

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, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
- Delhi (NCR)** : B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001
- Room No. 119, 1st 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, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : www.taxconnect.co.in
- Email** : info@taxconnect.co.in

EDITORIAL



Friends,

Recently an issue has been raised before the Hon'ble Allahabad High Court, whether an Appeal can be rejected on the ground of non-filing of certified copy of the order within the prescribed time period for filing the appeal? Can the same shall be considered as technical error and condonable?

The petitioner's goods were detained during transportation due to a discrepancy in the invoice date, leading to the penalty order. The petitioner's appeal was dismissed for not submitting a certified copy of the order within the specified time frame. The petitioner argued that the dismissal was unjust as per Rule 108 of CGST Rules, 2017 citing precedents where the court held that the dismissal solely on technical grounds is improper.

The said issue has been raised before the Hon'ble Allahabad High Court in case of M/S AP MACHINE TOOLS. The references of the decisions held in the case of M/s Enkay Polymers and Jai Prakash Shiv Charan Bidi were also taken. The honorable court held that it is not in dispute that the appeal was filed well within the limitation on 12.11.2022 through electronic mode and thereafter certified copy of the decision has been filed. However, without considering the merits of the case, the appeal has been dismissed on the ground of delay.

This Court on various occasions has held that merely non filing of certified copy of the impugned order within time in the appeal filed through electronic mode is a technical error and on this technical ground, the appeal cannot be dismissed.

The petitioner contended that the appeal was filed electronically within the limitation period, and the certified copy was later submitted. This Court have also held that non filing of certified copy within the time in the appeal filed through electronic mode, is only a technical error and on this ground the appeal may not be dismissed on delay.

The appellant also submitted that now an amendment in Rule 108 (3) of the CGST Rules 2017 has been made wherein filing of certified copy of the decision along with the appeal has been dispensed with. He submits that once the law is settled in this respect, the appellate authority should not dismiss the appeal on technical ground without going through the merits of the case.

The impugned order passed by the appellate authority is set aside and the matter is remanded to the appellate authority who shall decide the appeal on its own merit by reasoned and speaking order, expeditiously, preferably within a period of three months from the date of production of certified copy of this order.

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	CENTRAL GOVERNMENT APPROVES 'ADVANCED MANUFACTURING TECHNOLOGY DEVELOPMENT CENTRE, CHENNAI' UNDER THE CATEGORY OF 'UNIVERSITY, COLLEGE OR OTHER INSTITUTION' FOR THE PURPOSES OF CLAUSE (II) OF SUB-SECTION (1) OF SECTION 35 - 101/2024	
CASE LAW	VALIDITY OF REOPENING OF ASSESSMENT PROCEEDINGS - IMPUGNED NOTICE IS THAT THE FOUNDATIONAL INGREDIENTS OF SECTION 147, INCLUDING JURISDICTIONAL FACTS, ARE ABSENT - NOTICE ISSUED BEYOND PERIOD OF FOUR YEARS: BOMBAY HIGH COURT	
CASE LAW	REOPENING OF ASSESSMENT - GROSS PROFIT (GP) RATE DETERMINATION ON UNRECORDED TRANSACTIONS: MADHYA PRADESH HIGH COURT	
3]	GST	7-8
ADVISORY	ADVISORY FOR BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF DADRA AND NAGAR HAVELI AND DAMAN AND DIU AND CHANDIGARH	
ADVISORY	INTRODUCTION OF RCM LIABILITY/ITC STATEMENT	
ADVISORY	ADVISORY FOR FURNISHING BANK ACCOUNT DETAILS BEFORE FILING GSTR-1/IFF NOTIFICATION NO. 38/2023 – CENTRAL TAX NEW DELHI, THE 4TH AUGUST, 2023	
4]	FEMA	9
NOTIFICATION	VALIDITY OF THE NOTICE OF HEARING - ADHERENCE TO RULE 4(3) OF THE FOREIGN EXCHANGE MANAGEMENT (ADJUDICATION PROCEEDINGS AND APPEAL) RULES, 2000: MADRAS HIGH COURT	
5]	CUSTOMS	10-14
NOIFICATION	FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER	
NOTIFICATION	SEEKS TO CONTINUE LEVY OF ANTI-DUMPING DUTY ON "CHLORINATED POLYVINYL CHLORIDE RESIN (CPVC)-WHETHER OR NOT FURTHER PROCESSED INTO COMPOUND" IMPORTED FROM CHINA PR AND KOREA RP, FOR 5 YEARS PURSUANT TO SUNSET REVIEW FINAL FINDINGS ISSUED BY DGTR	
NOTIFICATION	SEEKS TO AMEND NOTIFICATION NO 77/2023 -CUSTOMS (N. T.) DATED 20.10.2023 (TO REVISE THE AIR OF DUTY DRAWDACK OF GOLD AND SILVER JEWELLERY/ARTICLES)	
CIRCULAR	IMPLEMENTATION OF AUTOMATION IN THE CUSTOMS (IMPORT OF GOODS AT CONCESSIONAL RATE OF DUTY OR FOR SPECIFIED END USE) RULES, 2022 IN RESPECT OF EOUS WITH EFFECT FROM 01.09.2024	
6]	DGFT	15-17
PUBLIC NOTICE	DELISTING OF AN AGENCY AUTHORIZED TO ISSUE CERTIFICATE OF ORIGIN (NON-PREFERENTIAL) FROM APPENDIX 2E OF FTP, 2023- REG.	
PUBLIC NOTICE	FURTHER ABEYANCE OF PUBLIC NOTICE NO. 05/2024 DATED 27.05.2024 UNTIL 15.09.2024	
PUBLIC NOTICE	AMENDMENTS IN APPENDIX-4J OF THE HANDBOOK OF PROCEDURES, 2023	
TRADE NOTICE	ABEYANCE OF PUBLIC NOTICE NO. 05/2024 DATED 27.05.2024 - REG.	
7]	UNION BUDGET – 2024 EDITION	18
8]	GST APPELLATE TRIBUNAL (GSTAT)	19
9	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR	20
10]	HANDBOOK ON GST 2022	21
11]	TAX PLEADING AND PRACTICE JOURNAL	22
12]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	23
13]	LET'S DISCUSS FURTHER	24

