisory Services LLP

## SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5-6
NOTIFICATION	EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'KARNATAKA STATE NATURAL DISASTER MONITORING CENTRE'	
NOTIFICATION	EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'KALYAN KARNATAKA REGION DEVELOPMENT BOARD'	
CIRCULAR	NON-APPLICABILITY OF HIGHER RATE OF TDS/TCS AS PER PROVISIONS OF SECTION 206AA/206CC OF THE INCOME-TAX ACT, 1961, IN THE EVENT OF DEATH OF DEDUCTEE/COLLECTEE BEFORE LINKAGE OF PAN AND AADHAAR	
3]	GST	7
NOTIFICATION	EFFECTIVE DATE FROM WHICH THE NEW DEFINITION AND PROCESS OF INPUT SERVICE DISTRIBUTOR (ISD) WILL BE APPLICABLE	
CASE LAW	CHALLENGE TO SCN WHEREBY THE PETITIONER WAS CALLED UPON TO SHOW CAUSE AS TO WHY ITS GOODS AND SERVICES TAX (GST) REGISTRATION SHOULD NOT BE CANCELLED - NON-CONSTITUTION OF TRIBUNAL - SCN DOES NOT CONTAIN ANY DETAILS OF THE ALLEGATIONS AGAINST THE PETITIONER - SCOPE OF SCN CROSSED BY IMPUGNED ORDER - VIOLATION OF PRINCIPLES OF NATURAL JUSTICE : DELHI HIGH COURT	
4]	FEMA	8
CASE LAW	OFFENCE U/S 57 OF THE FERA - NON COMPLAINT FILED IN COMPLIANCE OF THE PROVISIONS OF SECTION 61 (2)(II) OF THE FERA : CALCUTTA HIGH COURT	
5]	CUSTOMS	9
CASE LAW	SEEKING QUASHING OF COMPLAINT CASE AS WELL AS THE SUMMONING ORDER - OWNER AND BENEFICIAL OWNER OF THE FOREIGN CURRENCY - WHETHER THE EXONERATION OF THE PETITIONER WAS ON TECHNICAL GROUNDS OR BASED UPON MERITS : DELHI HIGH COURT	
6]	DGFT	10
TRADE NOTICE	HARMONISATION OF CHAPTERS 40 TO 98 OF SCHEDULE-II (EXPORT POLICY) TO ITC(HS) CODES	
7]	UNION BUDGET – 2024 EDITION	11
8]	GST APPELLATE TRIBUNAL (GSTAT)	12
9	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR	13
10]	HANDBOOK ON GST 2022	14
11]	TAX PLEADING AND PRACTICE JOURNAL	15
12]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	16
13]	LET'S DISCUSS FURTHER	17

# TAX CALENDAR

Date	Form/Return /Challan	Reporting Period	Description
11 <sup>th</sup> August	GSTR-1	July 2024	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13 <sup>th</sup> August	GSTR-1 (IFF)	July 2024	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13 <sup>th</sup> August	GSTR-6	July 2024	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 <sup>th</sup> August	GSTR-5	July 2024	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
14 <sup>th</sup> August	Issue of TDS Certificate	June 2024	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of June, 2024
15 <sup>th</sup> August	Form 24G	July 2024	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of July, 2024 has been paid without the production of a challan
15 <sup>th</sup> August	Form 3BB	July 2024	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of July, 2024
15 <sup>th</sup> August	Quarterly TDS certificate	April-June 2024	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2024

# INCOME TAX

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'KARNATAKA STATE NATURAL DISASTER MONITORING CENTRE'

**OUR COMMENTS:** The Central Board of Direct Taxes vide notification no. 98/2024 dated 07.08.2024 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, 'Karnataka State Natural Disaster Monitoring Centre' (PAN:AAATD2434P), a body constituted by the State Government of Karnataka, in respect of the following specified income arising to that body, namely:-

- (a) Grant –in-aid received from State Govt. and Govt. of India,
- (b) Income received from data sharing activities, and
- (c) Interest on bank deposits

2. This notification shall be effective subject to the conditions that Karnataka State Natural Disaster Monitoring Centre -

- (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 have been applied for the assessment years 2021-2022, 2022-2023 and 2023-2024 relevant for the financial years 2020-2021, 2021-2022 and 2022-2023 and shall be applicable for the assessment years 2024-2025 and 2025-2026 relevant for the financial years 2023-2024 and 2024-2025 respectively.

