471st Issue: 15th September 2024 - 21st September 2024

TAX CONNECT

Knowledge Partner:

BCC&I AIDING BUSINESS SINCE 1833

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, 2ndFloor, Transport Nagar, Noida-201301 (U.P)
Kolkata : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001
- Room No. 119, 1stFloor, "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,

During its 54th meeting, the GST Council once again demonstrated its responsiveness to industry challenges by swiftly addressing key concerns and implementing corrective measures. Additionally, it established Groups of Ministers (GOMs) to address long-term policy reforms. This reflects a robust tax administration and exemplifies the spirit of cooperative federalism.

The Council's recommendations cover a broad spectrum, including the rationalization of GST rates on various goods and services, regularizing past issues on an "as-is-where-is" basis to prevent future litigation—such as in the case of film distribution services—granting exemptions on research and development services, and reducing tax rates on cancer drugs.

Significant legal and rate changes were also made to rectify unintended levies. For instance, the Council exempted services imported by foreign airline establishments from related entities outside India when made without consideration, regularizing past cases on an "as-is-where-is" basis to settle substantial recent demands. Furthermore, it clarified the place of supply for advertising and data-hosting services provided to foreign entities, determining that the location of the recipient should be treated as the place of supply, thereby qualifying these services as exports. These decisions are expected to resolve numerous ongoing litigations and offer much-needed relief to the affected industries.

The GST council has considered and accepted industry's demand to shift the GST levy on purchase of scrap metal to a reverse charge mechanism. The said amendments have been recommended in view of the operational difficulties and legal disputes arising from non-compliance by informal sector scrap dealers who often fail to deposit GST dues collected from larger buyers.

A reverse charge mechanism under the GST system enables buyers to directly pay the GST dues for their inputs instead of depending on the sellers to remit the taxes and then avail tax input tax credits. Recipient to take registration as TDS Deductor under GST and file GSTR 7 monthly to report the TDS deducted against payment made to supplier of Metal scrap. Supplier can claim TDS only after accepting the details on the GST portal, which shall be reflecting on the Cash ledger of the registered supplier once accepted.

The GST Council also recommended to exempt supply of research and development services by a Government Entity; or a research association, university, college or other institution. This exemption is to promote research and innovation by reducing the tax burden on educational and research institutions, enabling them to focus their resources on core R&D activities. The recommendation applies to a broad range of institutions involved in scientific and industrial research, many of which depend on grants to carry out their work.

In the council meeting, there is a 'Broad consensus' on reducing GST on Insurance premium. Final modalities with respect to the same shall be taken up in next meeting.

The Council has clarified that ancillary/intermediate services billed together with GTA in the same invoice, like loading/unloading, packing/unpacking, transshipment, temporary warehousing etc. will be treated as part of the composite supply and will constitute a composite supply and shall be eligible for same tax treatment as the main supply that is, GTA Service.

The council recommended to set Procedure and conditions for waiver of interest or penalty or both, in respect of tax demands under section 73 of CGST Act, 2017 for FYs 2017-18, 2018-19 and 2019-20 as per section 128A of CGST Act, 2017.

Further, on Wednesday, the Union Finance Ministry released a series of circulars providing relief to several sectors, including the automotive industry, advertising agencies serving foreign clients, data hosting service providers, and goods exporters.

The exporters will get relief since the council recommended Amendments in rule 89 and rule 96 of CGST Rules, 2017 and to provide clarification in respect of IGST refunds on exports where benefit of concessional/ exemption notifications specified under rule 96(10) of CGST Rules, 2017 has been availed on the inputs:

One of the key clarifications from the Central Board of Indirect Taxes and Customs (CBIC) focused on demo vehicles used by authorized dealers. The circular explained that since these demo vehicles are used to offer test drives and demonstrate features to potential buyers, they play a role in promoting the sale of similar vehicles. Therefore, demo vehicles can be treated as being used for the further supply of motor vehicles by the dealers.

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

TAX CALENDAR

Date	Form/Return /Challan	Reporting Period	Description
20th September	**GSTR-3B**	**August 2024**	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return
20th September	**GSTR-5A**	**August 2024**	Summary of monthly outward taxable supplies and tax payable by a person supplying OIDAR services.
15th September	**Form 24G**	**August 2024**	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of August, 2024 has been paid without the production of a challan
15th September	**Advance Tax**	**AY 2025-26**	Second instalment of advance tax for the assessment year 2025-26
15th September	**Form No. 3BB**	**August 2024**	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of August, 2024

INCOME TAX

CASE LAW

REOPENING OF THE ASSESSMENT PROCEEDINGS ON THE SAME SET OF REASONS VIDE SHOW CAUSE NOTICE: DELHI HIGH COURT

OUR COMMENTS: It was held that the right of the respondent to reopen the concluded assessment on the basis of the decision of the Supreme Court in Ashish Agarwal [2022 (5) TMI 240 - SUPREME COURT] was the question which fell for our consideration in Anindita Sengupta [2024 (4) TMI 96 - DELHI HIGH COURT] held that Ashish Agarwal neither intended nor mandated concluded assessments being reopened. The respondent clearly appears to have erred in proceedings along lines contrary to the above as would be evident from the reasons which follow. Firstly, Ashish Agarwal was principally concerned with judgments rendered by various High Courts' striking down Section 148 notices holding that the respondents had erred in proceeding on the basis of the unamended family of provisions relating to reassessment. They had essentially held that it was the procedure constructed in terms of the amendments introduced by Finance Act, 2021 which would apply. None of those judgements were primarily concerned with concluded assessments.

As would be manifest from the aforesaid extract, the emphasis clearly was on the notices which formed the subject matter of challenge before various High Courts' and the aim of the Supreme Court being to salvage the process of reassessment. This is further evident from the Supreme Court observing that the AO would thereafter proceed to pass orders referable to Section 148A (d). We consequently find ourselves unable to construe Ashish Agarwal as an edict which required completed assessments to be invalidated and reopened. Ashish Agarwal cannot possibly be read as mandating the hands of the clock being rewound and reversing final decisions which may have come to be rendered in the interregnum.

Admittedly, in this case, assessment proceedings had already concluded on 26.03.2022 and the reassessment action was reinitiated on the same set of reasons vide Show Cause Notice dated 31.05.2022 under Section 148-A (b), leading to the passing of an order under Section 148-A (d) and issuance of notice under Section 148 of the Act, both dated 20.07.2022 - Thus we find ourselves unable to sustain the impugned action of reassessment. Decided in favour of assessee.

GST

CIRCULAR

CLARIFICATION REGARDING REGULARIZATION OF REFUND OF IGST AVAILED IN CONTRAVENTION OF RULE 96(10) OF CGST RULES, 2017, IN CASES WHERE THE EXPORTERS HAD IMPORTED CERTAIN INPUTS WITHOUT PAYMENT OF INTEGRATED TAXES AND COMPENSATION CESS

OUR COMMENTS: The GST Policy Wing, CBIC vide Circular No. 233/27/2024-GST dated 10.09.2024 clarified that Sub-rule (10) of rule 96 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules") provides for a bar on availment of the refund of integrated tax (IGST) paid on export of goods or services, if benefits of certain concessional/exemption notifications, as specified in the said sub-rule, have been availed on inputs/raw materials imported or procured domestically. In this regard, references have been received from the field formations and trade/ industry wherein clarification has been sought on whether refund of integrated tax paid on exports of goods by a registered person can be regularized in a case where the registered person had initially imported inputs without payment of integrated tax and compensation cess, by availing the benefits under Notification No. 78/2017-Customs dated 13.10.2017 or Notification No. 79/2017-Customs dated 13.10.2017, but subsequently, at a later date, the said person has either paid the IGST and compensation cess, along with interest, on such imported inputs or is now willing to pay such IGST and compensation cess, along with interest.

2. The issue has been examined and in order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the following:

2.1 Vide Notification No. 16/2020-CT dated 23.03.2020, an Explanation was inserted in sub-rule (10) of rule 96 of CGST Rules retrospectively with effect from 23.10.2017, which reads as follows:

"Explanation. - For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications."

