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EDITORIAL



Friends,

The Apex Court's ruling in the Safari Retreats case has provided significant clarity on the eligibility of Input Tax Credit (ITC) under the GST regime, particularly concerning the construction of buildings intended for renting. Section 17(5)(d) of the CGST Act restricts ITC claims for construction-related expenses but offers two critical exceptions: construction for "plant or machinery" and cases where the immovable property is not made for a taxable person's own account. The judgement emphasizes the importance of the "functionality test," assessing whether the construction of buildings, such as malls or warehouses, is integral to business operations, thus allowing them to be classified as "plant" for ITC purposes.

Exceptions to Blocking ITC u/s 17(5)(d)

There are two exceptions in Sec 17(5)(d) of CGST Act, to the exclusion from ITC provided in the first part of Clause (d) –

- The first exception is where goods or services or both are received by a taxable person to construct an immovable property consisting of a "plant or machinery".
- The second exception is where goods and services or both are received by a taxable person for the construction of an immovable property made not on his "own account".

Construction is said to be on a taxable person's "own account" "when (i) it is made for his personal use and not for service or (ii) it is to be used by the person constructing as a setting in which business is carried out.

However, construction cannot said to be on a taxable person's "own account" if it is intended to be sold or given on lease or license.

Difference between "plant or machinery" & "plant and machinery"

Sec. 17(5)(d) uses an expression of "plant or machinery", which is not specifically defined in GST law.

- The decision in the case of Anand Theatres cannot be applied while considering the question of whether a mall or warehouse or a building, other than a hotel or a cinema theatre, can be said to be a "plant".
- If it is found on facts that a building has been so planned and constructed as to serve an assessee's special technical

requirements, it will qualify to be treated as a plant for the purposes of investment allowance.

- Explanation to Section 17 of The CGST Act for "plant and machinery", cannot be applied to Section 17(5)(d)

Functionality Test:

- The question whether a mall, warehouse or any building other than a hotel or a cinema theatre can be classified as a plant within the meaning of the expression "plant or machinery" used in Section 17(5)(d) is a factual question which has to be determined keeping in mind the business of the registered person and the role that building plays in the said business. If the construction of a building was essential for carrying out the activity of supplying services, such as renting or giving on lease or other transactions in respect of the building or a part thereof, which are covered by clauses (2) and (5) of Schedule II of the CGST Act, the building could be held to be a plant. Then, it is taken out of the exception carved out by clause (d) of Section 17(5) to sub-section (1) of Section 16
- Functionality test will have to be applied to decide whether a building is a plant.
- Therefore, by using the functionality test, in each case, on facts, in the light of what we have held earlier, it will have to be decided whether the construction of an immovable property is a "plant" for the purposes of clause (d) of Section 17(5).

Whether Section 17(5)(c) or (d) is ultra-vires

Provision is ultra-vires in taxation statute, not only in-case it is discriminatory, but if it treats equals as un-equals or un-equals as equals

- Immovable property and immovable goods for the purpose of GST constitute a class by themselves. Clauses (c) and (d) of Section 17(5) apply only to this class of cases.

- Apex Court has ruled that **17(5)(c) or (d) is not ultra-vires**

This ruling marks a pivotal moment in determining the scope of ITC for constructions used for commercial renting, ensuring compliance while offering relief to businesses engaged in such activities.

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
7 th October	Deposit of Tax deducted/collected	September 2024	Due date for deposit of tax deducted/collected for the month of September, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan.
7 th October	Deposit of TDS	July – September 2024	Due date for deposit of TDS for the period July 2024 to September 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.
10 th October	GSTR-7	September 2024	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST).
10 th October	GSTR-8	September 2024	Monthly return to be filed by e-commerce operators registered under the GST.
11 th October	GSTR-1	September 2024	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.

INCOME TAX

NOTIFICATION

U/S 138(1) OF IT ACT 1961 - CENTRAL GOVERNMENT SPECIFIES PRINCIPAL SECRETARY TO GOVERNMENT & CHAIRMAN, ODISHA COMPUTER APPLICATION CENTRE (OCAC), DEPARTMENT OF ELECTRONICS & INFORMATION TECHNOLOGY (E&IT), GOVERNMENT OF ODISHA

OUR COMMENTS: The Central Board of Direct Taxes vide notification no. 106/2024 dated 01.10.2024 notified that In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Income-tax Act, 1961, the Central Government hereby specifies 'Principal Secretary to Government & Chairman, Odisha Computer Application Centre (OCAC), Department of Electronics & Information Technology (E&IT), Government of Odisha' for the purposes of identifying genuine beneficiaries for social welfare schemes of Government of Odisha.

[For further details please refer the notification]

NOTIFICATION

PROCEDURE FOR MAKING DECLARATION AND FURNISHING UNDERTAKING IN FORM-1 UNDER RULE 4 OF THE DIRECT TAX VIVAD SE VISHWAS RULES, 2024

OUR COMMENTS: The Central Board of Direct Taxes vide notification no. 4/2024 dated 30.09.2024 notified that In exercise of the powers conferred under Rule 8 of The Direct Tax Vivad Se Vishwas Rules, 2024, the Director General of Income Tax (Systems), Bengaluru, hereby lays down the following procedures:

2. Online filing of Form -1:

- All the declarants filing declaration under sub-section (1) of section 91 of The Direct Tax Vivad Se Vishwas Scheme, 2024 are required to file the declaration and undertaking referred to in sub-section (4) of section 91, in Form-1, online on the e-Filing portal of the Department: <https://www.incometax.gov.in>.
- The declaration and undertaking shall be verified in accordance with section 140 of the Income-tax Act, 1961.
- Form-1 shall be furnished electronically under digital signature, if the return of income is required to be furnished

under digital signature or, in other cases through electronic verification code.

iv. Please refer to DGIT Notification in F.No.1/23/CIT(OSD)/E-filing – Electronic Verification/ 2013-14 – Notification No. 2/2015 dt. 13th of July 2015 and F.No.1/23/CIT(OSD)/E-filing – Electronic Verification/ 2015-16 – Notification No. 1/2016 dt. 19th of January 2016, for details regarding Electronic Verification Code (EVC) for electronically filed Income Tax Return which will be applicable for the submission under this Notification.

3. Preparation and submission of Form -1:

- Form-1 shall be available for data entry and preparation online to the declarant after login.
- The declarant is required to login into the e-Filing portal of the Department: <https://www.incometax.gov.in> using their valid Login credentials.
- A link for filing the Form-1 has been provided under the e-Filing Portal: <https://www.incometax.gov.in> -> Login -> e-File -> Income Tax Forms -> File Income Tax Forms -> Select "Persons not dependent on any source of Income (Source of Income not relevant)" -> Vivad Se Vishwas Scheme, 2024(Form 1 DTVSV 2024).
- Select Form-1 and Assessment Year (or Financial Year as applicable for Tax Deduction/Collection at Source related cases) and filing type (original/revised) from the drop-down Menu.
- Form - 1 contains specific schedules and the declarants are required to fill the relevant schedules and tables under the schedules with validations for proper submission of the declaration.
- The Form can be submitted by clicking on "Submit" button.
- Digital Signature Certificate or Electronic Verification Code is mandatory to submit the Form.
- Acknowledgement number for submission of declaration shall be generated electronically.

4. Viewing Submitted Forms:

INCOME TAX

i. The submitted Form would be available for view and download by going to <https://www.incometax.gov.in> -> Login -> e-File -> Income Tax Forms -> View Filed Forms -> Select the applicable option.