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

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'KALYAN KARNATAKA REGION DEVELOPMENT BOARD'

**OUR COMMENTS:** The Central Board of Direct Taxes vide notification no. 97/2024 dated 07.08.2024 notified that In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961) 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, 'Kalyan Karnataka Region Development Board' (PAN AAAGH0732F), a Board constituted by the Government of Karnataka, in respect of the following specified income arising to that Board, namely:-

- (a) Grants received from State Government of Karnataka.
- (b) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Kalyan Karnataka Region Development Board -

- (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 have been applied for the assessment years 2022-2023 and 2023-2024 relevant for the Financial Years 2021-2022 and 2022-2023.

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

## CIRCULAR

### NON-APPLICABILITY OF HIGHER RATE OF TDS/TCS AS PER PROVISIONS OF SECTION 206AA/206CC OF THE INCOME-TAX ACT, 1961, IN THE EVENT OF DEATH OF DEDUCTEE/COLLECTEE BEFORE LINKAGE OF PAN AND AADHAAR

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 08/2024 dated 05.08.2024 clarified that as per Circular no. 06 of 2024 dated 23.04.2024, the Board had provided a window

## INCOME TAX

of opportunity to the taxpayers upto 31.05.2024 for linkage of PAN and Aadhaar for the transactions entered into upto 31.03.2024 so as to avoid higher deduction/collection of tax under section 206AA/206CC of the Income-tax Act, as the case maybe.

2. Several grievances have been received from the taxpayers where they have cited instances of demise of the deductee/collectee during the said period (i.e. on or before 31.05.2024) before the option to link PAN and Aadhaar could have been exercised. In such cases, tax demands are standing against the deductor/collector as a result of failure to link PAN and Aadhaar of the deceased person.

3. In order to redress such grievances of the taxpayers, the Board, hereby specifies that in respect of cases where higher rate of TDS/TCS was attracted under section 206AA/206CC of the Act pertaining to the transactions entered into upto 31.03.2024 and in case of demise of the deductee/collectee on or before 31.05.2024 i.e. before the linkage of PAN and Aadhaar could have been done, there shall be no liability on the deductor/collector to deduct/collect the tax under section 206AA/206CC, as the case maybe. The deduction/collection as mandated in other provisions of Chapter XVII-B or Chapter XVII-BB of the Act, shall be applicable.

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

## GST

## NOTIFICATION

**EFFECTIVE DATE FROM WHICH THE NEW DEFINITION AND PROCESS OF INPUT SERVICE DISTRIBUTOR (ISD) WILL BE APPLICABLE**

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs vide notification no. 16/2024 dated 06.08.2024 notified that In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2024 (8 of 2024), the Central Government hereby appoints, —

(a) the 1st day of October, 2024, as the date on which the provisions of sections 13 of the said Act shall come into force;

(b) the 1st day of April, 2025, as the date on which the provisions of sections 11 and 12 of the said Act shall come into force.

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

## CASE LAW

**CHALLENGE TO SCN WHEREBY THE PETITIONER WAS CALLED UPON TO SHOW CAUSE AS TO WHY ITS GOODS AND SERVICES TAX (GST) REGISTRATION SHOULD NOT BE CANCELLED - NON-CONSTITUTION OF TRIBUNAL - SCN DOES NOT CONTAIN ANY DETAILS OF THE ALLEGATIONS AGAINST THE PETITIONER - SCOPE OF SCN CROSSED BY IMPUGNED ORDER - VIOLATION OF PRINCIPLES OF NATURAL JUSTICE : DELHI HIGH COURT**

**OUR COMMENTS:** It was held that the impugned SCN does not contain any details of the allegations against the petitioner; it merely refers to Rule 21 (g) (presumably of the CGST Rules) and states that the person violates the provisions of Rule 86B. Rule 21 (g) of the CGST Rules pertains to the issuance of invoices without supply of goods. Thus, it appears that the petitioner's GST registration was proposed to be cancelled on an allegation that it had issued invoices without supply of goods. However, the impugned SCN neither provides the details of invoices that are allegedly not covered by supply of goods, nor provides any clue as to transaction alleged to be in violation of the aforesaid rule.