2.2 A bare perusal of the said Explanation, which was inserted with retrospective effect, reveals that in cases where the benefits of these exemption notifications have not been availed in respect of IGST and compensation cess, it shall be deemed that benefit of the said notifications has not been availed for the purpose of sub-rule (10) of rule 96 of CGST Rules. Therefore, extension of logic given in the said Explanation may lead to a view that in cases where inputs were initially imported without payment of integrated tax and compensation cess but subsequently, IGST and compensation cess on such imported inputs is paid at a later date, along with interest, then in such cases, it can be considered that the benefits of notifications mentioned in clause (b) of sub-rule (10) of rule 96 of CGST Rules have not been availed for the purpose of said sub-rule. Accordingly, refund of IGST claimed on exports made with payment of Integrated tax in such cases may not be considered to be in contravention of provisions of sub-rule (10) of rule 96 of CGST Rules.

2.3. In view of the above, it is clarified that where the inputs were initially imported without payment of integrated tax and compensation cess by availing benefits under Notification No. 78/2017-Customs dated 13.10.2017 or Notification No. 79/2017-Customs dated 13.10.2017, but subsequently, IGST and compensation cess on such imported inputs are paid at a later date, along with interest, and the Bill of Entry in respect of the import of the said inputs is got reassessed through the jurisdictional Customs authorities to this effect, then the IGST, paid on exports of goods, refunded to the said exporter shall not be considered to be in contravention of provisions of sub-rule (10) of rule 96 of CGST Rules.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

[For further details please refer the Circular]

CIRCULAR

CLARIFICATION ON PLACE OF SUPPLY OF DATA HOSTING SERVICES PROVIDED BY SERVICE PROVIDERS LOCATED IN INDIA TO CLOUD COMPUTING SERVICE PROVIDERS LOCATED OUTSIDE INDIA

OUR COMMENTS: The GST Policy Wing, CBIC vide Circular No. 232/26/2024-GST dated 10.09.2024 clarified that

Representations have been received from the trade and industry seeking clarification on the place of supply in case of data hosting services provided by service providers located in India to cloud computing service providers located outside India.

2. **Issue**

2.1 It has been represented that some field formations are of the view that the place of supply of data hosting services provided by the service providers located in India to cloud computing service providers located outside India is the location of data hosting service provider in India and therefore, the benefit of export of services is not available on such supply of data hosting services.

2.2 Thus, clarification has been sought in respect of the following issues-

(i) Whether data hosting service provider qualifies as 'Intermediary' between the cloud computing service provider and their end customers/users/subscribers as per Section 2(13) of the Integrated Goods and Services Tax Act, 2017 (herein after referred to as the "IGST Act") and whether the services provided by data hosting service provider to cloud computing service providers are covered as intermediary services and whether the place of supply of the same is to be determined as per section 13(8)(b) of IGST Act.

(ii) Whether the data hosting services are provided in relation to goods "made available" by recipient of services to service provider for supply of such services and whether the place of supply of the same is to be determined as per section 13(3)(a) of the IGST Act.

(iii) Whether the data hosting services are provided directly in relation to "immovable property" and whether the place of supply of the same is to be determined as per section 13(4) of the IGST Act.

3. **Clarification**

3.1 **Whether data hosting service provider qualifies as 'Intermediary' between the cloud computing service provider and their end customers/users/subscribers as per Section 2(13) of the IGST Act and whether the services provided by data hosting service provider to cloud computing service providers are covered as intermediary services and whether the place of supply of the same is to be determined as per section 13(8)(b) of IGST Act.**

3.1.1 As per section 2(13) of the IGST Act, read with Circular no. 159/15/2021-GST dated 20.09.2021, a broker, agent or any other person who arranges or facilitates the main supply of goods or services or both or securities and has not involved himself in the main supply on his own account is considered as 'intermediary'. Persons who supply goods or services, or both on their own account are not covered in the definition of "intermediary".

3.1.2 The cloud computing service providers generally enter into contract with data hosting service providers to use their data centres for hosting cloud computing services. Data hosting service provider either owns premises for data centre or operates data centre on leased premises, procures infrastructure and human resource, handles operations like infrastructure monitoring, IT management and equipment maintenance, etc. to provide the said supply of data hosting services to the cloud computing service providers. The data hosting service provider generally handles all aspects of data centre like rent, software and hardware infrastructure, power, net connectivity, security, human resource, etc. Importantly, the data hosting service providers do not deal with end users/consumers of cloud computing services and may not even know about the end users.

3.1.3 It is observed that data hosting service provider provides data hosting services to the cloud computing service provider on a web platform through computing and networking equipment for the purpose of collecting, storing, processing, distributing, or allowing access to large amounts of data. The cloud computing service provider provides cloud-based applications and software services to various end users/customers/subscribers for data storage, analytics, artificial intelligence, machine learning, processing, database analysis and deployment services, etc.. The end users/customers/subscribers access cloud computing services seamlessly over the internet through technology hosted on data centers. There appears to be no contact between data hosting service provider and the end users/ consumers/ subscribers of the overseas cloud computing service provider. Thus, it is observed that the data hosting service provider provides data hosting services to the cloud computing service provider on principal-to-principal basis on his own account and is not acting as a broker or agent for

facilitating supply of service between cloud computing service providers and their end users/consumers.

3.1.4 Accordingly, it is clarified that in such a scenario, the services provided by data hosting service provider to its overseas cloud computing service providers cannot be considered as intermediary services and hence, the place of supply of the same cannot be determined as per section 13(8)(b) of IGST Act.

3.2 Whether the data hosting services are provided in relation to goods "made available" by recipient of services to service provider for supply of such services and whether the place of supply of the same is to be determined as per section 13(3)(a) of the IGST Act, 2017.

3.2.1 Section 13(3)(a) of the IGST Act provides that in cases where the services are supplied in respect of goods which are made physically available by the recipient of services to service provider, the place of supply will be location of service provider.

3.2.2 In the instant scenario, it is observed that the data hosting service provider, as an independent entity, is providing seamless data hosting services to the overseas cloud computing service providers, through the premises, hardware and personnel at the data centre which not only comprises of hardware but also other essential infrastructure (without which the hardware infrastructure cannot be utilized) like ventilation and cooling system, uninterrupted power supply, software, network connectivity, security protocols, etc. which are owned by the data hosting service providers and are independently handled, operated, monitored and maintained by them. These data hosting service providers are charging their clients (cloud computing service providers), the charges for the services being provided by them to these clients as consideration depending on the specific terms and conditions as per agreements between them. From the above, it is observed that throughout the provision of the said services, the data hosting service provider owns premises for data center or operates data center on leased premises, independently handles, monitors and maintains the premises, hardware and software infrastructure, personnel and in such scenario, the overseas cloud computing service providers cannot be considered to own the said infrastructure and make the same physically available to the data hosting service provider for supply of the said services

3.2.3 In view of above, it is clarified that data hosting services provided by data hosting service provider to the said cloud computing service providers cannot be considered in relation to the goods "made available" by the said cloud computing service providers to the data hosting service provider in India and hence, the place of supply of the same cannot be determined under section 13(3)(a) of the IGST Act.

3.2.4 There may be some cases where some of the hardware required for data hosting service is provided by the recipient of the service, i.e., the cloud computing service provider to the data hosting service provider. Even in these cases, data hosting service provider handles all aspects of data centre, like arranging for the premises, making available software and other hardware infrastructure, power, net connectivity, security, human resource, maintenance etc., for providing data hosting services to the cloud computing service provider. Accordingly, in such cases, though the data hosting services is being provided by the data hosting service provider inter-alia using the hardware made available by the cloud computing service provider, it cannot be said that data hosting service are being provided in relation to the said goods made available by the cloud computing service provider to them. Accordingly, even in these cases, place of supply cannot be determined under section 13(3)(a) of the IGST Act..

3.3 Whether the data hosting services are provided directly in relation to "immovable property" and whether the place of supply of the same is to be determined as per section 13(4) of the IGST Act.

3.3.1 Section 13(4) of the IGST Act provides for the place of supply where services supplied are directly in relation to immovable property.

3.3.2 In the present scenario, it is observed that the data hosting service providers either use owned or leased premises for keeping IT infrastructure and other hardware required for providing data hosting services. They also procure hardware, uninterrupted power supplies, backup generators, ventilation and cooling equipment, network connectivity, fire suppression systems, security, human resource, etc.; handle operations like server monitoring, IT management and equipment maintenance, including repairs

and replacements of the same, for providing data hosting services to their clients.