5. Submission to designated Authority:

i. Online Submission of Form-1 in the manner prescribed herein would be treated as submission to the designated authority as prescribed under Clause (e) of Section 89 of the **The Direct Tax Vivad Se Vishwas Scheme, 2024**.

6. The Notification comes into effect immediately.

[For further details please refer the notification]

CIRCULAR

ORDER AUTHORIZING INCOME-TAX AUTHORITIES TO ADMIT AN APPLICATION OR CLAIM FOR REFUND AND CARRY FORWARD OF LOSS AND SET OFF THEREOF UNDER SECTION 119(2)(B) OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Circular No. 11/2024 dated 01.10.2024 clarified that in supersession of all earlier Instructions/Circulars/Guidelines issued by the Central Board of Direct Taxes (the Board) from time to time to deal with the applications for condonation of delay in filing returns claiming refund and returns claiming carry forward of loss and set off thereof under section 119(2)(b) of the Income-tax Act, 1961 (the Act), the present Circular is being issued to deal with the applications for condonation of delay in filing returns claiming refund and returns claiming carry forward of loss and set off thereof containing comprehensive guidelines on the conditions for condonation and the procedures to be followed for deciding such matters.

2. (i) The Principal Commissioners of Income-tax/Commissioners of Income-tax (Pr. CsIT/CsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims is not more than Rs. 1 crore for any one assessment year.

(ii) The Chief Commissioners of Income-tax (CCsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims exceeds Rs. 1

crore but is not more than Rs. 3 crores for any one assessment year.

(iii) The Principal Chief Commissioners of Income-tax (Pr. CCsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims exceeds Rs. 3 crores for any one assessment year.

2.1 Further, it is also provided that the Commissioner of Income-tax, Central Processing Centre (CPC), Bengaluru shall be vested with the powers for acceptance/rejection of petitions under section 119(2)(b) of the Act seeking condonation of delay in verifying the return of income by sending the ITR-V to centralized processing Cell (CPC), Bengaluru within the prescribed time limit.

3. No condonation application for claim of refund/loss shall be entertained beyond five years from the end of the assessment year for which such application/claim is made. The time limit for filing of such application within five years from the end of assessment year will be applicable for applications filed on or after 01.10.2024. This limit of five years shall be applicable to all authorities having powers to condone the delay as per the above prescribed monetary limits. A condonation application should be disposed of, as far as possible, within six months from the end of the month in which the application is received by the competent authority.

4. In view of the amendment in Section 139(9A) of the Act vide Finance Act, 2024, the powers of acceptance/rejection of the application within the monetary limits delegated to the authorities in case of such claims will be subject to following conditions:

i. At the time of considering the case under Section 119(2)(b) of the Act, it shall be ensured that assessee was prevented by reasonable cause from filing the return of income within the due date and that the case is of genuine hardship on merits.

ii. The authorities dealing with the case shall be empowered to direct the jurisdictional Assessing Officer to make necessary inquiries in accordance with the provisions of the Act to ensure that the application is dealt on merits in accordance with law.

5. In a case where refund claim has arisen consequent to a Court order, the period for which any such proceedings were pending

INCOME TAX

before any Court of Law shall be ignored while calculating the said period of five years, provided such condonation application is filed within six months from the end of the month in which the Court order was issued or the end of financial year whichever is later.

6. A belated application for supplementary claim of refund (claim of additional amount of refund after completion of assessment for the same year) can be admitted for condonation provided other conditions as referred above are fulfilled. The powers of acceptance/rejection within the monetary limits delegated to the Pr.CCsIT/CCsIT/Pr.CsIT/CsIT in case of returns claiming refund and supplementary claim of refund would be subject to the following further conditions;

i. The income of the assessee is not assessable in the hands of any other person under any of the provisions of the Act.

ii. No interest will be admissible on belated claim of refunds.

iii. The refund has arisen as a result of excess tax deducted/collected at source and/or excess advance tax payment and/or excess payment of self-assessment tax as per the provisions of the Act.

7. The delegation of powers, as per para 2 of this Circular shall also cover all such applications/claims for condonation of delay under section 119(2)(b) of the Act which are pending as on the date of issue of the Circular i.e. 01.10.2024.

8. The Board reserves the power to examine any grievance arising out of an order passed or not passed by the authorities mentioned in para 2 above and issue suitable direction to them for proper implementation of this Circular.

[For further details please refer the Circular]

Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the specified date of furnishing of report of audit under any provision of the Act for the Previous Year 2023-24, which was 30th September, 2024 in the case of assesses referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, to **07th October, 2024**.

[For further details please refer the Circular]

CIRCULAR

EXTENSION OF TIME LINES FOR FILING OF VARIOUS REPORTS OF AUDIT FOR THE ASSESSMENT YEAR 2024-25

OUR COMMENTS: The Central Board of Direct Taxes vide Circular No. 10/2024 dated 29.09.2024 clarified that On consideration of difficulties faced by the taxpayers and other stakeholders in electronic filing of various reports of audit under the provisions of the Income-tax Act, 1961 (Act), the Central Board of Direct

GST

ADVISORY

ADVISORY ON PROPER ENTRY OF RR NO./PARCEL WAY BILL (PWB) NUMBERS IN EWB SYSTEM POST EWB-PMS INTEGRATION

OUR COMMENTS: GSTIN vide advisory dated 04.10.2024 issued Guidance for Accurate Entry of RR No./Parcel Way Bill (PWB) Numbers following the Integration of E-Way Bill (EWB) with Parcel Management System (PMS).

It is to inform that the Parcel Management System (PMS) of Indian Railways has now been integrated with the E-Way Bill (EWB) system via Application Programming Interfaces (APIs). This integration facilitates the seamless transfer of RR No./Parcel Way Bill (PWB) data from Railways to e-way bill portal, ensuring better traceability and compliance.

In light of this, it is important that taxpayers follow the correct process for entering Parcel Way Bill numbers into the EWB system. Adherence to the guidelines below will help avoid any potential discrepancies or mismatches.

1. Applicability of RR No./PWB Entry in the EWB System
Taxpayers transporting goods via the Indian Railways Parcel Management System (PMS) must ensure the correct Parcel Way Bill (PWB) number or RR No. is furnished in the e-way bill Part-B on EWB Portal. The format for entering RR No./PWB numbers has been standardized to ensure consistency and accuracy.

2. Updating Part-B of EWB for Rail Transportation

a) Suppliers with a pre-existing E-Way Bill (EWB) for goods transported from the factory to the railway station, and who are subsequently transporting goods by rail under the Parcel Management System (PMS), must follow these steps:

i. Update Part-B of the E-Way Bill using the "Multi-Transport Mode" option on the EWB portal.

ii. In the updated section, select Rail as the mode of transport.

After selecting this option, the system will prompt you to enter the corresponding RR No./Parcel Way Bill (PWB) number.

3. Format for Entering the RR No./PWB Number

The Parcel Way Bill number must be entered in the following format:

a) PXXXRRNo, where:

i. P stands for the Parcel Management System (PMS).

ii. XXX refers to the From Station Code of the originating railway station.

iii. RRNo is the actual Railway Receipt number issued for the goods.

Example:

If the Railway Receipt number in the PMS system is 2020-307306, it should be entered as PNZM2020-307306 where P stands for PMS, NZM stands for the originating station code and then the RR No. in the EWB system to avoid any validation errors.

