

# TAX CONNECT

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## EDITORIAL



**Friends,**

The Central Board of Indirect Taxes and Customs (CBIC) has introduced several measures over time to ensure transparency and authenticity in communications between the GST officers and taxpayers. Among these measures is the Unique Document Identification Number (UDIN), which was implemented to verify the authenticity of documents issued by GST officers.

Recently, the GST Network (GSTIN) issued a significant advisory on September 26, 2024, that addresses a frequently raised concern, the validity of notices and orders issued by tax officers on the GST portal that do not carry a visible digital signature in the PDF format. This clarification was crucial to resolve uncertainties regarding whether such documents, specifically those downloaded from the common portal, are valid without a physically apparent digital signature.

The CBIC, through its advisory, provided detailed clarity on this matter. It emphasized that while documents like Show Cause Notices (SCN) and Orders may not have a visible digital signature in the PDF document, these documents are still considered valid and authentic. For taxpayers concerned about the legitimacy of these unsigned documents, the GST system provides tools for verification. Both pre-login and post-login options are available for taxpayers on the GST common portal to verify the authenticity of notices and orders. Through these mechanisms, taxpayers can confirm the issuing officer's identity and the purpose of the document, ensuring that all necessary checks are in place without requiring a visible digital signature on the PDF.

This advisory brings much-needed clarity and reassures both GST officers and taxpayers that documents issued through the GST portal are valid, even without a visible digital signature. The GST system's reliance on secured digital logins and computerized document generation guarantees the authenticity and validity of the notices and orders.

For taxpayers, this means they should not be concerned if a PDF notice or order lacks a visible digital signature. As long as the

document is generated through the official GST portal, it is authentic and can be verified through the GST portal.

The advisory specified that, these documents being computer generated on the command of the officer, may not require physical signatures of the officer as these documents can be issued by the officer only after logging into the common portal using Digital Signature. Thus, all these documents in JSON format containing the order details along with the issuing officer details are stored in the GST system with the digital signature of the issuing officer.

The validity of the document in question vis-à-vis who and for what purpose these documents have been issued can also be verified by the taxpayer pre-login as well as after login from the GST common portal.

It is further mentioned that all the critical actions on the part of officers are performed through digital signature authentication of the officer concerned who is authorised for taking that action, such as:

1. Issue of any notice in any module
2. Issue of any order in any module
3. Issue of any refund order

The GSTIN's clarification marks a step forward in simplifying processes and addressing concerns raised by stakeholders. By embracing technology-driven solutions like the GST portal, CBIC ensures the integrity of documents while reducing reliance on physical signatures. As the digital ecosystem continues to evolve, such measures will further streamline communications between tax authorities and taxpayers, making the process more transparent and secure.

**Just to reiterate that we remain available over telecom or e-mail.**

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# TAX CALENDAR

Date	Form/Return /Challan	Reporting Period	Description
30 <sup>th</sup> September	Audit Report	Assessment Year 2024-25	Due date for filing of audit report under section 44AB for the assessment year 2024-25 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2024)
30 <sup>th</sup> September	Form 9A	November 2024	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2024)
30 <sup>th</sup> September	Form No. 10A	November 2024	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2024)

# INCOME TAX

## NOTIFICATION

### **CORRIGENDUM - NOTIFICATION NO. 104/2024 DATED THE 20TH SEPTEMBER, 2024**

**OUR COMMENTS:** The Central Board of Direct Taxes vide notification no. 105/2024 dated 27.09.2024 notified that In the notification of the Government of India, Ministry of Finance, Department of Revenue, (Central Board of Direct Taxes) published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (i), vide G.S.R. 584(E) dated the 20th September, 2024:—

(i) at page number 28, in schedule V, in row A, the words “OR to be filed” shall be omitted;

(ii) at page number 32, in Schedule XXIII, in row A, the words “or appeal to be filed” shall be omitted;

(iii) at page 29, in schedule XII in row X and row Y, last term of the formula represented in the form of  $[(+)(\text{figure}) * B]$ , for new appellant case and old appellant case shall be omitted;

(iv) at page 31 and 32, in schedules XX, XXI, XXII, XXIII, XXIV, XXV and XXVI, in their respective row X and row Y, last term of the formula represented in the form of  $[(+)(\text{figure}) * C]$ , for new appellant case and old appellant case shall be omitted.

