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EDITORIAL

**Friends,**

To increase transparency, improve processes, and better traceability, recently the GSTIN has issued several advisories since last month in the matter of the followings:

- i. Changes in GSTR 8 – a return to be filed by every E-commerce Operator;
- ii. Restriction to 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;
- iii. Introduction of RCM Liability/ITC Statement;
- iv. Biometric-Based Aadhaar Authentication and Document Verification for GST Registration;
- v. Reporting of supplies to un-registered dealers in GSTR1/GSTR 5;
- vi. Invoice Management System (IMS);

The Invoice Management System (IMS) is facility to enable taxpayers to efficiently address invoice corrections/amendments with their suppliers through the portal, a new communication process called the Invoice Management System (IMS) is being brought up at portal. This will also facilitate taxpayer in matching of their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC) and shall allow the recipient taxpayers to either accept or reject an invoice or to keep it pending in the system, which can be availed later. This facility shall be available to the taxpayer from 1st October onwards on the GST portal.

The IMS facility will also allow the recipient taxpayers to either accept or reject an invoice or to keep it pending in the system, which can be availed later. The IMS facility is introduced in similar lines of the initial process of return filing introduced under GST i.e. GSTR-1, GSTR-2 and GSTR-3.

The said facility will be available to recipient from the time of saving the records in GSTR-1/IFF/GSTR-1A by the supplier till the recipient files its GSTR-3B. In case the recipient does not take any action (i.e. accept, reject or pending) it will be considered as deemed acceptance and will move to GSTR-2B as an accepted invoice. Even the invoices reported or saved in GSTR-5 or GSTR-6 will be available in the dashboard.

It will be mandatory to take action on the original record/invoice uploaded by supplier before taking action on amended record in case where original and amended record/invoice belongs to 2 different GSTR-2B return period. If both the records belongs to same period's GSTR-2B, only amended record will be considered for ITC calculation of GSTR-2B.

Further, even in case an action is taken by the recipient, the supplier can amend the details saved in its GSTR-1 and the amended invoice will replace the original invoice. In case invoice is amended through GSTR-1A, ITC corresponding to the same shall flow in GSTR-2B of recipient of the subsequent month.

Based on the actions taken by the recipient, invoices/records can be categorized as below:

- a. No action taken: These are the invoices/records where no action has been taken by the recipient and therefore the same shall be deemed as accepted.
- b. Accepted: These are the accepted invoices and shall form part of 'ITC Available' in GSTR-2B
- c. Rejected: The rejected invoices will appear in 'ITC rejected' section of GSTR-2B
- d. Pending: Invoices will not captured in GSTR2B for the month and will be carried forward in IMS for further action in subsequent months. Pending action are not allowed in following scenarios;
 - i. Original credit note
 - ii. Upward amendment of the credit note irrespective of the action taken by recipient on the original credit note
 - iii. Downward amendment of the credit-note if original credit note was rejected by recipient,
 - iv. Downward amendment of Invoice/ Debit note where original Invoice/ Debit note was accepted by recipient and respective GSTR 3B has also been filed.

The supplies in the nature of RCM inward supplies, ITC not eligible due to section 16(4) and ITC ineligible on account of PoS Rules will not go to IMS dashboard.

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
10 th September	GSTR-7	August 2024	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10 th September	GSTR-8	August 2024	Monthly return to be filed by e-commerce operators registered under the GST.
11 th September	GSTR-1	August 2024	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13 th September	GSTR-1 (IFF)	August 2024	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13 th September	GSTR-6	August 2024	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
13 th September	GSTR-5	August 2024	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
14 th September	Issue of TDS Certificate	July 2024	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of July, 2024

INCOME TAX

CASE LAW

SCRUTINY ASSESSMENT - ITAT UPHOLDING THE VALIDITY OF JURISDICTION ASSUMED BY THE ASSESSING OFFICER TO FRAME THE ASSESSMENT ORDER U/S 144: JAMMU AND KASHMIR AND LADAKH HIGH COURT

OUR COMMENTS: It was held that even if case of the appellant was not liable to compulsorily scrutiny in terms of the CBDT guidelines issued for the financial year 2006-07, yet the case of appellant squarely fell within the purview of Sub-section (2) of Section 143 of the Act.

AO having noticed that certain income had escaped assessment was well within its power to issue notice under Sub-section (2) of Section 143 of the Act and proceed to frame assessment under Section 144 of the Act. The order of assessment framed under Section 144 of the Act by the Assessing Officer in the case of the appellant, therefore, cannot be found fault with.

Under Section 143 (2) of the Act, if a return has been furnished by the assessee under Section 139 or in response to a notice u/s 142 (1) and the Assessing Authority has a reason to believe that any claim of loss, exemption, deduction, allowance or relief made in the return is inadmissible, it shall serve a notice on the assessee specifying particulars of such claim of loss, exemption, deduction, allowance or relief and require him to produce any evidence or particulars specified therein or on which the assessee may rely in support of such claim.