4. RR Number for FOIS or Leased Wagons

For goods transported via the Freight Operations Information System (FOIS) or Leased Wagons, the process for entering the RR number remains the same as in previous advisories. The Railway Receipt number must be entered in the EWB system exactly as shown in the RR receipt, without any changes or formatting alterations.

5. EWB and RR No./PWB Number Validation

After entering the RR No./PWB number into the EWB system:

a) The EWB system will validate the RR No./PWB number against the data received from the Parcel Management System (PMS) of Railways.

b) If a mismatch is detected or the RR No./PWB number is not found in the database, an alert will be generated. Therefore, it is advised that taxpayers ensure the correct entry of RR No./PWB numbers to avoid future discrepancies.

6. Importance of Accurate Entry

It is crucial for taxpayers to ensure that the Parcel Way Bill number is entered correctly in the EWB system to allow smooth tracking and verification of goods being transported via Indian Railways. Accurate entry will also facilitate the validation process and avoid unnecessary delays or complications.

7. Assistance and Clarifications

For further assistance or if there are any discrepancies in entering RR No./PWB numbers, taxpayers are encouraged to raise a ticket with the support team, clearly mentioning the RR No./PWB number.

GST

Advisory can be referred to view a sample image illustrating the correct format for RR No./PWB entry is available within the system for your reference.

[For further details please refer the detailed advisory]

ADVISORY

GSTN E-SERVICES APP TO REPLACE E-INVOICE QR CODE VERIFIER APP SHORTLY

OUR COMMENTS: GSTIN vide advisory dated 01.10.2024 advised that GSTN is pleased to inform the launch of the new GSTN e-Services app, which replaces the old e-Invoice QR Code Verifier App. This app offers the following features:

Verify e-Invoices: Scan the QR code to verify the B2B e-Invoices QR code and check the live status of the Invoice Reference Number (IRN).

GSTIN Search: Search for GSTIN details using the GSTIN or PAN.

Return Filing History: View the return filing history for a GSTIN.

Multiple Input Methods: Input search details using text, voice, or scan functions.

Result Sharing: Share search results via the app.

The app would soon be available on the Google Play Store and App Store. No login is required to use the app.

A detailed manual would also be shared here shortly.

[For further details please refer the detailed advisory]

NOTIFICATION

CENTRAL GOVERNMENT, ON THE RECOMMENDATIONS OF THE GOODS AND SERVICES TAX COUNCIL, WILL TERMINATE THE ACCEPTANCE OF REQUESTS BY THE COMPETITION COMMISSION OF INDIA (CCI) OR APPELLATE TRIBUNAL REGARDING INPUT TAX CREDIT AND PRICING IMPACT EFFECTIVE APRIL 1, 2025

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 19/2024- Central Tax dated 30.09.2024 notified that In exercise of the powers conferred by proviso to sub-section (2) of section 171 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Goods and Services Tax

Council, hereby appoints the 1st day of April, 2025 as the date from which the Authority referred to in the said section shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

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

[For further details please refer the notification]

NOTIFICATION

CENTRAL GOVERNMENT, ON THE RECOMMENDATIONS OF THE GOODS AND SERVICES TAX COUNCIL, EMPOWERS THE PRINCIPAL BENCH OF THE APPELLATE TRIBUNAL TO ASSESS IMPACT OF INPUT TAX CREDITS AND TAX RATE REDUCTIONS ON PRICING

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 18/2024- Central Tax dated 30.09.2024 notified that In exercise of the powers conferred by sub-section (2) of section 171 read with sub-section (1) and second proviso to sub-section (5) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Goods and Services Tax Council, hereby empowers the Principal Bench of the Appellate Tribunal, constituted under sub-section (3) of section 109 of the said Act, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall come into force with effect from the 1st day of October, 2024.

[For further details please refer the notification]

FEMA

CIRCULAR

COMPOUNDING OF CONTRAVENTIONS UNDER FEMA, 1999

OUR COMMENTS: The Reserve Bank of India vide Circular No. 17/2024-25 dated 01.10.2024 clarified that the provisions of section 15 of Foreign Exchange Management Act, 1999 (42 of 1999) [hereinafter referred to as 'FEMA, 1999'], enable compounding of contraventions and, empowers the Reserve Bank to compound any contravention as defined under section 13 of the FEMA, 1999, except the contraventions under section 3 (a) of FEMA, 1999, on an application made by the person committing such contravention. Government of India vide Notification G.S.R. 566 (E). dated September 12, 2024, has notified the Foreign Exchange (Compounding Proceedings) Rules, 2024 in supersession of the Foreign Exchange (Compounding Proceedings) Rules, 2000.

2. Accordingly, the Directions issued under earlier circulars have been reviewed and the list of earlier circulars superseded by this circular is given in Appendix.

3. Further, in terms of Section 11 (2) of FEMA, 1999, the Reserve Bank may, for the purpose of ensuring the compliance with the provisions of the Act or of any rule, regulation, notification, direction or order made thereunder, direct any authorized person to furnish such information, in such manner, as it deems fit. Authorised Dealers are therefore, advised to take necessary steps to ensure that checks and balances are incorporated in systems relating to dealing with and reporting of foreign exchange transactions so that contraventions of provisions of FEMA, 1999, attributable to the Authorised Dealers do not occur. In this connection, it is reiterated that in terms of Section 11(3) of FEMA, 1999, the Reserve Bank may impose on the authorized person a penalty for contravening any direction given by the Reserve Bank under this Act or failing to file any return as directed by the Reserve Bank.

4. All AD Category – I bank and Authorised banks may bring the guidelines contained in this circular to the notice of their constituents.

[For further details please refer the Circular]

CUSTOMS

NOTIFICATION

SEEKS TO AMEND THE VARIOUS CUSTOMS NOTIFICATIONS IN ORDER TO ALIGN THE HS CODES OF THE SAID NOTIFICATIONS WITH THE FINANCE ACT, 2024, W.E.F. 01.10.2024

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 45/2024-Customs (Tariff) dated 30.09.2024 notified in 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 directs that each of the notification issued by the Government of India in the Ministry of Finance (Department of Revenue) as specified in column (2) of the Table below, shall be amended in the manner specified in the corresponding entries in column (3) of the said Table, namely: -

TABLE

Sl. No.	Notification Number and Date	Amendments
(1)	(2)	(3)
1.	Notification No. 24/2005-Customs , dated the 1st March, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 123(E), dated the 1st March, 2005	In the said notification, in the TABLE, against serial number 4, in column (3), for the words "except Ink cartridges, with print head assembly; Ink cartridges, without print head assembly; Ink spray nozzle", the words "except cartridges or toners with print head assembly; cartridges or toners, without print head assembly; Ink spray nozzle " shall be substituted;
2.	Notification No. 73/2005-Customs , dated the 22nd July, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 498(E), dated the 22nd July, 2005	In the said notification, in the TABLE, - (i) against serial number 46, for the entry in column (2), the entry "2906 11" shall be substituted; (ii) against serial number 181, for the entry in column (2), the entry "8806 10 00 to 8807 30 20" shall be substituted;
3.	Notification No. 101/2007-Customs dated 11th September, 2007	In the said notification, in the TABLE, -

	published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 583(E), dated the 11th September, 2007	(i) serial number 276 and the entries relating thereto shall be omitted; (ii) after serial number 277 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: - <table><tr><td>"277A.</td><td>1905 90 51</td><td>All goods</td><td>50%</td></tr><tr><td>277B.</td><td>1905 90 59</td><td>All goods</td><td>50%";</td></tr></table> (iii) against serial number 938, for the entry in column (2), the entry "7610 90 21, 7610 90 29" shall be substituted; (iv) against serial number 1016, for the entry in column (2), the entry "8807 30 10, 8807 30 20" shall be substituted;				"277A.	1905 90 51	All goods	50%	277B.	1905 90 59	All goods	50%";
"277A.	1905 90 51	All goods	50%										
277B.	1905 90 59	All goods	50%";										
4.	Notification No. 10/2008-Customs , dated the 15th January, 2008 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 33(E), dated the 15th January, 2008	In the said notification, in the TABLE, - (i) after serial number 203 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: - <table><tr><td>"203A</td><td>3920 10 93</td><td>All goods</td><td>5.00%";</td></tr></table> (ii) against serial number 299, for the entry in column (2), the entry "63079091, 63079092, 63079099" shall be substituted;				"203A	3920 10 93	All goods	5.00%";				
"203A	3920 10 93	All goods	5.00%";										
5.	Notification No. 57/2009-Customs dated 30th May, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 371(E), dated the 30th May, 2009	In the said notification, in the TABLE, - (i) after serial number 357 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -											