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

## CASE LAW

### **REASSESSMENT PROCEEDINGS AGAINST A DECEASED PERSON IS NOT VALID: MR KINSHUK GOEL LEGAL HEIR OF LATE SHRI VIJAY SHANKER GOEL VERSUS ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 49 (1): DELHI HIGH COURT**

**OUR COMMENTS:** In the instant case Assessment against deceased person - as argued despite having been informed that the assessee had expired, respondent have proceeded to initiate action under Section 148 of the Act in the name of the deceased assessee. It has been held that the requirement of issuing notice in the name of a right person and not to a dead person is not merely a procedural requirement but is a condition precedent to the impugned notice being valid in law.

Even though, the initial notice under Section 148 was issued during the lifetime of the assessee, the eventual reassessment action was commenced on the basis of notice under Section 148A (b) which resulted in issuance of impugned notice under

Section 148 - Admittedly, both the impugned notices are in the name of the deceased person.

Since the petitioner had already informed the Department about the death of the deceased, his participation in the reassessment proceedings cannot be regarded as waiver or submitting to the jurisdiction of the Assessing Officer without objection. The notice under Section 148A (b) dated 26.05.2022 therefore suffers from a fundamental jurisdictional error, having been issued in the name of a dead person. Not only this, the proceedings initiated consequent to such notice have also been proposed in the name of a dead person. No steps were taken to bring the legal heirs of the deceased on record even at the time of issuance of final notice under Section 148 of the Act dated 30.07.2022. Reassessment proceeding set aside –

Decided in favour of assessee.

# GST

## ADVISORY

### ARCHIVAL OF GST RETURNS DATA ON GST PORTAL

**OUR COMMENTS:** 1. GSTIN vide advisory dated 24.09.2024 advised that Section 39 (11) of the CGST Act, 2017, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31th July, 2023, provides that the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return.

2. Further, as per GST portal data policy, data for view of taxpayer to be retained for seven years only. Therefore, the same data policy is being implemented on the GST portal. Thus, return data will not be available to view beyond 7 years for taxpayers.

3. Accordingly, on 01st August 2024 return filed for July 2017 has been archived and on 01st September 2024, data for August 2017 has been archived. Further, this data archival is going to be a monthly activity hence on 01st October, 2024 data of September 2017 shall be taken down from the GST portal and so on so forth.

4. Hence, hereby the taxpayers are advised to download their relevant data from the GST portal for any future reference, if required.

**[For further details please refer the detailed advisory]**

## ADVISORY

### ISSUANCE OF NOTICES/ORDERS WITHOUT DIGITAL SIGNATURES OF THE ISSUING AUTHORITIES

**OUR COMMENTS:** GSTIN vide advisory dated 26.09.2024 advised that Doubts have been created regarding the validity of documents issued by the tax officers on the common portal viz. SCN/Orders without the Digital signatures on the pdf. document downloaded from the common portal. In this context, it is to be mentioned that such documents are generated on the common portal from the login of the officer, who logs in through Digital Signatures.

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

## NOTIFICATION

### SEEKS TO BRING IN FORCE PROVISION OF VARIOUS SECTIONS OF FINANCE (NO. 2) ACT, 2024

**OUR COMMENTS:** The Central Board of Indirect Taxes vide notification no. 17/2024- Central Tax dated 27.09.2024 notified that In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance (No. 2) Act, 2024 (15 of 2024), the Central Government hereby appoints. —

(a) the date of publication of this notification in the Official Gazette, as the date on which the provisions of sections 118, 142, 148 and 150 of the said Act shall come into force; and

(b) the 1st day of November, 2024, as the date on which the provisions of sections 114 to 117, 119 to 141, 143 to 147, 149 and 151 to 157 of the said Act shall come into force.

