

# TAX CONNECT

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

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## EDITORIAL



**Friends,**

The GST Amnesty Scheme has been Enacted Vide Finance (No. 2) Act 2024 (No. 15 of 2024) dated 16th August, 2024. It would be notified in few months and Rules and Circulars would be issued to this effect. However, Trade & Industry needs to prepare for the Scheme from now so that correct actions are taken and maximum benefits of the scheme can be availed.

### **Salient Features GST Amnesty Scheme Enacted in Aug 2024:**

1. **SCNs/ Adjudicating Orders/ Appeal Orders** issued for FY 2017-18; 18-19 & 19-20 covered.
2. Waiver of Interest & Penalty on payment of **“Full Amount of Tax”**
3. In case SCN/ Order is u/s 74 of CGST Act but in case **u/s 75(2)** of The CGST Act Appellate Authority considers that Sec 73 is applicable, then also the consequential Order u/s 73 would be covered
4. Payment has to be made within 31st March 2025 to get covered under the Scheme
5. Cases of Refund are not covered under the Scheme.
6. Cases in Appeals or before Court have to be withdrawn for going into the Scheme.
7. Cases once closed under the Scheme cannot be appealed against.

### **Preparations for GST Amnesty Scheme & Issues therein:**

1. Applicability of the scheme may start only from October/November 2024 or thereafter when the official notification is issued.
2. Generally, it is seen that to go into an Amnesty Scheme one has to pay the Tax Amounts and only then they get a waiver of interest. Hence the payment as against concerned Order/ SCN may be made under the Scheme. Before that appeal may be filed with a pre-deposit for the said Order.
3. Please ensure that such appeal is filed within time. Otherwise, the scheme may not be eligible.

4. Orders u/s 74 may be contested and in case closed u/s 73 within 31st March 2025, the same may also come within the Scheme. Hence, taxpayers may also review the said orders too.

5. The question remains that in case there is a demand only of “interest and/or penalty” whether it will cover without a corresponding ‘tax payment’. Industry has represented for the same to be included in the Scheme

6. The Scheme is SCNs/ Orders wise. Hence, if a taxpayer wishes to go into the Scheme, then it has to go for all issues in the SCNs/ Order.

7. The question remains that in case SCNs/ Orders are issued for 4-5 years at a time, then whether for 3 years the Amnesty can be carved out and balance years litigated. Industry has represented for carving out the relevant FYs from a SCN/ Order and to be brought under the Scheme.

8. The question remains whether Transitional Credit Disputes are covered under the Scheme. Industry has represented for TRAN Orders to also be brought under the Scheme.

9. It needs to be seen whether the “tax payable” under the Scheme can be paid vide ITC or has to be paid only vide Cash Ledger.

10. However, Taxpayers have to be careful not to pay the “tax payable” vide GSTR-3B as it might not be covered under the Scheme. In past Scheme including TRAN Scheme, it has been witnessed that in case of procedural lapses, there are disputes.

11. For past periods in case there are disputes for time barring period of ITC u/s 16(4) of The CGST Act for FY 2017-18, 18-19 & 19-20, wherein ITC will now be available u/s 16(5) & 16(6), it needs to be seen as to how this portion of the SCN/ Order shall be carved out to bring in the balance portion of the SCN/ Order under the Scheme.

12. Where taxpayer has already admitted and paid the “Tax, Interest and penalty”, no refund shall be granted in such cases.

