

# 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, 24<sup>th</sup> Main Road, J P Nagar, Bengaluru, Karnataka – 560078.
- Delhi (NCR)** : B-139, 2<sup>nd</sup> Floor, Transport Nagar, Noida-201301 (U.P)
- Kolkata** : 6, Netaji Subhas Road, 3rd Floor, Royal Exchange Building, Kolkata – 700001  
- Room No. 119, 1<sup>st</sup> 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, 8<sup>th</sup> Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE
- Contact** : +91 7003384915
- Website** : [www.taxconnect.co.in](http://www.taxconnect.co.in)
- Email** : [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

## EDITORIAL



**Friends,**

We are aware that the last date to claim pending GST Input Tax Credit (ITC) for FY 2023-24 is November 30, 2024. Taxpayers registered under the Goods and Services Tax (GST) are reminded that November 30, 2024, marks the final date to claim any pending input tax credit (ITC) for FY 2023-24. Failure to act by this deadline could result in losing the ability to claim ITC for the financial year, leading to increased tax liabilities. Input tax credit allows taxpayers to offset their output tax liabilities, ensuring efficient cash flow management. Missing the deadline could lead to financial losses, as unclaimed ITC cannot be claimed after November 30, 2024.

It is recommended to file GSTR-3B to claim any pending input tax credit. Taxpayers are advised to review their records for FY 2023-24 and promptly file the GSTR 3B return to ensure compliance and avoid financial implications.

In addition to the above, GSTN Introduces Invoice Management System (IMS) for Streamlined ITC Claims. The Goods and Services Tax Network (GSTN) has launched the Invoice Management System (IMS) on the GST portal, effective October, 2024. This innovative feature aims to simplify input tax credit (ITC) claims for GST-registered taxpayers, reducing disputes and improving compliance. The IMS automatically syncs invoice data entered by supplier in a designated GST portal form to the buyer's IMS dashboard. Buyers can then take one of following actions and Invoices/records can be categorized as mentioned below:

- i. No action taken:** Deemed accepted at the time of GSTR-2B generation;
- ii. Accepted:** Will be part of GSTR-2B generation;
- iii. Rejected:** Will not be considered for GSTR-2B generation;
- iv. Pending:** Will not be considered for GSTR-2B generation for the month, same will be carried forward in IMS itself for further action in subsequent months.

Once action taken, the invoice/CN/DN becomes part of the buyer's ITC records, streamlining the process and ensuring greater transparency.

Despite its advantages, the system has encountered initial challenges. In an advisory dated November 12, 2024, GSTN acknowledged that taxpayers might inadvertently make errors during the early stages of IMS adoption, such as incorrectly accepting, rejecting, or leaving invoices pending. Such errors could delay or prevent accurate ITC claims.

To address these issues, GSTN has proposed corrective measures to help taxpayers rectify mistakes and claim the correct ITC amounts. This initiative seeks to ease the transition to IMS and ensure that GST-registered taxpayers can fully benefit from the system without disruptions.

The followings issues need to be taken care of before taking action in IMS:

- a. The reconciliation of CNs/ amendment in invoices month-wise becomes a great compliance burden. You need to 'accept' or 'reject' the CN. This may be a practical issue as the actual CN might be received after-wards.
- b. The action taken in one month cannot be reversed in the same month after filing GSTR 3B/ subsequent month in IMS.
- c. The liability of supplier will be increased in GSTR 3B for the subsequent tax period, for the invoices/records which have been rejected by the recipient in the IMS for the following transactions
- d. What in case a recipient makes a 'false' or 'wrong' rejection of invoice.
- e. What in case a recipient 'rejects' a CN which it has actually received, or will be received in subsequent month.
- f. While the option of 'downloading' the data of IMS is available, yet 're-loading' of the same after reconciliation is not available on the portal. Hence on the portal, "manual" action must be taken.

Invoice Management System (IMS) is an optional facility introduced from October 2024 on GST Portal, on which the invoices/records saved/furnished by the supplier in GSTR-1/1A/IFF, can be accepted, rejected or kept pending by recipients. Taxpayers are encouraged to familiarize themselves with IMS functionalities and exercise caution when managing invoices/CN/DN in the system to maximize ITC claims.

