

TAX CONNECT

Knowledge Partner:



FEMA. FDI. INCOME TAX. GST. LAND. LABOUR

TAX CONNECT:

- Mumbai** : Unit No. 312, Omega Business Park, Near-Kaamgar Hospital, Road No. 33, Wagle Industrial Estate Thane (West), Maharashtra – 400604
- Bengaluru** : 951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
- Delhi (NCR)** : B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001
- Room No. 119, 1st Floor, “Diamond Arcade” 1/72, Cal Jessore Road, Kolkata – 700055
- Tobacco House, 1, Old Court House St, Radha Bazar, Corner, Kolkata, West Bengal 700001
- Dubai** : Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : www.taxconnect.co.in
- Email** : info@taxconnect.co.in

EDITORIAL



Friends,

Recently various notifications and circulars have been issued by CBIC to notify and clarify various recommendations of 54th GST Council meeting. One of the major changes notified in respect of RCM & GST TDS on Supply of Metal Scrap from 10th Oct 2024.

Entry No. 8 has been inserted in the existing Notification No.4/2017-CT (R) dated 28th June 2017 vide Notification No.6/2024-CT (R) dated 08th October 2024 to notify the applicability of RCM w.e.f. 10th October 2024 on inward supply of Metal Scrap by any registered person from any unregistered person.

Further, Notification No. 50/2018-Central Tax, dated 13.09.2018 has been amended vide Notification No. 25/2024-Central Tax, dated 09.10.2024, w.e.f. 10.10.2024 to notify applicability of GST TDS to be deducted by any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person.

Furthermore, Notification No. 5/2017- Central Tax, dated 19th June, 2017 has been amended vide Notification No. 24/2024 - Central Tax, dated 09.10.2024, w.e.f. 10.10.2024 to notify that even though a person may only be dealing in Metal Scrap under RCM, then also they need to take registration when threshold limit is crossed.

Hence from the above mentioned notifications, the following can be understood:

1. The recipient who is liable to pay GST under RCM shall pay GST if supplier of Metal Scrap is below threshold limit & unregistered under GST.
2. The supplier of Metal Scrap shall take GST registration as and when it crosses threshold limit.
3. ITC on 'Self Invoice' to be taken on RCM paid on inward supply of metal scrap.
4. No RCM under GST is payable on scrap like plastics, Wood, Asbestos, E-Waste, etc (Other than Metal Scrap).

5. Even though a person may only be dealing in Metal Scrap under RCM, then also they need to take registration under GST when threshold limit is crossed. Metal Scrap traders should take registration in case threshold is crossed. Then they should pay on Forward Charge Mechanism.
6. The recipient may all inward supply of Metal Scrap from unregistered person w.e.f. 10th Oct 2024 start making provision entries for RCM from GRNs dated 10th Oct 2024.
7. A GST TDS of 2% is applicable on supply of metal scrap by registered person in B to B supply.
8. TDS Deductor Registrations and other compliances need to be taken care by recipient of Metal Scrap in each state.
9. Supplier of Metal scrap can claim TDS only after accepting the details on the GST portal, which shall be reflecting on the Cash ledger of the registered supplier once accepted. Momentary fund blockage of 2% may be there for supplier.
10. For All inward supply of Metal Scrap from Registered purchases w.e.f. 10th Oct 2024 start making provision entries for GST-TDS where applicable.

11. The reverse charge mechanism (RCM) for metal scrap is a significant policy change that affects large steel mills, particularly those relying on scrap-based steel production. The shift will reduce administrative tasks for smaller sellers. In the short term, the industry's ability to adapt will be crucial, though in the long run, the policy could improve tax compliance and formalize the largely unregulated metal scrap sector.

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

Editor:

Vivek Jalan

Partner - Tax Connect Advisory Services LLP

Co-Editor:

Rohit Sharma

Director – Tax Connect Advisory Services LLP

SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5-7
NOTIFICATION	EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'DISTRICT LEGAL SERVICE AUTHORITY'	
NOTIFICATION	EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'REAL ESTATE REGULATORY AUTHORITY, NEW DELHI'	
NOTIFICATION	EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'GUJARAT WATER SUPPLY AND SEWERAGE BOARD'	
NOTIFICATION	EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'STATE LOAD DESPATCH CENTRE UNSCHEDULED INTERCHANGE FUND- WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED'	
CIRCULAR	TRUSTS / INSTITUTIONS/ FUNDS ALLOWED TO FILE AUDIT REPORT FOR THE A.Y. 2023-24 IN FORM NO. 10B/10BB ON OR BEFORE 10TH NOVEMBER, 2024	
3]	GST	8-24
NOTIFICATION	GST TDS SHALL BE APPLICABLE ON SUPPLY OF METAL SCRAP BETWEEN REGISTERED PERSONS UNDER GST	
NOTIFICATION	EVEN THOUGH A PERSON MAY ONLY BE DEALING IN METAL SCRAP UNDER RCM, THEN ALSO THEY NEED TO TAKE REGISTRATION UNDER GST WHEN THRESHOLD LIMIT IS CROSSED.	
NOTIFICATION	RATIONALIZATION OF LATE FEE FOR DELAY IN FILING OF RETURN IN FORM GSTR-7 (GST TDS RETURN) - SUPERSEDE NOTIFICATION NO.22/2021-CENTRAL TAX DATED THE 1 JUNE, 2021	
NOTIFICATION	CENTRAL GOVERNMENT, NOTIFIES THE SPECIAL PROCEDURE FOR RECTIFICATION OF FOR INPUT TAX CREDIT ORDERS ISSUED UNDER SECTION 73, 74, 107, 108 WHICH CONFIRMING DEMAND FOR WRONG AVAILMENT OF INPUT TAX CREDIT	
NOTIFICATION	THE CENTRAL GOVERNMENT NOTIFIES THE RESPECTIVE DATE BY WHICH PAYMENT FOR THE TAX, AS PER THE NOTICE, STATEMENT, OR ORDER, MUST BE MADE TO QUALIFY FOR A WAIVER OF INTEREST AND PENALTIES UNDER SECTION 128A OF THE CGST ACT	
NOTIFICATION	CENTRAL GOODS AND SERVICES TAX (SECOND AMENDMENT) RULES, 2024	
NOTIFICATION	CGST RATE SCHEDULE U/S 9(1) - SEEKS TO AMEND NOTIFICATION NO. 1/2017-CENTRAL TAX (RATE), DATED THE 28TH JUNE, 2017	
NOTIFICATION	REVERSE CHARGE ON CERTAIN SPECIFIED SUPPLIES OF GOODS U/S 9(3) OF CGST ACT - METAL SCRAP	
NOTIFICATION	RATES FOR SUPPLY OF SERVICES UNDER CGST ACT - SERIAL NO. 8 AMENDED - SEEKS TO AMEND NOTIFICATION NO. 11/2017-CENTRAL TAX (RATE), DATED THE 28TH JUNE, 2017	
NOTIFICATION	EXEMPTED SUPPLY OF SERVICES - SEEKS TO AMEND NOTIFICATION NO. 12/2017-CENTRAL TAX(RATE),DATED THE 28TH JUNE, 2017	
NOTIFICATION	SERVICES ON WHICH TAX WILL BE PAYABLE UNDER REVERSE CHARGE MECHANISM (RCM) UNDER CGST ACT – ANY PROPERTY OTHER THAN RESIDENTIAL DWELLING	
INSTRUCTION	SYSTEMIC IMPROVEMENT WITH RESPECT TO MAPPING / DE-MAPPING OF THE OFFICERS ON THE GSTN PORTAL	
CIRCULAR	CLARIFICATION REGARDING THE SCOPE OF "AS IS / AS IS, WHERE IS BASIS" MENTIONED IN THE GST CIRCULARS ISSUED ON THE BASIS OF RECOMMENDATION OF THE GST COUNCIL IN ITS MEETINGS	
CIRCULAR	CLARIFICATION REGARDING GST RATES & CLASSIFICATION (GOODS) BASED ON THE RECOMMENDATIONS OF THE GST COUNCIL IN ITS 54TH MEETING	
CIRCULAR	CLARIFICATIONS REGARDING APPLICABILITY OF GST ON CERTAIN SERVICES	
4]	FEMA	25
CIRCULAR	DUE DILIGENCE IN RELATION TO NON-RESIDENT GUARANTEES AVAILED BY PERSONS RESIDENT IN INDIA	
CASE LAW	CANARA BANK VERSUS TAX RECOVERY OFFICER (CENTRAL), INCOME TAX OFFICER, TRO (CENTRAL) BENGALURU, TAX RECOVERY OFFICER, INCOME TAX OFFICER, TRO PANAJI: KARNATAKA HIGH COURT	
5]	CUSTOMS	26
NOTIFICATION	APPOINTMENT OF COMMON ADJUDICATING AUTHORITY	
6]	DGFT	27-28
PUBLIC NOTICE	AMENDMENT IN APPENDIX 10M OF PARA 10.15 IN THE HANDBOOK OF PROCEDURES OF THE FOREIGN TRADE POLICY (FTP) 2023 TO INCLUDE MORE ITEMS UNDER THE PURVIEW OF GLOBAL AUTHORIZATION FOR INTRA-COMPANY TRANSFER (GAICT) OF SCOMET ITEMS/SOFTWARE/TECHNOLOGY	
TRADE NOTICE	PROVISION FOR IMPORT/ RE-IMPORT OF "EXHIBITS AND SAMPLE"	
TRADE NOTICE	CLARIFICATION ON RCMC REQUIREMENTS FOR POST-EXPORT REMISSION-BASED SCHEMES UNDER FTP 2023	
CIRCULAR	APPLICABILITY OF PARA 4.08 (II) OF HBP IN CASE OF INPUTS BEING PROCURED BY ADVANCE AUTHORISATION HOLDERS FROM UNITS LOCATED IN SEZ	
NOTIFICATION	AMENDMENT IN IMPORT POLICY OF PARTS OF LIGHTER COVERED UNDER CTH 9613 OF CHAPTER 96 OF SCHEDULE -L (IMPORT POLICY) OF ITC (HS) 2022	
7]	UNION BUDGET – 2024 EDITION	29
8]	GST APPELLATE TRIBUNAL (GSTAT)	30
9]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	31
10]	HANDBOOK ON GST 2022	32
11]	TAX PLEADING AND PRACTICE JOURNAL	33
12]	HOW TO HANDLE GST LITIGATION: ASSESSMENT, SCRUTINY, AUDIT & APPEAL	34
13]	LET'S DISCUSS FURTHER	35

TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
15 th October	Issue of TDS Certificate	August 2024	Due date for issue of TDS Certificate for tax deducted under section 194-IB, 194-IA, 194M, 194S in the month of August, 2024
15 th October	FORM 24G	September 2024	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of September, 2024 has been paid without the production of a challan
15 th October	Quarterly statement of TCS Deposited	September 2024	Quarterly statement of TCS deposited for the quarter ending September 30, 2024
15 th October	Form No. 15G/15H	July-September 2024	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending September, 2024
15 th October	Form 15CC	July-September 2024	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending September, 2024
15 th October	Form No. 3BB	September 2024	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of September, 2024
13 th October	GSTR-1 (IFF)	September 2024	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13 th October	GSTR-5	September 2024	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13 th October	GSTR-6	September 2024	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
18 th October	CMP-08	July-September 2024	Form GST CMP-08 is used to declare the details or summary of self-assessed tax which is payable for a given quarter by taxpayers who are registered as composition taxable person or taxpayer who have opted for composition levy.

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'DISTRICT LEGAL SERVICE AUTHORITY'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 110/2024 dated 11.10.2024 notified that In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'District Legal Service Authority' as specified in the Schedule to this notification, constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), as a 'class of body' in respect of the following specified income arising to that body, namely:—

(a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State Authority i.e. Haryana State Legal Services Authority for the purposes of the Legal Services Authorities Act, 1987;

(b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;

(c) Amount received under the order of the Court;

(d) Fee received as recruitment application fee; and

(e) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that each of the District Legal Service Authority-

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years;

and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be applicable for assessment years 2024-2025, 2025-2026, 2026-2027, 2027-2028 and 2028-2029

relevant for financial year 2023-2024, 2024-2025, 2025-2026, 2026-2027 and 2027-2028 respectively.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – 'REAL ESTATE REGULATORY AUTHORITY, NEW DELHI'

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 109/2024 dated 11.10.2024 notified that In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Real Estate Regulatory Authority, New Delhi (PAN AAALR1691Q)' an Authority constituted under sub-section (1) of Section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016), in respect of the following specified income arising to that Authority, namely:-

(a) Amount received as Grant-in-aid or loan/advance from Government;

(b) Fee/penalty received from builders/developers, agents or any other stakeholders as per the provisions of the Real Estate (Regulation and Development) Act, 2016; and

(c) Interest earned on (a) & (b) above.

2. This notification shall be effective subject to the conditions that the 'Real Estate Regulatory Authority, New Delhi –

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of Section 139 of the Income-tax Act, 1961;

3. This notification shall be applicable for the financial years 2018-2019 to 2022-2023 relevant to assessment years 2019-2020 to 2023-2024 respectively.

[For further details please refer the Notification]

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – ‘GUJARAT WATER SUPPLY AND SEWERAGE BOARD’

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 108/2024 dated 11.10.2024 notified that In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Gujarat Water Supply and Sewerage Board’, Gandhinagar (PAN: AAALG5041P), a Board constituted by the Government of Gujarat in respect of the following specified income arising to that Board, namely:

- (a) Grant received from Government, Local Bodies and Other Government Agencies;
- (b) Centage at rates prescribed by the Gujarat Water Supply and Sewerage Board Act, 1978/Government of Gujarat;
- (c) Water charges (tariff fixed by the Government of Gujarat) collected from local bodies/village panchayats/ industries;
- (d) Receipts from Pension and gratuity contribution;
- (e) Other incomes such as investigation charges, Hire Charges, Sale of Tender Schedule and Rent received under the Gujarat Water Supply and Sewerage Board Act, 1978; and
- (f) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that Water Supply and Sewerage Board, Gandhinagar-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2022-2023 and 2023-2024 relevant for the financial years 2021-2022 and 2022-2023 and shall be applicable

for assessment years 2024-2025, 2025-2026 and 2026-2027 relevant for the financial years 2023-2024, 2024-2025 and 2025-2026 respectively.

[For further details please refer the Notification]

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – ‘STATE LOAD DESPATCH CENTRE UNSCHEDULED INTERCHANGE FUND- WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED’

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 107/2024 dated 11.10.2024 notified that In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘State Load Despatch Centre Unscheduled Interchange Fund- West Bengal State Electricity Transmission Company Limited (PAN: AAIAS0980J), constituted under the Electricity Act, 2003 (36 of 2003) in respect of the following specified income arising to that trust, namely:

- (a) Residual money in the unscheduled interchange pool balance account;
- (b) Income incidental to or related to unscheduled interchange; and
- (c) Interest on fixed deposits and auto-sweep accounts.

2. This notification shall be effective subject to the conditions that the State Load Despatch Centre Unscheduled Interchange Fund- West Bengal State Electricity Transmission Company Limited (PAN: AAIAS0980J)-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

INCOME TAX

3. This notification shall be deemed to have been applied for assessment years 2023-2024 and 2024-2025 relevant for the financial years 2022-2023 and 2023-2024 respectively.

[For further details please refer the Notification]

CIRCULAR

TRUSTS / INSTITUTIONS/ FUNDS ALLOWED TO FILE AUDIT REPORT FOR THE A.Y. 2023-24 IN FORM NO. 10B/10BB ON OR BEFORE 10TH NOVEMBER, 2024

OUR COMMENTS: The Central Board of Direct Taxes vide Circular F. No. 173/118/2024-ITA-I dated 07.10.2024 clarified that Central Board of Direct Taxes (CBDT'), by Circular No. 02/2024 dated 05.03.2024 had allowed those trusts/institutions/funds, which have furnished audit report on or before 31st October, 2023 in Form No. 10B where Form No. 10BB was applicable and vice-versa, to furnish the audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the applicable Form No. 10B/ 10BB for the assessment year 2023-24, on or before 31st March, 2024.

2. It has been brought to the notice of the CBDT that in some cases, such trusts/institutions/funds. as mentioned above, could not file the audit report in the correct prescribed form.

3. On consideration of the matter, with a view to avoid genuine hardship to those trusts/institutions/funds, for which the date of 31st March, 2024 was prescribed to furnish the audit report in the applicable Form No, 10B/10BB, by the above mentioned Circular No. 02/2024 dated 05.03.2024, the CBDT in exercise of the powers conferred under section 119 of the Act, hereby further allows such trusts / institutions/ funds to furnish such audit report in the applicable Form No. 10B /10BB **on or before 10th November, 2024.**

4. This issues with the approval of competent authority.

[For further details please refer the Circular]

GST

NOTIFICATION

GST TDS SHALL BE APPLICABLE ON SUPPLY OF METAL SCRAP BETWEEN REGISTERED PERSONS UNDER GST

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 25/2024-Central Tax dated 09.10.2024 notified that in exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R 868 (E), dated 13th September, 2018, namely:—

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted, -

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

[For further details please refer the notification]

NOTIFICATION

EVEN THOUGH A PERSON MAY ONLY BE DEALING IN METAL SCRAP UNDER RCM, THEN ALSO THEY NEED TO TAKE REGISTRATION UNDER GST WHEN THRESHOLD LIMIT IS CROSSED.