**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
30 <sup>th</sup> August	Challan-cum-statement	July 2024	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S for the month of July, 2024
31 <sup>st</sup> August	FORM 9A	FY 2023-24	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on October 31, 2024).
31 <sup>st</sup> August	FORM 10	FY 2024-25	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on October 31, 2024)

## INCOME TAX

## CASE LAW

**REOPENING OF ASSESSMENT U/S 147 - CLAIM OF THE PETITIONER FOR DEPRECIATION ON TIPPERS AT THE HIGHER RATE OF 30% IS NOT ALLOWABLE AS THE PETITIONER IS ENGAGED IN THE BUSINESS OF MINING AND EXCAVATION OF CONTRACTORS AND NOT IN THE BUSINESS OF RUNNING THE TIPPERS/ MOTOR LORRIES ON HIRE : GUJARAT HIGH COURT**

**OUR COMMENTS:** It was held that it is not in dispute that the issue with regard to the claiming of depreciation at the rate of 30% on tippers is already decided by this Court vide Judgment and Order in Pr. Commissioner of Income Tax, Rajkot-1 Versus Durga Construction Company [2018 (5) TMI 1172 - GUJARAT HIGH COURT] **rendered in the Tax Appeal referred** to herein above. The said decision is binding upon the respondent AO and therefore, the information in possession of the respondent AO cannot be said to result in escapement of the income on the same facts of the petitioner. It is pertinent to note that the petitioner has already provided all the material information during the course of the regular assessment and after considering the same, the assessment order u/s 143 (3) of the Act was passed.

Thus, when the issue which is sought to be kept alive is already decided by this Court, the respondent AO cannot be said to have assumed the jurisdiction to reopen the assessment on the same facts which have achieved finality for disallowing the excess claim of the depreciation. Petitioner has disclosed fully and truly all the material facts relevant for the assessment and there is no failure on the part of the petitioner for the same. The respondent AO has also failed to point out any tangible material other than what is available on the record and as such the entire exercise of reopening is nothing but a change of opinion on the part of the AO. Appeal of assessee allowed.

## CASE LAW

**REOPENING OF ASSESSMENT U/S 147 - CAPITAL GAIN ON SALE OF LAND - APPORTIONMENT OF INCOME BETWEEN SPOUSES GOVERNED BY PORTUGUESE CIVIL CODE : BOMBAY HIGH COURT**

**OUR COMMENTS:** It was held that the husband of the original petitioner had already passed away in the year 1986 and hence there was no question of the original petitioner being governed by Section 5A of the IT Act which is applicable only to the division of incomes between the spouses who are governed by the Portuguese Civil Code. Section 5A does not deal with the division of assets. Hence, the question of stating that the original petitioner was governed by the provisions of Section 5A of the IT Act does not arise. In our view, therefore, the original petitioner

could not be governed by the provisions of Section 5A of the IT Act.

We find that the substantive rights of the original petitioner were governed by the provisions of the Portuguese Civil Code. The fact that the original petitioner is governed by the Portuguese Civil Code has been duly brought before the respondents. In our opinion, mere non-mention of the same in the return of income would not give rise to a situation where the tax on the sale of property beyond the share of the original petitioner could be taxed in her hands.

The respondents do not appear to have disputed that the original petitioner was indeed governed by the provisions of the Portuguese Civil Code and this was already on record of the Revenue (Exhibit E/97). Moreover, the petitioner's husband had passed away way back in the year 1986 and the share of her husband had devolved from the date of his demise equally on his children. This position was also known to the Revenue when their return of income was filed.

Reason cited by the Revenue for rejecting the explanation is, "Copy of the Sale Deed was not available at the time of recording of reasons"- We find that even such reasoning is fallacious and not tenable in law. The information from the office of the Sub-Registrar's for any registration is duly transmitted to the respondents. The execution of such Sale Deed was already on record. In such a case if the respondents fail to take note of the document which was available for transmission to the respondents from the Sub-Registrar's office, in our view, the assumption of jurisdiction will have to be regarded as erroneous. In any case, we find that at the time of passing of the order dated 16.07.2021, the Sale Deeds (which were available) ought to have been taken into consideration. Reopening notice quashed - Decided in favour of assessee.