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		<table><tr><td>"357A</td><td>8479 89 80</td><td>All goods</td><td>20%";</td></tr></table> (ii) against serial number 408, for the entry in column (2), the entries "8537 10 10, 8537 10 90" shall be substituted;	"357A	8479 89 80	All goods	20%";
"357A	8479 89 80	All goods	20%";			
6.	Notification No. 151/2009-Customs , dated the 31st December, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 942(E), dated the 31st December, 2009	In the said notification, in the TABLE, against serial number 93A, for the entry in column (2), the entry "8807 30" shall be substituted;				
7.	Notification 152/2009-Customs , dated the 31st December 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 943(E), dated the 31st December, 2009	In the said notification, in the TABLE, against serial number 906A, for the entry in column (2), the entry "8807 (except 8807 30)" shall be substituted;				
8.	Notification No. 69/2011- Customs , dated the 29th July, 2011 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 593(E), dated the 29th July, 2011	In the said notification, in the TABLE, against serial number 180, for the entry in column (2), the entry "2710 12 90, 2710 19 32, 2710 19 33, 2710 19 39" shall be substituted;				
9.	Notification No. 50/2017-Customs , dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 785(E), dated the 30th June, 2017	<p>In the said notification,</p> <p>I. in the Table, against S. No. 464, in column (2), for the entry "8537 10 00", the entry "8537 10" shall be substituted;</p> <p>II. in the ANNEXURE, in List 33-</p> <p>(i) against the S. No. 9, in column (2), for the figures "8906 90 00",</p>				

		the figures “8906 90” shall be substituted;			
		(ii) against the S. No. 21, in column (2), for the figures “6914 90 00”, the figures “6914 90” shall be substituted;			
10.	Notification No. 53/2017-Customs , dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 788(E), dated the 30th June, 2017	In the said notification, in the TABLE, after serial number 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -			
		“3A.	2710 19 33	Blended Aviation Turbine Fuel”;	
11.	Notification No. 19/2019-Customs , dated the 6th July, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 476(E), dated the 6th July, 2019	In the said notification, in the TABLE, - (i) against serial number 9, for the entry in column (2), the entry “8705 90” shall be substituted; (ii) against serial number 16, for the entry in column (2), the entry “8906 90” shall be substituted;			
12.	Notification No. 25/2021- Customs dated 31st March, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 241(E), dated the 31st March, 2021	In the said notification, in the TABLE I, - (i) serial number 34 and the entries relating thereto shall be omitted; (ii) after serial number 39 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -			
		“39A	1905 90 51	All goods	27.00%
		39B	1905 90 59	All goods	27.00%”;
		(iii) after serial number 235 and the entries relating thereto, the following serial number and			

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		entries shall be inserted, namely: - <table><tr><td>"235A</td><td>3920 10 93</td><td>All goods</td><td>6.00%";</td></tr></table>	"235A	3920 10 93	All goods	6.00%";			the following serial number and entries shall be inserted, namely: - <table><tr><td>"2629A</td><td>2924 29 80</td><td>All goods</td><td>0";</td></tr></table>	"2629A	2924 29 80	All goods	0";																																												
"235A	3920 10 93	All goods	6.00%";																																																						
"2629A	2924 29 80	All goods	0";																																																						
13.	Notification No. 22/2022-Customs , dated the 30th April, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 328(E), dated the 30th April, 2022	In the said notification, in the TABLE I, - (i) serial number 1163 and the entries relating thereto shall be omitted; (ii) after serial number 1169 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: - <table><tr><td>"1169A</td><td>1905 90 51</td><td>All goods</td><td>14</td></tr><tr><td>1169B</td><td>1905 90 59</td><td>All goods</td><td>14";</td></tr></table> (iii) after serial number 1635 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>"1635A</td><td>2710 19 33</td><td>All goods</td><td>2";</td></tr></table> (iv) against serial number 2168, for the entry in column (2), the entry "2906 11 10" shall be substituted; (v) after serial number 2168, and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>"2168A</td><td>2906 11 90</td><td>All goods</td><td>0";</td></tr></table> (vi) the serial number 2584 and the entries relating thereto, shall be omitted; (vii) after serial number 2629 and the entries relating thereto,	"1169A	1905 90 51	All goods	14	1169B	1905 90 59	All goods	14";	"1635A	2710 19 33	All goods	2";	"2168A	2906 11 90	All goods	0";			(viii) after serial number 3824 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: - <table><tr><td>"3824A</td><td>3818 00 20</td><td>All goods</td><td>0</td></tr><tr><td>3824B</td><td>3818 00 30</td><td>All goods</td><td>0";</td></tr></table> (ix) against serial number 6054, for the entry in column (2), the entry "5703 29 21" shall be substituted; (x) after serial number 6054 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: - <table><tr><td>"6054A</td><td>5703 29 22</td><td>All goods</td><td>0</td></tr><tr><td>6054B</td><td>5703 29 29</td><td>All goods</td><td>0";</td></tr></table> (xi) after serial number 6059 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: - <table><tr><td>"6059A</td><td>5703 39 31</td><td>All goods</td><td>0</td></tr><tr><td>6059B</td><td>5703 39 32</td><td>All goods</td><td>0</td></tr><tr><td>6059C</td><td>5703 39 33</td><td>All goods</td><td>0</td></tr><tr><td>6059D</td><td>5703 39 39</td><td>All goods</td><td>0";</td></tr></table> (xii) after serial number 6843 and the entries relating thereto, the following serial number and entries shall be inserted, namely: <table><tr><td>"6843A</td><td>6307 90 92</td><td>All goods</td><td>0";</td></tr></table> (xiii) after serial number 6907 and the entries relating thereto,	"3824A	3818 00 20	All goods	0	3824B	3818 00 30	All goods	0";	"6054A	5703 29 22	All goods	0	6054B	5703 29 29	All goods	0";	"6059A	5703 39 31	All goods	0	6059B	5703 39 32	All goods	0	6059C	5703 39 33	All goods	0	6059D	5703 39 39	All goods	0";	"6843A	6307 90 92	All goods	0";
"1169A	1905 90 51	All goods	14																																																						
1169B	1905 90 59	All goods	14";																																																						
"1635A	2710 19 33	All goods	2";																																																						
"2168A	2906 11 90	All goods	0";																																																						
"3824A	3818 00 20	All goods	0																																																						
3824B	3818 00 30	All goods	0";																																																						
"6054A	5703 29 22	All goods	0																																																						
6054B	5703 29 29	All goods	0";																																																						
"6059A	5703 39 31	All goods	0																																																						
6059B	5703 39 32	All goods	0																																																						
6059C	5703 39 33	All goods	0																																																						
6059D	5703 39 39	All goods	0";																																																						
"6843A	6307 90 92	All goods	0";																																																						

