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EDITORIAL



Friends,

The Central Government has officially notified The Finance (No. 2) Act 2024. The said Act of Parliament received the assent of the President on the 16th August, 2024. The act was notified to give effect to the financial proposals of the Central Government for financial year 2024-25.

The following has been notified:

1. Section 2 to Section 87 (Direct Taxes) shall be deemed to be come into force on the 1st Day of April 2024.
Section 114 to 157 (GST and others) shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Hence, once notified, the benefits of Section 16(5), Section 16(6), Section 128A of the CGST Act etc. can be taken.

Further, on August 12, 2024, the Central Board of Indirect Taxes & Customs (CBIC) issued guidelines for a second nationwide drive targeting fake GST registrations. This initiative, running from August 16 to October 15, 2024, aims to identify and eliminate fraudulent GSTINs (Goods and Services Tax Identification Numbers) to protect government revenue and maintain the integrity of the GST system.

Key aspects of this drive include:

1. **Duration and Focus:** The drive will run for two months, concentrating on identifying and verifying suspicious or fraudulent GST registrations across India.

2. **Identification of High-Risk GSTINs:** The Directorate General of Analytics and Risk Management (DGARM) will generate a list of high-risk GSTINs based on data analytics, which will then be verified by tax authorities.
3. **Verification and Action:** Field officers will verify the authenticity of these registrations. If a registration is found to be fake, immediate action will be taken, including suspension and cancellation of the GSTIN and recovery of any wrongfully claimed Input Tax Credit (ITC).
4. **Use of Technology:** The drive will employ advanced data analytics, artificial intelligence, and cross-referencing of data across various government databases to detect anomalies in registration data.
5. **Coordination and Reporting:** The guidelines emphasize the need for coordination between central and state tax authorities. Weekly reports on the actions taken, tax evasion detected, and recoveries made will be submitted to ensure the effectiveness of the drive.
6. **Implications for Businesses:** Businesses are advised to ensure that their GST registrations and related documentation are in order to avoid scrutiny during this period. Any discrepancies could lead to the suspension or cancellation of their registration.

This drive is part of the government's broader effort to strengthen the GST system and curb tax evasion, ensuring a more transparent and fair tax environment.

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
20 th August	GSTR-3B	July 2024	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.
20 th August	GSTR-5A	July 2024	Summary of monthly outward taxable supplies and tax payable by a person supplying OIDAR services.

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – ‘UNIQUE IDENTIFICATION AUTHORITY OF INDIA’

OUR COMMENTS: The Central Board of Direct Taxes vide notification no. 100/2024 dated 12.08.2024 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, ‘Unique Identification Authority of India’ (PAN AAAGU0182Q), a statutory Authority established under the provisions of the AADHAAR Act, 2016 by the Government of India, in respect of the following specified income arising to the said Authority, as follows:

- (a) Grants/Subsidies received from Central Government;
- (b) Fees/ Subscriptions including RTI Fee, Tender Fee, Sale of Scrap, PVC card;
- (c) Authentication, Enrolment and Updation service charges received;
- (d) Term/Fixed Deposits; and
- (e) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Unique Identification Authority of India -

- (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 applicable for assessment year 2024-2025, 2025-2026, 2026-2027, 2027-2028 and 2028-2029 relevant for financial year 2023-2024, 2024-2025, 2025-2026, 2026-2027 and 2027-2028 respectively.

[For further details please refer the notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – ‘WEST BENGAL TRANSPORT WORKERS SOCIAL SECURITY SCHEME’

OUR COMMENTS: The Central Board of Direct Taxes vide notification no. 99/2024 dated 12.08.2024 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, ‘West Bengal Transport Workers’ Social Security Scheme’ (PAN AAALW0133G), a body established by the Government of West Bengal in respect of the following specified income arising to that body, namely:

- (a) Amount received in the form of Government grants;
- (b) Amount received as cess under the West Bengal Motor Transport Workers’ Welfare Cess Act, 2010 (West Bengal Act V of 2010) and rules framed thereunder;
- (c) Amount received as registration fees paid by the registered beneficiaries; and
- (d) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that West Bengal Transport Workers’ Social Security Scheme -

- (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 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 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]

GST

INSTRUCTION

APPLYING PARA 2(G) OF INSTRUCTION NO. 01/2023-24-GST (INV.) DT. 30-3-2024 IN AUDIT MATTERS RELATING TO GUIDELINES FOR CGST FIELD FORMATIONS IN MAINTAINING EASE OF DOING BUSINESS WHILE ENGAGING IN INVESTIGATION WITH REGULAR TAXPAYERS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide instruction no. 03/2024-GST dated 14.08.2024 instructed that The undersigned is directed to say that the Board's Instruction No. 01/2023-24-GST (Inv.) dated 30-03-2024 has been issued providing guidelines for maintaining ease of doing business while engaging in investigation with regular taxpayers. The para 2(g) of said Instruction is —

“The scenario may arise in a CGST Zone where an issue investigated by one of the (Pr.) Commissioners is based on an interpretation of CGST Act/ Rules, notifications, circulars etc, and it is in the direction of proposing non-payment or short payment of tax, however, the background is that the taxpayer(s) is/are following, or have followed, a prevalent trade practice based on particular interpretation on that issue in the sector/industry. This scenario results in more than one interpretation and likelihood of litigation, change in practice etc.