3.3.3 Thus, it is observed that data hosting services are not passive supply of a service directly in respect of immovable property but are regarding supply of a comprehensive service related to data hosting which involves the supply of various services by the data hosting service provider like operating data centre, ensuring uninterrupted power supplies, backup generators, network connectivity, backup facility, firewall services, and monitoring and surveillance service for ensuring continuous operations of the servers and related hardware, etc. which are essential for cloud computing service provider to provide cloud computing services to the end users/customer/subscribers.

3.3.4 Accordingly, it is clarified that in such a scenario, the data hosting services cannot be considered as the services provided directly in relation to immovable property or physical premises and hence, the place of supply of such services cannot be determined under section 13(4) of IGST Act.

4. Further, the place of supply for the data hosting services provided by data hosting service provider located in India to overseas cloud computing service providers does not appear to fit into any of the specific provisions outlined in sections 13(3) to 13(13) of the IGST Act. Therefore, the place of supply in such cases needs to be determined according to the default provision under section 13(2) of the IGST Act, i.e. the location of the recipient of the services. Where the cloud computing service provider receiving the data hosting services are located outside India, the place of supply will be considered to be outside India according to section 13(2) of the IGST Act.

5. Accordingly, supply of data hosting services being provided by a data hosting service provider located in India to an overseas cloud computing entity can be considered as export of services, subject to the fulfilment of the other conditions mentioned in section 2(6) of IGST Act.

6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

[For further details please refer the Circular]

CIRCULAR

CLARIFICATION ON AVAILABILITY OF INPUT TAX CREDIT IN RESPECT OF DEMO VEHICLES

OUR COMMENTS: The GST Policy Wing, CBIC vide Circular No. 231/25/2024-GST dated 10.09.2024 clarified that The demo vehicles are the vehicles which the authorised dealers for sale of motor vehicles are required to maintain at their sales outlet as per dealership norms and are used for providing trial run and for demonstrating features of the vehicle to the potential buyers. These vehicles are purchased by the authorised dealers from the vehicle manufacturers against tax invoices and are typically reflected as capital assets in books of account of the authorized dealers. As per dealership norms, these vehicles may be required to be held by the authorized dealers as demo vehicle for certain mandatory period and may, thereafter, be sold by the dealer at a written down value and applicable tax is payable at that point of time.

2. Reference has been received to issue clarification regarding availability of input tax credit in respect of demo vehicles on the following issues:

i. Availability of input tax credit on demo vehicles, which are motor vehicles for transportation of passengers having approved seating capacity of not more than 13 persons (including the driver), in terms of clause(a) of section 17(5) of Central Goods & Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act").

ii. Availability of input tax credit on demo vehicles in cases where such vehicles are capitalized in the books of account by the authorized dealers.

3. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby clarifies the above issues as below.

4. Availability of input tax credit on demo vehicles, which are motor vehicles for transportation of passengers having approved seating capacity of not more than 13 persons (including the driver), in terms of clause(a) of section 17(5) of CGST Act.

4.1 **Clause (a) of Section 17(5) of CGST Act** provides that input tax credit shall not be available in respect of motor vehicles for transportation of persons having approved seating capacity of not more than 13 persons(including the

driver), **except when they are used for making following taxable supplies**, namely:

A. further supply of such motor vehicles; or

B. transportation of passengers; or

C. imparting training on driving such motor vehicles.

4.2 The intention of law, as it appears from the use of expression **'when they are used for making the following taxable supplies'** in clause (a) of section 17(5) of CGST Act, is to exclude certain cases (based on the nature of outward taxable supplies being made using the said motor vehicle) from the restriction on availment of input tax credit in respect of the specified motor vehicles i.e. motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver). The taxable supplies, permitted for the purpose of being excluded from the blockage of input tax credit as per provisions of clause (a) of section 17(5) of CGST Act, being further supply of such motor vehicles, transportation of passengers and imparting training on driving such motor vehicles.

4.3 As demo vehicles are used by authorized dealers to provide trial run and to demonstrate features of the vehicle to potential buyers, it is quite apparent that demo vehicles cannot be said to be used by the authorized dealer for providing taxable supply of transportation of passengers or imparting training on driving such motor vehicles. Therefore, demo vehicles are not covered in the exclusions specified in sub-clauses (B) and (C) of clause (a) of section 17(5) of CGST Act. Accordingly, it is to be seen whether or not the Demo vehicles in question can be said to be used for making "further supply of such motor vehicles", as specified in the sub-clause (A) of the clause (a) of section 17(5) of CGST Act.

4.4 Regarding the provision for blockage of input tax credit in respect of motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), the usage of the words "**such motor vehicles" instead of "said motor vehicle", in sub-clause (A) of the clause (a) of section 17(5) of CGST Act**, implies that the intention of the lawmakers was not only to exclude from the blockage of input tax credit, the motor vehicle which is itself further supplied, but also to exclude from the blockage of input tax credit, the motor vehicle which is being used for the purpose of further supply of similar type of motor vehicles. As demo vehicles are used by authorized dealers to provide trial run and to demonstrate features of the vehicle to potential buyers, it helps the potential buyers to make a decision to purchase a particular kind of motor vehicle. Therefore, as demo vehicles promote sale of similar type of motor vehicles, they can be considered to be used by the dealer for making 'further supply of such motor vehicles'. **Accordingly, input tax credit in respect of demo vehicles is not blocked under clause (a) of section 17(5) of CGST Act, as it is excluded from such blockage in terms of sub-clause (A) of the said clause**.

4.5 There may be some cases where motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver) are used by an authorized dealer for purposes other than for making further supply of such motor vehicles, say for transportation of its staff employees/ management etc. In such cases, the same cannot be said to be used for making 'further supply of such motor vehicles' and therefore, input tax credit in respect of such motor vehicles would not be excluded from blockage in terms of sub-clause (A) of clause (a) of section 17(5) of CGST Act.

4.6 Further, there may be cases where the authorized dealer merely acts as an agent or service provider to the vehicle manufacturer for providing marketing service, including providing facility of vehicle test drive to the potential customers of the vehicle on behalf of the manufacturer and is not directly involved in purchase and sale of the vehicles. In such cases, the sale invoice for the vehicle is directly issued by the vehicle manufacturer to the customer. For providing facility of vehicle test drive to the potential customers of the vehicle, the dealer purchases demo vehicle from the vehicle manufacturer. The dealer may sell the said demo vehicle to a customer after a specified time or kilometres as per agreement with the vehicle manufacturer on payment of applicable GST. In such a case, the authorized dealer is merely providing marketing and/or facilitation services to the vehicle manufacturer and is not making the supply of motor vehicles on his own account. Therefore, the said demo vehicle cannot be said to be used by the dealer for making further supply of such motor vehicles. Accordingly, in such cases, input tax credit in respect of such demo vehicle would not be excluded from blockage in terms of sub-clause (A) of clause (a) of

section 17(5) of CGST Act and therefore, input tax credit on the same would not be available to the said dealer.

5. Availability of input tax credit on demo vehicles in cases where such vehicles are capitalized in the books of account by the authorized dealers.

5.1 As per provisions of section 16(1) of CGST Act, every registered taxpayer is entitled to take input tax credit charged on any supply of goods and services made to him, where such goods or services are used in the course or furtherance of business of such person, subject to such conditions and restrictions as may be prescribed and in the manner which is specified.