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the following serial number and entries shall be inserted, namely:

"6907A	6506 10 20	All goods	0";
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(xiv) against serial number 7078, for the entry in column (2), the entry "6914 90 10" shall be substituted;

(xv) after serial number 7078 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"7078A	6914 90 90	All goods	4";
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(xvi) against serial number 7884, for the entry in column (2), the entry "7308 10 10" shall be substituted;

(xvii) after serial number 7884 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"7884A	7308 10 90	All goods	0";
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(xviii) against serial number 8208, for the entry in column (2), the entry "7610 90 21" shall be substituted;

(xix) after serial number 8208 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"8208A	7610 90 29	All goods	4";
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(xx) after serial number 8600 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"8600A	8412 29 20	All goods	0";
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(xxi) against serial number 8862, for the entry in column (2), the

entry "8430 69 10" shall be substituted;

(xxii) after serial number 8862 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"8862A	8430 69 90	All goods	0";
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(xxiii) after serial number 9484 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"9484A	8479 89 80	All goods	3";
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(xxiv) against serial number 9949, for the entry in column (2), the entry "8537 10 10" shall be substituted;

(xxv) after serial number 9949 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"9949A	8537 10 90	All goods	4";
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(xxvi) against serial number 10203, for the entry in column (2), the entry "87113010, 87113020, 87113090, 87114010, 87114090, 87115000, 87116010, 87116020, 87116030, 87116080, 87116090, 87119010, 87119090" shall be substituted;

(xxvii) against serial number 10204, for the entry in column (2), the entry "87113010, 87113020, 87113090, 87114010, 87114090, 87115000, 87116010, 87116020, 87116030, 87116080, 87116090, 87119010, 87119090" shall be substituted;

(xxviii) against serial number 10248, for the entry in column

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(2), the entry “8807 30 10” shall be substituted;

(xxix) after serial number 10248 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“10248A	8807 30 20	All goods	0”;
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(xxx) against serial number 10284, for the entry in column (2), the entry “8906 90 10” shall be substituted;

(xxxi) after serial number 10284 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“10284A	8906 90 90	All goods	0”;
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(xxxii) against serial number 10617, for the entry in column (2), the entry “9305 99 10” shall be substituted;

(xxxiii) after serial number 10617 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“10617A.	9305 99 90	All goods	0”;
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14. Notification No. **62/2022-Customs**, dated the 26th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 904(E), dated the 26th December, 2022.

In the said notification, in the TABLE I, -

(i) after serial number 889 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“889A	2710 19 33	All goods	2.0”;
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(ii) against serial number 1393, for the entry in column (2), the

entry “2906 11 10” shall be substituted;

(iii) after serial number 1393 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“1393A	2906 11 90	All goods	0.0”;
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(iv) the serial number 1745 and the entries relating thereto, shall be omitted;

(v) after serial number 1793 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“1793A	2924 29 80	All goods	0.0”;
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(vi) after serial number 2930 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

“2930A	3818 00 20	All goods	0.0
2930B	3818 00 30	All goods	0.0”;

(vii) against serial number 4754, for the entry in column (2), the entry “5703 29 21” shall be substituted;

(viii) after serial number 4754 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

“4754A	5703 29 22	All goods	11.4% or Rs. 40 per sq. mtr.,
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			whichever is higher
"4754B	5703 29 29	All goods	11.4% or Rs. 40 per sq. mtr., whichever is higher";

(ix) after serial number 4758 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

-

"4758A	5703 39 31	All goods	11.4% or Rs. 31.4 per sq. mtr., whichever is higher
4758B	5703 39 32	All goods	11.4% or Rs. 31.4 per sq.mtr., whichever is higher
4758C	5703 39 33	All goods	11.4% or Rs. 31.4 per sq.mtr., whichever is higher
4758D	5703 39 39	All goods	11.4% or Rs. 31.4 per sq.mtr., whichever is higher";

(x) after serial number 5285 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"5285A	6307 90 92	All goods	5.7";
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(xi) after serial number 5343 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"5343A	6506 10 20	All goods	0.0";
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(xii) against serial number 5502, for the entry in column (2), the entry "6914 90 10" shall be substituted;

(xiii) after serial number 5502 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"5502A	6914 90 90	All goods	0.0;
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(xiv) against serial number 6283, for the entry in column (2), the entry "7308 10 10" shall be substituted;

(xv) after serial number 6283 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"6283A	7308 10 90	All goods	0.0;
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(xvi) against serial number 6499, for the entry in column (2), the entry "7610 90 21" shall be substituted;

(xvii) after serial number 6499 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"6499A	7610 90 29	All goods	7.9";
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(xviii) after serial number 6870 and the entries relating thereto, the following serial number and entries shall be inserted, namely

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"6870A	8412 29 20	All goods	0.0";
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(xix) against serial number 7078, for the entry in column (2), the entry “8430 69 10” shall be substituted;

(xx) after serial number 7078 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“7078A	8430 69 90	All goods	0.0”;
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(xxi) after serial number 7608 and the entries relating thereto, the following serial number and entries shall be inserted, namely

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“7608A	8479 89 80	All goods	0.0”;
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(xxii) against serial number 7890, for the entry in column (2), the entry “8537 10 10” shall be substituted;

(xxiii) after serial number 7890 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“7890A	8537 10 90	All goods	4.3”;
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(xxiv) against serial number 8081, for the entry in column (2), the entry “8807 30 10” shall be substituted;

(xxv) after serial number 8081 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“8081A	8807 30 20	All goods	0.0”;
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(xxvi) against serial number 8109, for the entry in column

(2), the entry “8906 90 10” shall be substituted;

(xxvii) after serial number 8109 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“8109A.	8906 90 90	All goods	0.0”;
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(xxviii) against serial number 8293, for the entry in column (2), the entry “9305 99 10” shall be substituted;

(xxix) after serial number 8293 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“8293A.	9305 99 90	All goods	0.0”.
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2. This notification shall come into effect on the 1st day of October, 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, Department of Revenue vide Notification No. 64/2024-Customs (N.T.) dated 30.09.2024 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: -

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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 10 00	Crude Palm Oil	983
2	1511 90 10	RBD Palm Oil	994
3	1511 90 90	Others - Palm Oil	989
4	1511 10 00	Crude Palmolein	999
5	1511 90 20	RBD Palmolein	1002
6	1511 90 90	Others - Palmolein	1001
7	1507 10 00	Crude Soya bean Oil	1014
8	7404 00 22	Brass Scrap (all grades)	5300

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	857 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	1038 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	1038 per kilogram

		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.	
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 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.	857 per 10 grams

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 01st day of October, 2024.

[For further details please refer the notification]

CUSTOMS

CIRCULAR

DIGITIZATION OF CUSTOMS BONDED WAREHOUSE PROCEDURES RELATING TO OBTAINING WAREHOUSE LICENSE, BOND TO BOND MOVEMENT OF WAREHOUSED GOODS, AND UPLOADING OF MONTHLY RETURNS

OUR COMMENTS: The Ministry of Finance, Department of Revenue has issued Clarification vide Circular No. 19/2024-Customs dated 30.09.2024 clarified that to facilitate ease of doing business in respect of the Customs Bonded Warehouses, CBIC has introduced a Warehouse Module on ICEGATE to enable —

(i) online filing of application for obtaining a Warehouse License;

(ii) online submission and processing of requests for transfer of warehoused goods to another person and/or another warehouse; and

(iii) uploading Monthly returns for the Customs Bonded Warehouse.