In such cases, it is desirable that the zonal (Pr.) Chief Commissioner make a self-contained reference to the relevant policy wing of the Board i.e. the GST Policy or TRU. The endeavor, to make such reference before concluding investigation, and as much in advance, as is feasible, of the earliest due date for issuing of show cause notice, may be useful in promoting uniformity or avoiding litigation if the matter, after being processed, is amongst those that also gets placed before the GST Council.”

2. The Board desires that during the process of audit, wherever the relevant CGST Audit (Pr.) Commissioner comes across the scenario described above, the Zonal (Pr.) Chief Commissioner should follow the procedure and endeavor prescribed by Board in para 2(g) of above Instruction. This applies also to on-going audit proceedings.

Hindi version to follow.

[For further details please refer the instruction]

INSTRUCTION

GUIDELINES FOR SECOND SPECIAL ALL-INDIA DRIVE AGAINST FAKE REGISTRATIONS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide instruction no. 02/2024-GST dated 12.08.2024 instructed that Attention is invited to the Instruction No. 01/2023-GST dated 04.05.2023 vide which guidelines were issued for conducting a special All-India drive during the period from 16th May 2023 to 15th July 2023 (which was further extended till 14th August 2023), for verification and detection of suspicious/ fake registrations and for taking timely remedial action to prevent any further revenue loss to the Government. A National Coordination Committee headed by Member (GST), CBIC and including the senior officers from different States and Centre was also formed to take decisions and monitor the progress of this special drive.

1.2 A meeting of the said National Co-ordination Committee was held on 11th July 2024, wherein it was discussed that the special All-India drive conducted during the year 2023, was found quite effective in weeding out fake registrations. The Committee felt that there may be a need for further focused and coordinated action by Central and State tax authorities to clean up the tax base and to take concerted action against the fake registrations and fake/bogus invoices, on the same pattern as was done during the said drive. It was, therefore, decided that a second special All-India drive against fake registrations may be conducted by all Central and State tax authorities for a period of two months starting from 16th August 2024.

1.3 The National Co-ordination Committee also decided that like the previous drive, a set of common guidelines may be issued to ensure uniformity in action by the field formations and for effective coordination and monitoring of the action taken during this special drive.

2. In the light of above, in partial modification of the Instruction No. 01/2023-GST dated 04.05.2023, the following guidelines are issued for such concerted action on suspicious/ fake registrations during the special All-India drive during this year:

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a) Period of Special Drive:

The second Special All-India Drive may be launched by all Central and State Tax administrations from 16th August 2024 to 15th October 2024 to detect suspicious/ fake GSTINs and to conduct requisite verification and further remedial action to weed out these fake billers from the GST eco-system and to safeguard Government revenue.

b) Identification of fraudulent GSTINs:

GSTN, in coordination with Directorate General of Analytics and Risk Management (DGARM), CBIC, will identify suspicious/ high-risk GSTINs, based on detailed data analytics and risk parameters, for the purpose of verification by the State and Central Tax authorities during the said drive and share the details of such suspicious GSTINs, jurisdiction wise, with the concerned tax administration. In case of such suspicious GSTINs falling under the jurisdiction of Central Tax, the details will be shared with the Central Tax authorities by GSTN through DGARM. Besides, the State and Central Tax Authorities, may, at their own option, supplement this list by data analysis/ intelligence gathering at their end, using various available analytical tools like BIFA/ GAIN, ADVAIT, NIC Prime, E-Way Bill Analytics etc., as well as through human intelligence, modus operandi alerts, experience gained through the past detections, as well as the first special All-India drive.

c) Action to be taken by field formations:

i. On receipt of data from GSTN, a time bound exercise of verification of the suspicious GSTINs shall be undertaken by the concerned jurisdictional tax officer(s). If, after detailed verification, it is found that the taxpayer is non-existent and fictitious, then the tax officer may immediately initiate action for suspension and cancellation of the registration of the said taxpayer in accordance with the provisions of section 29 of CGST Act, read with the rules thereof.

ii. Further, the matter may also be examined for blocking of input tax credit in Electronic Credit Ledger as per the provisions of Rule 86A of CGST Rules without any delay. Additionally, the details of the recipients to whom the input tax credit has been passed by such non-existent taxpayer may

be identified through the details furnished in FORM GSTR-1 by the said taxpayer.

iii. Where the recipient GSTIN pertains to the jurisdiction of the said tax authority itself, suitable action may be initiated for demand and recovery of the input tax credit wrongly availed by such recipient on the basis of invoice issued by the said non-existent supplier, without underlying supply of goods or services or both.

iv. In cases where the recipient GSTIN pertains to a different tax jurisdiction, the details of the case including the details of the recipient GSTIN, along with the relevant documents/ evidence, may be sent to the concerned tax authority, as early as possible, in the format mentioned in Annexure-B. For sharing such details/ information and coordination with other tax authorities, GSTN Back Office has an online functionality, namely, 'Initiate Enquiry' in the Enforcement module, which is available to all tax officers who have been assigned the role of 'Enforcement Officer' on the Back Office (BO Portal).