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 24/2024-Central Tax dated 09.10.2024 notified that in exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 5/2017-Central Tax, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 607(E), dated the 19th June, 2017, namely:-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely: -

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[For further details please refer the notification]

NOTIFICATION

RATIONALIZATION OF LATE FEE FOR DELAY IN FILING OF RETURN IN FORM GSTR-7 (GST TDS RETURN) - SUPERSEDE NOTIFICATION NO.22/2021-CENTRAL TAX DATED THE 1 JUNE, 2021

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 23/2024- Central Tax dated 08.10.2024 notified that In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 366(E), dated the 1 June, 2021 (No.22/2021-Central Tax), except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

GST

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

[For further details please refer the notification]

NOTIFICATION
CENTRAL GOVERNMENT, NOTIFIES THE SPECIAL PROCEDURE FOR RECTIFICATION OF FOR INPUT TAX CREDIT ORDERS ISSUED UNDER SECTION 73, 74, 107, 108 WHICH CONFIRMING DEMAND FOR WRONG AVAILMENT OF INPUT TAX CREDIT

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 22/2024- Central Tax dated 08.10.2024 notified that in exercise of the powers conferred under the section 148 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 Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:-

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit

is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in Annexure A of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically-

(i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and

(ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

[For further details please refer the notification]

NOTIFICATION
THE CENTRAL GOVERNMENT NOTIFIES THE RESPECTIVE DATE BY WHICH PAYMENT FOR THE TAX, AS PER THE NOTICE, STATEMENT, OR ORDER, MUST BE MADE TO QUALIFY FOR A WAIVER OF INTEREST AND PENALTIES UNDER SECTION 128A OF THE CGST ACT

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 21/2024- Central Tax dated 08.10.2024 notified that in exercise of the powers conferred by sub-

GST

section (1) of section 128A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (the said Act), the Central Government, on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:–

TABLE

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section 73 of the said Act.

issued under sub-section (1) of section 73 of the said Act.	
-------------------------------------------------------------	--

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

[For further details please refer the notification]

NOTIFICATION CENTRAL GOODS AND SERVICES TAX (SECOND AMENDMENT) RULES, 2024

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 20/2024- Central Tax dated 08.10.2024 notified that In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: –

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 36, in sub-rule (3), after the words “suppression of facts”, the words and figures “under section 74” shall be inserted.

3. In the said rules, in rule 46, with effect from 1st day of November, 2024, –

(a) after clause (s), the second proviso shall be omitted;

(b) in the third proviso, for the words “Provided also that in the case of”, the words “Provided further that in the case of” shall be substituted;

4. In the said rules, after rule 47, the following rule shall be inserted with effect from the 1st day of November, 2024, namely:-

“47A. Time limit for issuing tax invoice in cases where recipient is required to issue invoice.– Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay

GST

tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be.”.

5. In the said rules, , in rule 66, in sub-rule (1), after the word, letters and figure “FORM GSTR-7”, the words “, on or before the tenth day of the month succeeding the calendar month,” shall be inserted with effect from the 1 st day of November, 2024.

6. In the said rules, in rule 86, in sub-rule (4B), in clause (b), the words, brackets and figures “in contravention of sub-rule (10) of rule 96,” shall be omitted.

7. In the said rules, in rule 88B, in sub-rule (1), after the word and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024.

8. In the said rules, in rule 88D, in sub-rule (3), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024.

9. In the said rules, in rule 89,—

(a) in sub-rule (4), —

(i) in clause (B), the words, brackets, figures and letters “other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted;

(ii) in clause (C), the words, brackets, figures and letters “, other than the turnover of supplies in respect of which refund is claimed under sub- rules (4A) or (4B) or both” shall be omitted;

(iii) in clause (E), for the long line beginning with the word “excluding” and ending with the words “during the relevant period”, the words “excluding the value of exempt supplies other than zero rated supplies during the relevant period” shall be substituted;

(b) sub-rules (4A) and (4B) shall be omitted;

(c) in sub-rule (5), in the Explanation, in clause (a), the words, brackets, figures and letters “other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted.

10. In the said rules, in rule 96, sub-rule (10) shall be omitted.

11. In the said rules, in rule 96B, in sub-rule (1), for the words and figures “section 73 or 74” the words, figures and letters “section 73 or section 74 or section 74A” shall be substituted with effect from the 1st day of November, 2024.

12. In the said rules, in rule 121, for the words and figures “proceedings under section 73 or, as the case may be, section 74”, the words, figures and letter “proceedings under section 73 or section 74 or section 74A, as the case may be,” shall be substituted with effect from 1st day of November, 2024.

13. In the said rules, in rule 142 with effect from the 1st day of November, 2024, —

(a) in sub-rule (1), —

(i) in clause (a), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted;

(ii) in clause (b), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-section (3) of section 74A” shall be inserted;

(b) in sub-rule(1A), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-section (1) of section 74A” shall be inserted;

(c) in sub-rule (2), for the words, brackets and figures “or, as the case may be, tax, interest and penalty in accordance with the provisions of subsection (5) of section 74”, the words, brackets, figures and letters “or clause (i) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty in accordance with the provisions of subsection (5) of section 74 or clause (i) of sub-section (9) of section 74A” shall be substituted;

(d) in sub-rule (2B), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted;

(e) for sub-rule (3), the following sub-rule shall be substituted, namely: —

“(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or under clause (ii) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section

GST

74A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within seven days of the notice issued under sub-section (3) of that Section but before the issuance of order under the said sub-section (3), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the said notice.”;

(f) in sub-rule (4), after the words and figures “of section 74”, the words, brackets, figures and letters “or sub-section (6) of section 74A” shall be inserted.

(g) in sub-rule (5), after the words and figures “or section 74”, the words, figure and letters “or section 74A” shall be inserted.

14. In the said rules, after rule 163, the following rule shall be inserted with effect from the 1st day of November, 2024, namely: -

“164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.— (1) Any person who is eligible for waiver of interest, or penalty, or both in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL-01 on the common portal, providing the details of the said notice or the statement, as the case may be, along with the details of the payments made in FORM GST DRC-03 towards the tax demanded.

(2) Any person who is eligible for waiver of interest, or penalty, or both, in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A, may file an application electronically in FORM GST SPL 02 on the common portal, providing the details of the said order, along with the details of the payments made towards the tax demanded:

Provided that the payment towards such tax demanded shall be made only by crediting the amount in the electronic liability register against the debit entry created by the said order:

Provided further that if the payment towards such tax demanded has been made through FORM GST DRC-03, an application in FORM GST DRC-03A, as prescribed in sub-rule (2B) of rule 142, shall be filed by the said person for credit of the said amount in the Electronic Liability Register against the

debit entry created for the said demand, before filing the application in FORM GST SPL 02.

(3) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially on account of erroneous refund and partially for other reasons, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.

(4) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.

(5) The amount payable under sub-rule (1) or sub-rule (2) shall be the amount that remains payable, after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be.

(6) Any person who wishes to file an application under sub-rule (1) or sub-rule (2), may do so within a period of three months from the date notified under sub-section (1) of section 128A:

Provided that where an application in FORM GST SPL-02 is to be filed in cases referred to in the first proviso to sub-section (1) of section 128A, the time limit for filing the said application shall be six months from the date of communication of the order of the proper officer redetermining such tax under section 73.

(7) The application under sub-rule (1) or sub-rule (2) shall be accompanied by documents evidencing withdrawal of appeal or writ petition, if any, filed before any Appellate Authority, or Tribunal or Court, as the case may be, to establish that the applicant is eligible for the waiver of interest or penalty or both, in terms of section 128A:

Provided that where the applicant has filed an application for withdrawal of an appeal or writ petition filed before the Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the

GST

application under sub-rule (1) or sub-rule (2), the applicant shall upload the copy of such application or document filed for withdrawal of the said appeal or writ petition along with the application under sub-rule (1) or sub-rule (2), and shall upload the copy of the order for withdrawal of the said appeal or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority.

(8) Where the proper officer is of the view that the application made in FORM GST SPL-01 or FORM GST SPL-02 is liable to be rejected as not being eligible for waiver of interest, or penalty, or both, as per section 128A, he shall issue a notice on the common portal to the applicant in FORM GST SPL-03 within three months from the date of receipt of the said application and shall also give the applicant an opportunity of being heard.

(9) On receiving the notice under sub-rule (8), the applicant may file a reply to the said notice on the common portal in FORM GST SPL-04, within a period of one month from the date of receipt of the said notice.

(10) If the proper officer is satisfied that the applicant is eligible for waiver of interest and penalty as per section 128A, he shall issue an order in FORM GST SPL-05 on the common portal accepting the said application and concluding the proceedings under section 128A.

(11) In cases where the order in FORM GST SPL-05 is issued by the proper officer under sub-rule (10). –

(a) in respect of an application filed in FORM GST SPL-01 pertaining to a notice or statement referred to in clause (a) of sub-section (1) of section 128A, the summary of order in FORM GST DRC-07 as per sub-rule (5) of rule 142 shall not be required to be issued by the proper officer, in respect of the said notice or statement;

(b) in respect of an application filed in FORM GST SPL-02 pertaining to an order referred to in clause (b) or clause (c) of sub-section (1) of section 128A, the liability created in the part II of Electronic Liability Register, shall be modified accordingly.

(12) If the proper officer is not satisfied with the reply of the applicant, the proper officer shall issue an order in FORM GST SPL-07 rejecting the said application.

(13) (a) In cases where notice in FORM GST SPL-03 has not been issued, the proper officer shall issue the order under sub-rule (10) within a period of three months from the date

of receipt of the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be.

(b) In cases where notice in FORM GST SPL-03 has been issued, the proper officer shall issue the order in sub-rule (10) or sub-rule (12) within a period of three months from the date of receipt of reply of the applicant in FORM GST SPL-04, or within a period of four months from the date of issuance of notice in FORM GST SPL-03 where no reply is received from the applicant.

Explanation.– For the purposes of this sub-rule, in cases referred to in the proviso to sub-rule (7), the time period from the date of filing of the application under sub-rule (1) or sub-rule (2) till the date of submission of the order for withdrawal of the appeal or the writ, as the case may be, shall not be included while calculating the time period under clause (a) or clause (b) of this sub-rule.

(14) If no order is issued by the proper officer within the time limit specified in sub-rule (13), then the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, shall be deemed to be approved and the proceedings shall be deemed to be concluded.

(15) (a) In cases where no appeal is filed against the order in FORM GST SPL-07 within the time period specified in sub-section (1) of section 107, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored.