5.2 Further, "goods" has been defined in **section 2(52) of CGST Act,** as,

*"**goods**" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.*

5.3 Also, **section 2(19) of CGST Act** defines "capital goods" as,

*"**capital goods**" means goods, the value of which is capitalized in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business.*

5.4 As mentioned in paras above, as the demo vehicles are used by the authorized dealers to promote further sale of motor vehicles of the similar type and therefore, such vehicles appear to be used in the course or furtherance of business of the authorized dealers. Where such vehicles are capitalized in the books of accounts by the authorized dealer, the said vehicle falls in the definition of "capital goods" under section 2(19) of CGST Act. As per provision of section 16(1) of CGST Act, subject to such conditions and restrictions as may be prescribed, a recipient of goods is entitled to take input tax credit in respect of tax charged on the inward supply of any goods, which as per definition of "goods" under section 2(52) of CGST Act, includes even capital goods. Further, section 2(19) of CGST Act also recognizes that capital goods are used or intended to be used in the course or furtherance of business. **Accordingly, availability of input tax credit on demo vehicles is not affected by way of capitalization of such vehicles in the books of account of the authorized dealers, subject to other provisions of the Act.**

5.5 However, it is to be mentioned that in case of capitalization of demo vehicles, availability of input tax credit would be subject to provisions of section 16(3) of CGST Act, which provides that where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the Income-tax Act, 1961, the input tax credit on the said tax component shall not be allowed. It is further mentioned that in case demo vehicle, which is capitalized, is subsequently sold by the authorized dealer, the authorized dealer shall have to pay an amount or tax as per provisions of section 18(6) of CGST Act read with rule 44(6) of the Central Goods and Service Tax Rules, 2017.

6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

[For further details please refer the Circular]

CIRCULAR

CLARIFICATION IN RESPECT OF ADVERTISING SERVICES PROVIDED TO FOREIGN CLIENTS

OUR COMMENTS: The GST Policy Wing, CBIC vide Circular No. 230/24/2024-GST dated 10.09.2024 clarified that References have been received from the trade and industry requesting for clarification regarding advertising services being provided by Indian advertising companies/agencies to foreign entities, as some of the field formations are considering the place of supply of the said services as within India, thereby denying the export benefits to such advertising companies.

1.2 In view of the difficulties being faced by the trade and industry and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the issues in succeeding paragraphs.

2. Issue in Brief

2.1 A foreign company or firm hires an advertising company/agency in India for advertisement of its goods or services and may enter into a comprehensive agreement with the advertising company/agency encompassing all the issues related to advertising services ranging from media planning,

investment planning for the same, creating and designing content, strategizing for maximum customer reach, the identification of media owners, dealing with media owners, procuring media space, etc. for displaying/broadcasting/printing of advertisement including monitoring of the progress of the same. In such a case, the advertising agency provides a one stop solution to the client who outsources the entire activity to the agency.

2.2 In this scenario, media owners raise invoice to the advertising agency for inventory costs, which are then paid by the advertising agency. Subsequently, the advertising agency raises invoice to the foreign client for the rendered advertising services and receives the payments in foreign exchange from the foreign client. In this regard, clarification has been sought as to:

a. Whether the advertising company can be considered as an "intermediary" between the foreign client and the media owners in terms of section 2(13) of Integrated Goods and Services Tax Act, 2017 (herein after referred to as the "IGST Act"), thereby resulting in determination of place of supply under section 13(8)(b) of the IGST Act?

b. Whether the representative of foreign client in India or the target audience of the advertisement in India can be considered as the recipient of the services being supplied by the advertising company under section 2(93) of CGST Act?

c. Whether the advertising services provided by the advertising companies to foreign clients can be considered as performance-based services as per section 13(3) of the IGST Act?

3. CLARIFICATION:

3.1 Issue 1 -Whether the advertising company can be considered as an "*intermediary*" between the foreign client and the media owners as per section 2(13) of IGST Act?

3.1.1 As per section 2(13) of IGST Act, read with Circular no. 159/15/2021-GST dated 20.09.2021, a broker, agent or any other person who arranges or facilitates the main supply of goods or services or both or securities and has not involved himself in the main supply on his own account is considered as intermediary.

3.1.2 In the instant scenario, it is observed that the foreign clients enter into a comprehensive agreement with advertising companies/agencies in India and outsource the entire activity of advertising services to the advertising companies/agencies. Further, these advertising companies/agencies enter into an agreement with the media owners in India for implementing the said media plan and procurement of media space for airing or releasing or printing advertisement.

3.1.3 The advertising agency, in this case, enters into two agreements:

i. With the client located outside India for providing a one stop solution starting from designing the advertisement to its display in the media as agreed to with the client. The advertising company raises invoice to its foreign client for the above advertising services and the payments of the same is received from the foreign client in foreign exchange.

ii. With the media company to procure media space for display of the advertisement and to monitor campaign progress based on data shared by the media company. The media company bills the advertising agency and the payment for same is made by the advertising agency to the media company.

3.1.4 Thus, the agreement, in the instant case, is in the nature of two distinct principal-to-principal supplies and no agreement of supply of services exists between the Media company and the foreign client. The advertising company is not acting as an agent but has been contracted by the client to procure and provide certain services. The advertising agency is providing the services to the client on its own account.

3.1.5 In view of above, it is clarified that in the present scenario, the advertising company is involved in the main supply of advertising services, including resale of media space, to the foreign client on principal-to-principal basis as detailed above and does not fulfil the criteria of "intermediary" under section 2(13) of the IGST Act. Thus, the same cannot be considered as "intermediary" in such a scenario and accordingly, the place of supply in the instant matter cannot be linked with the location of supplier of services in terms of section 13(8)(b) of the IGST Act.

3.2 Issue-2 Whether the representative of foreign client in India or the target audience of the advertisement in India can be considered as the "*recipient*" of the services being

supplied by the advertising company under section 2(93) of CGST Act?

3.2.1 As per Section 2(93)(a) of the CGST Act, the "recipient" of the services means the person who is **liable to pay consideration** where a consideration is payable for the supply of goods or services or both.

3.2.2 In the instant scenario, the foreign client is liable to pay the consideration to advertising company for the supply of advertising and not the consumers or the target audience that watches the advertisement in India. Further, in this case, even if a representative of the said foreign client based in India, including a subsidiary or related person of the said foreign client, is interacting with the advertising company on behalf of the said foreign client, the said representative based in India cannot be considered as a recipient of the service, if the agreement is between the foreign client and the advertising company, the invoice is being issued for the said service by the advertising company to the foreign client and the payment for the said service is received by the advertising company directly from the said foreign client. Further, the target audience of the advertisements may be based in India but such target audience cannot be considered as recipient of the said advertising services being supplied by the advertising company as per the definition of the recipient under section 2(93) of CGST Act.

3.2.3 Therefore, in view of above, it is clarified that the recipient of the advertising services provided by the advertising company in such cases is the foreign client and not the Indian representative of the foreign client based in India or the target audience of the advertisements, as per section 2(93) of the CGST Act, 2017.

3.3 Issue-3 Whether the advertising services provided by the advertising companies to foreign clients can be considered as performance-based services as per section 13(3) of the IGST Act?

3.3.1 The place of supply of performance based services is provided in sub-section (3) of section 13 of IGST Act. The provisions of clause (a) of the said sub-section pertain to the services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services. However, in the instant matter, there does not appear to be any such involvement of goods which are required to be physically available with supplier of advertising services. Therefore, the said provisions of clause (a) of the said sub-section cannot be made applicable for determination of place of supply of advertising services.

3.3.2 Further, clause of (b) of sub-section (3) of section 13(3)(b) of IGST Act provides that the place of supply shall be the location where the services are actually performed in case, where,

a. services are supplied to an individual,

b. represented either as the recipient of services or a person acting on behalf of the recipient, and

c. which requires the physical presence of the recipient or the person acting on his behalf, with the supplier for the supply of services

3.2.3 In the present scenario, the supply of advertising services does not require physical presence of the recipient (foreign client or representative or a person acting on his behalf) with the advertising company for availing the said advertising services. Thus, the said supply of advertising services cannot be considered as being covered under section 13(3)(b) of the IGST Act for being considered as the services actually performed in India in terms of the said section.

3.3.3 Accordingly, it is clarified that the place of supply of advertising services in such cases can neither be determined as per the provision of section 13(3)(a) nor as per the provisions of section 13(3)(b) of IGST Act.

4. Further, it is observed that in the present scenario, the place of supply of the above-mentioned advertising services does not appear to be covered under any other provisions of sub-sections (3) to (13) of Section 13 of the IGST Act. Therefore, in view of foregoing discussion, it appears that the place of supply of the said advertising service being supplied by the advertising company to the foreign clients can only be determined as per the default provision, i.e. sub-section (2) of section 13 of IGST Act, i.e. the place of location of the recipient of the services. Since the recipient of the advertising services in such scenario is the foreign client, who is located outside India, the place of supply of the said services appears to be the location of the said foreign client i.e. outside India as per Section 13(2) of IGST Act, and the said service can be

considered to be export of services, subject to the fulfilment of conditions mentioned in section 2(6) of IGST Act.