Similarly, under Sub-section (2) of Section 143 of the Act, if Assessing Officer considers it necessary or expedient to ensure that the assessee has not understated the income or has not computed excessive loss or has not under-paid the tax, it shall serve on the assessee a notice either to attend his office or produce any evidence on which the assessee may rely in support of the return. This is notwithstanding anything contained in Clause (1).

The power conferred upon the Assessing Authority under Sub-section (2) of Section 143 of the Act is statutory in character and cannot be tinkered with or taken away by any order or instruction issued by the CBDT in the exercise of the power conferred upon it under Section 119 of the Act, for, issuance of such order or direction would be tantamount to requiring the AO to make or dispose of a particular case in a particular manner not prescribed by statute. Viewed from any angle, no illegality or infirmity in the order impugned passed by the ITAT, Amritsar.

CASE LAW

VALIDITY OF REOPENING OF ASSESSMENT - NOTICE U/S 148A(B) ISSUED BY THE JAO - NO VALID APPROVAL U/S 151: ALLAHABAD HIGH COURT

OUR COMMENTS: It was held that Principal Commissioner of Income Tax gave an approval without application of mind because had the draft order been read, it would have shown that reply of the assessee was scanned and mentioned from internal page 3 on-wards upto internal page -5. Although, the said reply was scanned and made a part of the order u/s 148A(d) in the columns meant for mentioning whether reply was submitted by the assessee it was mentioned that the assessee had not submitted any reply.

This Court is of the considered opinion that clearly there is non-application of mind while giving approval u/s 151 of the Act.

Revenue has placed reliance of the judgment of Hon'ble Supreme Court in the case of Raymond Woolen Mills Limited [1997 (12) TMI 12 - SUPREME COURT] the said judgment does not say that JAO shall issue notice u/s 148 A(b) and order u/s 148 A(d) of the Act without application of mind and without jurisdiction and that the Principal Commissioner, Income Tax, Lucknow shall issue approval order u/s 151 of the Act also without application of mind against the assessee.

Accordingly, the order u/s 148 A(d) and notice issued under Section 148 of the Income Tax Act both are quashed - WP allowed.

GST

ADVISORY

ADVISORY FOR BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF BIHAR, DELHI, KARNATAKA AND PUNJAB

OUR COMMENTS: GSTIN issued advisory dated 06.09.2024 reg. Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Bihar, Delhi, Karnataka and Punjab. As per the advisory, 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 Bihar, Delhi, Karnataka, and Punjab on 6th September 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 Bihar, Delhi, Karnataka and Punjab.

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 State.

[For further details please refer the advisory]

ADVISORY

INVOICE MANAGEMENT SYSTEM (IMS)

OUR COMMENTS: GSTIN issued advisory dated 03.09.2024 regarding Invoice Management System. As per the Advisory, to enable taxpayers to efficiently address invoice corrections/amendments with their suppliers through the portal, a new communication process called the Invoice Management System (IMS) is being brought up at portal. This will also facilitate taxpayer in matching of their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC) and shall allow the recipient

GST

taxpayers to either accept or reject an invoice or to keep it pending in the system, which can be availed later

This facility shall be available to the taxpayer from 1st October onwards on the GST portal.

The said functionality would be a major enhancement in the ITC ecosystem of GST. Now, only the accepted invoices by the recipients would become part of their GSTR-2B as their eligible ITC.

Therefore, IMS will provide the taxpayers an opportunity to review the genuineness and authenticity of the received invoices. Once the suppliers save any invoice in GSTR 1 / IFF / 1A / the same invoice would be reflected in the IMS dashboard of the recipient.

3. The invoices reflect in the IMS dashboard as shown in the picture above. The recipient can accept or reject an invoice or can simply keep it pending in the system. These actions can be taken from the time of saving the records in GSTR 1 / IFF / 1A by the supplier taxpayer till the recipient taxpayer files his/her corresponding GSTR-3B. If recipient doesn't take any action on an invoice in IMS then it will be deemed accepted and will move to GSTR-2B as an accepted invoice. In case, the supplier amends the details of a saved invoices in the GSTR-1 before filling the GSTR-1, in such cases the amended invoice will replace the original invoice in IMS, irrespective of the action taken by the recipient on the original invoice.

4. In case supplier has amended any invoice filed in GSTR-1 through GSTR-1A then same will also flow to IMS, however, ITC corresponding to the same will flow in GSTR-2B of the recipient, generated for the subsequent month only. The invoices which would be kept pending can be availed by taxpayers at any future point of time but not later than the limits prescribed by Section 16(4) of the CGST Act, 2017. All the invoices/ records reported or saved by the supplier taxpayer in their GSTR-1 or IFF or GSTR 1A will be available in the IMS dashboard of the recipient taxpayer for taking the actions. Supplier will also be able to see, what action his recipient has taken on invoices in IMS.