v. For the purpose of communicating this information to the recipient tax jurisdiction, a nodal officer shall be appointed immediately by each of the Zonal CGST Zone and State. The name, designation, phone number/ mobile number and E-mail Id of such Nodal officer(s) appointed by CGST Zones and States must be shared by the concerned tax authority with GST Council Secretariat within three days of issuance of this letter. GST Council Secretariat will compile the list of the Nodal officers after procuring the details from all the tax administrations and will make the compiled list available to all the tax jurisdictions and to GSTN.

vi. The nodal officer of the tax jurisdictions may be assigned the role of 'Enforcement Officer' on the BO Portal. Wherever the details of the recipient GSTIN needs to be shared to other tax jurisdiction, the same may be done through the nodal officer. The said nodal officer will accordingly share the information about the recipient GSTIN with the nodal officer of the concerned recipient tax administration, through the said functionality, attaching a pdf document in the format mentioned in Annexure-B. The nodal officer of the recipient tax administration will further share the details with the concerned jurisdictional tax officers, for necessary action.

GST

vii. GSTN will issue detailed guidelines/ advisory regarding usage of this functionality, which may be referred to.

viii. Action may also be taken to identify the masterminds/ beneficiaries behind such fake GSTIN for further action, wherever required, and also for recovery of Government dues and/ or provisional attachment of property/ bank accounts, etc. as per provisions of section 83 of CGST Act. Further, during the investigation/ verification, if any linked suspicious GSTIN is detected, similar action may be taken/ initiated in respect of the same.

d) Feedback and Reporting Mechanism:

i. An action-taken report in the format enclosed as Annexure-A (for GSTINs identified by GSTN and those identified locally) and Annexure-A1 (for those GSTINs received from other tax administrations through 'Initiate Enquiry' module) will be uploaded by each of the State as well as CGST Zones, through the nodal officer referred to in para 2(c)(v), on the portal provided for the same, on a weekly basis on the first working day after completion of the week, for enabling the GST Council Secretariat to monitor the same.

ii. If any novel modus operandi is detected during the verification/ investigation, the same may also be indicated in the said action taken report. On conclusion of the drive, GSTIN-wise feedback on the result of verification of the suspicious GSTINs shared by GSTN, will be provided by the field formations through the nodal officer to GSTN, as per the format enclosed in **Annexure-C**.

3. The Principal Chief Commissioner/ Chief Commissioner of the Central GST Zones and the Chief Commissioner/ Commissioner of the States/ UTs may monitor the progress of action taken in respect of list of suspicious GSTINs received from GSTN and chosen locally. The action taken in respect of the GSTINs received from other tax administrations through the 'Initiate Enquiry' module may also be monitored.

4. GST Council Secretariat will compile the reports received from various formations and make it available to the National Coordination Committee immediately. The unique modus operandi found during this special drive will be compiled by GST Council Secretariat and presented before National

Coordination Committee, which will be subsequently shared with Central and State Tax administrations across the country.

5. Difficulties, if any, in the implementation of these instructions may be brought to the notice of the Board (gst-cbec@gov.in).

[For further details please refer the instruction]

FEMA

NOTIFICATION

FOREIGN EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS) (FOURTH AMENDMENT) RULES, 2024

OUR COMMENTS: The Ministry Of Finance, Department of Economic Affairs vide notification no. S.O. 3492(E) dated 16.08.2024 notified that In exercise of the powers conferred by clauses (aa) and (ab) of sub-section (2) of section 46 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Central Government hereby makes the following rules further to amend the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, namely:—

1. (1) These rules may be called the Foreign Exchange Management (Non-debt Instruments) (Fourth Amendment) Rules, 2024.

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

2. In the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 (hereinafter referred to as the principal rules), in rule 2, —

(i) after clause (d), the following clause shall be inserted, namely: —

‘(da) “control” shall have the same meaning as assigned to it in the Companies Act, 2013 and for the purposes of Limited Liability Partnership, shall mean the right to appoint majority of the designated partners, where such designated partners, with specific exclusion to others, have control over all the policies of an LLP;’;

(ii) for clause (an), the following clause shall be substituted, namely: -

‘(an) “startup company” means a private company incorporated under the Companies Act, 2013 (18 of 2013) and identified as “startup” under the notification of the Government of India number G.S.R. 127 (E), dated the 19th February, 2019 issued by the Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, as amended from time to time;’.

3. In the principal rules, in rule 9, in clause (1), in the proviso, for item (i), the following item shall be substituted, namely: —

“(i) prior Government approval shall be obtained for transfer in all cases wherever Government approval is applicable.”.

4. In the principal rules, after rule 9, the following rule shall be inserted, namely: -

“9A. Swap of equity instruments and equity capital. — The transfer of equity instruments of an Indian company between a person resident in India and a person resident outside India may be by way of—

(i) swap of equity instruments, in compliance with the rules prescribed by the Central Government and the regulations specified by the Reserve Bank from time to time;

(ii) swap of equity capital of a foreign company in compliance with the rules prescribed by the Central Government including the Foreign Exchange Management, (Overseas Investment) Rules, 2022, and the regulations specified by the Reserve Bank from time to time:

Provided that prior Government approval shall be obtained for transfer in all cases wherever Government approval is applicable.