(b) In cases where an appeal is filed against the order in FORM GST SPL-07 for rejection of application for waiver of interest, or penalty, or both, if—

(i) the appellate authority has held that the proper officer has wrongly rejected the application for waiver of interest, or penalty, or both, in FORM GST SPL-07, the said appellate authority shall pass an order in FORM GST SPL-06 on the common portal accepting the said application and concluding the proceedings under section 128A; or

(ii) the appellate authority has held that the proper officer has rightly rejected the application for waiver of interest, or penalty, or both, in FORM GST SPL-07, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of subsection (1) of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be

GST

restored, subject to condition that the applicant files an undertaking electronically on the portal in FORM GST SPL-08, within a period of three months from the date of issuance of the order by the appellate authority in FORM GST APL-04, that he has neither filed nor intends to file any appeal against the said order of the Appellate Authority.

(16) In cases where the taxpayer is required to pay an additional amount of tax liability as per the second proviso to sub-section (1) of section 128A, and such additional payment is not made within the time limit specified in the said proviso, the waiver of interest, or penalty, or both, under the said section as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, if any, shall become void.

(17) In cases where the taxpayer is required to pay any amount of interest, or penalty, or both, in respect of any demand pertaining to erroneous refund or on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said amount is not paid within the said time period, the waiver of interest, or penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void.

Explanation. – For the purposes of this rule, the proper officer for issuance of order under this rule, –

(a) in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of sub-section (1) of section 128A, shall be the proper officer for issuance of order as per section 73; and

(b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, shall be the proper officer referred to in section 79 of the Act.”

[For further details please refer the notification]

NOTIFICATION	
CGST RATE SCHEDULE U/S 9(1) - SEEKS TO AMEND NOTIFICATION NO. 1/2017-CENTRAL TAX (RATE), DATED THE 28TH JUNE, 2017	

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 05/2024- Central Tax (Rate) dated 08.10.2024 notified that in exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) after Schedule I – 2.5%, in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: -

“(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab”;

(b) in Schedule II – 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“32C	1905	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
	90	
	30	

(c) in Schedule III – 9%

(i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats
-------	--------------------------------------------	-------------------------------------------------------------------------------------------------------------------

GST

		of a kind used in aircraft or seats of a kind used for motor vehicles”;
--	--	-------------------------------------------------------------------------

(d) in Schedule IV – 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
-------	------------	-------------------------------------------

2. This notification shall come into force on the 10th day of October, 2024.

[For further details please refer the notification]

NOTIFICATION REVERSE CHARGE ON CERTAIN SPECIFIED SUPPLIES OF GOODS U/S 9(3) OF CGST ACT - METAL SCRAP

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 06/2024- Central Tax (Rate) dated 08.10.2024 notified that In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person”.

2. This notification shall come into force on the 10th day of October, 2024.

[For further details please refer the notification]

NOTIFICATION RATES FOR SUPPLY OF SERVICES UNDER CGST ACT - SERIAL NO. 8 AMENDED - SEEKS TO AMEND NOTIFICATION NO. 11/2017-CENTRAL TAX (RATE), DATED THE 28TH JUNE, 2017

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 07/2024- Central Tax (Rate) dated 08.10.2024 notified that In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,

(i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”

(ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[For further details please refer the notification]

NOTIFICATION EXEMPTED SUPPLY OF SERVICES - SEEKS TO AMEND NOTIFICATION NO. 12/2017-CENTRAL TAX (RATE), DATED THE 28TH JUNE, 2017

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 08/2024- Central Tax (Rate) dated 08.10.2024 notified that In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of

GST

the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

1. (i) In the said notification, in the Table, -

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil"

(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by – (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service."

		sub-section (1) of section 35 of the Income Tax Act, 1961.		
--	--	------------------------------------------------------------	--	--

(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil"

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other scheme	Nil	Nil"

GST

		implemented by the National Skill Development Corporation; or	
		(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or	
		(iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.	

(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[For further details please refer the notification]

NOTIFICATION

SERVICES ON WHICH TAX WILL BE PAYABLE UNDER REVERSE CHARGE MECHANISM (RCM) UNDER CGST ACT – ANY PROPERTY OTHER THAN RESIDENTIAL DWELLING

OUR COMMENTS: The Central Board of Indirect Taxes vide notification no. 09/2024- Central Tax (Rate) dated 08.10.2024 notified that In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II,

Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

[For further details please refer the notification]

INSTRUCTION

SYSTEMIC IMPROVEMENT WITH RESPECT TO MAPPING / DE-MAPPING OF THE OFFICERS ON THE GSTN PORTAL

OUR COMMENTS: The Central Board of Indirect Taxes vide instruction no. 04/2024- GST dated 04.10.2024 instructed that A reference has been received from the DGoV, CBIC, New Delhi stating therein that a GST officer, mapped in the GSTN portal, was not de-mapped with immediate effect after his relieving from the charge, which resulted into fraudulent sanction of refund by the officer.

2. In this regard, certain systemic improvement has been suggested by DGoV (Hqrs), interalia, recommending that officers should be immediately de-mapped from the concerned field formation, on the GSTN portal, upon execution of the GFR-33. DGoV further suggested that the same may be monitored by supervisory officers, preferably of the rank of Joint Commissioner / Additional Commissioner, and a compliance report in this regard may be sent to the jurisdictional Commissioner / Principal Commissioner or equivalent within a specified time period. It is also requested that clear responsibility and accountability of the concerned jurisdictional officers, responsible for mapping / un-mapping of the officers on the GSTN portal, may be ensured regarding the same.

3. In view of the above, it is requested that all Principal Commissioners/ Commissioners or equivalent, may be directed to ensure strict compliance of the directions given by the Directorate General of Vigilance (DGoV) in this regard.

[For further details please refer the instruction]

GST

CIRCULAR

CLARIFICATION REGARDING THE SCOPE OF “AS IS / AS IS, WHERE IS BASIS” MENTIONED IN THE GST CIRCULARS ISSUED ON THE BASIS OF RECOMMENDATION OF THE GST COUNCIL IN ITS MEETINGS

OUR COMMENTS: The Central Board of Indirect Taxes vide Circular No. 236/30/2024-GST dated 11.10.2024 issued clarification regarding the scope of “as is / as is, where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings.

Instances were brought to the notice of the Board pertaining to the prevailing doubts among the field formations/trade as regards the scope of regularization on “as is” or “as is, where is basis” vide various GST Circulars issued for clarification regarding applicable GST rates and appropriate classification of specified goods or service or both on the basis of recommendation of the GST Council in its various meetings.

2. The GST Council in its 54th Meeting held on 9th September 2024 has recommended issuance of clarification to clarify the intent behind the regularization done in the past meetings. Therefore, this Circular is being issued in exercise of power under Section 168 of CGST Act 2017 to clarify scope of “as is” or “as is, where is basis”.

3. Circulars have been issued based on recommendation of the GST Council wherein GST non-payment/ short-payments for past period have been regularized “As is” or As is, where is basis” in certain cases for supply of goods or services or both. Regularization for the past period has been done, on the recommendations of the Council, in situations, such as, where genuine doubts have arisen as there are two competing entries with different rates in the notifications or issues have arisen due to diverse interpretation resulting in a situation where some suppliers have paid a lower rate of GST (including nil rate on account of an exemption entry) and some suppliers have paid a higher rate of GST. It has also been clarified that where taxpayers had paid at the higher GST rate, in such situations they shall not be entitled to any refund.

4. The phrase 'as is where is' is generally used in the context of transfer of property and means that the property is being transferred in its current condition, whatever this condition happens to be and the transferee of property has accepted it with all its faults and defects, whether or not immediately apparent. In the context of GST, the phrase 'regularized on as is where is' basis means that the payment made at lower rate or exemption claimed by the taxpayer shall be accepted and no refund shall be made if tax has been paid at the higher rate. The intention of the Council is to regularize payment at

a lower rate including nil rate due to the tax position taken by taxable person, as full discharge of tax liability. The tax position of a taxable person is reflected in the returns filed by the person where the applicable rate of tax (or relevant exemption entry) on a transaction/supply is declared.

5. Thus, in cases where the matters have been regularized on “as is” or “as is, where is basis”, in case of two competing rates and the GST is paid at lower of the two rates, or at nil rate where one of the competing rates was nil under notification entry, by some suppliers while other suppliers have paid at higher rate, payment at lower rate shall be treated as tax fully paid for the period that is regularized.

Illustration 1:

In a situation where certain tax payers have paid 5% GST on supply of “X”, while some have paid 12% and the GST Council recommends to reduce the rate to 5% prospectively and regularize the past on “as is where is basis” which is notified on 1.12.2023, this means that for the period prior to 1.12.2023, the 5% GST paid by tax payer will be treated as tax fully paid and they would not be required to pay duty differential of 7% between 5% and 12%. For those tax payers who have paid 12% GST, no refund would be allowed.

Illustration 2:

In a situation where certain tax payers have paid 5% GST on supply of “X” while some have paid nil duty due to the genuine doubt that there was an exemption entry for “X”, and the GST Council recommends to clarify that the applicable rate is 5% and to regularize the past on “as is where is basis”, in view of prevailing genuine doubts, which is notified on 1.12.2023, this means that for the period prior to 1.12.2023, nonpayment of GST and declaring such transactions as exempted supply in their return by the tax payer will be treated as full discharge of tax liability and they would not be required to pay duty differential of 5 % between Nil and 5%. For those tax payers who have paid 5%, no refund would be made.