## GST

## CASE LAW

**SEEKING GRANT OF REGULAR BAIL - WRONGFUL INPUT TAX CREDIT (ITC) - FICTITIOUS INVOICES SHOWN TO BE ISSUED BY NONEXISTENT/ SUSPICIOUS FIRMS : PUNJAB AND HARYANA HIGH COURT**

**OUR COMMENTS:** It was held that the provisions of Section 132 of HGST Act, which are pari materia with Section 132 of CGST Act are relevant for the purpose. As per Section 132 (1)(b) and (c), whoever issues an invoice or bill without supply of goods or service or both in violation of provisions of this Act, leading to wrongful availment or utilization of Input Tax Credit or refund of tax or avails Input Tax Credit using such invoice or bill 'commits' the offence under this Section and is liable for punishment with imprisonment for a term which may extend to 05 years and with fine in cases where the amount of tax evaded or the amount of Input Tax Credit wrongly availed or utilized or the amount of refund wrongly taken exceeds Rs. 500 Lakhs.

In M/S. JAYACHANDRAN ALLOYS (P) LTD. VERSUS THE SUPERINTENDENT OF GST AND CENTRAL EXCISE, THE DEPUTY COMMISSIONER OF GST AND CENTRAL EXCISE HEAD QUARTERS PREVENTIVE UNIT, THE ADDITIONAL COMMISSIONER OF GST AND CENTRAL EXCISE, THE COMMISSIONER OF GST AND CENTRAL EXCISE [2019 (5) TMI 895 - MADRAS HIGH COURT], the allegation of the revenue was that the petitioner-company had contravened the provisions of Section 16(2) of the CGST Act and availed excess ITC insofar as there had been no movement of goods as against the supplier and the petitioner and the transactions were bogus and fictitious, created only on paper solely to avail ITC.

Show cause notice issued under Section 74(1) of the HGST Act/CGST Act upon him is yet to be adjudicated upon and the exact liability of the petitioner/his firm is yet to be fixed. The sentence to be awarded in this case is directly linked with the quantum of evasion of tax and the prosecution of the petitioner is also linked with determination of evasion of tax because if there is no evasion of tax, there can be no criminal liability. The determination of tax liability is subject to the challenge before tribunals and courts and does not fall within the realm of criminal courts.

The determination of tax liability is subject to the challenge before tribunals and courts and does not fall within the realm of criminal courts. Further in view of the fact that one M/s Tata Steels Ltd. has also been issued notice under Section 74(1) of the HGST Act/CGST Act jointly with the petitioner on the allegations of being major recipient of the ITC and its

liability is also to be adjudicated upon, which obviously may reduce the liability to be imposed upon the petitioner, coupled with the fact that maximum period of punishment to be awarded under Section 132 of the HGST Act is 05 years.

The petitioner is directed to be released on regular bail, subject to his executing personal bonds with two solvent sureties each in the sum of Rs. 50 Lakhs to the satisfaction of the trial Court and further subject to the condition that he will surrender his passport before the trial Court and shall not leave the country during trial without prior permission of the Court. The present petition is allowed.

## CASE LAW

**INITIATION OF PROCEEDINGS U/S 130 OF THE GST ACT INSTEAD OF PROCEEDINGS U/S 73/74 OF THE GST ACT - EXCESS STOCK - INSPECTION/SEARCH U/S 67 OF THE GST ACT WAS CONDUCTED AT THE BUSINESS PREMISES OF THE PETITIONER BY THE SIB AND THE STOCK WAS ASSESSED ON THE BASIS OF EYE MEASUREMENT : ALLAHABAD HIGH COURT**

**OUR COMMENTS:** It was held that it is not in dispute that survey was conducted at the business premises of the petitioner on 11.05.2022. It is also not in dispute that excess stock was found, which triggered the initiation of the present proceedings against the petitioner. On various occasions, this Court has held that if excess stock is found, then proceedings under sections 73/74 of the GST Act should be pressed in service and not proceedings under section 130 of the GST Act, read with rule 120 of the Rules framed under the Act.

The law is clear on the subject that the proceedings under section 130 of the GST Act cannot be put to service if excess stock is found at the time of survey.

The impugned order dated 03.04.2024 passed by the respondent no. 1, the first appellate authority, as well as the impugned order dated 24.01.2023 passed by the respondent no. 2 cannot be sustained in the eyes of law. The same are hereby quashed - petition allowed.