TAX CALENDAR

Date	Form/Return /Challan	Reporting Period	Description
7 th September	Deposit of Tax deducted/co llected	August' 2024	Due date for deposit of Tax deducted/collected for the month of August, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan

INCOME TAX

NOTIFICATION

CENTRAL GOVERNMENT APPROVES 'ADVANCED MANUFACTURING TECHNOLOGY DEVELOPMENT CENTRE, CHENNAI' UNDER THE CATEGORY OF 'UNIVERSITY, COLLEGE OR OTHER INSTITUTION' FOR THE PURPOSES OF CLAUSE (II) OF SUB-SECTION (1) OF SECTION 35 - 101/2024

OUR COMMENTS: The Central Board of Direct Taxes vide notification no. 101/2024 dated 30.08.2024 notified that In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves 'Advanced Manufacturing Technology Development Centre (PAN: AAEEA9272B), Chennai' as 'Other Institution' under the category of 'University, College or Other Institution' for 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2024-25) and accordingly shall be applicable for Assessment Years 2025-2026 to 2029-2030.

[For further details please refer the notification]

CASE LAW

VALIDITY OF REOPENING OF ASSESSMENT PROCEEDINGS - IMPUGNED NOTICE IS THAT THE FOUNDATIONAL INGREDIENTS OF SECTION 147, INCLUDING JURISDICTIONAL FACTS, ARE ABSENT - NOTICE ISSUED BEYOND PERIOD OF FOUR YEARS: BOMBAY HIGH COURT

OUR COMMENTS: It was held that A vital precondition for invoking Section 147 after the expiry of four years from the end of the relevant assessment year, is that during the original assessment, the assessee ought to have failed to fully and truly disclose all material facts necessary for the assessment. It is evident from the face of the record that the reassessment was

initiated in March 2021, which is five years after the end of the Assessment Year 2015-16.

As examined the sanction granted u/s 151 for the reassessment, along with reasons put up for securing the sanction. These reasons are near-identical to what was eventually provided to the Petitioner on 6th August, 2021, with one paragraph of comments missing.

We find that the jurisdictional fact necessary to invoke Section 147 for reassessment is absent. Considering that the reassessment is admittedly being undertaken after the four-year period, it is necessary to show that during the original assessment, there had been a failure On the part of the Petitioner to disclose fully and truly, the material facts necessary for the assessment.

The original assessment had been conducted pursuant to scrutiny proceedings. It entailed active examination and thorough engagement between the Petitioner and the AO - The scrutiny proceedings led to the Assessment Order, which increased the total income from the level computed in the returns. Each of the four aspects set out in the reasons for reassessment, related to facts fully disclosed by the Petitioner in the course of the original assessment.

During the original assessment, a notice u/s 143 (2) had been served on the Petitioner. A notice u/s 142 (1) had also been served. These notices were responded to. Detailed written replies dated 7th December, 2017 and 11th December, 2017 had been provided. Personal hearings had also been held on 29th November, 2017 and 8th December, 2017. On each of the four counts for which reassessment is being proposed, the facts had indeed been disclosed, as is seen from the very reasons provided by the Revenue in support of initiating reassessment.

INCOME TAX

Therefore, it is evident that the Revenue is now seeking to express a different opinion based on the very same facts fully disclosed during the original assessment.

Sanction Mechanism u/s 151 - The power to sanction reassessment u/s 151, is coupled with a duty to exercise such

power reasonably, and not arbitrarily. It is trite law that absence of valid reasons constitutes arbitrariness. In the instant case, the entire process of according sanction demonstrates non-application of mind to the ingredients of Section 147, rendering the sanction to be arbitrary, calling for intervention by a writ court.