It is well settled that a show cause notice must clearly state the reasons on which the adverse action is proposed in order to enable the noticee to respond to the allegations.

It is also material to note that there was no suggestion in the impugned SCN to cancel the petitioner's GST registration with retrospective effect.

There is no allegation in the impugned SCN that the petitioner was found non-functioning - the impugned order has travelled beyond the scope of the impugned SCN and thus, is passed in violation of settled principles of natural justice.

There are merit in the contention that the petitioner's GST registration cannot be cancelled on cryptic allegations and on the basis of the impugned SCN. The impugned SCN did not state any specific allegation, which could be explained by the taxpayer.

The impugned cancellation order and the impugned SCN are set aside. The respondent is directed to restore the petitioner's GST registration forthwith - Petition allowed.



## FEMA

### CASE LAW

#### OFFENCE U/S 57 OF THE FERA - NON COMPLAINT FILED IN COMPLIANCE OF THE PROVISIONS OF SECTION 61 (2)(II) OF THE FERA : CALCUTTA HIGH COURT

**OUR COMMENTS:** It was held that as in this case where an offence under Section 57 of the Foreign Exchange Regulation Act, 1973 has been alleged against the accused person, the law provides that either the Enforcement Director or an officer authorised in writing on behalf of the Director or the Central Government or an authorised officer of Reserve Bank, shall be eligible to institute a complaint. The Magistrate has also emphasized that the appellant would not have the locus standi to initiate prosecution in absence of any authorization, without however considering or taking judicial note of his evidence and Exhibit-A (i.e., authorization certificate dated (22.12.2005).

The Magistrate could not ignore the ocular and documentary evidence before it, more so, when all these were uncontroverted. By virtue of holding officer at the particular period of time and having been authorized vide 'Exhibit-A' there was no impediment for the appellant to institute prosecution, which the Magistrate has not considered and such non-application of mind has rendered his findings not tenable in the eyes of law.

The Magistrate was duty bound to take note of the same, more particularly, in terms of Section 57(7) of the Evidence Act. It was a mandate of law. The notification dated 24th September, 1993 read with the direct evidence of the appellant before the Trial Court would unfailingly point out to the fact of the appellant to be competent officer under law, to institute prosecution on behalf of the Enforcement Directorate. By not considering all these factual and legal aspects, the Trial Court has committed gross error. The impugned judgment suffers from non-application of mind and illegality.

Thus unable to place occurrence with the finding of the Court in the impugned judgment that provisions of Section 61 (2) (ii) of the Foreign Exchange Regulation Act, 1973 has not been complied with by the complainant in order to institute a case punishable under Section 57, as it is in this particular proceeding. In my considered opinion, the impugned judgment of the Trial Court suffers for non-application of mind and wrong appreciation of the fact situation as well as the settled provisions of law. Accordingly, the same would not be maintainable and liable to be set aside, being not in conformity with the laws. The impugned judgment is set aside - Appeal allowed.



# CUSTOMS

## CASE LAW

### SEEKING QUASHING OF COMPLAINT CASE AS WELL AS THE SUMMONING ORDER - OWNER AND BENEFICIAL OWNER OF THE FOREIGN CURRENCY - WHETHER THE EXONERATION OF THE PETITIONER WAS ON TECHNICAL GROUNDS OR BASED UPON MERITS : DELHI HIGH COURT

**OUR COMMENTS:** It was held that the refusal of the Supreme Court as well as by Division Bench of this Court to interfere in the order passed by the CESTAT was after due consideration of the facts. A plain reading of the order passed by CESTAT leads to an irresistible conclusion that the decision by CESTAT, thereby exonerating the petitioner, is not on technical grounds but a conclusion based upon merits. The entire proceedings clearly show that the aforesaid adjudication had attained finality, and it had been determined that the petitioner was not the 'beneficial owner' of the foreign currency/exchange and could not be held liable.