# FEMA

## CASE LAW

**APPLICABILITY OF FERA - SUIT FILED SEEKING RECOVERY BY THE PLAINTIFF AGAINST THE DEFENDANT BANK - DEFENDANT BANK UNAUTHORIZEDLY AND WITHOUT PERMISSION OF THE PLAINTIFFS MISAPPROPRIATED AN AMOUNT OF RS. 2 CRORES TOWARDS THE LIABILITY OF M/S ASIAN WIRE ROPES LTD. : DELHI HIGH COURT**

**OUR COMMENTS:** It was held that plaintiffs are Non-Resident Indians ('NRIs') carrying the business of Import and Export who came to India for exploring business opportunities. The plaintiff no. 2 is the wife of plaintiff no. 1, who subsequently is said to have obtained a status of Resident Indian - plaintiffs opened a Savings Bank Account with the defendant bank/NRE Account -

As stated that in the absence of plaintiff No. 1 from Delhi, plaintiff no. 2 on 23.04.1990 received a note from the then Branch Manager of defendant no. 2 requesting a blank cheque (only bearing signature of plaintiff no. 2) on urgent basis. On the return of the plaintiff no. 1, the plaintiff no. 1 learnt that a sum of Rs. 2,00,00,000/- has been transferred from his NRE Account to the defendant's Hyderabad Branch - as alleged officials of defendant no. 2 had obtained a blank cheque from the plaintiff no. 2 and in a clandestine manner, filled entries in the cheque and added detailed instructions on the back of the cheque without any such directions by the plaintiffs

**Whether the suit is within time?** - Admittedly, the suit is based on the fact that on 23.04.1990 money was illegally transferred from plaintiffs account by the defendant bank. The suit was filed on 22.04.1993, i.e. within three years from the date of cause of action. Therefore, the suit as filed was within the limitation period of three years.

The Court fees of Rs. 2,70,000/- was filed along with the suit and since the court fee of Rs. 3,672 was not available on the said date, it was purchased and deposited on 07.05.1993. All

objections were duly removed and the matter was re-filed on 17.05.1993. It is settled proposition that the deficiency in court fee is not fatal and the payment of deficit court fee is a curable defect.

Under section 149 of CPC, the courts have been granted the discretion to permit receiving the deficit court fee at any stage, even in the absence of an application praying for the same, subject to the said discretion being exercised equitably.

The plaintiff has cured the defect of deficit court fee within 30 days of the objections. A minor delay in payment of balance court fee cannot act as an impediment in entertaining the suit filed by the plaintiff. Hence, the present suit is held maintainable and within the period of limitation.

**When did plaintiff No. 2 change her status from non-resident Indian to resident Indian and whether an intimation thereof was given to the bank? If so, on which date?** - There is no evidence on record to prove that on 17.04.1990, the plaintiff No. 2 ceased to be an NRI. There is no evidence on record to show that the defendant bank was duly informed by the plaintiff no. 2. The NRE Account Opening Form, i.e. PW1/D44, clearly casts an obligation upon the plaintiffs the duty to inform the defendant bank a change in their residential status.

Even if it is assumed that there had been a change, the plaintiff no. 2 continued to issue cheques from the same account, i.e. (Ex. PW1/D58) cheque dated 07.05.1990 for Rs. 1,00,00,000/- issued from NRE Account No. 6523 to create a Fixed Deposit with the Defence colony branch, i.e. (Ex PW1/D68). The said transaction shows that the plaintiff no. 2 continued to issue cheques in the capacity of a joint account holder and continued to sign from the NRE account.

Therefore, in the absence of any material evidence being on record to show that there was a change in residential status of

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plaintiff No. 2 and that the same was duly informed to defendant bank, the Issue no. III is decided against the plaintiff and in favour of the defendant bank.