Evidently, the proposal, the recommendation and the approval in the instant case was mechanical, without either application of mind to the law and the facts or even a modicum of how the ingredients of the law had been met. In short, the machinery u/s 151 completely failed.

The imperative requirement of compliance with the ingredients of Section 147 and Section 148 is underlined in innumerable judgments.

Decided in favour of assessee.

CASE LAW

REOPENING OF ASSESSMENT - GROSS PROFIT (GP) RATE DETERMINATION ON UNRECORDED TRANSACTIONS: MADHYA PRADESH HIGH COURT

OUR COMMENTS: It was held that The petitioner had disclosed all his undisclosed sale transactions of both years, but the Assessing Authority has assessed the gross profit @ 8%, thus, there was no failure on the part of the petitioner which can give reasons to believe to the AO to reopen the assessment, hence, relying on a judgment of Kelvinator of India [2010 (1) TMI 11 - SUPREME COURT] that Section 147 would give arbitrary power

to the AO to reopen the assessment on the basis of mere change of opinion which cannot be per se reasons to reopen. A similar view has been taken in the case of CEAT Ltd. [2023 (1) TMI 73 - SC ORDER] and well as in Financial Software & Systems [2022 (10) TMI 361 - SC ORDER].

Reassessment proceedings set aside.
Decided in favour of assessee.

GST

ADVISORY

ADVISORY FOR BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF DADRA AND NAGAR HAVELI AND DAMAN AND DIU AND CHANDIGARH

OUR COMMENTS: GSTIN vide advisory dated 24.08.2024 advised that this is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

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

2. The above-said functionality has been developed by GSTN. It has been rolled out in Dadra and Nagar Haveli and Daman and Diu AND Chandigarh on 24th August 2024.

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

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

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

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

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Dadra and Nagar Haveli, Daman and Diu AND Chandigarh.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8. At the time of the visit of GSK, the applicant is required to carry the following details/documents

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

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

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

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

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

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

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

[For further details please refer the advisory]

ADVISORY

INTRODUCTION OF RCM LIABILITY/ITC STATEMENT

OUR COMMENTS: GSTIN vide advisory dated 23.08.2024 advised that to assist taxpayers in correctly reporting Reverse Charge Mechanism (RCM) transactions, a new statement called "RCM Liability/ITC Statement" has been introduced on the GST Portal. This statement will enhance accuracy and transparency for RCM transactions by capturing the RCM liability shown in Table 3.1(d) of GSTR-3B and its corresponding ITC claimed in Table 4A (2) and 4A (3) of GSTR-3B for a return period. This statement will be applicable from tax period August 2024 onwards for monthly filers and from the quarter, July-September-2024 period for quarterly filers. The RCM Liability/ITC Statement can be accessed using the

GST

navigation: Services >> Ledger >> RCM Liability/ITC Statement.

Reporting Opening Balance in RCM ITC Statement.

RCM ITC opening balance can be reported by following below navigation:

Login >> Report RCM ITC Opening Balance or Services >> Ledger >> RCM Liability/ITC Statement >> Report RCM ITC Opening Balance

- In case the taxpayers have already paid excess RCM liabilities by declaring the same in Table 3.1(d) of GSTR-3B however he hasn't availed corresponding ITC through Table 4(A)2 or 4(A)3 of GSTR-3B, due to any reason, in such cases taxpayer need to fill Positive value of such excess paid liability as RCM ITC as opening balance in RCM statement.

- In case the taxpayers have already availed excess RCM ITC through Table in Table 4(A)2 or 4(A)3 of GSTR-3B however he hasn't paid corresponding liability by declaring the same in table 3.1(d) of GSTR-3B, in such cases taxpayer will be needed to fill a negative value of such excess claimed ITC as RCM as opening balance in RCM Statement.

- In case taxpayer need to reclaim the RCM ITC, which was reversed in earlier tax periods through Table 4(B)2 of GSTR-3B, if eligible, he can reclaim such RCM ITC in Table 4A(5) of GSTR-3B. Please note that such RCM ITC shall not be reclaimed through Table 4(A)2 and 4(A)3 of GSTR-3B. Such RCM ITC reversal need not to be reported as RCM ITC opening balance.

For Opening Balance pls reconcile till tax Period:

- Monthly filers: Report the opening balance considering RCM ITC till the July-2024 return period.

- Quarterly filers: Report the opening balance up to Q1 of FY 2024-25, considering RCM ITC till the April-June, 2024 return period.

- Deadline to declare Opening Balance: Opening balance can be declared till 31.10.2024.

- Amendments in Opening Balance: Taxpayers can rectify any errors committed while declaring the opening balance on or before 30.11.2024, he shall be provided three opportunities for the same.

This amendment facility shall be discontinued after 30.11.2024.