Illustration 3:

In a situation where the interpretational issue is between 5% and 12% rates and some taxpayers have paid 5 % , others have paid 12% while certain tax payers have not paid GST on supply of “X”, and the GST Council recommends to clarify that the applicable rate is 12% and regularize the past on “as is where is basis” which is notified on 1.12.2023, this means that for the period prior to 1.12.2023, the 5% GST paid by tax payer will be treated as tax fully paid and they would not be

GST

required to pay duty differential between 5% and 12% . For those tax payers who have paid 12%, no refund would be made. However, the regularization would not apply to situations where no tax has been paid. In such cases, the applicable tax i.e. 12% shall be recovered.

6. Accordingly, suitable instructions shall be passed on to the field formations under your charge.

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

[For further details please refer the Circular]

CIRCULAR

CLARIFICATION REGARDING GST RATES & CLASSIFICATION (GOODS) BASED ON THE RECOMMENDATIONS OF THE GST COUNCIL IN ITS 54TH MEETING

OUR COMMENTS: The Central Board of Indirect Taxes vide Circular No. 235/29/2024-GST dated 11.10.2024 issued clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9th September, 2024, at New Delhi.

Based on the recommendations of the GST Council in its 54th meeting held on 9th September, 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, the Board hereby clarifies the following issues through this circular for the purpose of uniformity in their implementation:

1. Clarification regarding GST rate on Extruded/Expanded Savoury food products:

1.1 Representations were received seeking clarification regarding appropriate classification and whether savoury or salted extruded snack pellets are classifiable under HS 2106 as Namkeens due to disputes in the field. Based on the recommendations of GST Council, with effect from 10.10.2024, extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion), falling under HS 1905 90 30 attract GST at the rate of 12% vide entry 32C of Schedule II of notification 1/2017-Central Tax (Rate) dated the 28th June, 2017 at par with namkeens, bhujia, mixture, chabena (pre-packaged and labelled) and similar edible preparations in ready for consumption form which are classifiable under HS 2106 90 of entry 46 of Schedule II of Notification 1/2017-Central Tax(Rate) dated the 28th June, 2017. The GST rate of 5%

continue on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.

1.2 However, it is clarified that the reduced GST rate of 12% on extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion) falling under HS 1905 90 30 shall apply prospectively from the date of effect of the said notification. For the past period, 18% GST shall be payable.

2. Clarification regarding GST rate on Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways:

2.1 Representations have been received regarding classification of Roof mounted air conditioners for Railways as to whether these goods are to be classified under HS 8415 with 28% GST rate or HS 8607 with 18% GST.

2.2 In this regard Goods falling under heading 8415 (including air conditioning machines) attract a GST rate of 28% vide S. No. 119 of Schedule IV of notification No. 01/2017-CT (Rate) dated 28.06.2017 (as amended). The goods falling under heading 8607 (including parts of railways or tramway locomotives) attract a GST rate of 18% vide S. No. 398G of Schedule III of notification No. 01/2017-CT (Rate) dated 28.06.2017 (as amended). Machines and apparatus of heading 8415, which include Air conditioning machines, are excluded from the ambit of 'parts' covered under heading 8607 as per Section note 2 of Section XVII of Customs Tariff Act, 1975. From a conjoint reading of Note 2 and Note 3 of the Section notes for the Section XVII, it is clear that goods of heading 8401 to 8479 (including 8415 – Air Conditioning Machines) are excluded from the ambit of 'parts' covered under Chapter 86.

2.3 Although there is no ambiguity in the classification, to make it explicitly clear, it is clarified that the Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways are classified under HS 8415.

3. Clarification regarding GST rate on Car and Motor cycle seats:

3.1 Representations were received seeking clarification regarding classification of seats meant for four wheeled cars and two-wheelers and the consequent GST rate on seats meant for four wheeled cars and two-wheelers.

3.2 With regards to seats for two wheelers, it is pertinent to note that the Explanatory Note for HS 9401 has specifically

GST

excluded items under HS 8714 (includes parts and accessories of two wheelers). The explanatory note for HS 8714 has a list of inclusions, which has mention of Saddles (seats). Thus, for two wheelers (HS 8711), the seats would be classifiable under HS 8714 attracting GST rate of 28% vide S. No. 174 of Schedule IV of notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended).

3.3 As regards seats for 4 wheeled vehicles, HS 9401 covers 'Seats, whether or not convertible into beds and parts thereof' (Tariff Item 9401 20 00 specifically covers seats of a kind used for motor vehicle). The Explanatory Note for this heading has also mentioned that seats for vehicles are covered under the ambit of HS 9401. Further, the Explanatory Notes to Chapter 94 have a list of exclusions that are not to be classified under the said Chapter. This list of exclusions does not mention seats meant for vehicles. Thus, it is seen that car seat would fall under HS 9401.

3.4 Thus, the seat assembly for 4 wheelers are classifiable under HS 9401 while seats for 2-wheelers are classifiable under HS 8714. There is no ambiguity in the GST rates on the said goods - car seats which are classifiable under 9401 attract GST @ 18 % vide S. No. 435A of Schedule III of notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended) and seats meant for two wheelers are classifiable under HS 8714 which attract a GST rate of 28%.

3.5 In order to bring parity with seats of motorcycles (classified under HS 8714) which already attract a GST rate of 28%, based on the recommendation of the Council, with effect from 10.10.2024 vide S. No. 210A of Schedule IV of notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended), car seats classifiable under HS 9401 attract GST at the rate of 28%. It is clarified that the 28% rate on car seats classifiable under HS 9401 is applicable prospectively, that is, from the date of effect of the said notification.

4. Field formations under your charge may be instructed accordingly.

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

[For further details please refer the Circular]

CIRCULAR

CLARIFICATIONS REGARDING APPLICABILITY OF GST ON CERTAIN SERVICES

OUR COMMENTS: The Central Board of Indirect Taxes vide Circular No. 234/28/2024-GST dated 11.10.2024 issued clarification regarding applicability of GST on certain services.

Based on the recommendations of the GST Council in its 54th meeting held on 9th September 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under:

2. Applicability of GST on the service of affiliation provided by universities to colleges:

2.1 Representations have been received seeking clarification on the applicability of GST on the service of affiliation provided by universities to colleges.

2.2 The activity of affiliation is to monitor and ensure whether the institution possesses the required infrastructure in terms of space, technical prowess, financial liquidity, faculty strength, etc. and is thereby eligible for the privileges to conduct the course/program of study for the degree/title extended by the University to the students enrolled in such institutions. The affiliation services provided by the universities to colleges are not by way of services related to the admission of students to such colleges or the conduct of examinations by such colleges.

2.3 Thus, as recommended by the 54th GST Council, it is hereby clarified that the affiliation services provided by universities to their constituent colleges are not covered within the ambit of exemptions provided to educational institutions in the notification No. 12/2017-CT(R) dated 28.06.2017 and GST at the rate of 18% is applicable on the affiliation services provided by the universities.

3. Applicability of GST on the service of affiliation provided by Central and State educational boards or Councils, or other similar bodies, to schools:

3.1 Representations have been received to clarify the applicability of GST on the service of affiliation provided by the Central and State educational boards or councils, or other similar bodies, to schools and to regularize the payment of tax on such services for the past period.

GST

3.2 The activity of affiliation carried out by educational boards or councils, or other similar bodies, is to monitor and ensure whether the schools possess the required infrastructure, finances, faculty strength etc. and are thereby eligible for the privileges to operate under the aegis of said boards or councils. The services of affiliation provided to schools by educational boards or councils, or other similar bodies, are not by way of services related to the admission of students to such schools or the conduct of examinations by such schools..

3.3 The matter was placed before the GST Council in its 54th meeting held on 09th September 2024, and the GST Council recommended to clarify that such services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable. At the same time, the GST Council recommended exempting the supply of affiliation services provided by Central and State educational boards or Councils, or other similar bodies, by whatever name called to government schools i.e. schools established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity. The same has been exempted w.e.f. 10.10.2024 vide notification No. 08/2024-Central Tax (Rate) dated 08.10.2024.

3.4 In its 54th meeting, the GST Council further recommended regularizing the GST liability on such services provided to all schools for the period from 01.07.2017 to 17.06.2021, i.e., the date of issuance of Circular No. 151/07/2021-GST wherein accreditation services of boards are clarified to be taxable at the rate of 18%.

3.5 Therefore, as recommended by the GST Council, it is clarified that services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable. Further, as recommended by the Council, the payment of GST on the services of affiliation provided by Central and State educational boards or Councils, or other similar bodies, to all schools is regularized on 'as is where is' basis for the period from 01.07.2017 to 17.06.2021.

4. Applicability of GST on the Directorate General of Civil Aviation (DGCA) approved flying training courses conducted by Flying Training Organizations approved by the DGCA:

4.1 Representations have been received regarding the applicability of GST on the DGCA-approved flying training courses conducted by Flying Training Organizations (FTOs)

which are approved by the Directorate General of Civil Aviation (DGCA). The same has been examined.

4.2 Under GST Law, vide Sl. No. 66 of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, "educational institution" has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force.