5. Further, at the time of generation of GSTR-2B only the filed invoices/records by the supplier, will be considered for the computation of ITC. Based on the current cut-off dates and action taken by the recipient, a draft GSTR-2B will be made available to recipient on 14th of the subsequent month as currently being generated. However, the recipient will be free to take actions of accept/reject or keep pending even after generation of GSTR-2B till the filing of GSTR-3B. If recipient

taxpayers have taken an action on any invoice after 14th of the month, then he would be required to recompute their GSTR-2B. However, they will not be able to take any action after filing of GSTR-3B for the same month. It may be noted that till GSTR-3B is filed by the taxpayer, GSTR-2B for subsequent month will not be generated.

6. On the basis of action taken by the taxpayer, invoices/records can be categorized as mentioned below:

- i. No action taken: These are the invoices/records where no action has been taken by the recipient these will be treated as deemed accepted at the time of GSTR-2B generation;
- ii. Accepted: There are the accepted records and will be part of GSTR-2B generation;
- iii. Rejected: These records will not be considered for GSTR-2B generation;
- iv. Pending: These records will not be considered for GSTR-2B generation for the month, same will be carried forward in IMS itself for further action in subsequent months.

This functionality is a facilitation for the taxpayers and will not add any compliance burden on the taxpayers as No Action records shall be considered as Deemed Accepted and the taxpayer's intervention will only be required in case a record need to be Rejected or kept Pending.

QRMP Taxpayers:

The records/invoices saved or filed through IFF by a QRMP taxpayer will flow to IMS for the recipient, and will become part of GSTR-2B, as per action taken by the recipient in IMS on the same. The GSTR2B of the recipient will be generated monthly, unless the recipient is a QRMP taxpayer. It may be noted that GSTR-2B will not be generated for Month M-1 and M-2 for QRMP taxpayer. GSTR-2B for a QRMP taxpayer will be generated on Quarterly basis only.

Flow of IMS:

All the outward supplies reported in the GSTR 1 / IFF / 1A shall populate in the IMS of recipients for taking the actions.

1. Accept –Accepted records will become part of 'ITC Available' section of respective GSTR 2B. GST on accepted records will auto-populate in GSTR 3B as eligible ITC.
2. Reject –Rejected records will become part of 'ITC Rejected' section of respective GSTR 2B. ITC of rejected records will not auto-populate in GSTR 3B.

GST

3. Pending –Pending records will not become part of GSTR 2B and GSTR 3B. Such records will remain on IMS dashboard till the time same is accepted or rejected. ‘Pending’ action shall not be allowed in following scenarios:

- Original Credit note
- Upward amendment of the credit note irrespective of the action taken by recipient on the original credit note
- Downward amendment of the credit-note if original credit note was rejected by recipient,
- Downward amendment of Invoice/ Debit note where original Invoice/ Debit note was accepted by recipient and respective GSTR 3B has also been filed.

Key points on IMS:

1. Deemed accepted: At the time of GSTR 2B generation, a record will be considered as ‘Deemed Accepted’ if no action is taken on that record in IMS.

2. It is mandatory to recompute GSTR 2B from IMS dashboard in case of any change in action already taken on concerned records or any action is taken after 14th of the month i.e. date of generation of Draft GSTR-2B.

3. Following supplies will not go to IMS and will be directly populated in the GSTR 3B –

- Inward RCM supplies where supplier has reported in the Table 4B of IFF / GSTR 1 or GSTR 1A and
- supplies where ITC is not eligible due to section 16(4) of CGST Act or on account of POS rule.

4. Records will flow to IMS dashboard at the time of saving of record by supplier in respective form and recipient can take action on such record in IMS. However, such records will be populated in the GSTR 2B after filling of return in GSTR-1/IFF/1A by the supplier.

5. All the accepted/ deemed accepted/ rejected records will move out of IMS dashboard after filing of respective GSTR 3B.

6. Pending records will remain on IMS dashboard and these records can be accepted or rejected in future months.

7. It is mandatory to take action on original record and file the respective GSTR 3B before taking action on amended record (amended through GSTR-1A/GSTR-1) when original and amended record belongs to 2 different GSTR 2B return period. If both the records belong to same period’s 2B, only amended record will be considered for ITC calculation of GSTR 2B.

8. Any change made in a record/invoice before filing GSTR-1/1A/IFF by the supplier will reset the record’s status on recipient’s IMS dashboard.

9. GSTR 2B will be sequential now. i.e. system will generate GSTR 2B of a return period only if GSTR 3B of previous return period is filed.

10. The liability of supplier will be increased in GSTR 3B for the subsequent tax period, for the invoices/records which have been rejected by the recipient in the IMS for the following transactions

- Original Credit note rejected by the recipient
- Upward amendment of the credit note rejected by the recipient irrespective of the action taken by recipient on the original credit note
- Downward amendment of the credit note rejected by the recipient if original credit note was rejected by him,
- Downward amendment of Invoice/ Debit note rejected by the recipient where original Invoice/ Debit note was accepted by him and respective GSTR 3B has also been filed.