[For further details please refer the advisory]

ADVISORY

ADVISORY FOR FURNISHING BANK ACCOUNT DETAILS BEFORE FILING GSTR-1/IFF NOTIFICATION NO. 38/2023 – CENTRAL TAX NEW DELHI, THE 4TH AUGUST, 2023

OUR COMMENTS: GSTIN vide advisory dated 23.08.2024 advised that:

- As per Rule 10A of Central Goods and Services Tax Rules, 2017 notified vide notification no. 31/2019 dated 28.06.2019, a taxpayer is required to furnish details of a valid Bank Account within a period of 30 days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both in FORM GSTR-1 or using Invoice Furnishing Facility (IFF), whichever is earlier.

- Advisory and various communications have already been issued time to time to inform the taxpayers regarding furnishing the details of a valid Bank Account detail in the GST Registration.

- Now, from 01st September, 2024 this rule is being enforced. Therefore, for the Tax period August-2024 onwards, the taxpayer will not be able furnish GSTR-01/IFF as the case may be, without furnishing the details of a valid Bank Account in their registration details on GST Portal.

- Therefore, all the taxpayers who have not yet furnished the details of a valid Bank Account details are hereby requested to add their bank account information in their registration details by visiting Services > Registration > Amendment of Registration Non - Core Fields tabs on GST Portal.

- It is informed that in absence of a valid bank account details in GST registration, you will not be able to file GSTR-1 or IFF as the case may, be from August-2024 return period.

[For further details please refer the advisory]

FEMA

CASE LAW

VALIDITY OF THE NOTICE OF HEARING - ADHERENCE TO RULE 4(3) OF THE FOREIGN EXCHANGE MANAGEMENT (ADJUDICATION PROCEEDINGS AND APPEAL) RULES, 2000: MADRAS HIGH COURT

OUR COMMENTS: It was held that the adjudicating authority is duty bound to explain to the person proceeded against or his legal practitioners about the contraventions alleged to have been committed. Communicating the formation of opinion and the reasons will be informed to the person or his legal representative by the adjudicating authority under Rule 4(4) of the Rule. On receipt of such materials from the adjudicating authority on the hearing date the person concerned is at liberty to defend their case by following the procedures as contemplated under Rule 4(5) to 4(12) of the Rules.

When Rule 4(4) unambiguously contemplates that the reason for proceeding with the adjudication must be informed to the persons or to the legal practitioners or to the Chartered Accountants, and the such information should be provided along with the allegations and the provisions of the Act and Rules. The said rules contemplate providing of information to the persons and therefore, Rule 4(3) cannot be construed as violating the Rules of Natural Justice or contravening any of the provisions of law.

Rule 4(3) and Rule 4(4) should be read constructively so as to understand that a fair opportunity has been provided. Communicating the opinion of the adjudicating authority under Rule 4(3) may not be required since the adjudicating authority is bound to provide all such information along with the provisions under Rule 4(4) of the Rules. Therefore, Rule 4(3) cannot be read in isolation and it is to be read along with Rule 4(4) for constructively interpreting the procedures so as ensure that fair opportunity has been provided under the Rules and the Rules of Natural Justice has been complied with.

Though this Court had an opportunity to consider the Bombay High Court Judgement, relied on by the Delhi High Court and the Kolkata High Court, the later judgement of the Division Bench of the Madras High Court is more relevant with reference to the spirit of Rule 4 in entirety including Rule 4(3). The scope of rules/procedures cannot be expanded by the High Court in exercise of the powers of the judicial review under Article 226 of the Constitution of India. The procedures, as contemplated under the Rules, are to be read as it is and any expansion providing additional opportunity, would undoubtedly cause prejudice to any one of the parties and would provide further cause for the purpose of prolonging and protracting the proceedings.

The practice of prolonging and protracting the enquiry proceedings by approaching the High Court at each stage cannot be appreciated. Once the proceedings are commenced, the adjudicating authorities are expected to follow the procedures scrupulously and the persons concerned are bound to cooperate and defend their case by availing the opportunities to be provided in accordance with the Rules in force.

In view of the fact that the judgement of the Division Bench of the Madras High Court, in the case of India Cements Limited [2018 (6) TMI 389 - MADRAS HIGH COURT] is the latest judgement wherein the interpretation of Rule 4(3) offered by the Bombay High Court was considered, this Court is bound by the decision of the Division Bench of High Court of Madras. WP dismissed.

CUSTOMS

NOTIFICATION

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

OUR COMMENTS: The Ministry of Finance, CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS vide notification no. 56/2024-Customs (N.T) dated 30.08.2024 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	949
2	1511 90 10	RBD Palm Oil	960
3	1511 90 90	Others – Palm Oil	955
4	1511 10 00	Crude Palmolein	965
5	1511 90 20	RBD Palmolein	968
6	1511 90 90	Others – Palmolein	967
7	1507 10 00	Crude Soya bean Oil	983
8	7404 00 22	Brass Scrap (all grades)	5224

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. 50/2017Customs dated 30.06.2017 is availed	810 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	960 per kilogram
3.	71	<p>(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semimanufactured forms of silver falling under subheading 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>	960 per kilogram

CUSTOMS

4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturers or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <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>	810 per 10 grams
----	----	---	------------------

23.08.2024 notified that In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962)) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 77/2023 –Customs (N.T.), dated the 20th October, 2023, published vide number G.S.R. 792 (E), dated the 20th October, 2023, namely:-

In the said notification, in the Schedule, in Chapter -71, -

(i) against tariff item 711301, in the entry in column (4), for the figures "704.1", the figures "335.50" shall be substituted;

(ii) against tariff item 711302, in the entry in column (4), for the figures "8949", the figures "4468.10" shall be substituted;

(iii) against tariff item 711401, in the entry in column (4), for the figures "8949", the figures "4468.10" shall be substituted.