2. The Directorate General of Systems (DG Systems) has issued detailed User Manuals for providing necessary guidance to the members of the trade as well as the Departmental officers, that can be accessed on <https://www.icegate.gov.in/guidelines/warehouse-licensing>

<https://www.icegate.gov.in/guidelines/warehousewarehouse-transfer> and

<https://www.icegate.gov.in/guidelines/warehouse-monthlyreturns> respectively. An overview of the processes enabled is explained in following paragraphs.

2.1. Warehouse Licensing Procedure:

Reference is invited to the Public Warehouse Licensing Regulations, 2016, the Private Warehouse Licensing Regulations, 2016 and the Special Warehouse Licensing Regulations, 2016 that provide for licensing of Public, Private and Special Warehouses under Section 57, 58 and 58A of the Customs Act, 1962, respectively. The Circular 26/2016-Customs dated 09.06.2016, as amended, prescribes an application Form for obtaining a license for a Customs Bonded Warehouse.

2.1.1. This process has now been digitized wherein the authorised signatory of an applicant can log in to the ICEGATE portal and submit the application online along with accompanying documents. The application once submitted

would be received by the proper officer linked to the Customs jurisdiction filed by the applicant. The application will then be processed by Customs in the backend.

2.1.2. A functionality for raising any query by the proper officer on this online application has also been built in the module. Further, the applicant/authorised signatory can respond to such queries received from the officer on the module itself. The final decision to accept or reject the application for licensing shall be processed at the back-end. Once the application for license is accepted, the officer can generate a warehouse code online, and the license would be forwarded to the applicant.

2.1.3. It is noted that in some Customs Zones, the work of Customs warehouse licensing is handled only at the Commissionerate specifically designated by the Zone. Therefore, all Customs Zones shall issue Public Notice, clearly specifying the port code(s) of the jurisdiction(s) for receiving and processing warehouse license applications filed on ICEGATE. For example, Delhi Customs Zone may specify INDEL4 as the appropriate port code. The applicant will, accordingly, fill-in the port code specified by the jurisdictional Zone in the application for Warehouse license. Further, ICES shall create a separate role for Customs officers for handling warehousing license related work that would be linked to the port code specified by the Zone. Once an application for obtaining a license is filed using the port code specified by the Zone, the application would move to the officer of that port having the role created referred above.

2.1.4. For further details of the Warehouse licensing module, the users are advised to refer the User Manual available at <https://www.icegate.gov.in/guidelines/warehouse-licensing>.

2.2. Transfer of Warehoused Goods to another person and/or another warehouse:

Broadly, the Warehouse Module caters to online filing of request and its processing for the following three scenarios -

Case 1: Change in ownership without change in the Warehouse;

Case 2: Change in Warehouse with no change in ownership, and

Case 3: Change in the Warehouse as well as ownership of goods.

The designed workflow takes care of aspects related to recording relevant particulars of Seller and Buyer, validation and reconciliation of quantity and value of goods under

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transfer, furnishing warehousing (triple duty) bond by the buyer, acceptance of request by the proper officer etc. Detailed step-by-step workflow in each of these scenarios is enclosed at Annex-A.

2.2.1. Once operational, the module will track and keep record of any material imported under an Into-Bond Bill of Entry, including its current location and ownership details through the successive transfers to different warehouses and/or owners. It will also monitor goods flowing into and out of a warehouse in precise terms, thus facilitating filing and processing of monthly returns.

2.2.2. Regulation 3 of the Warehouse Goods (Removal) Regulations, 2016 prescribes a physical Form for transfer of goods from one warehouse to another warehouse. The Form provides for inter alia recording of physical despatch of goods from the originating warehouse and recording of physical receipt of goods at the destination warehouse. The said recordings are required to be signed by the licensee or the bond officer, as the case may be. While the module on ICEGATE will capture all relevant transaction details in the ICES database, the aforesaid physical Form will also be used to monitor and close physical movement of goods. The said physical Form will be integrated with module in due course. Till such time, it shall continue to be in force and is required to be filled manually in addition to the online modality provided by the module.

2.3. Monthly Returns:

Regulation 11 of the Warehouse (Custody and Handling of Goods) Regulations, 2016 requires a licensee to file monthly returns. Board vide Circular No. 25/2016-Customs dated 08.06.2016, as amended by Circular No. 04/2023-Customs dated 21.02.2023, has prescribed filing of two monthly returns by licensees as per Form A and Form B:

(i) Form-A: a return with information on the receipt, storage, operations and removal of goods in the month.

(ii) Form-B: a return with information on the warehoused goods for which the specified warehousing period is expiring in the month.

2.3.1. The Warehouse module shall enable uploading scanned copies (in PDF format) of these Monthly Returns on ICEGATE. Also, corresponding officers would be able to download these scanned documents for necessary action at their end. The Warehouse owner/authorized representatives should carefully file the details in their monthly return so as to enable proper reconciliation of warehoused goods.

2.3.2. The filing of these Monthly Returns using Webforms would be made available on ICEGATE in Phase 2.

2.4. Attention is invited to Section 59(3) of the Customs Act, 1962 which requires furnishing of such security, as may be prescribed, in addition to execution of the warehousing bond. Accordingly, the requirement of security has been prescribed under Circular 21/2016-Customs dated 31.06.2016, as amended. Para 5 of the said Circular mandates that the security to be furnished by the importer or owner of goods shall be furnished at the Port of Import where the bill of entry for warehousing was filed. Accordingly, it is reiterated that the proper officer at the Port of Import must ensure submission of the triple duty bond and security in terms of Section 59 of the Customs Act read with Circular 21/2016-Customs dated 31.05.2016 (as amended).

3. The users of the Warehouse Module i.e. trade and officers alike, are requested to go through the User Manuals issued in this regard to familiarize themselves with the necessary steps to be followed. The User Manuals serve as a guide that depicts all stages in an easy- to-understand manner aided by screenshots/pictures of the module interface. This is meant to handhold the users through the different stages of the processes.

3.1. Applicants/Authorized Signatories/Licensees facing any difficulties in the access or use of the Warehouse Module can email their grievance to icegatehelpdesk@icegate.gov.in for suitable redressal. Customs officers facing similar issues may email it to saksham.seva@icegate.gov.in for expeditious resolution.

4. Chief Commissioners of Customs are directed to issue necessary Public Notices to specify the port code(s) as envisaged at Para 2.1.3 above as well as assist in on boarding members of the trade and other users onto the Warehouse Module on ICEGATE.