**Discharge the onus of proof on the plaintiffs** - There is no doubt that a bank cannot be callous or deal with its customers in a causal manner. The defendant bank does not have a Specimen Signature Card for Saving Bank Account bearing No. 6524, wherein as per the plaintiff no. 2 she signed as "R Murti". The defendant bank has two Specimen Signature Cards for NRE Account No. 6523 alongwith multiple photocopies of the Specimen Signature Card NRE Account no. 6523 for absolutely no reason or explanation. The defendant bank may have personal equations with clients but they are bound to follow the procedure and mandate of law. If a Specimen Signature Card is missing (which is a mandatory requirement for clearing of cheques and bank operations) the bank is required to take action, including but not limited to conducting an inquiry and registering of an FIR. The defendant bank cannot be accepted to say that a Specimen Signature Card of an individual is lost and the defendant bank did nothing about it.

The party which comes to the court and seeks the courts adjudication on issues in its favour has to discharge the onus of proof.

The plaintiffs have failed to prove that the instructions written on the reverse side of the cheque were not given by the plaintiff no. 2 but written by the defendant bank. The plaintiffs have failed to prove that the act of encashing the cheque in question, i.e. Ex. PW1/D31, is improper especially since the defendant bank has sufficiently proved that the plaintiff no. 2 would continually sign cheques both signed as "R. Murti" and "R. Shandilya" in the NRE Account no. 6523. Thus the plaintiffs have not been able to discharge the onus of proof.

**Whether, the transfer of Rs. 2 crores is hit by the provisions of Foreign Exchange Regulation Act? If so, to what extent?** - FERA is a special legislation, containing exhaustive provisions of investigation, inquiry, trial and appeal. It is a self-contained code, including statutory functionaries specifically and specially constituted to inquire and adjudicate upon any contraventions, as alleged. The provisions under FERA empowers the Directorate of Enforcement and its officers to search, recover, arrest, hold trial for offences and impose punishment for offence under the Act.

The proceedings under FERA are quasi-criminal in nature. The courts have held that the power to adjudge any contravention alleged under the act would lie with Directorate of Enforcement in the first instance.

As no complaint has been filed to FERA. The plaintiffs have also failed to show how the provisions under FERA will be applicable against the defendant bank. Plaintiffs are not entitled for recovery of any amount.



# CUSTOMS

## CIRCULAR

### USE OF ICETABS FOR EFFICIENT EXAMINATION AND CLEARANCE PROCESS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide circular no. 10/2024-Customs dated 20.08.2024 clarified that Sustained efforts by CBIC in simplifying trade procedures, enhancing transparency, and adopting best practices have enabled it to achieve steady improvements across various trade facilitation indicators, as reflected in the Global Survey on Digital and Sustainable Trade Facilitation conducted by the UNESCAP 2023. As per the Global Report 2023, India's overall trade facilitation implementation score has improved from 78.49 per cent in 2019 to 93.55 per cent in 2023. CBIC has also released a Customs Ease of Doing Business Compendium 2024 which details recent trade facilitation initiatives of CBIC. Copy of compendium is available at <https://www.cbic.gov.in/entities/cbic-content-mst/NTE2>.

2. In view of the objective of trade facilitation, transparency and efficiency in Customs processes, CBIC has decided use of ICETAB for speedy examination of import consignments. In brief, ICETAB is a mobile tablet device for use by Customs Officers for facilitating quick upload of the examination report on the go in real time basis and making the examination process transparent and faster. ICETAB contains an exclusive Mobile Application to enable examining officers to,-

(a) view RMS Instructions, Examination Order and Bill of Entry (BE) details along with other supporting documents;

(b) capture upto four images of cargo examination for integration with the Bill of Entry

(c) submit examination report immediately on completion of the cargo examination thus reducing the time taken in examination process and making the process seamless and paperless.