[For further details please refer the notification]

TABLE-3

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6868 (i.e., no change)"

2. This notification shall come into force with effect from the 31st day of August, 2024.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO 77/2023 -CUSTOMS (N.T.) DATED 20.10.2023 (TO REVISE THE AIR OF DUTY DRAWBACK OF GOLD AND SILVER JEWELLERY/ARTICLES)

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 55/2024-Customs (N.T) dated

NOTIFICATION

SEEKS TO CONTINUE LEVY OF ANTI-DUMPING DUTY ON "CHLORINATED POLYVINYL CHLORIDE RESIN (CPVC)-WHETHER OR NOT FURTHER PROCESSED INTO COMPOUND" IMPORTED FROM CHINA PR AND KOREA RP, FOR 5 YEARS PURSUANT TO SUNSET REVIEW FINAL FINDINGS ISSUED BY DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 15/2024-Customs (ADD) dated 23.08.2024 notified that whereas, the designated authority, vide notification number 7/28/2023- DGTR, dated the 29th December, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th December, 2023, initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further

CUSTOMS

processed into compound” (hereinafter referred to as the subject goods) falling under heading 3904 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR and Korea RP (hereinafter referred to as the subject countries), imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue) number 05/2020-Customs (ADD), dated the 7th March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 164(E), dated the 7th March, 2020;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, vide notification number 7/28/2023-DGTR, dated the 25th May, 2024, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 27th May, 2024, has come to the conclusion that-

(i) the subject goods continue to be exported to India at prices below the normal value, resulting into dumping of the subject goods;

(ii) dumped imports from subject countries are causing injury to the domestic industry;

(iii) there is likelihood of dumping and likelihood of injury from the subject countries in an event of expiry of measures and if the anti-dumping measures are not modified,

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 05/2020-Customs (ADD), dated the 7th March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 164(E), dated the 7th March, 2020, except as respects things done or omitted to be done

before such supersession, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), of specification as specified in the corresponding entry in column (7), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (8), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (10), of the said Table, namely :-

TABLE

S. No.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Specification	Amount	Currency	Unit of measurement
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	3904 1010	Chlorinated	China PR	Any country	Any	CPVC resin	790	USD	MT
	3904 1020	Polyvinyl Chloride		including					
	3904 1090	(CPVC)	China PR						
2	3904 2100) - whether or not further processed	China PR	Any country including	Any	CPVC compound	605	USD	MT
	3904 2200			China PR					
	3904 3090	into	Any country other	China PR	Any	CPVC resin	790	USD	MT

CUSTOMS

4	3904 4000	compound	than China					
	3904 5090		PR and Korea RP					
	3904 6990		Any country other than China	China PR	Any	CPVC compound	605	USD MT
	3904 9010		PR and Korea RP					
5	3904 9090		Korea RP	Any country including Korea RP	Hanwha Solutions Corporation	CPVC resin	593	USD MT
			Korea RP	Any country including Korea RP	Hanwha Solutions Corporation	CPVC compound	792	USD MT
6			Korea RP	Any country including Korea RP	Any producer other than mentioned above	CPVC resin	593	USD MT
7			Korea RP	Any country including Korea RP	Any producer other	CPVC compound	792	USD MT
8			Korea RP	Any country including Korea RP	Any producer other	CPVC compound	792	USD MT

			including Korea a RP	than mentioned above				
9			Any country other than China	Korea a RP	Any	CPVC resin	593	USD MT
10			PR and Korea RP	Any country other than China	Korea a RP	Any	CPVC compound	792
			Korea RP	PR and Korea RP			USD	MT

Note:- Customs classification is indicative only and not binding on the scope of the product under consideration. If the product is imported in any other code, the same is liable to anti-dumping duty.

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[For further details please refer the notification]

CUSTOMS

CIRCULAR

IMPLEMENTATION OF AUTOMATION IN THE CUSTOMS (IMPORT OF GOODS AT CONCESSIONAL RATE OF DUTY OR FOR SPECIFIED END USE) RULES, 2022 IN RESPECT OF EOUs WITH EFFECT FROM 01.09.2024

OUR COMMENTS: The Ministry of Finance, Department of Revenue has issued Clarification vide Circular No. 11/2024-Customs dated 25.08.2024 regarding Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs with effect from 01.09.2024.