4.3 In exercise of the power vested by Section 5 of the Aircraft Act, 1934, the Central Government has made the Aircraft Rules, 1937, which, inter-alia, provide for 'approved training', i.e. training the curriculum of which has been approved by the DGCA, and 'approved training organization', i.e. a flying training organization which shall obtain the approval of DGCA before the students are enrolled to acquire flying experience. The said rules further state that flying experience required for the issue of private pilot and commercial pilot licenses shall be acquired at the Flying Training Organization (FTO) approved/ recognized by the DGCA. The Civil Aviation Requirements (CAR) issued under the said rules also provide for a completion certificate to be issued by an approved FTO to each student who completes its approved course of training.

4.4 It is evident from the above that the DGCA not only approves FTOs but also flying training courses and mandates the requirement of course completion certificates to be issued to successful candidates in terms of the Aircraft Act, 1934 and the rules prescribed thereunder. Therefore, the approved flying training courses conducted by FTOs approved by DGCA, wherein the DGCA mandates the requirement of a completion certificate, are covered under Sl. No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and are hence, exempt.

5. Regularizing payment of GST on transport of passengers by helicopter:

5.1 54th GST Council has recommended that the GST rate on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis may be notified at 5%. Accordingly, notification No. 07/2024- Central Tax (Rate) dated 08.10.2024 effective from 10.10.2024 has been issued.

5.2 The Council further recommended to regularize payment of GST on transportation of passengers, with or without

GST

accompanied baggage, by air, in a helicopter on seat share basis on 'as is where is' basis.

5.3 In addition to above, the Council also recommended to clarify that charter of helicopter would continue to attract GST at the rate of 18%.

5.4 Thus, as recommended by the 54th GST Council, payment of GST on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis is hereby regularized on 'as is where is' basis for the period from 01.07.2017 to 09.10.2024.

5.5 Further, as recommended by the 54th GST Council, it is hereby clarified that transport of passengers by helicopter on other than seat share basis i.e., for charter operations will continue to attract GST at the rate of 18%.

6. Whether incidental/ ancillary services such as loading/ unloading, packing, unpacking, transshipment, temporary warehousing etc., provided in relation to transportation of goods by road is to be treated as part of Goods Transport Agency service, being composite supply, or these services are to be treated as separate independent supplies:

6.1 Representations have been received to clarify whether incidental/ ancillary services such as loading/ unloading, packing, unpacking, transshipment, temporary warehousing etc., provided in relation to transportation of goods by road is to be treated as part of Goods Transport Agency (GTA) service, being composite supply, or these services are to be treated as separate independent supplies.

6.2 It has been brought to notice that enforcement agencies are raising demands for such services holding them leviable to GST at the rate of 18% by interpreting last para of Question No. 6 of the FAQ issued by CBIC which states that "If such incidental services are provided as separate services and charged separately, whether in the same invoice or separate invoices, they shall be treated as separate supplies", to mean that if a GTA shows packing charges, loading, unloading charges etc., separately in the invoice, the GTA becomes liable to pay GST at the rate of 18% on these services by treating them as cargo handling services.

6.3 After deliberations on the issue and based on recommendations of the 54th GST Council, it is hereby clarified that ancillary or incidental services provided by GTA in the course of transportation of goods by road, such as loading/unloading, packing/unpacking, transshipment, temporary warehousing etc. will be treated as composite

supply of transport of goods. The method of invoicing used by GTAs will not generally alter the nature of the composite supply of service. However, if such services are not provided in the course of transportation of goods and are invoiced separately, then these services will not be treated as composite supply of transport of goods.

7. Regularizing payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration:

7.1 54th GST Council has recommended to exempt import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration. Accordingly, notification No. 08/2024-Integrated Tax (Rate) dated 08.10.2024 effective from 10.10.2024 has been issued.

7.2 The Council further recommended to regularize payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration for the past period on 'as is where is' basis.

7.3 Therefore, on recommendations of the 54th GST Council, the payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration is hereby regularized for the period from 01.07.2017 to 09.10.2024 on 'as is where is' basis.

8. Applicability of GST on Preferential Location Charges (PLC) collected along with consideration for sale/ transfer of residential / commercial properties:

8.1 Allowing choice of location of apartment is integral part of supply of construction services and therefore, location charge is nothing but part of consideration charged for supply of construction services before issuance of completion certificate. Being charged along with supply of construction services for the apartment, the same attract GST at same rate as of construction services before issuance of completion certificate.

8.2 Therefore, based on the recommendations of the 54th GST Council, it is hereby clarified that location charges or Preferential Location Charges (PLC) paid along with the consideration for the construction services of residential /commercial/industrial complex forms part of composite supply where supply of construction services is the main

GST

service and PLC is naturally bundled with it and are eligible for same tax treatment as the main supply of construction service.

9. Regularizing payment of GST on certain support services provided by an electricity transmission or distribution utility:

9.1 GST Council in its 54th meeting held on 09th September, 2024 has recommended to exempt supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by transmission and distribution utilities to their consumers.

9.2 The same have been exempted vide notification No. 08/2024- Central Tax (Rate) dated 08.10.2024 effective from 10.10.2024.

9.3 The GST Council in its 54th meeting has also recommended to regularize the payment of GST for supply of such services for the period i.e., from 01.07.2017 to 09.10.2024 on 'as is where is' basis.

9.4 Therefore, as recommended by the 54th GST Council, the payment of GST on services provided by an electricity transmission or distribution utility which are incidental or ancillary to the supply of transmission and distribution of electricity by such utility, such as those listed in para 9.1 above is hereby regularized on 'as is where is' basis from 01.07.2017 to 09.10.2024.

10. Regularizing payment of GST on services of film distributors or sub-distributors who act on a principal basis to acquire and distribute films:

10.1 Representations have been received to clarify regarding the GST liability for the period from 01.07.2017 to 01.10.2021 on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers. Field formations have viewed that such transaction are classifiable under SAC 9996 and attracts GST at the rate of 18%.

10.2 Prior to 1st October 2021, GST at the rate of 18% was leviable on "*Motion Picture, videotape and television programme distribution services*" under Heading 9996 whereas 12% rate of GST was leviable on "*temporary or permanent transfer or permitting the use or enjoyment of intellectual property right in respect of goods other than IT*

technology software" under Heading 9973. It was observed that both entries apparently covered services by way of licensing of rights to broadcast or show films. This issue was discussed in the 45th GST Council meeting held on 17.09.2021 wherein, the Council recommended to keep a uniform rate of 18% on both these entries with effect from 01.10.2021.

10.3 The GST Council in its 54th meeting held on 09th September 2024 has recommended to regularize the payment of GST on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers on 'as is where is' basis from 01.07.2017 to 30.09.2021.

10.4 Therefore, as recommended by the GST Council, the payment of GST on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers is regularized for the period from 01.07.2017 to 30.09.2021 on 'as is where is' basis.

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

[For further details please refer the Circular]

FEMA

CIRCULAR

DUE DILIGENCE IN RELATION TO NON-RESIDENT GUARANTEES AVAILED BY PERSONS RESIDENT IN INDIA

OUR COMMENTS: The Reserve Bank of India vide Circular No. 18/2024-25 dated 04.10.2024 clarified that the Reserve Bank of India (RBI) has come across instances of guarantees (including Standby Letters of Credit [SBLCs] and / or performance guarantees) issued by persons resident outside India, favouring persons resident in India, which are not permitted under the extant FEMA regulations.

2. AD Category-I banks may ensure that guarantee contracts advised by them to, or on behalf of, their resident constituents are in accordance with the FEMA regulations. The contents of this circular may be brought to the notice of your constituents.

3. This direction is issued under Section 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999).

[For further details please refer the Circular]

CASE LAW

CANARA BANK VERSUS TAX RECOVERY OFFICER (CENTRAL), INCOME TAX OFFICER, TRO (CENTRAL) BENGALURU, TAX RECOVERY OFFICER, INCOME TAX OFFICER, TRO PANAJI: KARNATAKA HIGH COURT

OUR COMMENTS: Priority of secured creditors under SARFAESI Act - attachment by virtue of Section 26 (E) of the SARFAESI Act - respondent No. 3 had mortgaged the subject property in favour of the petitioner in the year 2013-14 much prior to the search conducted by the respondent Nos. 1 & 2 under Section 132 of the Income Tax Act - HELD THAT:- The claim of the petitioner as against the subject property mortgaged by respondent No. 3 in favour of the petitioner is as long back as in year 2013 would have an overriding effect in respect of all subsequent claims including the alleged claims of respondent Nos. 1 & 2 which was only in the year 2017 as held by the Madras High Court in the case of State Bank of India Vs. Tax Recovery Officer [2022 (12) TMI 557 - MADRAS HIGH COURT]

The orders of attachment passed by the Tax Recovery Officer/Income Tax Department were subsequent to the mortgage created in favour of the secured creditors and hence, the same will have no legs to stand.

Debts due to any secured creditor shall be paid in priority over all other debts, dues and all revenues, taxes, cesses and other

rates payable to the Central Government or State Government or other local authority; it follows therefrom that the provisions of the SARFAESI Act would prevail over the provisions of other earlier enactments, under which, amounts are allegedly due to the Central Government; it is well settled that if there are two special Acts / enactments, it is the later enactment that shall prevail; in the instant case, it cannot be gainsaid that the FEMA (a special law / Act) is an earlier enactment, while the SARFAESI Act (a special law / Act) is a later / subsequent enactment which would prevail over FEMA in the light of the principles laid down by the Apex Court in several judgments including *Solidaire India's case* [2001 (2) TMI 968 - SUPREME COURT]

Also, in *SBICAP's case* [2023 (3) TMI 1509 - BOMBAY HIGH COURT] Division Bench of the Bombay High Court held that the provisions of the Prevention of Money Laundering Act, 2002 (for short 'the PMLA') would be subservient to the rights of a secured creditor under the SARFAESI Act which would prevail and override the provisions of the PMLA.