[For further details please refer the advisory]

ADVISORY

ADVISORY ON REPORTING OF SUPPLIES TO UN-REGISTERED DEALERS IN GSTR1/GSTR 5

OUR COMMENTS: GSTIN vide advisory dated 03.09.2024 advised that Vide Notification No. 12/2024 – Central Tax dated 10th July, 2024, the Government has reduced the threshold limit for reporting of invoice wise details of inter-state taxable outward supplies made to unregistered dealers from 2.5 Lakh to 1 Lakh which needs to be reported in Table 5 of Form GSTR-1 and Table 6 of GSTR-5. In accordance with the new legal provisions, this change is currently under development on the portal and would be available to the taxpayers shortly.

Further, till the time the functionality is made available on portal, it is advised to continue reporting the invoice wise details of taxable outward supplies to unregistered dealers which are more than 2.5 Lakhs in the Table 5 of Form GSTR-1 and Table 6 of GSTR-5.

[For further details please refer the advisory]

FEMA

CIRCULAR

LIBERALISED REMITTANCE SCHEME (LRS) FOR RESIDENT INDIVIDUALS- DISCONTINUATION OF REPORTING OF MONTHLY RETURN

OUR COMMENTS: The Reserve Bank of India vide circular No.16 dated 06.09.2024 clarified that Attention of all Authorised Dealer Category-I (AD Category-I) banks is invited to A.P. (DIR Series) Circular No. 36 dated April 04, 2008 read with A.P. (DIR Series) Circular No. 11 dated December 22, 2023, in terms of which, AD Category-I banks were required to furnish information on the number of applications received and total amount remitted under LRS on a monthly basis in the Centralised Information Management System (CIMS).

2. On a review, it has now been decided to discontinue the requirement for submission of LRS monthly return by AD Category-I banks. Accordingly, from the reporting month of September 2024, AD Category-I banks shall not submit LRS monthly return (Return code : R089).

3. AD Category-I banks, henceforth, will be required to upload only transaction-wise information under LRS daily return (CIMS return code: R010) at the close of business of the next working day on CIMS (URL: <https://sankalan.rbi.org.in>). In case no data is to be furnished, AD Category-I banks shall upload a 'NIL' report.

4. Accordingly, instructions issued vide circulars A.P. (DIR Series) Circular No. 36 dated April 04, 2008, A.P. (DIR Series) Circular No. 106 dated May 23, 2013, A.P. (DIR Series) Circular No. 23 dated April 12, 2018, A.P. (DIR Series) Circular No. 07 dated June 17, 2021 and A.P. (DIR Series) Circular No. 11 dated December 22, 2023 stand withdrawn with immediate effect.

5. AD Category-I banks shall bring the contents of this circular to the notice of their constituents. The Master Direction –

Reporting under Foreign Exchange Management Act, 1999 is being updated to reflect this change.

6. The directions contained in this circular have been issued under Section 10 (4) and 11 (1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

[For further details please refer the circular]

CUSTOMS

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY
FOR M/S D.K. BIOPHARMA PVT. LTD.,

OUR COMMENTS: The Ministry of Finance, Central Board Of Indirect Taxes and Customs vide Notification No. 59/2024-Customs (N.T) dated 05.09.2024 In exercise of the powers conferred by sub-section (1) of section 4 read with sub-section (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints the officer mentioned in column (4) of the Table below, to exercise the powers and discharge duties conferred or imposed on the officers mentioned in column (3) of the said Table, for purpose of adjudication of the Show Cause Notices, mentioned in column (2) of the said Table, in respect of the Notice mentioned in column (1) therein, namely:-

TABLE

Name of the Notice(s) and Address	Show Cause Notice number and date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
(1)	(2)	(3)	(4)
M/s D.K. Biopharma Pvt. Ltd., Plot No.15,16 & 21/12 & 21/13, Morivali MIDC, Ambarnath West, Maharashtra-421501 and Others	F.No.GEN/ADJ/Comm/86/2023-Adjn dated 7th June 2023	Principal Commissioner of Customs, Customs House, Mundra	Principal Commissioner or Commissioner of Customs, Nhava Sheva-I, Mumbai Zone-II.
	No.338/2023/Commr/NSI/ CAC/JNCH dated.17th May 2023	Principal Commissioner of Customs, Nhava Sheva-I, Mumbai Zone-II.	