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



# FEMA

## CASE LAW

### ADJUDICATING AUTHORITY TO PROCEED WITH THE ADJUDICATION U/S 16(1) OF FEMA DURING PENDENCY OF THE APPEAL AGAINST AN ORDER PASSED U/S 37A(1) : MADRAS HIGH COURT

**OUR COMMENTS:** Adjudicating Authority to proceed with the adjudication u/s 16(1) of FEMA during pendency of the appeal against an order passed u/s 37A(1) - Authorised Officer passed the seizer order and sent the same to the competent authority, who in turn rejected the order of the Authorised Officer and Appeal has been preferred by the respondents before the Tribunal, which is pending. It has been held that special provision under Section 37A is all about an interim seizer value equivalent situated within in India of such foreign exchange, foreign security or immovable property. In the event of seizer during the pendency of the adjudication proceedings, the procedures to be followed by the authority are enumerated under Sub Section (6) of Section 37A of FEMA.

Therefore, the very purpose and object of inserting Section 37A is to seize value equivalent situated within India of such foreign exchange, foreign security or immovable property during pendency of the adjudication proceedings and such seizer proceedings initiated under Section 37A, undoubtedly cannot stand as a bar to proceed with the adjudication proceedings under Section 16 of the FEMA by the Adjudicating Authority. As noted under the definition, the functions of the Adjudication Authority, Authorised Officer and Competent Authority are distinguishable and each Authority is conferred with powers under the Act to carry out certain actions. Therefore, the contention on behalf of the appellants that the Authorised Officer is below the Competent Authority has no relevance as far as Section 37A of FEMA is concerned.

In fine, we could arrive at an irresistible conclusion that a writ against a show cause notice is not entertainable. The adjudication proceedings have completed and the final order is about to be passed by the Adjudicating Authority. Regarding an interim seizer under Section 37A is concerned, it may not have any implication in respect of the final order to be passed by the Adjudicating Authority and it would be appropriate on his part to deal with the effect of seizer order passed by the Authorised Officer under Section 37A of FEMA, while passing final order under Section 16 of FEMA.

The above position has been amply made clear in Sub Section (4) to Section 37A of the Act, wherein, it is contemplated that the Adjudicating Authority shall pass appropriate directions in the adjudication order with regard to further actions as regards to seizer made under Sub Section (1) to Section 37A and in this case, the Adjudicating Authority is directed to take note of said provision and take an appropriate decision with reference to the order passed by the Authorised Officer under Section 37A(1) of the FEMA.

# CUSTOMS

## NOTIFICATION

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

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 63/2024-Customs (N.T.) dated 26.09.2024 notified 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	1511 1000	Crude Palm Oil	965 (i.e., no change)
2	1511 90 10	RBD Palm Oil	976 (i.e., no change)
3	1511 90 90	Others - Palm Oil	971 (i.e., no change)
4	1511 1000	Crude Palmolein	981 (i.e., no change)
5	1511 90 20	RBD Palmolein	984 (i.e., no change)
6	1511 90 90	Others - Palmolein	983 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1011(i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	5236 (i.e., no change)

**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 (i.e., no change)
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	1036 per kilogram
3.	71	<p>(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;</p> <p>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.</p>	1036 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturers or refiner's engraved serial	819 per 10 grams (i.e., no change)



## CUSTOMS

number and weight expressed in metric units;

(ii) Gold coins having gold content not below 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 27th day of September, 2024.

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

### NOTIFICATION

#### SEEKS TO AMEND EXPORT DUTY ON CERTAIN VARIETIES OF RICE

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 44/2024-Customs (Tariff) dated 26.09.2024 notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 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, namely :-

In the said notification, in the TABLE,

(i) after S. No. 6, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"6A.	1006 10 90	Rice in the husk (paddy or rough)	10%
6B.	1006 20 00	Husked (brown) rice	10%
6C.	1006 30 10	Rice, parboiled	10%";

(ii) after S. No. 7, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"7A.	1006 30 90	Semi-milled or wholly-milled rice, whether or not polished or glazed (other than Parboiled rice and Basmati rice)	Nil".

2 This notification shall come into force with immediate effect.

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

### CIRCULAR

#### CLASSIFICATION OF LABORATORY CHEMICALS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue has issued Clarification vide Circular No. 18/2024-Customs dated 23.09.2024 clarified that the Reference is drawn to the Notification No.62/2024-Customs (N.T.) dated 19.09.2024 notifying amendment in note 3 of chapter 98 of the First Schedule to the Customs Tariff Act, 1975. The notification has come into force with effect from 19.09.2024.