Explanation. — For the purposes of this clause, the expression “equity capital” shall have the same meaning as assigned to it in the Foreign Exchange Management, (Overseas Investment) Rules, 2022, as amended from time to time.”.

5. In the principal rules, in rule 23, after sub-rule (7), in the explanation, —

(i) sub-clause (d) shall be omitted;

(ii) in sub-clause (i), for the explanation, the following explanation shall be substituted, namely: -

“Explanation. — An investment made by an Indian entity which is owned and controlled by a Non-Resident Indian or an Overseas Citizen of India including a company, a trust and a partnership firm incorporated outside India and owned and controlled by a Non-Resident Indian or an Overseas Citizen of India, on a non-repatriation basis in compliance with Schedule IV of these rules, shall not be considered for calculation of indirect foreign investment.”.

6. In the principal rules, in Schedule I, —

(i) in paragraph (1), for sub-paragraph (d), the following sub-paragraph shall be substituted, namely:

“(d) An Indian company may issue, subject to compliance with the rules prescribed by the Central Government and the

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regulations specified by the Reserve Bank from time to time, equity instruments to a person resident outside India against, –

- (i) swap of equity instruments; or
- (ii) import of capital goods or machinery or equipment (excluding second hand machinery); or
- (iii) pre-operative or pre-incorporation expenses (including payments of rent, etc.);
- (iv) swap of equity capital of a foreign company in compliance with the rules prescribed by the Central Government including Foreign Exchange Management, (Overseas Investment) Rules 2022, and the regulations specified by the Reserve Bank from time to time.

Explanation. – For the purposes of this clause, the expression “equity capital” shall have the same meaning as assigned to it in the Foreign Exchange Management,

(Overseas Investment) Rules, 2022, as amended from time to time:

Provided that Government approval shall be obtained in all cases wherever Government approval is applicable and the applications for approval shall be made in the manner prescribed by the Central Government from time to time.”;

(ii) in paragraph (3), in clause (a), for sub-clause (iii), the following sub-clause shall be substituted, namely: –

“(iii) The aggregate foreign portfolio investment up to the sectoral or statutory cap shall not require Government approval or compliance of sectoral conditions as the case may be, if such investment does not result in transfer of ownership and/ or control of the resident Indian company from resident Indian citizens to persons resident outside India and other investments by a person resident outside India shall be subject to the conditions of Government approval and compliance of sectoral conditions as laid down in these rules.”;

(iii) in the table, after SL. No. F.10 and the entries relating thereto, the following SL. No. and entries shall be inserted, namely: –

SL. No.	Sector/ Activity	Sectoral Cap	Entry Route
(1)	(2)	(3)	(4)
“F.11	White Label ATM Operations (WLAO)	100%	Automatic

F.11.1	Other conditions		
	(a) Any non-bank entity intending to set up White Label ATMs (WLAs) should have a minimum net worth of one hundred crore rupees as per the latest financial year’s audited balance sheet, to be maintained at all times.		
	(b) In case the entity is also engaged in any ‘Other Financial Services’ referred to in Sl. No. F.10 above, then the foreign investment in the company setting up WLA shall also comply with the minimum capitalisation norms, if any, for foreign investments in such ‘Other Financial Services’.		
	(c) FDI in the WLAO will be subject to the specific criteria and guidelines issued by the Reserve Bank under the Payment and Settlement Systems Act, 2007 (51 of 2007).”.		

7. In the principal rules, in Schedule II, in paragraph (1), in sub-paragraph (a), in clause (ii), for the explanation, the following explanation shall be substituted, namely: -

“**Explanation,** – In case two or more FPI’s including foreign Governments or their related entities are having common ownership, directly or indirectly, of more than fifty percent or common control, all such FPI’s shall be treated as forming part of an investor group.”.

8. In the principal rules, in Schedule VII, in paragraph (1), for sub-paragraph (iii), the following sub-paragraph shall be substituted, namely: –

“(iii) equity or equity linked instrument or debt instrument issued by an Indian startup company irrespective of the sector in which the startup company is engaged:

Provided that if the investment is in equity instruments, then the sectoral caps, entry routes and attendant conditions shall apply.”.

[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. 54/2024-CUSTOMS (N.T.) dated 14.08.2024 notified that 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	937
2	1511 90 10	RBD Palm Oil	948
3	1511 90 90	Others – Palm Oil	943

4	1511 10 00	Crude Palmolein	953
5	1511 90 20	RBD Palmolein	956
6	1511 90 90	Others – Palmolein	955
7	1507 10 00	Crude Soya bean Oil	988
8	7404 00 22	Brass Scrap (all grades)	5216

TABLE-2

Sl. No.	Chapter/heading/ sub-heading/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	795 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	903 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having	903 per kilogram

CUSTOMS

		<p>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>	
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</p>	795 per 10 grams

		<p>99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>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.</p>	
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TABLE-3

Sl. No.	Chapter/heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6868"

2. This notification shall come into force with effect from the 15th day of August, 2024.

[For further details please refer the notification]