Reference is drawn to the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (hereinafter referred to as IGCRS Rules, 2022) notified vide Notification No.74/2022-Customs (N.T.) dated 09.09.2022.

2.1 Further, in terms of Notification No.52/2003-Customs dated 31.03.2003, as amended, EOUs shall follow the procedure prescribed under rule 5 of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, for import of goods. Accordingly, existing customs clearance processes for EOUs are to be replaced by IGCR procedures.

2.2 In this regard, reference is also drawn to the para 6.4 of the Circular No.04/2022-Customs dated 27.02.2022, wherein, it was stated that the system architecture with respect to above rule in respect of EOUs is under development. The same shall be implemented in due course. Till such date, EOUs may follow the existing procedure for import of goods in lieu of generating IGCR Identification Number (IIN) in the system.

3. Now, that, necessary developments have since been completed on the System to allow clearances to EOUs under IGCR, all EOUs would be required to obtain IGCR Identification Number (IIN) at ICEGATE portal, and also register their IGCR bond for filing a bill of entry with IGCR benefit. Once this module is activated, the same process would be used for clearances from SEZ to EOUs, as well.

5. It is decided to implement the automation in the IGCRS Rules, 2022, in respect of EOUs with effect from 01.09.2024. Accordingly, all EOUs may obtain IGCR Identification Number (IIN) at ICEGATE portal by registering immediately as the SEZ Unit becomes ICEGATE enabled.

6. Suitable Public Notices may please be issued to guide the trade/industry. The trade should be proactively assisted during the transition period keeping in view the resolve to provide an enabling environment for manufacturing. Standing Orders may be issued for the officers and staff. Difficulty, if any, faced in the implementation may be brought to the notice of Board immediately to the email of dircus@nic.in.

[For further details please refer the Circular]

DGFT

PUBLIC NOTICE

DELISTING OF AN AGENCY AUTHORIZED TO ISSUE CERTIFICATE OF ORIGIN (NON-PREFERENTIAL) FROM APPENDIX 2E OF FTP, 2023- REG.

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 21/2024 dated 30.08.2024 notified that in exercise of the powers conferred under Paragraph 1.03 read with paragraph 2.04 of Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade hereby delist the following agency from Appendix 2E of FTP 2023 to issue Certificate of Origin (Non Preferential), with immediate effect, which was earlier enlisted by the DGFT , vide Public Notice No. 11/2015-2020 dated 01.07.2021:

M/s Oriental Chamber of Commerce and Industry

Plot No. 11 above Kotak Mahindra Bank, Indira Nagar

Mandideep-462042, Dist. Raisen, Madhya Pradesh

Tel. No. 9827622438, 9893981916

E-mail: occimdp@gmail.com

2. Accordingly, the name of the above agency is removed from Serial No. 07 (Madhya Pradesh/ Chhattisgarh) of Appendix 2E [List of Agencies authorized to issue Certificate of Origin (Non Preferential)] to Appendices & Aayat Niryat Forms of FTP 2023 and also being de-boarded from the Common Digital Platform of DGFT.

Effect of this Public Notice:

M/s Oriental Chamber of Commerce & Industry is delisted from Appendix 2E of FTP 2023, for issuing Certificate of Origin (Non- Preferential). Henceforth, the said chamber/ agency shall not be authorized to issue Certificate of Origin (Non- Preferential).

[For further details please refer the Public Notice]

PUBLIC NOTICE

FURTHER ABEYANCE OF PUBLIC NOTICE NO. 05/2024 DATED 27.05.2024 UNTIL 15.09.2024

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 20/2024 dated 29.08.2024 notified that whereas Public Notice No. 05/2024 dated 27.05.2024 had been issued to modify the wastage permissible and Standard Input Output Norms with reference to Gold/Platinum/Silver content in export item.

However, keeping in view the representation of the Gem & Jewellery Export Promotion Council (GJEPC), Public Notice No. 05/2024 dated 27.05.2024 had been kept in abeyance till 31.07.2024 vide Public Notice No. 06/2024 dated 28.05.2024 which had been further kept in abeyance till 31.08.2024 vide Public Notice No. 16/2024-2025 dated 29.07.2024. This office has meanwhile received the proposed revision of wastage norms recommended by the Norms Committee and it is under consideration.

2. Accordingly, DGFT in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2023 as amended from time to time hereby places the Public Notice No. 05/2024 dated 27.05.2024 in abeyance for a further period up to 15th of September, 2024. For the interim period, wastage norms under Para 4.59 of Handbook of Procedures 2023 and SIONs M1 to M7 as existed prior to issuance of the said Public Notice No. 05/2024 dated 27.05.2024 stand restored.

Effect of the Public Notice: Public Notice No. 05/2024 dated 27.05.2024 is kept in abeyance till 15th of September, 2024 for inviting suggestions/ comments on the proposed revision of wastage norms recommended by the Norms Committee.