2. After the coming into force of the said notification, note 3 of chapter 98 reads as under:

"3. For the purpose of Heading 9802, "laboratory chemicals " means all chemicals, organic or inorganic, whether or not chemically defined, imported and intended only for own use (i. e. other than purposes like trading, further sale etc.) in packings not exceeding 500 gms or 500 millilitres and which

## CUSTOMS

can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals. "

3. Consequent to the above amendment, in order to classify goods under heading 9802, the goods have to be imported and intended only for own use (i.e. other than purposes like trading, further sale etc.). On the other hand, laboratory chemicals imported for purposes like trading, further sale, etc. are out of the scope of heading 9802 irrespective of the quantity/volume and packing size and thus, are classifiable under their appropriate chapter/heading in the First Schedule. Further, in case of packings exceeding 500 gms or 500 millilitres, the goods will be classifiable under their appropriate chapter/heading in the First Schedule.

4. Suitable Public Notice etc. may kindly be issued 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]**

### ORDER

**ORDER FOR EXTENSION OF VALIDITY OF CAVR ORDER NO. 01/2023-CUSTOMS UNDER THE CUSTOMS (ASSISTANCE IN VALUE DECLARATION OF IDENTIFIED IMPORTED GOODS) RULES, 2023 IN RESPECT OF LINEAR ALKYL BENZENE**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue has issued Clarification vide Order No. 01/2024-Customs dated 25.09.2024 ordered In exercise of the powers conferred by clause (iv) of the second proviso to sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962), read with sub-rule (2) of rule 10 and rule 5 of the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023, the Central Board of Indirect Taxes and Customs hereby extends the validity of CAVR Order No 1/2023-Customs dated 18th September 2023, issued in respect of **Linear Alkyl Benzene** falling under **HS Code 38170011**, for a period of 1 year with effect from 26th September 2024. This order shall remain in force till 25th September 2025.

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

# DGFT

## CIRCULAR

**PROCEDURE FOR IMPLEMENTATION OF DGFT NOTIFICATION NO. 23/2023 DATED 03.08.2023; 26/2023 DATED 04.08.2023; 38/2023 DATED 19.10.2023; AND POLICY CIRCULAR NO. 06/2023-24 DATED 19.10.2023 BEYOND 30.09.2024**

**OUR COMMENTS:** The Ministry of Commerce and Industry vide circular no. 07/2024-25 dated 24.09.2024 clarified that attention is drawn to DGFT Notification No. 23/2023 dated 03rd August 2023 read with Notification No. 26/2023 dated 4th August 2023 and Notification No. 38/2023 dated 19th October 2023, whereby Import of certain specified IT Hardware was 'Restricted'. Further, reference is invited to clarifications issued vide Policy Circular No. 06/203-24 dated 19.10.2023 on the said subject regarding establishing Import Management system.

2. In partial modification of Policy Circular No. 06/2023-24 dated 19.10.2023, it is clarified that the importers are allowed to apply for Import Authorisations which will be valid up to 31.12.2024. Further, the existing Import Authorisations issued till 30.09.2024 will continue to be valid up to 31.12.2024.

3. All other provisions of the Policy Circular No. 6/2023-24 dated 19.10.2023 remain applicable.

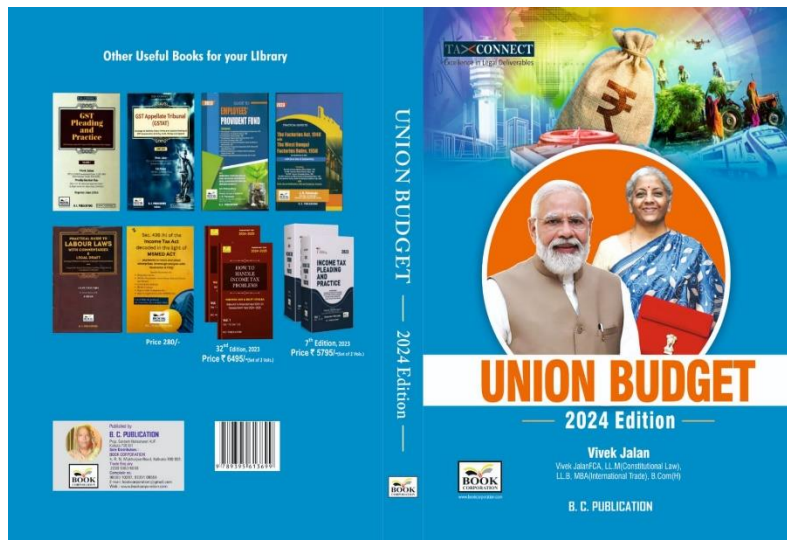
4. Importers would be required to apply for fresh authorisations for the period from 01.01.2025 subject to detailed guidance to be provided shortly.