DGFT

NOTIFICATION

AMENDMENT IN EXPORT POLICY OF DE-OILED RICE BRAN

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 23/2024-25 dated 16.08.2024 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, the Central Government hereby, in amendment of the earlier Notification No. 76/2023 dt. 15th March 2024, makes the following changes in Export Policy conditions under Chapter 23 of Schedule-II (Export Policy):

ITC(HS) code & Description	Export Policy	Revised Policy Condition
2302 - Bran, Sharps and Other Residues, Whether or not in the form of Pellets, derived from the Sifting, Milling or Othe Working of Cereals or of Leguminous Plants		
2302 40 00 - Of other Cereals	Free	Export of De-oiled Rice Bran is 'Prohibited' till 31st January 2025.
2306 - Oil-Cake and other Solid Residues, Whether or not Ground or in the form of Pellets, resulting from the Extraction of Vegetable or Microbial Fats or Oils, Other than those of Heading 2304 or 2305		
2306 90 19 - Other --- Oil-cake and oil-cake meal, expeller variety: Of other seeds	Free	Export of De-oiled Rice Bran is 'Prohibited' till 31st January 2025.
2306 90 29 – Other---Oil-cake and oil-cake meal, solvent extracted (defatted) variety: ---- Of other seeds	Free	Export of De-oiled Rice Bran is 'Prohibited' till 31st January 2025.
306 90 90 - Other --- Other	Free	Export of De-oiled Rice Bran is 'Prohibited' till 31st January 2025.

Effect of the Notification: Export of De-Oiled Rice Bran is 'Prohibited' up to 31st January 2025.

[For further details please refer the notification]

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 :-

- Kandia Sea(INIXY1)
- 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]

PUBLIC NOTICE

AMENDMENT IN THE PARA 10.06 OF HANDBOOK OF PROCEDURE 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 17/2024 dated 14.08.2024 notified that In exercise of the powers conferred under Paragraph 1.03 and 2.01 of the Foreign Trade Policy (FTP) 2023 as amended from time to time, the Directorate General of Foreign Trade (DGFT) hereby makes the following amendment to Chapter 10 of Handbook of Procedures (HBP) 2023 with immediate effect:

Existing text of Para 10.06(III)	Revised text of Para 10.06(III)
Inter Ministerial Working Group (IMWG)	Inter Ministerial Working Group (IMWG)
III. Where a case has been deferred in the IMWG meeting and subsequently comments/views /NOC(s) are	III. Where a case has been deferred in the IMWG meeting and subsequently comments/views /NOC(s) are

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received from all concerned agencies with no divergence in views, authorization shall be issued with the approval of Chairman, IMWG and the case shall be brought before IMWG in its subsequent meeting for approval on ex-post facto basis.	received from all concerned agencies with no divergence in views, authorization shall be issued with the approval of Chairman, IMWG or any officer nominated by Chairman/DGFT (not below the rank of Deputy Director General of Foreign Trade/Under Secretary) and such cases shall be brought before IMWG in its subsequent meeting for approval on ex-post facto basis.
--	---

Effect of this Public Notice: Para 10.06(III) of HBP 2023 has been amended to notify the changes in the delegation of powers for approval of authorizations under SCOMET where comments/views/NOC(s) are received from all concerned agencies with no divergence in views.

[For further details please refer the public notice]

TRADE NOTICE

LAUNCH OF REVAMPED NON-PREFERENTIAL CERTIFICATE OF ORIGIN (ECO)O

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 13/2024-25 dated 16.08.2024 notified that It is hereby informed that enhanced version of the Non-Preferential Certificate of Origin (eCoO) system - eCoO 2.0 - is scheduled for launch. This upgraded system offers several new and user-friendly features aimed at streamlining the certification process for exporters. Some notable features of the revamped eCoO 2.0 system include:

I. Multi-User Access: Exporters can now assign multiple users/applicants under a single Importer Exporter Code (IEC).

II. E-Signature Options: In addition to the digital signature token, Aadhaar-based e-signing would be available.

III. Integrated Dashboard: A common platform will provide seamless access to eCoO and other related services such as Free Trade Agreement (FTA) information, trade events, and more.

The eCoO 2.0 system will be hosted on the following web-domain: <https://www.trade.gov.in>

2. Key Dates for Implementation:

I. Onboarding of Issuing Agencies: The process for onboarding Chambers of Commerce and Industry, along with

other notified issuing agencies (as per Appendix-2E of the FTP), will commence on 19th August 2024 and conclude preferably by 27th August 2024.

II. Filing of Non-Preferential Certificates: Exporters may begin filing Non-Preferential Certificates of Origin through the new system with issuing agencies starting from 28th August 2024.

3. Specific points for attention of the Issuing Agencies are as follows-

I. For the Issuing Agency Administrator Account:

i. All authorized issuing agencies are required to designate an administrator for online user management and office management functionalities. The administrator shall register on the eCoO 2.0 system by navigating to the eCoO 2.0 system website → Register and select 'Register User As' - 'CoO Authorized Agency'. Then, select the concerned issuing agency and the role (Administrator) and attach the authorisation letter. The administrator user shall attach the authorisation letter on the issuing agency's letterhead along with their official email as recorded with DGFT.

ii. After successful activation of their account, the administrator shall add their regional office(s) details navigating to: My Dashboard → Office Management → Add office details.

iii. As a one-time exercise, upload images of the stamps for all regional offices under My Dashboard → Office Management.

iv. As a one-time exercise, upload images of all Issuing Officers' signatures under My Dashboard → User Management.

v. Administrators must ensure to remove the background from the stamp and signature images before uploading.

vi. Agencies may Activate, deactivate, or map issuing officers to respective offices through the User Management tab under My Dashboard.