[For further details please refer the circular]

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NOTIFICATION

STREAMLINING OF HALAL CERTIFICATION PROCESS FOR MEAT AND MEAT PRODUCTS

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 34/2024-25 dated 01.10.2024 notified that In exercise of powers conferred under Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act 1992, read with Para 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends the Export Policy Conditions for Certain Meat and Meat Products with effect from 16.10.2024 as under:

1. New Policy condition 8 under Chapter 2 and, Policy Condition 2 under Chapter 16 of Schedule-II (Export Policy), ITC(HS) 2022 are inserted as under —

i. Specified Meat and meat products shall be allowed to be exported as Halal certified to the countries listed below, only if such products are produced or processed and/or packaged in a facility certified under the "India Conformity Assessment Scheme(I-CAS)- Halal" of the Quality Council of India (QCI).

ii. After the shipment(s) are made, the exporter shall provide valid Halal Certificate(s) issued under I-CAS by a Certification Body accredited by the National Accreditation Board for Certification Bodies (NABCB) to the buyer in the importing country listed below.

iii. In addition to the requisite conformity with I-CAS, the export of specified meat and meat products to countries wherein regulation(s) for import of Halal products are notified, the producer/supplier/exporter shall also meet the importing country's requirements and regulations, as applicable, and shall provide valid certificate(s) to the buyer in the importing country issued by Halal Certification Bodies approved under the National Halal system of the Importing Country.

iv. The Policy Conditions and Procedures thereof for the Export of Non-Halal Certified Meat and Meat products remain unchanged.

v. The List of Countries wherein the above-mentioned conditions for Export of specified Halal Meat & Meat products is mandated is as follows —

I. Bahrain

II. Bangladesh

III. Indonesia

IV. Iran

V. Iraq

VI. Jordan

VII. Kuwait

VIII. Malaysia

IX. Oman

X. Philippines

XI. Qatar

XII. Saudi Arabia

XIII. Singapore

XIV. Turkey

XV United Arab Emirates

2. Reference the above-mentioned provisions, additional Export Policy Conditions are inserted against the following ITC(HS) Codes only-

HS Code	Description of Goods	Additional Policy Condition	Export
201- MEAT OF BOVINE ANIMALS, FRESH AND CHILLED			
2013000	-Boneless	Exports shall also be subject to Policy Condition 8 of this Chapter	
202- MEAT OF BOVINE ANIMALS, FROZEN			
02023000	-Boneless	Exports shall also be subject to Policy Condition 8 of this Chapter	
0204- MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN			
02041000	-Carcasses and half-carcasses of lamb, fresh or chilled	Exports shall also be subject to Policy Condition 8 of this Chapter	
02042100	-Carcasses and half-carcasses		
02042200	-Other cuts with bone in		

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02042300	-Boneless	
02043000	-Carcasses and half-carcasses of lamb, frozen	
02044100	-Other meat of sheep, frozen: --Carcasses and half-carcasses	
02044200	-Other meat of sheep, frozen: --Other cuts with bone in	
02044300	-Other meat of sheep, frozen: --Boneless	
02045000	-Meat of goats	

0206- EDIBLE OFFAL OF BOVINE ANIMALS, SHEEP, GOAT, FRESH CHILLED OR FROZEN

02061000	-Of bovine animals, fresh or chilled	Exports shall also be subject to Policy Condition 8 of this Chapter
02062100	-Of bovine animals, frozen: --Tongues	
02062200	-Of bovine animals, frozen: --Livers	
02062900	-Of bovine animals, frozen: -- Other	
02068010	-Other, fresh or chilled -- Of sheep or goats	
02068090	-Other, fresh or chilled - Other	
02069010	-Other, frozen --Of sheep or goats	
02069090	- Other, frozen -- Other	

1602- OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OF BOVINE

ANIMALS (16025000)		
16021000	-Homogenised preparations	Exports shall also be subject to Policy Condition 2 of this Chapter
16025000	-Of bovine animals	
16029000	-Other, including preparations of blood of any animal	

Effect of this notification: Policy Conditions for Export of specified Halal Meat and Meat Products are notified. The stated Export Policy conditions shall come into effect from 16th October, 2024.

[For further details please refer the notification]

NOTIFICATION

IMPOSITION OF MINIMUM IMPORT PRICE ON SYNTHETIC KNITTED FABRICS UP TO 31ST DECEMBER 2024

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 33/2024-25 dated 01.10.2024 notified that In exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992. read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, and in partial modification to Notification No. 77/2023 dated 16.03.2024, the Central Government hereby **extends** the condition of Minimum Import Price (MIP) on the following 5 ITC (HS) Codes of Synthetic Knitted Fabrics from **15th September, 2024 to 31st December 2024** as under

ITC(HS) Code	Item Description	Existing Import Policy	Revised Import Policy	Existing Policy Condition	Revised Policy Condition
60063100	-Of synthetic fibres: -- Unbleached or bleached	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063200	-Of synthetic fibres: -- Dyed	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063300	-Of synthetic fibres: -- Of yarns of different colours	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063400	-Of synthetic	Free	Prohibited	-	However, import is

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	fibres: - - Printed				'Free' if CIF value is 3.5 US Dollar and above per Kilogram
6006900	-- Other	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

2. All other terms and conditions in the Notification No. 77/2023 dated 16.03.2024 shall remain unchanged.

3. In addition to the above, the Central Government hereby revises the Import Policy Condition of the following ITC (HS) Codes under Chapter 60 of ITC(HS) 2022. Schedule-I (Import Policy), for the period up to 31st December. 2024, with immediate effect:

ITC(HS) Code	Item Description	Existing Import Policy	Revised Import Policy	Existing Policy Condition	Revised Policy Condition
6001920	- Other: -- Of man-made fibres	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
6004100	Knitted or crocheted fabrics of a width exceeding 30 cm. containing by weight 5 percent	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above

	or more of elastomeric yarn or rubber thread, other than those of heading 60.01.				per Kilogram
6004900	- Other	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
6005360	- Of synthetic fibres: - - Other, unbleached or bleached	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
6005379	--- Other	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
6005390	- Of synthetic fibres: - - Other, printed	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

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60062200	- Of cotton: -- Dyed	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60064200	- Of artificial fibres: -- Dyed	Free	Prohibited	-	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

Effect of the Notification:

Minimum Import Price (MIP) on Synthetic Knitted Fabrics is extended from 15th September 2024 to 31st December 2024. Further, MIP of US Dollar 3.50 per Kilogram on CIF Value has also been imposed on 08 new ITC (HS) Codes of various kinds of Knitted fabrics for the period up to 31st December, 2024.

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

[For further details please refer the notification]

NOTIFICATION

EXTENSION OF RODTEP SCHEME FOR EXPORTS MADE FROM DTA UNITS AND AA/EOU/SEZ UNITS

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 32/2024-25 dated 30.09.2024 notified that in exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government makes the following changes in Notification No. 70/2023 dated 08.03.2024, namely: i. The RoDTEP Scheme, for export of products manufactured by DTA Units, is being extended beyond 30.09.2024 till 30.09.2025;

ii. The RoDTEP Scheme, for export of products manufactured by Advance Authorization holders (Except deemed exports),

Export Oriented Units (EOUs) and SEZ Units, is being extended beyond 30.09.2024 till 31.12.2024.

iii. However, notwithstanding the extension of the Scheme provided beyond 30.09.2024 in sub-paras i) and ii) above, in order to adhere to the budgetary framework as provided in Para 4.54 of FTP 2023, so that the outgo remains within the approved budget of the Scheme, necessary changes shall be made to the Scheme benefits, wherever necessary, including revisions or deletions in the eligible RoDTEP export items, rates, per unit value caps and other measures as per Para 4.54 (v), (vi), (vii) of FTP 2023, as and when required.

2. The new RoDTEP rates based on the recommendation of RoDTEP Committee are being notified w.e.f. 10.10.2024 under revised Appendix 4R (for DTA units) and Appendix 4RE (for Advance Authorization holders (Except deemed exports), Export Oriented Units (EOUs) and SEZ Units). However, for exports made between 01.10.2024 and 09.10.2024, the existing rates as in Notification No-70/2023 dated 08.03.2024 shall continue to apply.