Further, insofar as the aspect of the petitioner being considered a beneficial owner is concerned, it must be noted that HMC (of which the petitioner was the Executive Chairman) and SEMPL are two distinct entities, and as recorded in the order passed by the Additional Commissioner of Customs, SEMPL was one of the independent, specialist third party service provider which provided certain services and raised invoices qua the same, which were duly paid by HMC. There existed no agent-principal or master-servant relation between SEMPL & HMC, and all transactions between them were on arms-length basis, duly audited by the statutory auditors of HMC.

Considering the aforesaid aspect as well as the categorical admission by the petitioner that he was unaware that Mr. Bali was carrying such foreign exchange and that he used to manage the personal expense from his own cards, it cannot be

said that the said foreign exchange was being carried on his behalf. Thus, the conditions as regards being a 'beneficial owner' have not been satisfied qua the petitioner in the present case.

The petitioner not being the 'beneficial owner' as well as the fact that the subject complaint has been filed based upon the same facts as have been conclusively determined by the learned CESTAT, this Court finds that the continuation of the subject complaint would be nothing but an abuse of the process of law.

The complaint case as well as summoning order is quashed - petition allowed.

## DGFT

## TRADE NOTICE

HARMONISATION OF CHAPTERS 40 TO 98 OF SCHEDULE-II  
(EXPORT POLICY) TO ITC(HS) CODES

**OUR COMMENTS:** The Ministry of Commerce and Industry vide trade notice no. 11/2024-25 dated 02.08.2024 notified that DGFT is in the process of harmonising the extant Schedule-II (Export Policy) to the 8-digit ITC(HS) codes, in lieu of the description-based Export Policy, as ITC(HS) Code mapped Export Policy has become a pre-requisite to streamline the process of Export Control and Facilitation, and also provide greater clarity and easy reference to Export Policy for all stakeholders.

2. Earlier, this Directorate vide Notification No. 60/2023 dated 13.02.2024 had notified the ITC(HS)-based Schedule-II (Export Policy) for Chapters 01 to 39. In continuation to the said Notification, the draft Schedule-II (Export Policy) of ITC(HS) 2022 aligning the 8-digit ITC(HS) codes for the remaining Chapters 40 to 98 has also been attempted and is enclosed as an annexure with this trade notice.

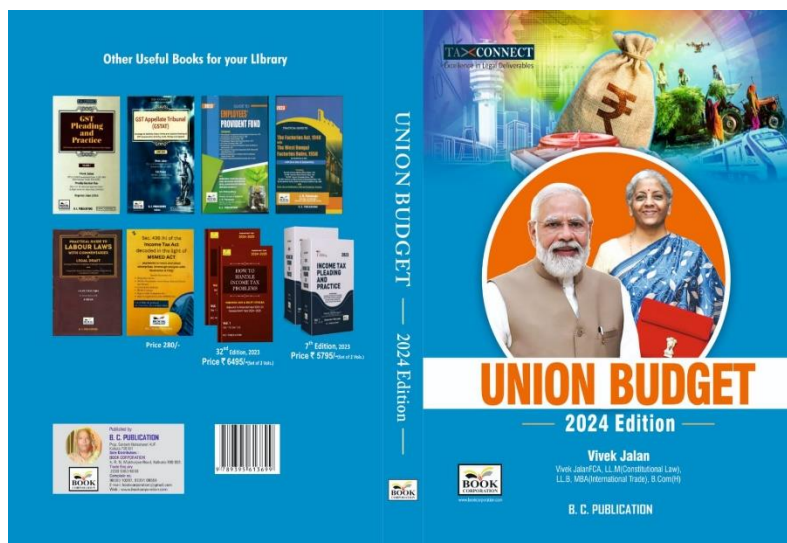
3. It may be noted that this is a concordance of the existing description-based Export Policy to ITC(HS) Codes and there are no substantive Export Policy amendments being proposed herewith. **Any comments in this regard may be provided latest by 11.08.2024 vide email to export-dgft@nic.in** Subsequent to the said period and subject to comments (if any), Chapters 40 to 98 of Schedule-II (Export Policy) shall accordingly be re-notified.