Thus by virtue of the provisions contained in Section 26E of the SARFAESI Act, coupled with the undisputed fact that mortgage of the subject property by the respondent No. 3 in favour of the petitioner in 2013 was earlier/prior in point of time to the search conducted by respondents No. 1 & 2 in the year 2017, I am of the considered opinion that the mortgage in favour of the petitioner over ride and prevail over the proceedings initiated by respondents No. 1 & 2 and consequently, the impugned order of attachment deserves to be quashed.

CUSTOMS

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 65/2024-Customs (N.T.) dated 07.10.2024 notified in exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints the officer mentioned in column (4) of the Table below, to exercise the powers and discharge duties conferred or imposed on the officers mentioned in column (3) of the said Table, for purpose of adjudication of the Show Cause Notices, mentioned in column (2) of the said Table, in respect of the Notice mentioned in column (1) of the said Table, namely:-

Table

Name of noticee and address	Show Cause Notice number and date	Name of Adjudicating Authority	Common Adjudicating Authority appointed
(1)	(2)	(3)	(4)
M/s. Penta Gold Limited, Mumbai, 30, 1st floor, Zaveri Bazar, Champa gully, Mumbai, Maharashtra and others	DRI/NRU/CI/26/Int-0/Enq-03/2020/367-380 dated the 25th February, 2020 under section 124 of the Customs Act, 1962 (52 of 1962)	The Principal Commissioner or Commissioner of Customs (Preventive), New Customs House, Ballard Estate, Mumbai The Additional or Joint Commissioner of Customs (Preventive), Customs House, 15/1 Strand Road, Kolkata	Commissioner of Customs, Airport Special Cargo (APSC), Mumbai.

Cus/AG/170/2023-PCCCC-Imp-Cus-APSC Zone-III-Mumbai, dated the 18th September, 2023 under sub-section (4) of section 28 of the Customs Act, 1962 (52 of 1962)	Commissioner of Customs, Airport Special Cargo (APSC), Mumbai	
--------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------	--

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

[For further details please refer the notification]

DGFT

PUBLIC NOTICE

AMENDMENT IN APPENDIX 10M OF PARA 10.15 IN THE HANDBOOK OF PROCEDURES OF THE FOREIGN TRADE POLICY (FTP) 2023 TO INCLUDE MORE ITEMS UNDER THE PURVIEW OF GLOBAL AUTHORIZATION FOR INTRA-COMPANY TRANSFER (GAICT) OF SCOMET ITEMS/SOFTWARE/TECHNOLOGY

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 26/2024-2025 dated 07.10.2024 notified that in exercise of the powers conferred under Paragraph 1.03 read with Paragraph 2.04 of the Foreign Trade Policy (FTP) 2023, the Directorate General of Foreign Trade (DGFT) hereby amends the Appendix 10M as referred to in Para 10.15 of the Handbook of Procedures (HBP) 2023 with immediate effect.

Amended Appendix 10M - Annexed with the Public Notice

2. Effect of this Public Notice:

With the amendment in Appendix 10M in the Handbook of Procedures 2023, the coverage of items under GAICT Policy for export/re-export of items, including software and technology under SCOMET Category 8 has been expanded and new items have been brought under the liberalised policy to facilitate the Intra Company Transfer of SCOMET items to only the countries listed in Table 1 of Para 10.15 of HBP 2023.

[For further details please refer the Public Notice]

TRADE NOTICE

PROVISION FOR IMPORT/ RE-IMPORT OF "EXHIBITS AND SAMPLE"

OUR COMMENTS: The Ministry of Commerce and Industry vide notification no. 20/2024-25 dated 07.10.2024 notified that this Directorate is in receipt of various references from trade and industry seeking clarity on requirement of import authorization or registration under Import Monitoring Systems for importation /re-importation of exhibition goods of Indian Origin that were sent abroad/exported for display purposes. Also, regarding import of goods for exhibition purposes and requirement of authorization etc.

2. In this regard attention of the trade is invited to Para 2.60 of Handbook of Procedures (HBP) 2023 which lays down the procedure for import of "Exhibits and Samples". It has been provided that "Import /Export of exhibits on re-export / re-import basis, shall be allowed without an Authorization subject to conditions and on Submission of a bond/security to Customs or ATA Carnet".

3. Accordingly, the matter has been reviewed in DGFT and it is clarified that import / re-import of "Exhibits and Samples" for demo, display, exhibition and participation in fairs or participation of the same in India or abroad shall be regulated under Para 2.60 of HBP 2023 and not subjected to requirement of import authorization or registration under Import Monitoring Systems subject to other compliance in terms of Para 2.60 of HBP

This issues with the approval of the competent authority

[For further details please refer the Trade Notice]

TRADE NOTICE

CLARIFICATION ON RCMC REQUIREMENTS FOR POST-EXPORT REMISSION-BASED SCHEMES UNDER FTP 2023

OUR COMMENTS: The Ministry of Commerce and Industry vide trade notice no. 19/2024 dated 04.10.2024 notified that Attention of Trade and Industry is invited to Para 2.57 of the Foreign Trade Policy (FTP) 2023, which stipulates the necessity of obtaining a Registration-Cum-Membership Certificate (RCMC) for availing benefits under export promotion schemes notified under the FTP 2023.

2. It has come to the notice of DGFT that there is some confusion regarding the mandatory requirement of an RCMC for schemes such as RoSCTL and RoDTEP. In this context, the following clarification is provided:

i. **Requirement of RCMC:** As per Para 2.57 of FTP 2023, an RCMC is mandatory for exporters applying for an Authorisation to import/ export under the FTP (except items listed as 'Restricted' items in ITC (HS)) or applying for any other benefit or concession under FTP. These above noted measures are distinguished from post-export remission-based schemes.

DGFT

ii. **Post-export Remission-Based Schemes:** Schemes such as Duty Drawback, Rebate of State and Central Taxes and Levies (RoSCTL), and Remission of Duties and Taxes on Export Products (RoDTEP) fall under the category of remission-based schemes. These schemes are aimed at remitting duties or taxes on exported goods.

iii. **No RCMC Required:** For the aforementioned remission-based schemes, the requirement of an RCMC does not apply. Exporters can claim benefits under these schemes without obtaining an RCMC.

3. This notice is issued to ensure that all stakeholders are aware of the specific requirements of RCMC for availing benefits under different schemes as outlined in the FTP 2023.

4. This issues with the approval of the competent authority.

[For further details please refer the Trade Notice]

CIRCULAR

APPLICABILITY OF PARA 4.08 (II) OF HBP IN CASE OF INPUTS BEING PROCURED BY ADVANCE AUTHORISATION HOLDERS FROM UNITS LOCATED IN SEZ

OUR COMMENTS: The Ministry of Commerce and Industry vide circular no. 08/2024-25 dated 11.10.2024 clarified that This Directorate has received a reference, on the requirement of NOC by Advance Authorization holders, in case of procurement of **Acetic Anhydride** from unit located in SEZ, by an Advance Authorisation holder.

2 In this regard, the Paragraph 4.08 (ii) of the HBP 2023 is reproduced below:

(ii) Regional Authority shall endorse a copy of such Advance Authorisation to the above three agencies. **Regional Authority shall also endorse a condition that before effecting imports, 'No Objection Certificate' shall be obtained from Drug Controller and Narcotics Commissioner of India. "**

3. The issue has been examined with inputs obtained from the relevant authority. Consequently, it is clarified that the provisions under the said Para 4.08(ii) will not be applicable

in the case of procurement of Acetic Anhydride by an Advance Authorisation holder from an SEZ Unit, against Certificate of Supplies, provided the same is manufactured by an unit operating inside SEZ.

4. This Policy Circular is issued with the approval of DGFT.

[For further details please refer the circular]

NOTIFICATION

AMENDMENT IN IMPORT POLICY OF PARTS OF LIGHTER COVERED UNDER CTH 9613 OF CHAPTER 96 OF SCHEDULE -L (IMPORT POLICY) OF ITC (HS) 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 36/2024-25 dated 13.10.2024 notified that **S.O. (E):** - In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government amends the import policy for the following HS Codes covered under Chapter 96 of the ITC (HS), 2022. Schedule -I (Import Policy) as under:

HS codes	Item Description	Import Policy	Existing Policy condition	Revised Condition	Policy
96139000	-Parts	Free	-	However, import of Parts of pocket lighters , gas fuelled , non-refillable or refillable shall be ' Restricted '	

2. Effect of the Notification:

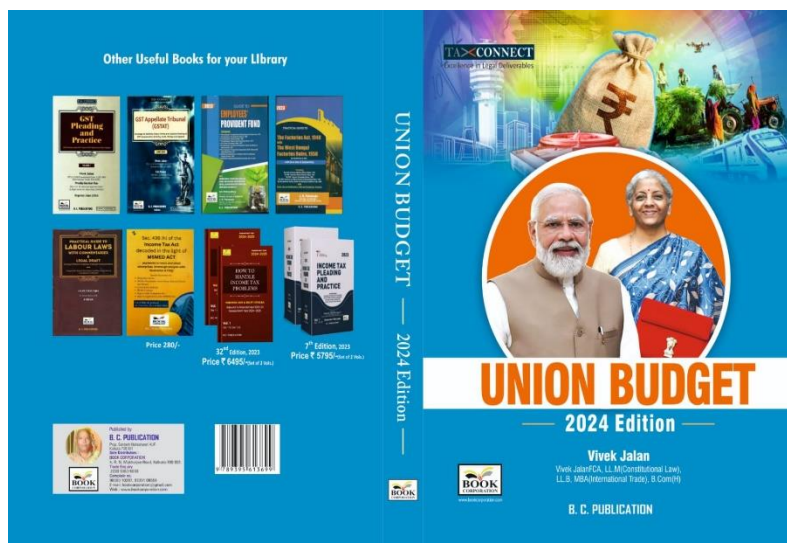
Import of Parts of pocket lighters, gas fuelled , non-refillable or refillable lighters (Cigarette lighters) under HS codes 96139000, is 'Restricted', with immediate effect.