3. The new Appendix 4R and Appendix 4RE containing the eligible RoDTEP export items, rates and per unit value caps, wherever applicable is available at the DGFT portal- www.dgft.gov.in under the link 'Regulations>RoDTEP'.

Effect of this Notification:

The RoDTEP scheme is extended for exports made from DTA Units till 30.09.2025 and AA/EOU/SEZ Units till 31.12.2024. The revised rates as in Appendix 4R and Appendix 4RE are also notified for implementation with effect from 10.10.2024, once the ICEGATE portal gets updated with new rates.

[For further details please refer the notification]

NOTIFICATION

AMENDMENT IN EXPORT POLICY OF NON-BASMATI WHITE RICE UNDER HS CODE 1006 30 90

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 31/2024-25 dated 28.09.2024 notified that In exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended time to time, read with Para 1.02 and 2.01 of the Foreign Trade Policy, the Central Government hereby amends the Export Policy of Non-Basmati White Rice under ITC (HS) Code 1006 30 90 of Chapter 10 of Schedule 2 of the ITC (HS) Export Policy, as under:-

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ITC HS code	Item Description	Existing Export Policy	Revised Export Policy	Policy Conditions
1006 30 90	Non-Basmati White rice (Semi-milled or wholly milled rice, whether or not polished or glazed: Other)	Prohibited	Free	Export is subject to a Minimum Export Price of USD 490/tonne

30th of September, 2024, will not be eligible for any further benefit in the extended period.

3. This extension shall be valid for three months or such revised approval, which would be received prior to the lapse of the extension of three months.

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

[For further details please refer the Trade Notice]

2. The Notification will come into immediate effect.

Effect of the Notification:

The export policy of Non-Basmati White rice (Semi-milled or wholly milled rice, whether or not polished or glazed: Other) under **HS code 1006 30 90** is amended from 'prohibited' to 'free' subject to MEP of USD 490/tonne with immediate effect and until further orders.

[For further details please refer the notification]

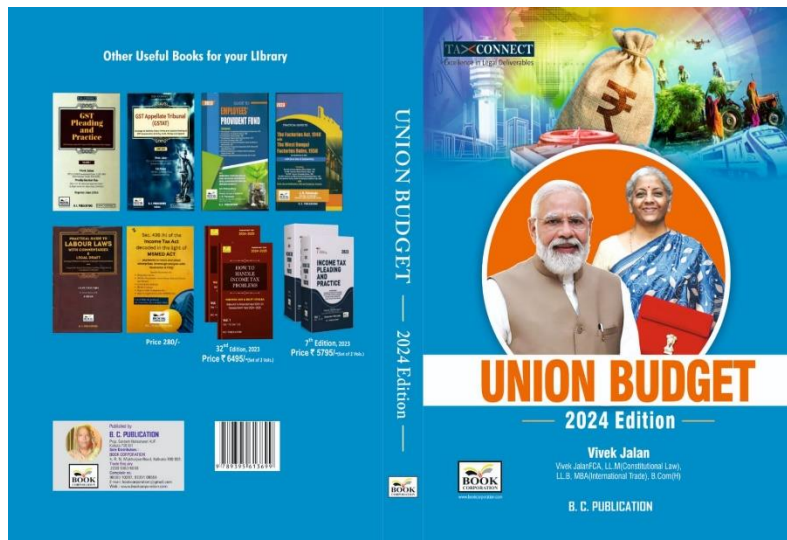
TRADE NOTICE**EXTENSION OF INTEREST EQUALISATION SCHEME (IES) FOR PRE AND POST SHIPMENT RUPEE EXPORT CREDIT FOR THREE MONTHS BEYOND 30TH SEPTEMBER, 2024**

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 18/2024 dated 30.09.2024 notified that Trade and Industry is hereby informed that the Interest Equalisation Scheme for Pre and Post shipment Rupee Export Credit, which had earlier been extended till 30.09.2024 has been further extended by three months up to 31.12.2024 on same terms and conditions as the earlier extension with the additional condition that fiscal benefits of each MSME, on aggregate, will be restricted to Rs.50 Lakhs for FY 2024-25 till December, 2024.

2. MSME Manufacturer exporters who have already availed equalisation benefit of Rs 50 Lakhs or more in 2024-25 till

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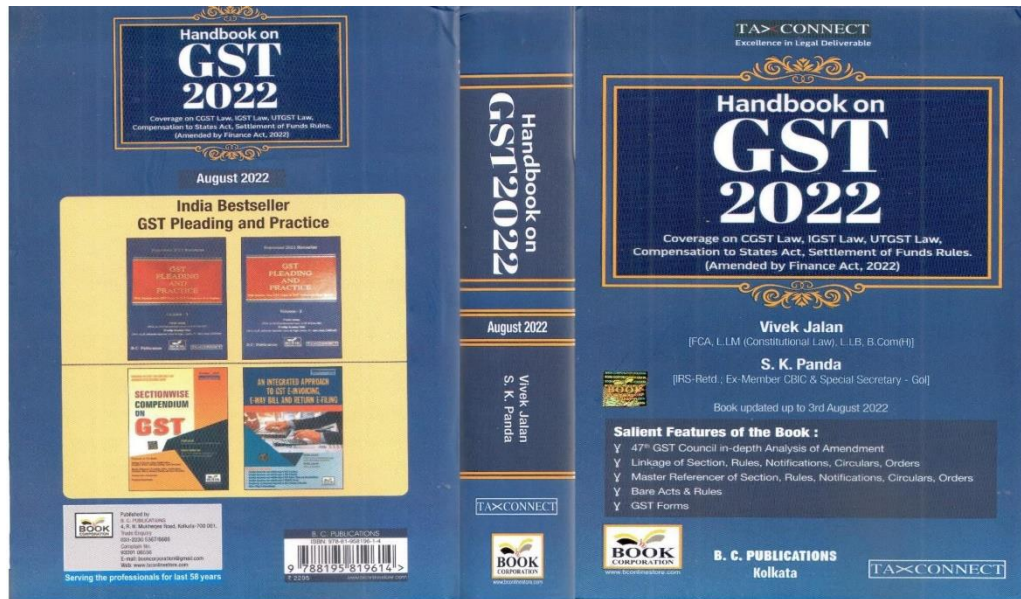
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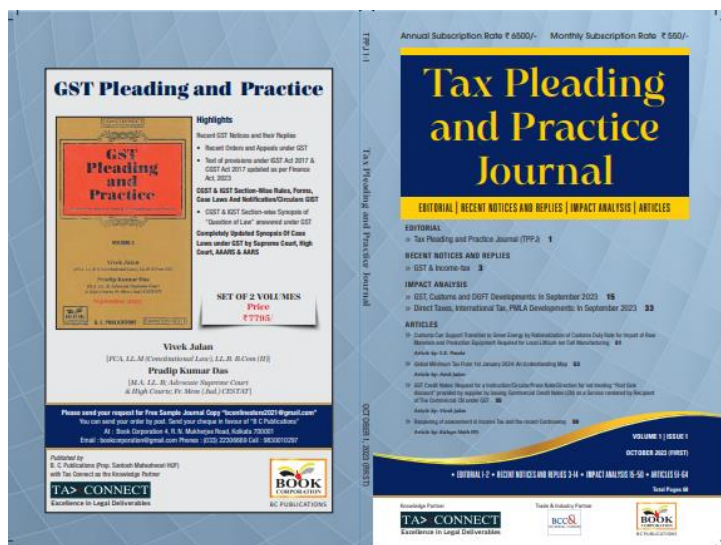
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