5. However, there may be cases where the advertising company located in India merely acts as an agent of the foreign client in engaging with the media owner for providing media space to the foreign client. In such cases, the agreement/ contract for providing the media space and broadcast of the advertisement is directly between media owner and the foreign client. The media owner directly invoices the foreign client for providing the media space and broadcast of the advertisement and the foreign client remits the payment for the said services directly to the media owner. In such instances, the services of providing media space and broadcasting the advertisement are directly provided by the media owner to the foreign client. In such cases, the advertising company is merely facilitating the provision of the said services of providing media space and broadcasting the advertisement between the foreign client and the media owner and does not provide the said services on its own account. The advertising company invoices the foreign client for the facilitation services provided by it.

5.1 Consequently, in such cases, the advertising company is an "intermediary" in accordance with Section 2(13) of the CGST Act, 2017, as elucidated in Circular No. 159/15/2021-GST dated 20.09.2021, in respect of the said services of facilitating the foreign client and accordingly, the place of supply in respect of the said services provided by the advertising company to the foreign client is determinable as per section 13(8)(b) of IGST Act, i.e. the location of the supplier, i.e. the location of the advertising company.

6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

[For further details please refer the Circular]

FEMA

NOTIFICATION

FOREIGN EXCHANGE (COMPOUNDING PROCEEDINGS) RULES, 2024

OUR COMMENTS: The Ministry of Finance, Department of Economic Affairs vide notification no. G.S.R 566(E) dated 12.09.2024 notified that In exercise of the powers conferred by clause (b) of sub-section (2) of section 46 read with sub-section (1) of section 15 of the Foreign Exchange Management Act, 1999 (42 of 1999), and in supersession of the Foreign Exchange (Compounding Proceedings) Rules, 2000, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. **Short title and commencement**. – (1) These rules may be called the Foreign Exchange (Compounding Proceedings) Rules, 2024.

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

2. **Definitions**. - (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Foreign Exchange Management Act, 1999 (42 of 1999);

(b) "authorised officer" means an officer authorised under rule 3;

(c) "applicant" means a person who makes an application under sub-rule (4) of rule 4 or, as the case may be, sub-rule (4) of rule 5 to the compounding authority;

(d) "compounding order" means an order issued for compounding a contravention as specified in sub-section (1) of section 15 of the Act;

(e) "prescribed Form" means the Form annexed to these rules;

(f) "section" means a section of the Act.

(2) Words and expressions used in these rules and not defined but defined in the Act, shall have the meanings respectively assigned to them in the Act.

3. **Compounding authority**. - The Director of Enforcement or any of the following officers authorised by the Central Government shall be the compounding authority for the purposes of these rules, namely: -

(a) an officer of the Directorate of Enforcement not below the rank of Deputy Director or Deputy Legal Adviser; or

(b) an officer of the Reserve Bank not below the rank of the Assistant General Manager.

4. **Compounding authorities of Reserve Bank to compound various contraventions**. - (1) If any person contravenes any provision of the Act, other than a contravention of clause (a) of section 3 thereof, -

(a) in a case, where the sum involved in such contravention does not exceed sixty lakh rupees, an officer not below the rank of the Assistant General Manager of the Reserve Bank;

(b) in a case, where the sum involved in such contravention does not exceed two and a half crore rupees, an officer not below the rank of the Deputy General Manager of the Reserve Bank;

(c) in a case, where the sum involved in such contravention does not exceed five crore rupees, an officer not below the rank of the General Manager of the Reserve Bank; and

(d) in a case, where the sum involved in such contravention is above five crore rupees, an officer not below the rank of the Chief General Manager of the Reserve Bank,

may compound such contravention in accordance with the provisions of these rules.

(2) Nothing contained in sub-rule (1) shall apply to a contravention committed by any person within a period of three years from the date on which a similar contravention committed by him was compounded under these rules.

Explanation. - For the purposes of this rule, any second or subsequent contravention committed after the expiry of a period of three years from the date on which the contravention was previously compounded shall be deemed to be a first contravention.

(3) Every officer of the Reserve Bank specified under sub-rule (1) shall exercise the powers to compound any contravention subject to the direction, control and supervision of the Governor of the Reserve Bank.

(4) Every application for compounding any contravention under this rule shall be made in the prescribed Form to the Foreign Exchange Department, Reserve Bank, along with a fee of ten thousand rupees plus goods and services tax, as applicable, by demand draft, or National Electronic Fund Transfer (NEFT), or other permissible electronic or online modes of payment, in favour of the compounding authority.

5. **Compounding authorities of Directorate of Enforcement to compound various contraventions.** - (1) If any person contravenes the provisions of clause (a) of section 3 of the Act, -

(a) in a case, where the sum involved in such contravention is five lakh rupees or below, by the Deputy Director of the Directorate of Enforcement;

(b) in a case, where the sum involved in such contravention is more than five lakh rupees but less than ten lakh rupees, by the Additional Director of the Directorate of Enforcement;

(c) in a case, where the sum involved in the contravention is ten lakh rupees or more but less than fifty lakh rupees, by the Special Director of the Directorate of Enforcement;

(d) in a case, where the sum involved in the contravention is fifty lakh rupees or more but less than one crore rupees, by the Special Director along with the Deputy Legal Adviser of the Directorate of Enforcement; and

(e) in a case, where the sum involved in such contravention is one crore rupees or more, by the Director of Enforcement along with the Special Director of the Directorate of Enforcement,

may compound such contravention in accordance with the provisions of these rules.

(2) Nothing contained in sub-rule (1) shall apply to a contravention committed by any person within a period of three years from the date on which a similar contravention committed by him was compounded under these rules.

Explanation. - For the purposes of this rule, any second or subsequent contravention committed after the expiry of a period of three years from the date on which the contravention was previously compounded shall be deemed to be a first contravention.

(3) Every officer of the Directorate of Enforcement specified under sub-rule (1) shall exercise the powers to compound any contravention subject to the direction, control and supervision of the Director of Enforcement.

(4) Every application for compounding any contravention under this rule shall be made in the prescribed Form to the Director, Directorate of Enforcement, New Delhi along with a fee of ten thousand rupees plus goods and services tax, as applicable, by demand draft, or National Electronic Fund Transfer (NEFT), or other permissible electronic or online modes of payment, in favour of the compounding authority.

6. **Discontinuation of adjudication**. - Where any contravention is compounded before the adjudication of such contravention under section 16, no inquiry or further inquiry shall be initiated or continued, as the case may be, for adjudication of such contravention against the person in relation to whom that contravention is so compounded.

7. **Discharge on compounding of contravention**. - Where the compounding of any contravention is made after making of a complaint under sub-section (3) of section 16, such compounding shall be brought by the compounding authority specified in rule 4 or rule 5, in writing, to the notice of the Adjudicating Authority and on such notice, the person in relation to whom the contravention is so compounded shall be discharged.

8. **Procedure for compounding**. - (1) The compounding authority may, in addition to the particulars provided in the prescribed Form, call for any information, record or any other documents relevant to the compounding proceeding to be placed before it and may, if necessary, require the applicant to take such action as may be necessary with respect transactions involved in the contravention.

(2) The compounding authority shall, on receipt of the application in the prescribed Form complete in all respects at the Reserve Bank or, as the case may be, the Directorate of

Enforcement, after affording an opportunity of being heard to the applicant, pass compounding order as expeditiously as possible but not later than one hundred and eighty days from the date of receipt of such application.

9. **Contraventions not to be compounded in certain cases**. - No contravention shall be compounded, -

(a) where the amount involved is not quantifiable; or

(b) where the provisions of section 37A of the Act are applicable; or

(c) where the Directorate of Enforcement is of the view that the proceeding relates to a serious contravention suspected of money-laundering, terror financing or affecting the sovereignty and integrity of the nation, the compounding authority shall not proceed with the matter and shall remit the case to the appropriate Adjudicating Authority for adjudicating contravention under section 13; or

(d) where the Adjudicating Authority has already passed an order imposing penalty under section 13 of the Act; or

(e) where the compounding authority is of the view that the contravention involved requires further investigation by the Directorate of Enforcement to ascertain the amount of contravention under section 13 of the Act.