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENTS IN APPENDIX-4J OF THE HANDBOOK OF PROCEDURES, 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 19/2024 dated 29.08.2024 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 amendment in Appendix-4J of the Handbook of Procedures 2023:

1. In the Appendix-4J table, the existing entries are amended to be read as under:

Serial No.	Import Item(s)	Export Obligation Period with pre-import condition from the date of clearance of each import consignment by Customs Authority
1	Spice	

DGFT

	(a) Pepper; cardamom and chilies for Value Addition purpose like crushing / grinding /sterilisation or for manufacture of oils and oleoresins and not for simple cleaning, grading, repacking etc.	6 Months
	(b) Spices other than pepper, cardamom and chilies for manufacture of Spice oils, Oleoresin	12 Months
	(c) Other than (a) & (b) above	6 Months
2	Drugs imported from unregistered source (with a specific export order and pre-import condition)	12 Months
3	Tea	6 Months
4	Coconut Oil	6 Months
5	Silk in any form	12 Months
6	Raw Sugar	6 Months
7	Precious Metal Gold/Silver/Platinum (Pertains to Gem and Jewelle Sector)	4 Months
8	Penicillin and its salts [ITC (HS) Code No. 29411010, if imported from unregistered source	12 Months
9	Natural Rubber	6 Months
10	Import items as allowed under notified SION/prior fixation of norms by NC for export of all items covered under Chapter 7 and Chapter 15 of ITC (HS) Classification.	6 Months *
11	Fabrics including interlining under Special Advance Authorization Scheme for export of Articles of Apparel and Clothing Accessories (Para 4.04A of FTP 2023)	18 Months from the date of issue of Authorisation (not from the date of import) and further extension as allowed in Para 4.40(a), (b), (c) and e of HBP
12.	Maize (ITC HS Code 1005)	3 Months
13.	Walnut in any form	6 Months
14.	Wheat	6 Months

(* Shea Nut, Shea Butter, Palm Mid Fraction, ILLIPE Kernel, and Wool Grease are excluded from this table altogether.)

Effect of the Public Notice: The Export Obligation Period with pre-import condition from the date of clearance of each import consignment by Customs Authority in some of the existing entries under Appendix-4J has been rationalised after stakeholder consultations, for ease of doing business.

[For further details please refer the Public Notice]

TRADE NOTICE

ABEYANCE OF PUBLIC NOTICE NO. 05/2024 DATED 27.05.2024 - REG.

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 15/2024 dated 29.08.2024 notified that Attention of Trade and Industry is invited to Public Notice No. 20/2024 dated 29.08.2024 vide which Public Notice No. 05/2024 dated 27.05.2024 (which had been issued to modify the wastage permissible and Standard Input Output Norms with reference to Gold/Platinum/Silver content in export item) has been kept in abeyance up to 15th of September, 2024.

2. This Directorate is proposing revised wastage norms for Gold/ Platinum/ Silver jewellery based on the industry visits in different units/ locations.

3. Revised wastage norms are annexed herewith as Annexure 1.

3. Trade and Industry is advised to utilise this opportunity and submit any inputs/ comments within 7 days from the from the date of issuance of this Trade Notice to the Norms Committee at the following e-mail id: nc2.dgft@nic.in

4. This issues with the Competent Authority

Annexure 1

Sl. No.	Items of Export	Percentage of wastage by Weight with reference to Gold/ Platinum/Silver content in export item			
		Gold/ Platinum		Silver	
1	Plain jewellery and, articles and ornaments like Mangal sutra containing gold and black beads etc.	Existing	Proposed	Existing	Proposed
		(as per PN No. 05/2024)		(as per PN No. 05/2024)	
	Handcrafted	0.5%	1.5%	0.75%	1.75%
	Partly Mechanized	-	0.5%	-	0.5%