This is issued with the approval of the Competent Authority.

[For further details please refer the notification]

:IN STANDS

UNION BUDGET – 2024 EDITION



CONTENTS

1. **Commentary on Budget**
2. **Budget at a glance**
3. **Finance Minister's Budget Speech**
4. **Finance Bill**
5. **Memorandum**
6. **Notes on Clauses**

Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

GST APPELLATE TRIBUNAL (GSTAT)



CONTENTS

1. A detailed Synopsis of GSTAT Appeals, Practice, Policy and Procedures
2. Master Summary of Act, Rules and Forms with brief understanding
3. Section-wise Commentary with Related provisions, Rules and Forms
4. Expectations From The Goods And Services Tax Appellate Tribunal (Procedure) Rules, 202x

Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]

S.K. Panda

[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,

Kolkata 700001

Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies



ABOUT THE BOOK: This publication includes:

1. Recent GST Notices and their Replies
 - Recent Orders and Appeals under GST
 - Text of provisions under IGST Act 2017 & CGST Act 2017 updated as per Finance Act, 2023
2. CGST & IGST Section-Wise Rules, Forms, Case Laws And Notification/Circulars GIST
 - CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST
3. Completely Updated Synopsis Of Case Laws under GST by Supreme Court, High Court, AAARS & AARS

Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

Pradip Kumar Das

[M.A. LL. B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,

Kolkata 700001

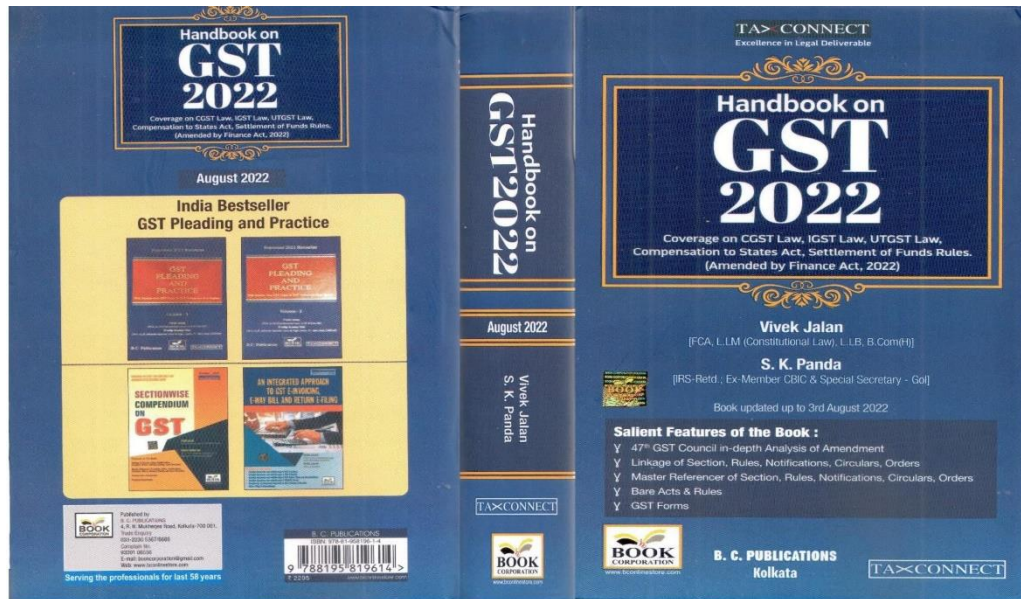
Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

HANDBOOK ON GST 2022



CONTENTS

- 5. 47th GST Council in-depth Analysis of Amendment**
- 6. Linkage of Section, Rules, Notifications, Circulars, Orders**
- 7. Master Reference of Section, Rules, Notifications, Circulars, Orders**
- 8. Bare Acts & Rules**
- 9. GST Forms**

Author:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

S.K. Panda

[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

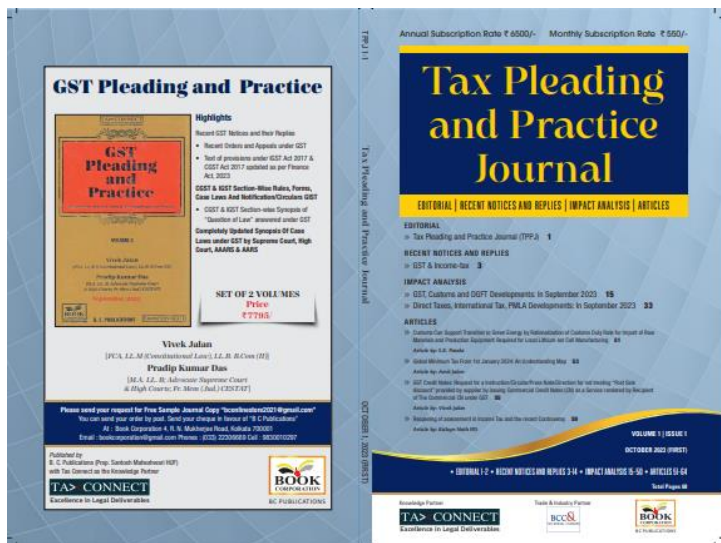
Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

:IN STANDS

TAX PLEADING AND PRACTICE JOURNAL



CONTENTS

7. Recent Notices and replies on GST & Income Tax
8. Impact Analysis on GST, Customs and DGFT Developments: In September 2023
9. Impact Analysis on Direct Taxes, International Tax, PMLA Developments: In September 2023
10. Articles

Author:

Vivek Jalan
[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]

S.K. Panda
[IRS-Retd.; Ex-Member CBIC & Special Secretary – GoI]

P.K. Das
[IRS-Retd.; Ex-Member CBDT & Special Secretary – GoI]

Published by:

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

In Association With:

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

:IN STANDS

How to Handle GST LITIGATION: Assessment, Scrutiny, Audit & Appeal



CONTENTS

1. 50 Most Burning issues in GST-Litigation
2. Reference of Section, Rules, Notifications, Circulars, Orders relating to GST Assessment, Scrutiny, Audit & Appeal
3. Case Laws relating to GST Litigation handling
4. GST Forms relating to Litigation handling
5. New process to file returns in GSTR 3B as per circular 170 explained in details u/s 59
6. Discussion on SOP on Scrutiny of Returns and GST Audit Manual by CBIC under respective Sections
7. Discussion on Recent Instruction on GST-Summons, Arrest and Bail

Authors:

Vivek Jalan

[FCA, LL.M (Constitutional Law), LL. B, B. Com(H)]

Bikramjit Ghosh

[FCA, B. Com(H)]

Published by:

BOOK CORPORATION

4, R. N. Mukherjee Road
Kolkata 700001

Phones: (033) 64547999

Cell: 9830010297, 9331018333

Order by email: bookcorporation@gmail.com

Website : www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY

6, Netaji Subhas Road,
Kolkata 700001

Cell: 7003384915

Order by email: info@taxconnect.co.in

Website : www.taxconnect.co.in

LET'S DISCUSS FURTHER!

OUR OFFICES:

MUMBAI

Unit No. 312, Omega Business Park, Near Kaamgar Hospital, Road No. 33, Wagle Industrial Estate, Thane West, Maharashtra- 400604

Contact Person: Rohit Vishwakarma

Email: rohit.vishwakarma@taxconnectwest.co.in

BENGALURU

951, 24th Main Road, J P Nagar, Bengaluru, Karnataka – 560078.

Contact Person: Anil Pal

Email: anil.pal@taxconnectdelhi.co.in

DELHI (NCR)

B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)

Contact Person: Poonam Khemka

Email: poonam.khemka@taxconnect.co.in

KOLKATA

6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata - 700001

Contact Person: Mainak Sen Gupta

Email: mainak.sengupta@taxconnectdelhi.co.in

KOLKATA

R No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road, Kolkata – 700055

Contact Person: Uttam Kumar Singh

Email: uttam.singh@taxconnect.co.in

DUBAI

Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact Person: Rohit Sharma

Email: rohit.sharma@taxconnect.co.in

Disclaimer:

This e-bulletin is for private circulation only. Views expressed herein are of the editorial team and are based on the information, explanation and documents available on Government portal platforms. Tax Connect or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of Tax Connect. While this e-article has been prepared on the basis of published/other publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.

Tax Connect 2024. All rights reserved.