10. **Payment of amount compounded**. - The sum for which the contravention is compounded as specified in the compounding order under sub-rule (2) of rule 8, shall be paid by demand draft or National Electronic Fund Transfer (NEFT), or Real Time Gross Settlement (RTGS), or such other permissible electronic or online modes of payment, in favour of the compounding authority within fifteen days from the date of the compounding order for such contravention.

11. **Consequences of failure in paying sum compounded**. - In case a person fails to pay the sum compounded in accordance with rule 10 within the time specified in that rule, he shall be deemed to have never made an application for compounding of any contravention under these rules, and the provisions of the Act for contravention shall apply to him.

12. **Contents of order of Compounding Authority**. - (1) Every compounding order shall specify the provisions of the Act or the rules or the regulations, directions, requisitions or orders made thereunder in respect of which contravention has taken place along with details of the alleged contravention.

(2) Every compounding order shall be dated and signed by the compounding authority under his seal.

13. **Copy of compounding order**. - One copy each of the compounding order passed under sub-rule (2) of rule 8 shall be provided to the applicant and the Adjudicating Authority.

14. **Continuation of pending proceedings**. - Any compounding application pending before the compounding authority, on the date of commencement of these rules, shall be governed by the provisions of the Foreign Exchange (Compounding Proceedings) Rules, 2000 superseded herein.

[For further details please refer the notification]

CUSTOMS

NOTIFICATION

SEEKS TO EXTEND THE SPECIFIED CONDITION OF EXEMPTION TO IMPORTS OF YELLOW PEAS (HS 0713 10 10) TO BILL OF LADING ISSUED ON OR BEFORE 31.12.2024. TO IMPOSE EXPORT DUTY OF 20% ON EXPORTS OF ONIONS (HS 0703 10); TO CHANGE RATES OF BCD AND AIDC ON CRUDE AND REFINED EDIBLE OILS

The Ministry of Finance, Central Board of Indirect Taxes and Customs vide Notification No. 41/2024-Customs dated 13.09.2024 notified that In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

Table

S. No.	Notification No. and Date	Amendments
(1)	(2)	(3)
1.	27/2011-Customs, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 153(E), dated the 1st March, 2011	In the said notification, in the TABLE, against S. No. 1, in column (4), for the entry, the entry "20%" shall be substituted;
2.	50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785 (E), dated the 30th June, 2017	In the said notification, in the TABLE, - i. against S. No. 57, in column (4), for the entry, the entry "20%" shall be substituted; ii. against S. No. 61, in column (4), for the entry, the entry "20%" shall be substituted; iii. against S. No. 70, in column (4), for the entry, the entry "20%" shall be substituted;
3.	11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021	In the said notification, in the Table, - i. against S. No. 7, in column (4), for the entry, the entry "5%" shall be substituted; ii. against S. No. 8, in column (4), for the entry, the entry "5%" shall be substituted;
4.	48/2021-Customs, dated the 13th October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 733(E), dated the 13th October, 2021	In the said notification, in the TABLE, S. Nos. 1, 2, 3, 4, 5, 6 and the entries relating thereto shall be omitted;
5.	49/2021-Customs, dated the 13th October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 734(E), dated the 13th October, 2021	In the said notification, in the Table, S. Nos. 1, 2, 3 and the entries relating thereto shall be omitted;
6.	64/2023-Customs, dated the 07th December, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 884(E), dated the 07th December, 2023	In the said notification, in the TABLE, against Sl. No. 1, in Column (4), for the words and figures "31st day of October, 2024", the words and figures "31st day of December, 2024" shall be substituted;

2. This notification shall come into force from the 14th day of September, 2024.

[For further details please refer the notification]

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. 61/2024-Customs (N.T) dated 13.09.2024 notified that In exercise of the powers conferred by sub-section (2) of section 14 of

the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

"TABLE-1

Sl. No.	Chapter/heading/sub-heading/tariff item	Description of goods	Tariff value (US $ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	15111000	Crude Palm Oil	965
2	15119010	RBD Palm Oil	976
3	15119090	Others–Palm Oil	971
4	15111000	Crude Palmolein	981
5	15119020	RBD Palmolein	984
6	15119090	Others–Palmolein	983
7	15071000	Crude Soyabean Oil	1011
8	74040022	Brass Scrap (all grades)	5236

TABLE-2

Sl. No.	Chapter/heading/sub-heading/ tariff item	Description of goods	Tariff value (US $)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	819 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	937 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (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. **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.	937 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below	819 per 10 grams

		99.5% and gold findings, other than imports of such goods through post, courier or baggage. **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.	

TABLE-3

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

2. This notification shall come into force with effect from the 14th day of September, 2024.

[For further details please refer the notification]

NOTIFICATION

COURIER IMPORTS AND EXPORTS (ELECTRONIC DECLARATION AND PROCESSING) AMENDMENT REGULATIONS, 2024

OUR COMMENTS: The Ministry of Finance, Central Board Of Indirect Taxes and Customs vide Notification No. 60/2024-Customs (N.T) dated 12.09.2024 notified that In exercise of the powers conferred by section 157 read with section 84 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 Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely:-

1. Short title and commencement. -

(1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2024.

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

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, -

(a) in regulation 2, in sub-regulation (2), for clause (b), the following clause shall be substituted, namely: -

"(b) import or export of goods under any export promotion scheme other than Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) and Rebate of State and Central Taxes and Levies (RoSCTL) schemes referred to in Chapter 4 of the Foreign Trade Policy 2023 and Export Oriented Unit (EOU) scheme, and similar schemes referred to in Chapter 6 of the Foreign Trade Policy 2009-14 or2015-20 or 2023, as the case may be;";

(b) in regulation 6,-

(i) in sub-regulation (1), after the words "Notwithstanding anything contained in these regulations,", the words "except where the export is under Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) or Rebate of State and Central Taxes and Levies (RoSCTL) schemes," shall be inserted;

(ii) in sub-regulation (3), -

(A) the words "goods notified in Appendix 3C of the Foreign Trade Policy (2015-20), to be exported under the Merchandise Exports from India Scheme (MEIS) or" shall be omitted;

(B) the following proviso shall be inserted, namely: -

"Provided that where the export is under Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) or Rebate of State and Central Taxes and Levies (RoSCTL) schemes, the Authorised Courier or his agent, who has passed the examination referred to in regulation 6 or regulation 13 of the Customs Brokers Licensing Regulations, 2018, shall make entry of goods for export in the electronic integrated declaration referred to in the Shipping Bill (Electronic

Integrated Declaration and Paperless Processing) Regulations, 2019.".

[For further details please refer the notification]

NOTIFICATION

SEEKS TO LEVY COUNTERVAILING DUTY ON 'ATRAZINE TECHNICAL' ORIGINATING IN OR EXPORTED FROM CHINA PR, IN PURSUANCE OF FINAL FINDINGS ISSUED BY DGTR

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 05/2024-Customs (CVD) dated 11.09.2024 notified that Whereas, in the matter of "Atrazine Technical" (hereinafter referred to as the subject goods) falling under tariff items 3808 91 99, 3808 93 90 or 3808 99 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, published in the Gazette of India, Extraordinary, Part I, Section 1, vide notification No. 7/26/2023-DGTR, dated the 14th June, 2024, has inter alia come to the conclusion that the cessation of countervailing duty is likely to lead to continuation or recurrence of subsidization and injury to the domestic industry and has recommended continued imposition of countervailing duty on imports of the subject goods originating in or exported from the subject country.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act, read with rules 20, 22 and 24 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized 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 3/2019-Customs (CVD), dated the 17th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 664(E), dated the 17th September, 2019, 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 items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, countervailing duty of an amount as specified in the corresponding entry in column (7) of the said Table, namely:-

TABLE

Sl. No.	Tariff item	Description of Goods	Country of Origin	Country of Export	Producer	Duty amount as a % of CIF Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	3808 91 99 3808 93 90 or 3808 99 90	Atrazine Technical*	China PR	Any country including China PR	Xiangshui Zhongshan Biotechnology Co., Ltd.	9.28
2	-do-	-do-	China PR	Any country including China PR	Any other than the producer at Sr. No. 1	11.94
3	-do-	-do-	Any Country other than China PR	China PR	Any	11.94

*The product is also known under the following names: -

6-Chloro-N-Ethyl-N'-(1-Methylethyl)-Triazine-2,4-Diamine;

2-Chloro-4-Ethylamino-6-Isopropylamine-S-Triazine;

2-Chloro-4-(Ethylamino)-6-(Isopropylamino)-S-Triazine;

2-Chloro-4-(Ethylamino)-6-(Isopropylamino)-Triazine;

Chloro-4-(Propylamino)-6-Ethylamino-S-Triazine;

Chloro-4-(Propylamino)-6-Ethylamino-S-Triazine, etc.