4. This is issued with the approval of the Competent Authority.

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

## :IN STANDS

### UNION BUDGET – 2024 EDITION



#### CONTENTS

1. Commentary on Budget
2. Budget at a glance
3. Finance Minister's Budget Speech
4. Finance Bill
5. Memorandum
6. Notes on Clauses

#### Author:

**Vivek Jalan**

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

#### Published by:

##### **BOOK CORPORATION**

4, R. N. Mukherjee Road  
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### In Association With:

##### **TAX CONNECT ACADEMY**

6, Netaji Subhas Road,  
Kolkata 700001

Cell: 7003384915

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## **:IN STANDS**

### **GST APPELLATE TRIBUNAL (GSTAT)**



#### **CONTENTS**

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

#### **Author:**

**Vivek Jalan**

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

**S.K. Panda**

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

#### **Published by:**

**BOOK CORPORATION**

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### **In Association With:**

**TAX CONNECT ACADEMY**

6, Netaji Subhas Road,

Kolkata 700001

Cell: 7003384915

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## **:IN STANDS**

### **GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies**



#### **ABOUT THE BOOK:** This publication includes:

1. Recent GST Notices and their Replies
  - Recent Orders and Appeals under GST
  - Text of provisions under IGST Act 2017 & CGST Act 2017 updated as per Finance Act, 2023
2. CGST & IGST Section-Wise Rules, Forms, Case Laws And Notification/Circulars GIST
  - CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST
3. Completely Updated Synopsis Of Case Laws under GST by Supreme Court, High Court, AAARS & AARS

#### **Authors:**

**Vivek Jalan**

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

**Pradip Kumar Das**

[M.A. LL. B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

#### **Published by:**

##### **BOOK CORPORATION**

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### **In Association With:**

##### **TAX CONNECT ACADEMY**

6, Netaji Subhas Road,

Kolkata 700001

Cell: 7003384915

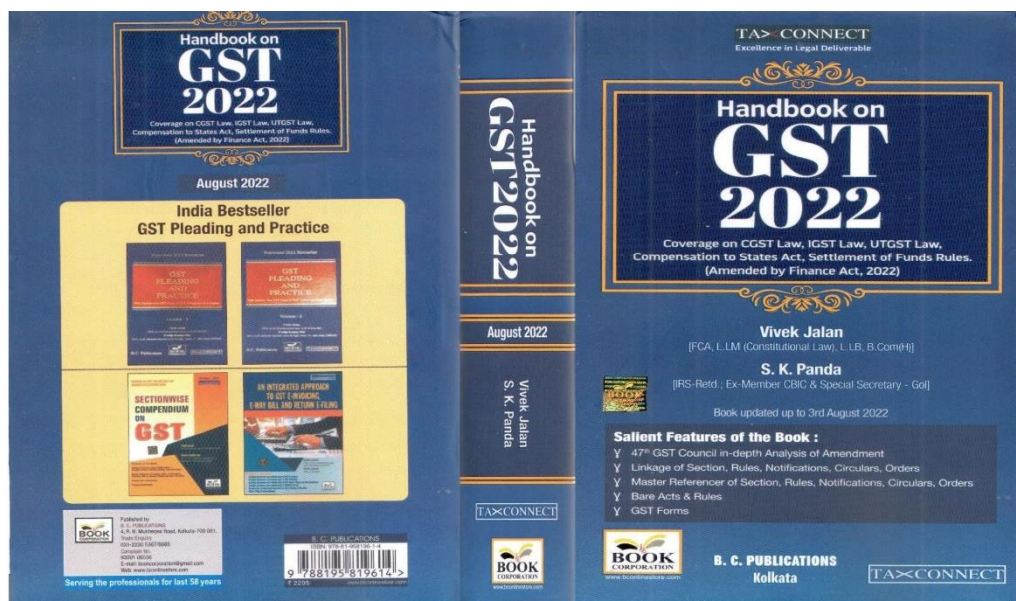
Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)