This is issued with the approval of Competent Authority.

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

## :IN STANDS

### UNION BUDGET – 2024 EDITION



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5. Memorandum
6. Notes on Clauses

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## **:IN STANDS**

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## **: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

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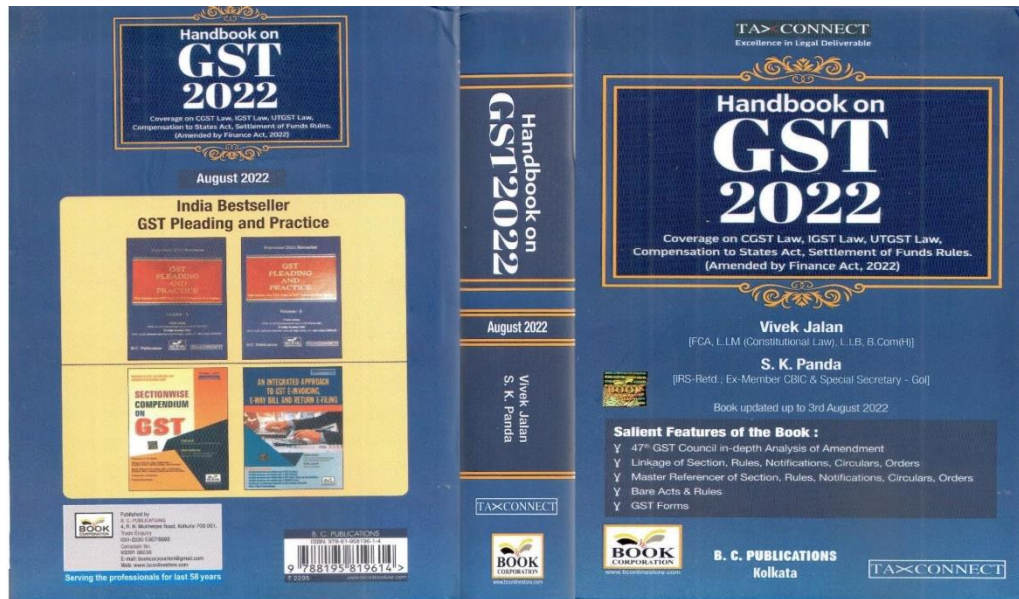
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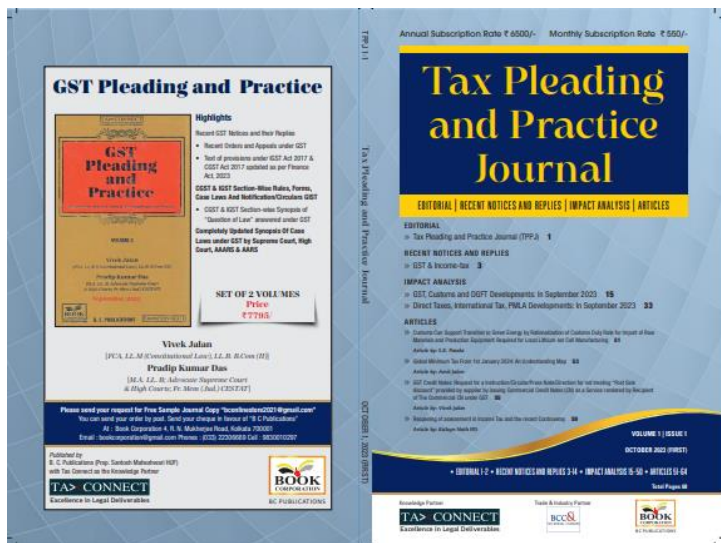
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