2. This notification shall come into force from the date of the publication in the Official Gazette.

[For further details please refer the notification]

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY
FOR M/S. ZENLAYER INC.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 58/2024-Customs (N.T) dated 04.09.2024 notified that In exercise of the powers conferred

by sub-section (1) of section 4 read with section 3 and sub-sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby appoints the officer mentioned in column (4) of the Table below, to exercise the powers and discharge duties conferred or imposed on the officers mentioned in column (3) of the said Table, for purpose of adjudication of the Show Cause Notices, mentioned in column (2) of the said Table, in respect of the Notice mentioned in column (1) therein, namely:-

TABLE

Name of Notice(s) and Address	Show Cause Notice number and date	Name of Adjudicating Authorities	Common Adjudicating Authority
(1)	(2)	(3)	(4)
M/s. Zenlayer Inc., 21680 Gateway Center Drive, Suite 350, Diamond Bar, CA 91765 and others	Show Cause Notice No.12/2023 dated 21st November 2023 (F.No.DRI/DZU/23/Enq- 12/2022)	Additional or Joint Commissioner of Customs, Office of Commissioner of Customs (Preventive), Mumbai	Additional or Joint Commissioner of Customs, Office of Commissioner of Customs (Preventive), Mumbai
		Additional or Joint Commissioner of Customs, Office of Commissioner of Customs, Chennai-III (Preventive), Chennai	
		Additional or Joint Commissioner of Customs, Office of Commissioner	

CUSTOMS

		er of Customs (Preventive) , Lucknow	
		Commission er of Customs (Preventive) , New Delhi	
		Additional or Joint Commission er of Customs, Office of Commission er of Customs (Preventive) , Kolkata	
		Additional or Joint Commission er of Customs, Office of Commission er of Customs, Hyderabad	
		Additional or Joint Commission er of Customs, Office of Commission er of Customs, Bengaluru	
		Additional or Joint Commission er of Customs, Office of Commission er of Customs, Nagpur	

		Additional or Joint Commission er of Customs, Office of Commission er of Customs, Indore	
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2. This notification shall come into force on the date of the publication in the Official Gazette.

[For further details please refer the notification]

NOTIFICATION

SEA CARGO MANIFEST AND TRANSSHIPMENT (THIRD AMENDMENT) REGULATIONS, 2024

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 57/2024-Customs (N.T) dated 31.08.2024 read with Corrigendum dated 04th September 2024 notified that In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Sea Cargo Manifest and Transshipment Regulations, 2018, namely: -

1. Short title and commencement – (1) These regulations may be called the Sea Cargo Manifest and Transshipment (Third Amendment) Regulations, 2024.

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

2. In the Sea Cargo Manifest and Transshipment Regulations, 2018, -

(i) In regulation 15, in sub-regulation (2), for the words, figures and letters, “till 31st August, 2024”, the words, figures and letters, “till the date mentioned in column (3) of the table below for the Customs Ports mentioned in the column (2) of the said table.” Shall be substituted.

(ii) after Form-XII, the following table shall be inserted, namely: -

CUSTOMS

TABLE
[Refer Regulation 14(2)]

Sr. No.	Customs Ports	Date till which the transitional provisions are applicable
(1)	(2)	(3)
1.	Mormugao (INMRM1)	10.09.2024
2.	Mangalore (INNML1)	30.09.2024
3.	Mumbai (INBOM1) and Kandla (INIXY1)	15.10.2024
4.	Tuticorin (INTUT1) and Vishakhapatnam (INVTZ1)	31.10.2024
5.	Ennore (INENR1), Kattupalli (INKAT1) and Cochin (INCOK1)	15.11.2024
6.	All the Customs Ports other than mentioned at Sr. No. 1 to 5 above	30.11.2024

[For further details please refer the notification]

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

OUR COMMENTS: The Ministry of Finance, Department of Revenue has issued Clarification vide Circular No. 13/2024-Customs dated 04.09.2024 regrading 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 Circular No. 11/2024-Customs dated 25.08.2024 on the above subject with effect from 01.09.2024.

2. Representations have been received from several EOUs regarding difficulties being faced by them in the implementation of the above module such as Registration, generation of IIN details and the submission of Bond details. The trade has represented that this leads to delay in the clearance of the goods.

3. In view of above, Board has decided to implement the above Circular No. 11/2024-Customs dated 25.08.2024 in relation to EOUs from 17.09.2024 onwards.

4. The field formations are advised to issue Suitable Public Notice etc. for guidance. Any difficulties faced or doubts arising

in the implementation of this Circular may please be brought to the notice of Board.

[For further details please refer the Circular]

CIRCULAR

IMPLEMENTATION OF THE SEA CARGO MANIFEST AND TRANSSHIPMENT REGULATIONS (SCMTR)

OUR COMMENTS: The Ministry of Finance, Department of Revenue has issued Clarification vide Circular No. 12/2024-Customs dated 31.08.2024 regrading Implementation of sea cargo manifest and transshipment regulations.

Kind attention is invited to the Notification No. 57/2024-Customs (N.T.) dated 31st August, 2024 vide which phase-wise implementation of the Sea Cargo Manifest and Transshipment Regulations (SCMTR) has been notified.