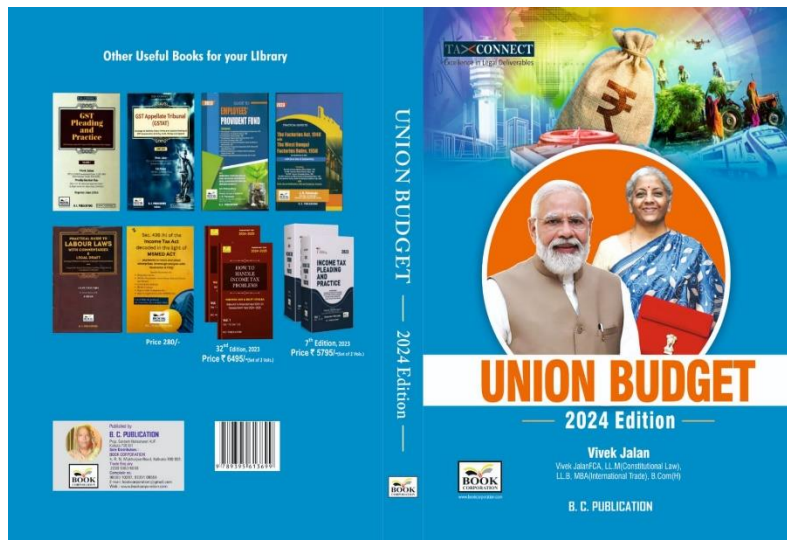
DGFT

2	Studded jewellery and articles thereof				
	Handcrafted	0.75%	2%	0.75%	2.25%
	Partly Mechanized	-	1.5%	-	1.75%
3	Mountings/Findings manufactured				
	Handcrafted	0.5%	1%	0.75%	1.25%
	Partly Mechanized	0.1%	0.5%	0.1%	0.5%
4	Gold/silver/platinum medallions and coins (excluding coins of nature of legal tender) (not applicable under Advance Authorisation)	0.1%	0.2%	0.1%	0.2%
5	Gold religious idols (only gods and goddess) of 8 carats and above (up to 24 carats)				
	Plain gold idols	0.5%	1%	0.5%	1.25%
	Studded gold idols	0.75%	1.5%	0.75%	1.75%
6	Any jewellery/article manufactured by a partly mechanized processes and unstudded (not applicable under Advance Authorisation)	0.2%	0.5%	0.2%	0.5%

[For further details please refer the Public 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

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : 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

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : 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

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,

Kolkata 700001

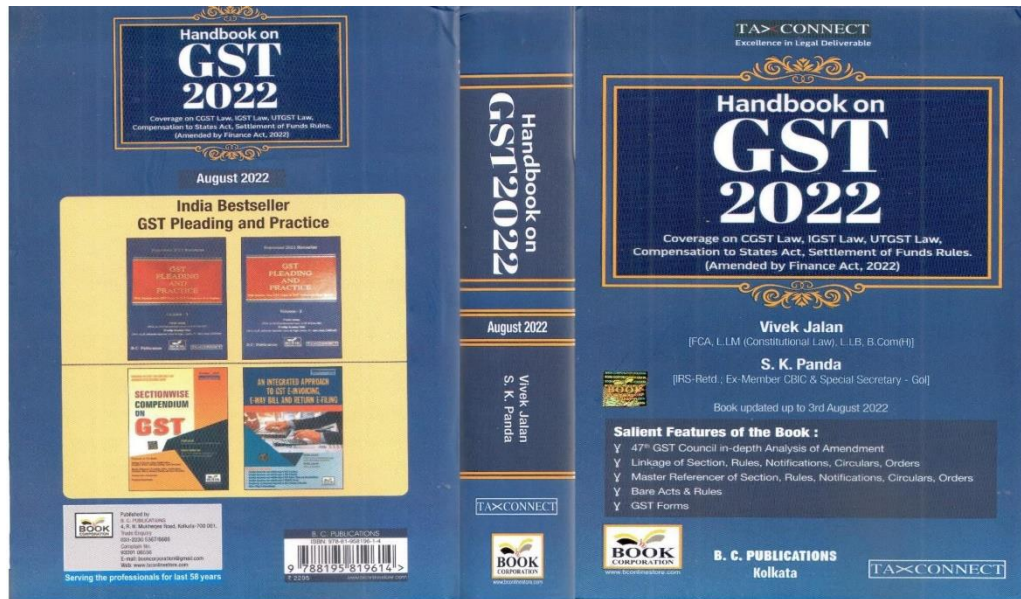
Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

HANDBOOK ON GST 2022



CONTENTS

5. 47th 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

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

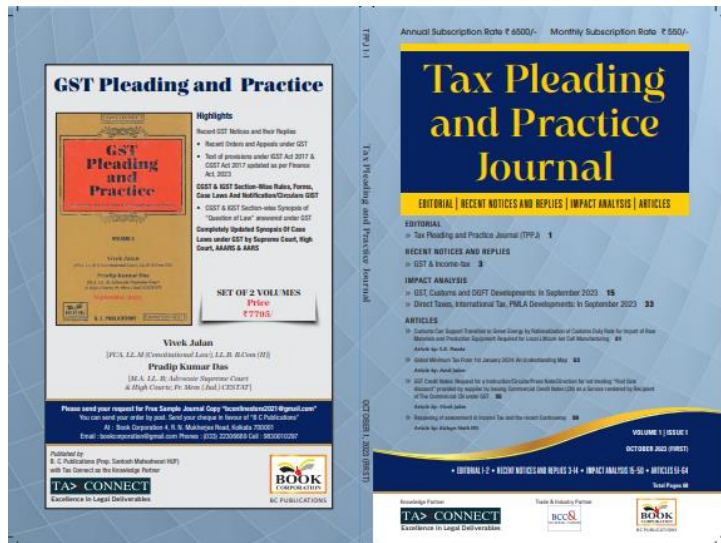
Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : 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
Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY
6, Netaji Subhas Road,
Kolkata 700001
Cell: 7003384915
Order by email: info@taxconnect.co.in
Website : 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

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : 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, 24th 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, 3rd 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.