2. The countervailing 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, -

(a) the rate of exchange applicable for the purposes of calculation of such countervailing duty shall be the rate which is specified in the notification of the Government of India, in the 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 Act;

(b) "CIF value" means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[For further details please refer the notification]

NOTIFICATION

SEEKS TO IMPOSE COUNTERVAILING DUTY ON IMPORTS OF WELDED STAINLESS-STEEL PIPES AND TUBES ORIGINATING IN OR EXPORTED FROM CHINA PR AND VIETNAM

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide notification no. 04/2024-Customs (CVD) dated 10.09.2024 notified that Whereas, in the matter of "Welded Stainless-Steel Pipes and Tubes" (hereinafter referred to as the subject goods) falling under tariff items 7304 11 10, 7304 11 90, 7304 41 00, 7304 51 10, 7304 90 00, 7305 11 29, 7305 90 99, 7306 11 00, 7306 21 00, 7306 29 19, 7306 30 90, 7306 40 00, 7306 50 00, 7306 61 00, 7306 69 00, 7306 90 11, 7306 90 19 and 7306 90 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR and Vietnam (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings, published in the Gazette of India, Extraordinary, Part I, Section 1 vide notification No. 7/23/2023-DGTR, dated the 15th June, 2024 read with corrigendum dated 28th August, 2024 has inter alia come to the conclusion that the cessation of countervailing duty is likely to lead to continuation or recurrence of subsidisation and injury to the domestic industry and has recommended continued imposition of countervailing duty on imports of the subject goods originating in or exported from the subject countries;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act read with rules 20, 22 and 24 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized 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) No. 4/2019-Customs (CVD), dated the 17th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 665(E), dated the 17th September, 2019, 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 items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, a countervailing duty at the rate specified in the corresponding entry in column (7) of the said Table, namely:–

TABLE

S.No.	Tariff Item	Description of goods	Country of origin	Country of export	Producer	Duty amount as a % of CIF Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	7304 11 10 7304 11 90 7304 41 00 7304 51 10 7304 90 00 7305 11 29 7305 90 99	Welded stainless steel pipes and tubes	Any country other than China PR	China PR	Any producer	29.88

	7306 11 00 7306 21 00 7306 29 19 7306 30 90 7306 40 00 7306 50 00 7306 61 00 7306 69 00 7306 90 11 7306 90 19 or 7306 90 90					
2	-do-	-do-	China PR	Any country including China PR	Any producer	29.88
3	-do-	-do-	Vietnam	Any country including Vietnam	Sonha SSP Vietnam Sole Member Company Limited	NIL
4	-do-	-do-	Vietnam	Any country including Vietnam	Steel 568 Co., Ltd	NIL
5	-do-	-do-	Vietnam	Any country including Vietnam	Gia Anh Hung Yen Co., Ltd.	11.96
6	-do-	-do-	Vietnam	Any country including Vietnam	Any producer other than 3 to 5 above	11.96
7	-do-	-do-	Any country other than Vietnam	Vietnam	Any producer	11.96

Note: - The customs classification is only indicative and not binding on the scope of the product under consideration.

2. The countervailing 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, –

(a) the rate of exchange applicable for the purposes of calculation of such countervailing duty shall be the rate which is specified in the notification of the Government of India, in the 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 Act and,

(b) "CIF value" means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[For further details please refer the notification]

CIRCULAR

EXTENDING EXPORT RELATED BENEFITS FOR EXPORTS MADE THROUGH COURIER MODE

OUR COMMENTS: The Ministry of Finance, Department of Revenue has issued Clarification vide Circular No. 11/2024-Customs dated 25.08.2024 regarding the courier import and export shipments are handled on the Express Cargo Clearance System (ECCS) for clearance at the notified International Courier Terminals (ICTs). Owing to inherent limitations of System's architecture, it has not been feasible to process certain export related payments (i.e. Duty Drawback, RoDTEP and RoSCTL) on ECCS.

2. Hence, it has been decided to use the Indian Customs EDI System (ICES) at the International Courier Terminals to process the aforesaid payments, as ICES has the requisite facilities, such as scroll generation and integration with PEMS.

3. The modality is briefly as below:

(i) The Authorised Couriers shall file Shipping Bill, where Drawback/ RoDTEP/ RoSCTL benefit is claimed, on ICEGATE, on the basis of their existing Courier Registration granted by the jurisdictional Customs formation. The Shipping Bill shall be processed on ICES application.

(ii) The Custodian, operating the International Courier Terminals (ICT), shall get itself registered as custodian on ICEGATE, for handling registration of export goods and exchange of custodian related messages. After registration of goods at ICT, the goods shall be examined at the ICT.

(iii) Thus, while the logistics of courier terminal will be used for physical handling and examination purposes, the customs clearance will be handled on ICES.

3.1 For the benefit of all concerned, the modality will be further elaborated in an Advisory to be issued by DG Systems.

4. To enable the above modality, suitable amendments have been made in the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 vide Notification no. 60/2024-Customs (NT) dated 12.09.2024. Briefly, these amendments:

(i) specifically provide for Duty Drawback. RoDTEP and RoSCTL in the regulations;

(ii) incorporate a reference to the 'electronic integrated declaration' which is filed on ICES as provided in the Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019; and

(iii) provide that Courier Export Manifest (CEM) shall be tiled in all cases of courier exports, except where the export is under Duty Drawback, RoDTEP or RoSCTL scheme. Such shipments would be covered by the Export General Manifest.

5. All concerned Commissioners of Customs having jurisdiction over ICTs are required to issue suitable Public Notice further explaining the modality and logistics to concerned stakeholders.

6. Difficulties, if any, in the implementation of this Circular may be brought to the notice of the Board.

[For further details please refer the Circular]

DGFT

NOTIFICATION

AMENDMENT IN EXPORT POLICY CONDITIONS OF ONION

OUR COMMENTS: The Ministry of Commerce and Industry vide public notification no. 28/2024 dated 13.09.2024 notified that In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, as amended time to time, read with Para 1.02 and 2.01 of the Foreign Trade Policy 2023, the Central Government hereby, in amendment of the earlier Notification No. 10/2024-25 dt. 4th May 2024, makes the following changes in Export Policy conditions of Onions in Chapter 07 of Schedule-II (Export Policy) of ITC(HS) as under:

ITC (HS) Code	Description	Export Policy	Existing Policy condition	Revised Policy Condition
07031019	Onions: ---- Other	Free	Export is subject to a Minimum Export Price (MEP) of USD 550 per Metric Ton (MT)	-

2. The Notification will come into immediate effect.

Effect of this Notification: The Minimum Export Price (MEP) condition on Export of onions is removed with immediate effect and until further orders.

[For further details please refer the notification]

NOTIFICATION

EXTENSION IN IMPORT PERIOD FOR YELLOW PEAS UNDER ITC(HS) CODE 07131010 OF CHAPTER 07 OF ITC (HS) 2022, SCHEDULE -I (LMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide public notification no. 29/2024 dated 13.09.2024 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 (FTP) 2023, as amended from time to time, and in continuation to Notification Nos. 50/2023 dated 08.12.2023, 61/2023 dated 23.02.2024, 04/2023 dated 05.04.2024 and 12/2024-25 dated 08.05.2024, the Central Government hereby extends Import Policy Conditions for Yellow Peas under ITC(HS) Code 07131010 of Chapter 07 of ITC(HS), 2022, Schedule -I (Import Policy) from 31th October **2024** to **31st December 2024**. All other terms and condition remain the same as in the referred notifications.