2. The SCMTR seeks to bring about transparency, predictability of movement, advance collection of information for expeditious risk-based Customs clearance. The regulations stipulate the obligations, the roles and responsibilities, for the various stakeholders involved in the movement of imported/exported goods. The regulations also specify the changes to the formats and timelines for filing the manifest declarations. Board Circular No. 43/2020-Customs dated 30th September, 2020 has elaborated more on the above aspects.

3. As the transitional provision under Regulation 15 (2), the old formats have continued to be accepted, thereby giving sufficient time for complying with the new formats in a phased manner.

4. It has now been decided by the Board to implement SCMTR in a phased manner in terms of the Notification No. 57/2024-Customs (N.T.) dated 31st August, 2024. Implementation of the SCMTR at different ports shall be as follows:

Sr. No.	Customs Ports	Date of Implementation of SCMTR filing in new format
(1)	(2)	(3)
1.	Mormugao (INMRM1)	11.09.2024
2.	Mangalore (INNML1)	01.10.2024
3.	Mumbai (INBOM1) and Kandla (INIXY1)	16.10.2024
4.	Tuticorin (INTUT1) and Vishakhapatnam (INVTZ1)	01.11.2024

CUSTOMS

5.	Ennore (INENR1), Kattupalli (INKAT1) and Cochin (INCOK1)	16.11.2024
6.	All the Customs Ports other than mentioned at Sr. No. 1 to 5 above	01.12.2024

As per the dates mentioned in column no. (3) of the table above, filing only in the new format as per SCMTR will become mandatory. Therefore, the stakeholders are advised to start filing immediately in the new format on a parallel basis on priority, as failure of the same may negatively impact the cargo clearance times for those consignments after the same becomes mandatory on effective date.

5. The Chief Commissioners of Customs are requested to closely monitor the progress of implementation of the roll-out of SCMTR for the ports coming under their jurisdiction.

6. This Circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. The Officers under your jurisdiction may be sensitized to handhold the stakeholders for filing in the format under SCMTR and be at readiness at the end of this extension. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

[For further details please refer the Circular]

INSTRUCTION

IMPLICATING CUSTOMS BROKERS AS CO-NOTICEE IN CASES INVOLVING INTERPRETATIVE DISPUTES

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide instruction No. 20/2024-Customs dated 03.09.2024 instructed that Representations have been received by the Board from the Customs Brokers' Associations in respect of implicating Customs Brokers as co-noticee in the show cause notices issued to importers/exporters in matters involving interpretative disputes.

2. The matter has been examined. Customs Brokers Licensing Regulations, 2018 (CBLR, 2018) regulates provisions for action to be initiated against Custom Brokers for lapses on their part. Therefore, proceedings contemplated against a Customs Broker should be done as per the provisions contained in the CBLR, 2018 and must be distinguished from the proceedings for demand of duty/interest/imposing penalty under Customs Act, 1962. The competent authority must ensure the strict compliance of detailed procedure and timelines as prescribed under Regulation 16 and 17 of CBLR,

2018 while contemplating any action against a Customs Broker under CBLR, 2018.

3. Pr. Bench of CESTAT, New Delhi in its Study Report on the Final Orders has also highlighted that the offence report sent by the organization booking such offence case should clearly contain the role played by the Custom Broker in the offence case. The Custom Broker being a Co-noticee in the offence case under Customs Act 1962 has to be linked to the proceedings initiated against the Custom Broker under CBLR, 2018. In these Offence cases, it is necessary to prove the element of 'abetment' of Custom Broker in the offence.

4. Accordingly, implicating Customs Brokers as co-noticee in a routine manner, in matters involving interpretation of statute, must be avoided unless the element of abetment of the Customs Brokers in the investigation is established by the investigating authority. Further, the element of abetment should be clearly elaborated in the Show Cause Notice issued for the offence case under the provisions of the Customs Act, 1962. Further, as regard the suspension of licenses of Customs Brokers, Instruction No. 24/2023 dated 18/07/2023 shall continue to be followed.

5. Difficulty, if any, in the implementation of this instruction may be brought to the notice of the Board.

[For further details please refer the instruction]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION FOR RAW PET COKE AND CALCINED PET COKE UNDER CHAPTER 27 OF SCHEDULE-I (IMPORT POLICY) OF ITC (HS) 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 27/2024 dated 04.09.2024 notified that In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, and in continuation to the notification no. 68/2023 dated 07.03.2024, the Central Government amends the Import Policy condition no. 06(b)(ii) under Chapter 27 of the ITC (HS), 2022, Schedule-I (Import Policy) as under with immediate effect:

Condition no.	Existing Policy Condition	Revised Policy Condition
06(b) (ii)	ii. Import of RPC and CPC shall be permitted to cater entirely to the domestic needs of aluminium industry, for the processes as permitted under the relevant regulations / statutes.	ii. Import of RPC and CPC shall be permitted to cater entirely to the domestic needs of aluminium industry and other industries, for the processes as permitted under the relevant regulations / statutes.