3. Customs cargo clearance is based on Risk Management System where on the basis of risk associated, few consignments are intervened for assessment and examination. After assessment procedure is complete, the assessed copy of Bill of Entry is electronically made available to importer/ Customs Broker for duty payment and prepare the cargo ready for examination by Customs officer. In absence of holistic

mobility coverage, Examining officers were relying on printed copy of assessed BE for examination as it contains Examination Order and other instructions. With this launch of new version of ICETAB from 23.08.2024, the examination order will be seamlessly available to Examining officer on ICETAB. Accordingly, there will be no requirement for any paper documents for the purpose of carrying out examination.

4. Examining officer, on the basis of instructions already made available through ICETAB, will have to take and upload four images of the cargo being examined. The images should cover key aspects of examination. These images will also be integrated in e-Sanchit repository for subsequent viewing. The examining officers should also upload the examination report immediately using the ICETAB.

5. A detailed advisory for the use of ICETABs will be issued by DG Systems. In cases of exigencies where the report cannot be given using ICETAB, prior permission of concerned Assistant Commissioner is required and same may be recorded in the examination report as well. The Pr. Commissioner of Customs/ Commissioner of Customs having jurisdiction over the import shed, on weekly basis, review the use of ICETABs and resolve any technical difficulty immediately in consultation with DG Systems. The Commissioner of Customs shall ensure network connectivity for efficient functioning of ICETABs.

6. This Circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. All Stakeholders under your jurisdiction may be instructed suitably and officers may also be sensitized of these changes. Any difficulty faced by stakeholders may be brought to notice of the Board.

Hindi Version follows.

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

## DGFT

### NOTIFICATION

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

**OUR COMMENTS:** The Ministry of Commerce and Industry vide notification no. 24/2024-25 dated 19.08.2024 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, 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 2,00,000 MTS of Non-Basmati White Rice under ITC(HS) code 10063090 to Malaysia through National Cooperative Exports Limited (NCEL).

**Effect of the Notification:** Export of 2,00,000 MTs of Non-Basmati White Rice under ITC(HS) code 10063090 to Malaysia is permitted through National Cooperative Exports Limited (NCEL).

[For further details please refer the notification]

### PUBLIC NOTICE

#### AMENDMENTS OF PARA 4.49(G) UNDER CHAPTER 4 OF THE HANDBOOK OF PROCEDURES, 2023, TO REDUCE COMPLIANCE BURDEN AND ENHANCE EASE OF DOING BUSINESS

**OUR COMMENTS:** The Ministry of Commerce and Industry vide public notice no. 18/2024 dated 22.08.2024 notified that In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in Chapter 4 of the Handbook of Procedures, 2023 with immediate effect:

S. No.	Para No.	Existing Provision	Revised Provision
1	4.49 g(i)	The Authorisation holder shall submit documents showing consumption of full imported quantity as per norms. In case, there is shortfall in fulfilment of Export Obligation and unutilized imported quantity remains with	The Authorisation holder shall submit documents showing consumption of full imported quantity as per norms. In case, there is shortfall in fulfilment of Export Obligation and unutilized imported quantity remains with

		the authorisation holder, the Authorisation holder shall submit a self declaration along with the Chartered Accountant's certificate regarding destruction of the unutilized duty free imported material accompanied by an affidavit-cum-indemnity bond indemnifying the Government for any harm or loss occurring due to diversion of such imported material from unregistered sources into domestic market that may be detected in future by any authority, or proof of re-export of the same to the same supplier in terms of Para 4.42 of HBP.	the authorisation holder, the Authorisation holder shall submit a self declaration along with the Chartered Accountant's certificate regarding destruction of the unutilized duty free imported material accompanied by an affidavit-cum-indemnity bond indemnifying the Government for any harm or loss occurring due to diversion of such imported material from unregistered sources into domestic market that may be detected in future by any authority, or proof of re-export of the same in terms of Para 4.42 of HBP.
2	4.49(ii)	Exports made under free shipping bills/under same authorisation after expiry of Export Obligation period using unutilized quantity of drugs shall also be accepted in-lieu of submission of destruction certificate as stated in para (i) above, provided the exact description and technical characteristics of the drug exported matches with that of export item described in the Advance Authorisation. However, the Authorisation holder shall pay customs duty with applicable interest to the Custom Authority on unutilized quantity imported under	Exports made under any shipping bills /under the same authorisation after expiry of Export Obligation period using unutilized quantity of drugs shall also be accepted in-lieu of submission of destruction certificate as stated in para (i) above, provided the exact description and technical characteristics of the drug exported matches with that of export item described in the Advance Authorisation. However, the Authorisation holder shall pay customs duty with applicable interest to the Custom Authority on unutilized quantity imported under