II. For the Agency/Chamber Officer Account:

i. All issuing officers are required to register by navigating to the eCoO system website → Register, selecting 'Register User As' - 'CoO Authorized Agency', choosing the issuing agency, selecting the regional office, and then selecting the role (Officer). This request shall be assigned to the respective Issuing agency's Administrator for approval and shall be

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visible under My Dashboard → User Management to Agency Administrator.

ii. Issuing officers must use only their official email address for registration.

iii. Issuing officers must register their digital token key under My Dashboard → Register Digital Signature Certificate to enable them to digitally sign the eCoOs.

III. The concerned agencies shall ensure that their onboarding process on the eCoO2.0 system is completed latest by 27.08.2024, to ensure a seamless transition to eCoO 2.0

4. Specific points for managing the given transition is submitted for attention of concerned exporters and Issuing agencies as follows–

I. Issuing Agencies shall process all pending Non-Preferential Certificate of Origin (CoO) applications submitted up to 27.08.2024 in the legacy eCoO 1.0 system (<https://coo.dgft.gov.in>). Agencies shall continue to handle subsequent actions on these applications in the existing platform after 27.08.2024. For e.g. application for in-lieu CoO applied against a Non-Preferential eCoO issued on from the legacyCoO1.0 system shall be filed on the legacy 1.0 system even after 28.08.2024. Submission of new Non-Preferential CoO applications in the legacy system shall however be stopped with effect from 28.08.2024.

II. All new Non-Preferential CoO applications on or after 28.08.2024 shall be filed on the revamped eCoO 2.0 system (<https://trade.gov.in>).

III. The exporters' login credentials as created on the DGFT website (<https://dgft.gov.in>) shall also work on the revamped eCoO 2.0 system. There is no need for the exporter to create new accounts on this eCoO 2.0 system. However, if any additional exporter accounts are required, the same may be created on the DGFT Website. All exporter accounts created on the DGFT Website shall be automatically synced with the eCoO 2.0 user accounts.

IV. In case any exporters is not registered on DGFT Website, they would be required to register on DGFT Website and link their email to their IEC as per the defined processes. Please refer to the Application Help & FAQs section on DGFT Website → Learn (<https://www.dgft.gov.in/CP/?opt=application-help>) for more details.

V. Applications for Preferential CoO shall continue to be filed in the legacy eCoO 1.0 system (<https://coo.dgft.gov.in>). The roll-over of Preferential CoO to the revamped eCoO 2.0 system shall be announced subsequently.

VI. Both the revamped eCoO 2.0 system (for NP CoO applications) and the legacy eCoO 1.0 systems will operate simultaneously until the transition of all CoO processes to the eCoO 2.0 system is completed.

5. E-Wallet Facility on eCoO 2.0– E-Wallet facility shall also be available within the upgraded eCoO 2.0 system. While this feature will provide added convenience to users of the new platform, please note the following important information regarding its implementation:

I. The existing e-Wallet balance from the legacy eCoO 1.0 system will not be transferred to the eCoO 2.0 system on its launch date, 28.08.2024. The balance in the legacy CoO 1.0 wallet will remain available for use for Preferential Certificate of Origin (CoO) applications in the legacy system.

II. The migration of wallet balances from the eCoO 1.0 system to the eCoO 2.0 system will occur at a later stage, once the Preferential CoO processes have also been migrated into the new platform.

III. During this transition period, users may add credits to the e-Wallet in the eCoO 2.0 system as needed.

6. Outreach & Awareness: The revamped eCoO2.0 User Guide and Frequently Asked Questions (FAQs) will be available on <https://trade.gov.in> → Get certificate of origin section. Additionally, DGFT will organize Exporter Outreach Programs to demonstrate and raise awareness about the revamped eCoO (NP) facility.

7. Support Channels: Exporters and stakeholders are encouraged to reach out to the Certificate of Origin (CoO) Helpdesk for assistance with any queries, suggestions, or feedback related to the eCoO 2.0 system. Support is available through the following channels:

I. Toll-Free Assistance: You may contact the DGFT Helpdesk through our tollfree numbers for support.

II. Email Inquiries: For clarifications or further assistance, please email the CoO Helpdesk at coo-dgft@gov.in

This notice is issued with the approval of competent authority.

DGFT

[For further details please refer the trade notice]

TRADE NOTICE

API INTEGRATION AND BULK UPLOAD FACILITY FOR SELF-CERTIFICATION OF EBRC

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 12/2024-25 dated 14.08.2024 notified Reference is made to the earlier Trade Notice No. 33/2023-24 dated 10th November 2023, where this Directorate piloted an online self-certification process for the electronic Bank Realisation Certificate (eBRC), aimed at simplifying and streamlining the reconciliation of export realizations for both merchandise and service sectors. Building on the pilot phase, the Directorate has now seamlessly integrated banks with the DGFT eBRC System, facilitating the automatic transmission of Inward Remittance Messages (IRMs) for all Trade Account transactions. Exporters accordingly login to the DGFT Website (<https://dgft.gov.in>) to review IRMs shared by their respective banks and efficiently self-certify their eBRCs by matching with the relevant invoice or Shipping Bill details.