Effect of the notification: Import of RPC and CPC shall be permitted to cater entirely to the domestic needs of aluminium industry and other industries.

This is issued with the approval of Minister of Commerce & Industry.

[For further details please refer the notification]

NOTIFICATION

EXPORT OF RED SANDERS WOOD BY FOREST, ENVIRONMENT & CLIMATE CHANGE DEPARTMENT, GOVERNMENT OF ODISHA - EXTENSION OF TIME REGARDING

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 26/2024 dated 03.09.2024 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 Para 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends Notification No. 35/2015-20 dated 07.10.2021 read with Notification No. 44/2015-2020 dated 17.11.2022 as follows -

1. Forest, Environment & Climate Change Department, Government of Odisha shall finalize the modalities for export of the Red Sanders Heart Wood in log form and shall complete the said Exports within 12 months from date of this Notification.

2. All other provisions shall remain unchanged.

Effect of this notification: Forest. Environment & Climate Change Department, Government of Odisha has been allowed additional time of 12 months from date of this Notification for Export of Red Sanders Heart Wood in log form.

[For further details please refer the Notification]

NOTIFICATION

SCOMET UPDATES 2024 - AMENDMENT IN APPENDIX 3 (SCOMET ITEMS) TO SCHEDULE- 2 OF ITC (HS) CLASSIFICATION OF EXPORT AND IMPORT ITEMS, 2018

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 25/2024 dated 02.09.2024 notified that In exercise of the powers conferred by Section 5 and Section 14A of the Foreign Trade (Development and Regulation) Act, 1992, read with Para 1.02 and Para 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby makes the amendment in Appendix 3 (SCOMET Items) to Schedule -2 of ITC (HS) Classification of Export and Import Items 2018, as enclosed in the Annexure to this Notification.

2. The updated Appendix 3 (SCOMET Items) to Schedule- 2 of ITC (HS) Classification of Export and Import Items, 2018 as annexure to this notification would be uploaded on the web portal of DGFT under heading "Regulatory Updates" and Sub-heading "Import: Export and SCOMET policy"

3 In order to provide transition time to industry, this Notification shall come into effect after 30 days of the date of issuance

Effect of this Notification:-

Annual SCOMET Update - 2024 has been notified to amend Appendix 3 (SCOMET Items) to Schedule-2 of ITC (HS) Classification of Export and Import Items, 2018.

[For further details please refer the notification]

DGFT

PUBLIC NOTICE

ALLOCATION OF 8606 METRIC TONNES RAW VALUE (MTRV) OF RAW CANE SUGAR TO USA UNDER TRQ SCHEME FOR US FISCAL YEAR 2025

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 22/2024 dated 03.09.2024 notified that In exercise of the powers conferred under Paragraphs 2.04 of the Foreign Trade Policy, 2023, the Director General of Foreign Trade hereby allocates quantity of 8606 MTRV for export of raw cane sugar to USA under TRQ scheme for US fiscal year 2025.

2. As per Notification No. 3/2015-20 dated 20.04.2015, export of sugar (HS Code 17010000) to USA and EU under TRQ is 'Free' subject to the conditions notified in the 'Nature of Restrictions' in the above notification.

3. Certificate of Origin, if required, for preferential export of sugar to USA shall be issued by Additional Director General of Foreign Trade, Mumbai on the recommendation of Agriculture and Processed Food Products Export Development Authority (APEDA) regarding entity and quantity for which eligible. Other certification requirements, if any, prescribed specifically for the export of sugar to USA would continue to be followed.

4. The quota will be operated by Agriculture and Processed Food Products Export Development Authority (APEDA), New Delhi as the implementing agency for export of TRQ items to USA.

5. The reporting requirement as notified vide Notification No. 3/2015-2020 dated 20.04.2015 read with Notification No. 20 dated 07.09.2015 would be followed.

Effect of this Public Notice: The quantity of 8606 Metric Tonnes Raw Value (MTRV) of raw cane sugar to be exported to USA under TRQ scheme from 01.10.2024 to 30.09.2025 has been notified.

[For further details please refer the Public Notice]

TRADE NOTICE

EXTENSION OF INTEREST EQUALIZATION SCHEME (IES) FOR PRE AND POST SHIPMENT RUPEE EXPORT CREDIT FOR ONE MONTH BEYOND AUGUST, 2024

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 16/2024 dated 31.08.2024 notified that

Trade and Industry is hereby informed that the Interest Equalization Scheme for Pre and Post shipment Rupee Export Credit, which had earlier been extended up to 31.08.2024 as a fund limited schemes has been further extended for one month i.e., up to 30.09.2024.