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Advance Authorisation. The exports made outside Export Obligation period shall only be considered for waiver of destruction certificate and not for waiver of liability of applicable duties and interest.	Advance Authorisation. Such exports shall only be considered for waiver of destruction certificate and not for waiver of liability of applicable duties and interest.
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seamless and expeditious export clearances shall be firmed up. Proposal(s) may be submitted vide email to ecommerce-dgft[at]gov[dot]in and afaque[dot]moin[at]gov[dot]in. You may also reach out on the aforementioned email for any additional information, questions and queries.

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

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

**Effect of the Public Notice:** Para 4.49 (g) (i) and Para 4.49 (g) (ii) of Chapter 4 of the Handbook of Procedures 2023, have been amended by inclusion of all types of Shipping Bills in lieu of Destruction Certificate and simplified provision for re-export of un-utilized drugs removing the need to re-export to the same supplier, for ease of doing business and reduction of compliance burden.

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

### TRADE NOTICE

#### DRAFT MODALITIES FOR PILOT LAUNCH OF E-COMMERCE EXPORT HUBS (ECEH)

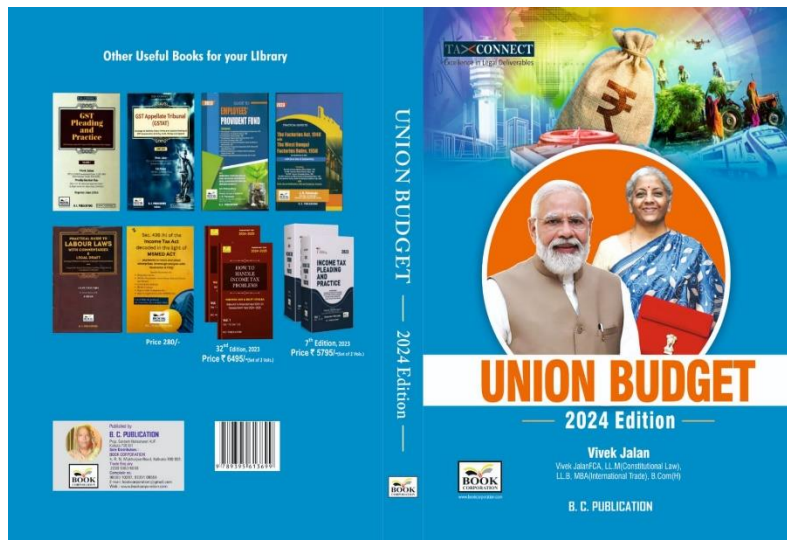
**OUR COMMENTS:** The Ministry of Commerce and Industry vide trade notice no. 142024-25 dated 22.08.2024 notified that Reference Section B of Chapter 9 of the Foreign Trade Policy 2023, E-Commerce Export Hubs(ECEH) were proposed as designated areas, which would act as a centre for favourable business infrastructure and facilities for Cross Border E-Commerce activities. The major objectives of ECEH are to provide for predictability and shortest possible turnaround time for E-Commerce Exports, easy re-import for E-Commerce returns or rejects, bringing various cross-border E-Commerce stakeholders under one roof.

2. In this reference, draft modalities for operation of ECEHs have been formulated and are enclosed herewith as Annexure to this Trade Notice. Based on the draft modalities proposed, the government would like to initiate pilot launch of ECEH. Further to the pilot launch and suitable feedback(s), Notification(s) and Circular(s) shall also be issued.