## :IN STANDS

### HANDBOOK ON GST 2022



#### CONTENTS

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

#### Author:

**Vivek Jalan**

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

**S.K. Panda**

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

#### Published by:

##### **BOOK CORPORATION**

4, R. N. Mukherjee Road  
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### In Association With:

##### **TAX CONNECT ACADEMY**

6, Netaji Subhas Road,  
Kolkata 700001

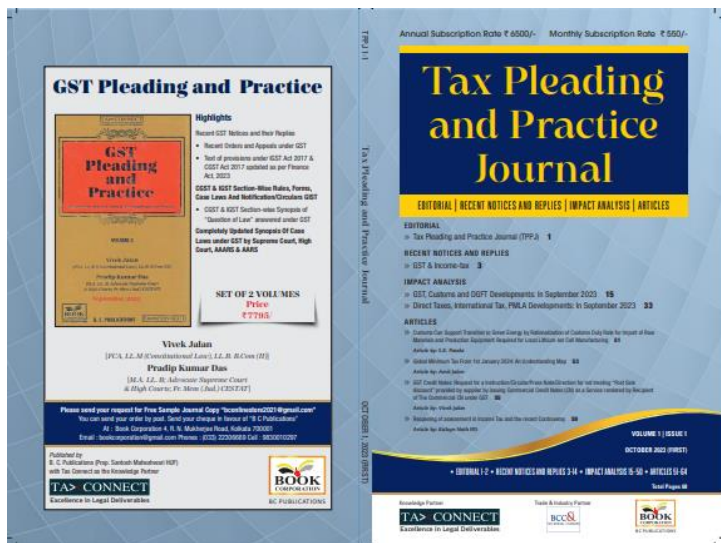
Cell: 7003384915

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## :IN STANDS

### TAX PLEADING AND PRACTICE JOURNAL



#### CONTENTS

7. Recent Notices and replies on GST & Income Tax
8. Impact Analysis on GST, Customs and DGFT Developments: In September 2023
9. Impact Analysis on Direct Taxes, International Tax, PMLA Developments: In September 2023
10. Articles

#### Author:

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

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

**P.K. Das**  
[IRS-Retd.; Ex-Member CBDT & Special Secretary – GoI]

#### Published by:

**BOOK CORPORATION**  
4, R. N. Mukherjee Road  
Kolkata 700001  
Phones: (033) 64547999  
Cell: 9830010297, 9331018333  
Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)  
Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### In Association With:

**TAX CONNECT ACADEMY**  
6, Netaji Subhas Road,  
Kolkata 700001  
Cell: 7003384915  
Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)  
Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)



## **:IN STANDS**

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



#### **CONTENTS**

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

#### **Authors:**

**Vivek Jalan**

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

**Bikramjit Ghosh**

**[FCA, B. Com(H)]**

#### **Published by:**

##### **BOOK CORPORATION**

4, R. N. Mukherjee Road  
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### **In Association With:**

##### **TAX CONNECT ACADEMY**

6, Netaji Subhas Road,  
Kolkata 700001

Cell: 7003384915

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## LET'S DISCUSS FURTHER!

### OUR OFFICES:

#### MUMBAI

Unit No. 312, Omega Business Park, Near Kaamgar Hospital, Road No. 33, Wagle Industrial Estate, Thane West, Maharashtra- 400604

**Contact Person:** 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

### **Disclaimer:**

*This e-bulletin is for private circulation only. Views expressed herein are of the editorial team and are based on the information, explanation and documents available on Government portal platforms. Tax Connect or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of Tax Connect. While this e-article has been prepared on the basis of published/other publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.*

Tax Connect 2024. All rights reserved.