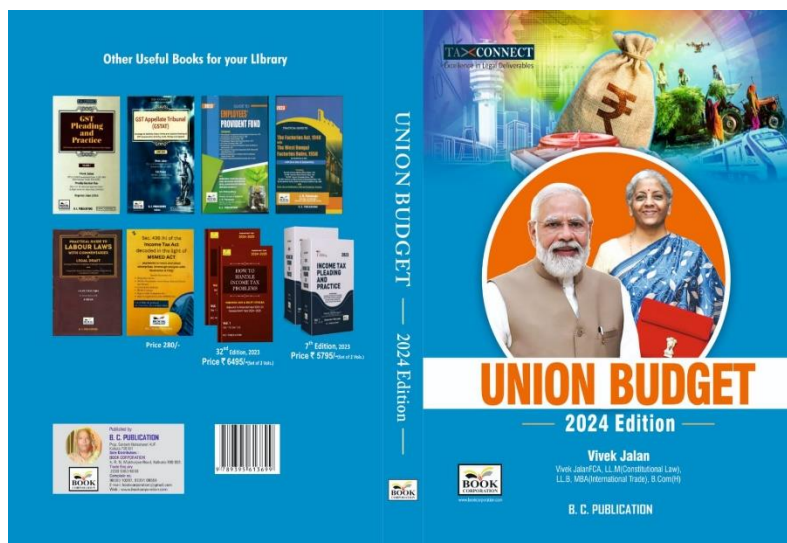
2. However, this extension is applicable only for MSME Manufacturing exporters. Apart from that, such extension is made with the same terms and conditions as the present scheme.

3. Guidelines issued Reserve Bank of India and relevant RBI notifications issued from time to time on this subject may be referred.

[For further details please refer the Trade Notice]

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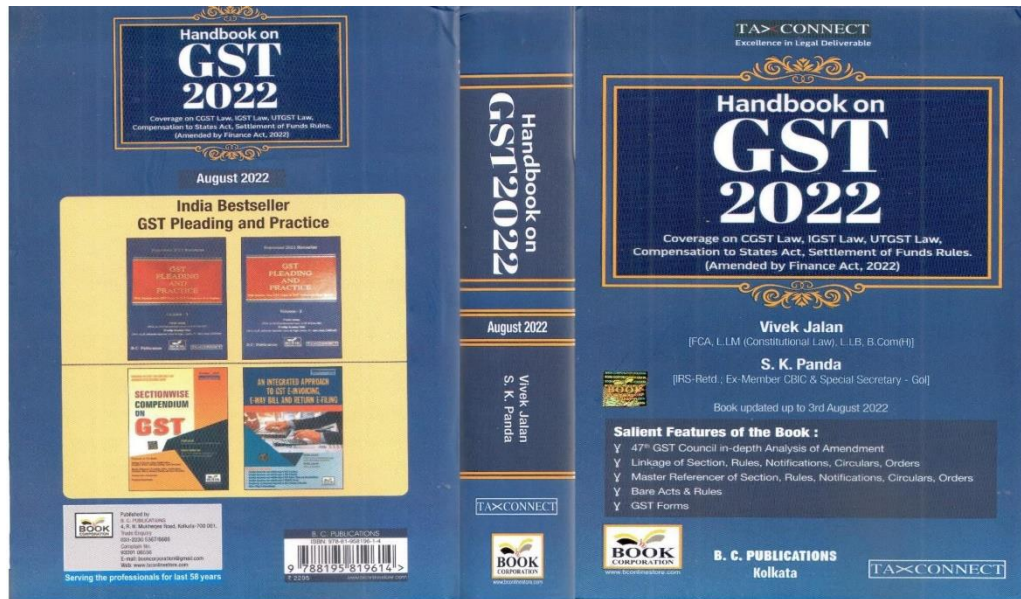
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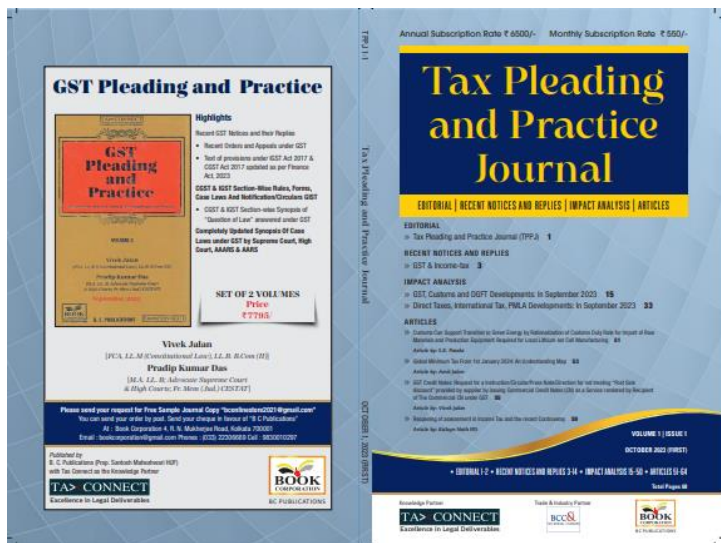
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