2. To further facilitate the eBRC self-certification process, the Directorate is pleased to introduce two additional functionalities, effective from 20.08.2024:

a. Bulk Upload

Exporters shall now have the capability to generate multiple eBRCs concurrently through the bulk upload functionality. By uploading a spreadsheet that contains the requisite IRM mapping along with Shipping Bill and Invoice details, exporters can facilitate the automatic certification of multiple eBRCs. Exporters shall be required to adhere to the prescribed rules and guidelines specified in the spreadsheet template to ensure compliance with the applicable business rules and data formats in the eBRC workflow. This feature is intended to enhance efficiency, minimize manual entry errors, and further streamline the management of eBRC self-certification documentation.

b. API Integration

The Application Programming Interface (API) integration provides exporters with the capability to interface their Enterprise Resource Planning (ERP), Accounting, or other software systems directly with the DGFT eBRC system in near real-time. The API shall facilitate the retrieval of IRM/ORM data from the DGFT eBRC systems and enable the request and verification of eBRCs in accordance with the guidelines delineated on the DGFT website (Services -> eBRC -> eBRC Generation Rules). This API integration shall ensure a secure

and faster certification process, with controlled access through credential management.

The following stipulations shall apply for enabling API integration:

Exporters are required to complete an online registration process, specifying the IEC for which the API will be utilized. This registration must be authenticated through the IEC holder's account.

It is the responsibility of exporters to manage API consumer access, including its activation, deactivation, and re-authorization. The API consumer will be unable to interact with DGFT systems once deactivated and otherwise reactivated by the IEC holder.

3. Outreach, Awareness & Feedback:

User Manuals may be accessed on the DGFT website under the 'Learn' section (Application Help and FAQs -> eBRC). The manuals also provide detailed guidance on the alignment of purpose codes with eBRC fields and the validation rules for eBRC generation. Additionally, DGFT Regional Authorities (RAs) will host Exporter Outreach Programs to promote awareness and demonstrate the advanced eBRC capabilities. Stakeholders are encouraged to provide their feedback via email to ebrc-dgft@gov.in

4. Support Channels: Exporters and other stakeholders may contact the DGFT Helpdesk for eBRC-related assistance through the following channels:

Call the Toll-Free Helpdesk support number.

Raise a Helpdesk ticket via the DGFT website (Services -> DGFT Helpdesk Service) and track the status of previously filed tickets.

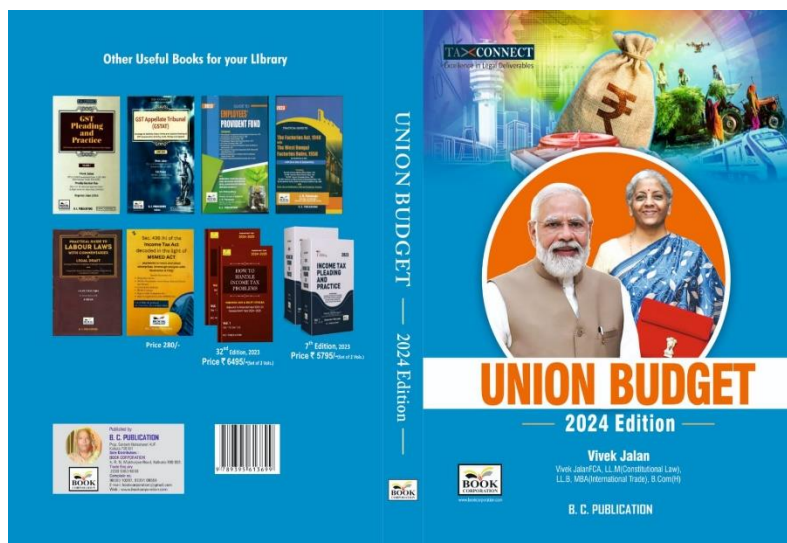
5. This initiative is part of this Directorate's ongoing efforts to streamline operations, reduce complexity, to improve ease of doing business, and empower exporters to focus on their growth.

This notice is issued with the approval of the competent authority.

[For further details please refer the trade notice]

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3. Finance Minister's Budget Speech
4. Finance Bill
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6. Notes on Clauses

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3. Section-wise Commentary with Related provisions, Rules and Forms
4. Expectations From The Goods And Services Tax Appellate Tribunal (Procedure) Rules, 202x