Effect of the Notification: Import of Yellow Peas under ITC(HS) Code 07131010 is "Free" without the MIP condition and without Port Restriction, subject to registration under online Import Monitoring System, with immediate effect for all import consignments where Bill of Lading(Shipped on Board) is issued on or before 31st December 2024.

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

[For further details please refer the notification]

PUBLIC NOTICE

FURTHER ABEYANCE OF PUBLIC NOTICE NO. 05/2024 DATED 27.05.2024 UNTIL 31.10.2024

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 23/2024 dated 12.09.2024 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 and had been kept in abeyance till 31.08.2024 vide Public Notice No. 16/2024-2025 dated 29.07.2024 which had been further kept in abeyance till 15.09.2024 vide Public Notice No. 20/2024-2025 dated 29.08.2024.

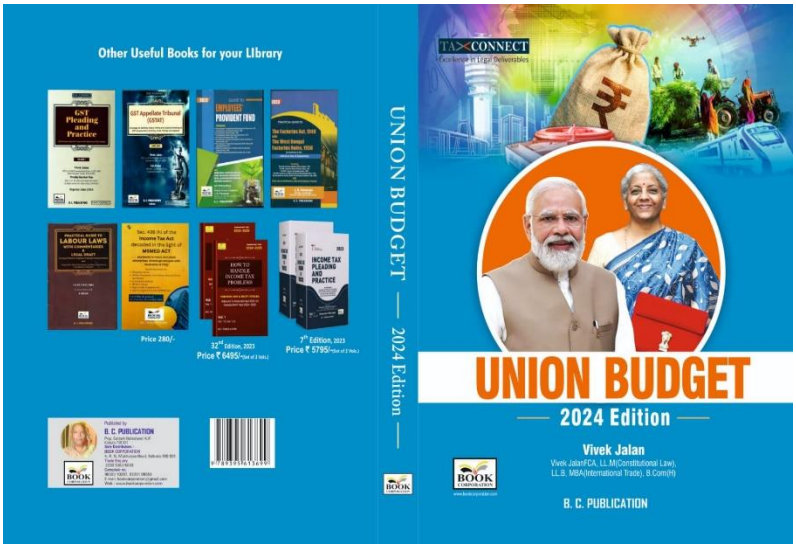
2. Accordingly, DGFT in exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy 2023 as amended from time to time hereby places the Public Notice No. 05/2024 dated 27.05.2024 in abeyance for a further period up to 31st of October, 2024. For the interim period, wastage norms 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 31st of October, 2024.

[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.bookcorpor

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:

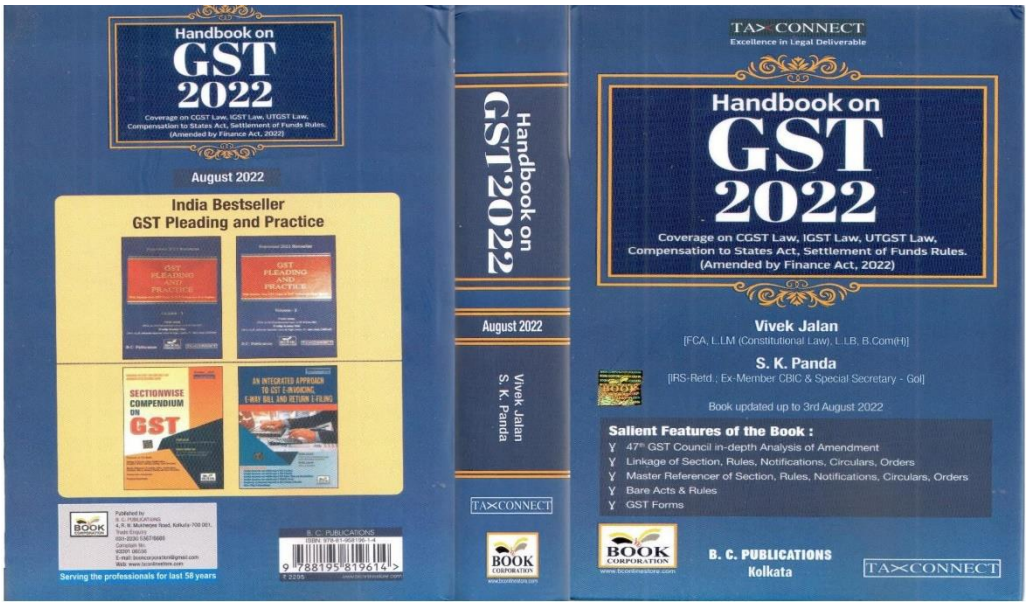
BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell: 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

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

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:

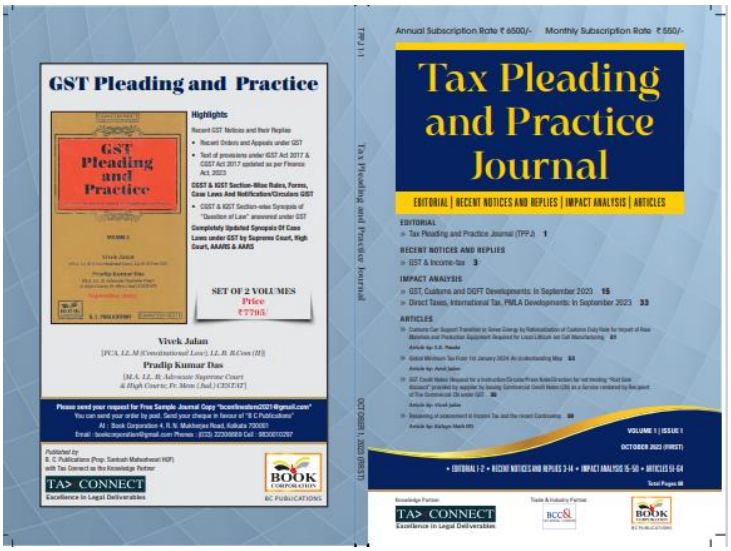
BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell: 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

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

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:

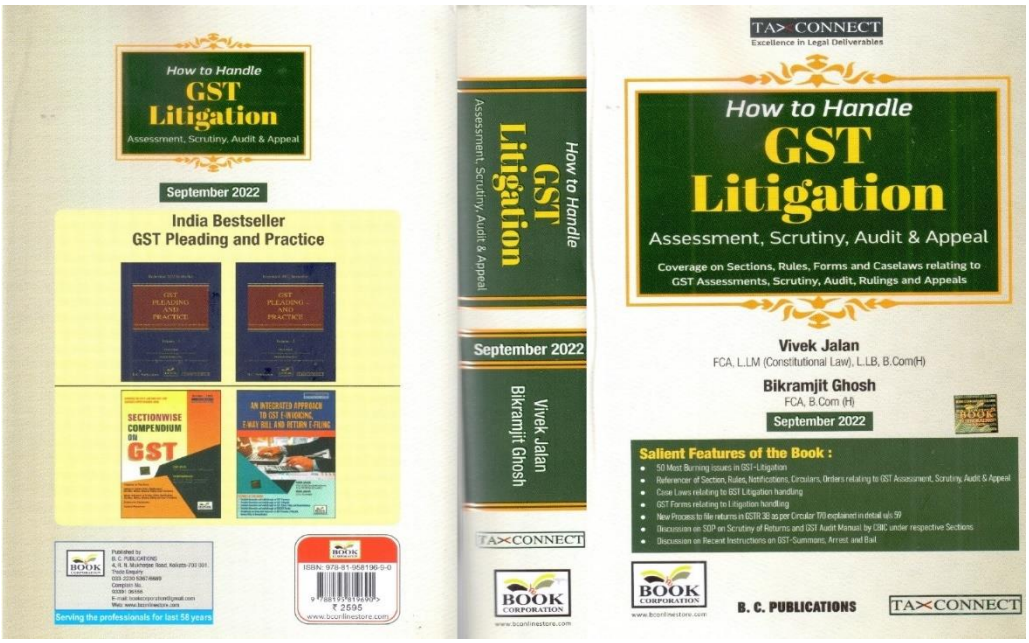
BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell: 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

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

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.