3. In this regard, detailed proposal(s) for setting up ECEH may be submitted to this directorate, for examination, support and hand-holding. Based on the said proposal(s), further details including software requirements for ECEH, to facilitate

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### **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**

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4. Expectations From The Goods And Services Tax Appellate Tribunal (Procedure) Rules, 202x

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  - 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**

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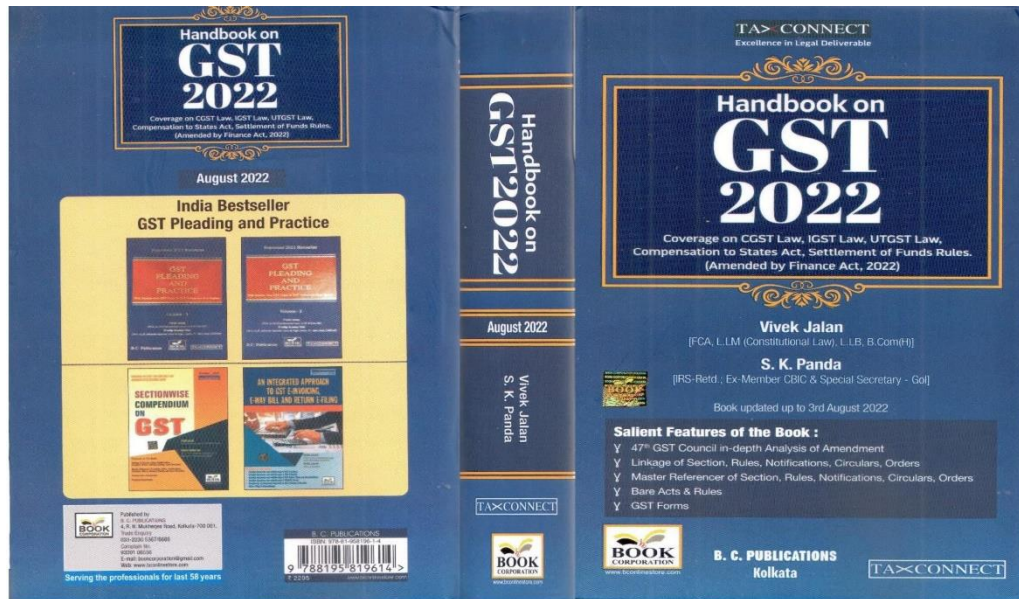
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- 8. Bare Acts & Rules**
- 9. GST Forms**

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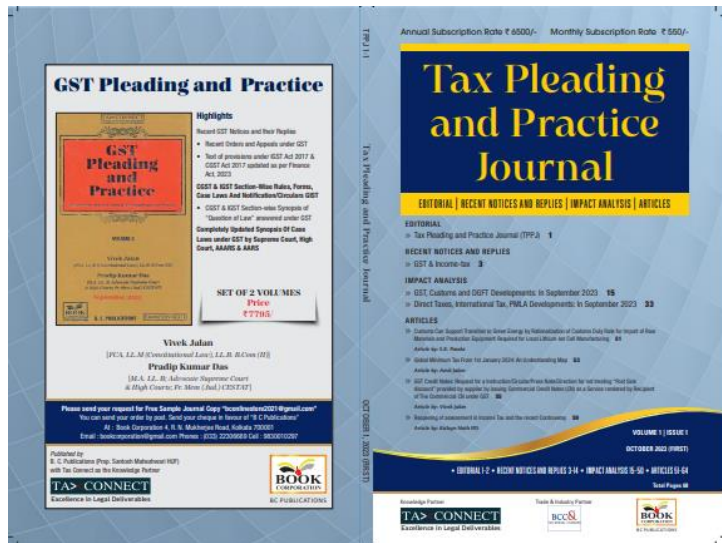
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8. Impact Analysis on GST, Customs and DGFT Developments: In September 2023
9. Impact Analysis on Direct Taxes, International Tax, PMLA Developments: In September 2023
10. Articles

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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

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