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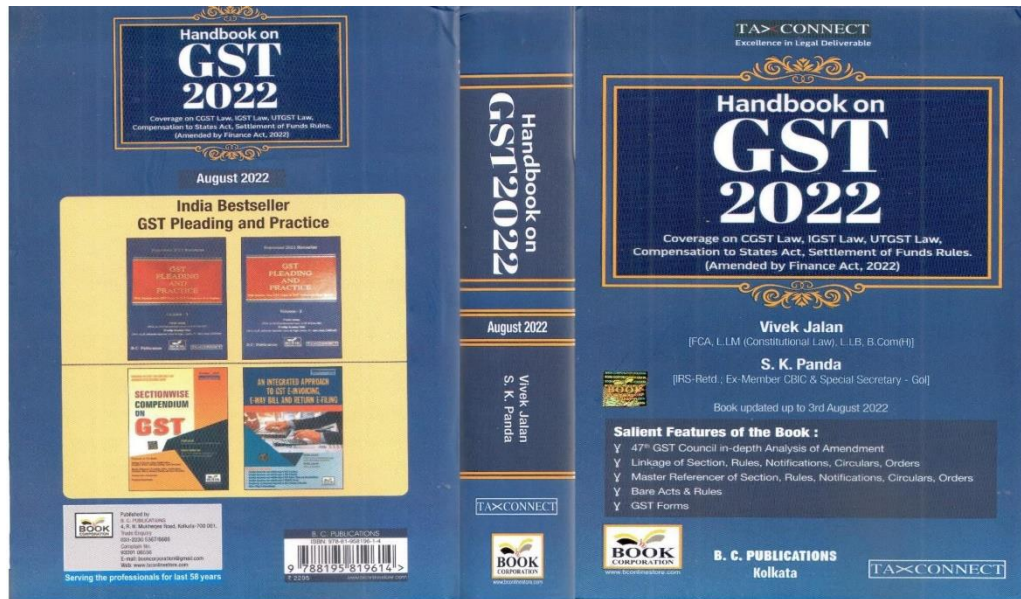
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9. GST Forms

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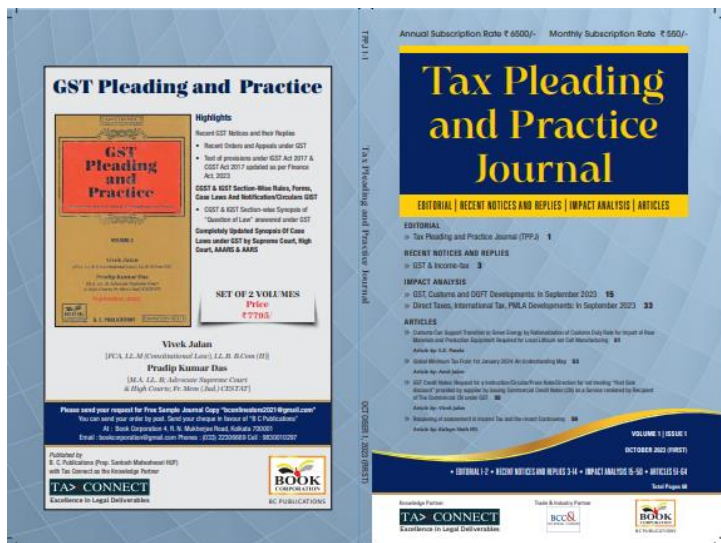
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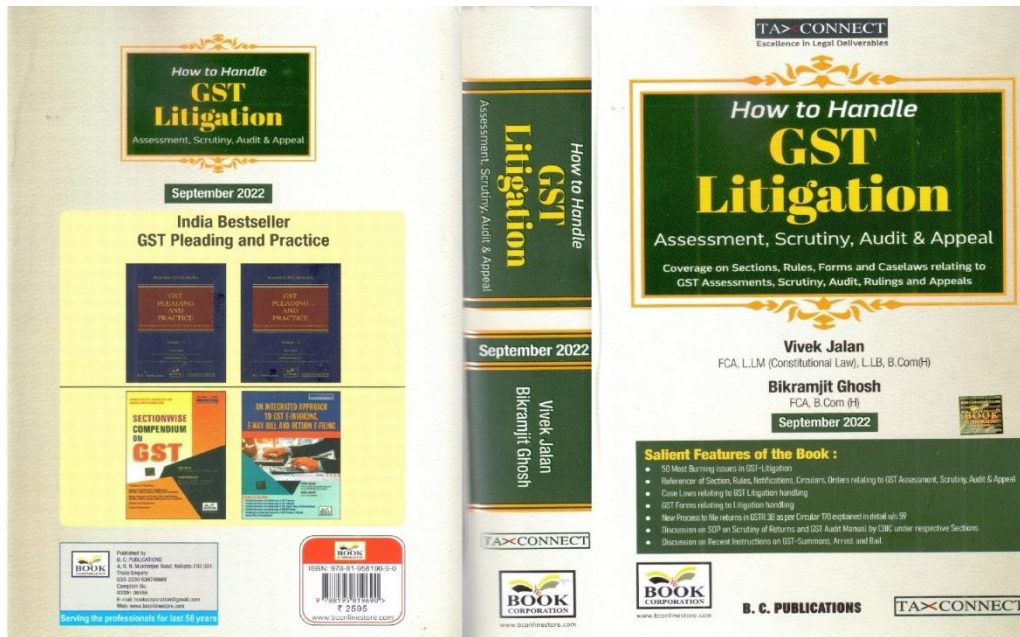
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6. Discussion on SOP on Scrutiny of Returns and GST Audit Manual by CBIC under respective Sections
7. Discussion on Recent Instruction on GST-Summons, Arrest and Bail

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