**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

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# TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
20 <sup>th</sup> November	GSTR-3B	October 2024	Summary return of outward supplies and input tax credit claimed, along with payment of tax by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person who has opted to file monthly return.
20 <sup>th</sup> November	GSTR-5A	October 2024	Return to be furnished by Online Information and Database Access or Retrieval (OIDAR) services provider, of the services provided to non-taxable persons, from a place outside India to a person in India.

# INCOME TAX

## NOTIFICATION

### EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – “PETROLEUM AND NATURAL GAS REGULATORY BOARD”

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 118/2024 dated 12.11.2024 notified that in exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies the “Petroleum and Natural Gas Regulatory Board” (PAN: AAALP0582E) (hereinafter referred to as “the assessee”), a board constituted under the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006) for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be a board constituted under the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[For further details please refer the Notification]

## CASE LAW

### COMMISSIONER OF INCOME TAX (TDS) -1 VERSUS M/S. ADMA SOLUTIONS PVT. LTD.: DELHI HIGH COURT

**OUR COMMENTS:** Held in the instant case that assessment against name of an entity which had ceased to exist much prior to the initiation of proceedings - Affect of change of name - whether curable defect u/s 292B – It has been held that as decided in Sky Light Hospitality LLP [2018 (2) TMI 1093 - DELHI HIGH COURT] wherein, the Supreme Court held that the wrong name given in the notice was merely a clerical error which could be corrected under Section 292-B of the Act.

As there was no change of entity, there being only change of name of the company, Show Cause Notice issued and the Penalty Order passed in the name of M/s. Infovision Information Services Pvt. Ltd. is not such a defect which cannot be cured and is therefore not fatal. We, accordingly, set aside the finding returned by the ITAT to the aforesaid extent and answer the question of law in favour of the appellant.

**Penalty order imposed beyond period of limitation** - As the survey was conducted in January 2008 to verify whether the TDS has been correctly deducted and deposited timely into Government’s account. The order was passed by the AO on 30.03.2011, holding the assessee to be in default for not paying the relevant TDS and the penalty proceedings were referred to the Additional CIT, Range-50 for levy of penalty. Thus, the last date by which the penalty order could have been passed was 30.09.2011 as the six months from the end of the month from which action for imposition of penalty was initiated, would expire on 30.09.2011. However, in this case, admittedly, penalty order was passed on 29.07.2013, and therefore, ITAT had rightly concluded that the orders were barred by limitation.

ITAT was correct in law in deleting penalty levied by the AO on the ground that penalty order dated 29.07.2013 was passed beyond the time period framed by Section 275 (1) (c) of the Act and the same having been passed after the lapse of six months from the end of the month in which the penalty proceedings were initiated by the AO. Decided in favour of assessee.

# GST

## ADVISORY

### IMS ON SUPPLIER VIEW

**OUR COMMENTS:** GSTN vide advisory dated 13.11.2024 advised that this is to inform that:

1. Invoice Management System (IMS) has been made available on the GST Portal from 14th October, 2024 wherein the recipient taxpayer can accept, reject or keep the invoices pending which are saved/filed by their suppliers in their respective GSTR-1/1A/IFF. This is to further inform you that the first GSTR-2B on the basis of such actions taken in IMS by the recipient taxpayers will be generated on 14th November, 2024 for October-2024 period.

2. To further facilitate the taxpayers, the Supplier View of IMS has also been made available where the action taken by their recipients on the records/invoices reported in GSTR-1/1A/IFF, will be visible to the suppliers in 'Supplier View' functionality. This will help a supplier taxpayer to see the action taken on their reported outwards supplies and will help to avoid any wrong action taken by the recipient taxpayer.

3. Also, kindly note that the below mentioned records/invoices are not available in IMS for taking any kind of actions by the recipient but are visible in supplier view with the status as 'No Action Taken':

1. Documents where ITC is not eligible either due to POS rule or Section 16(4) of the CGST Act,

2. Records attracting RCM Supplies

4. Further, this is to be reiterated again that any action taken on records can be changed by the recipient taxpayer till the filing of GSTR-3B of the return period. In case the taxpayer changes any action after the generation of GSTR-2B, they need to click the GSTR-2B recompute button to recompute their GSTR-2B based on the new actions taken.

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

## ADVISORY

### IMS DURING INITIAL PHASE OF ITS IMPLEMENTATION

**OUR COMMENTS:** GSTN vide advisory dated 12.11.2024 has advised that Invoice Management System (IMS) is an optional facility introduced from October 2024 on GST Portal, on which the invoices/records saved/furnished by the supplier in GSTR-1/1A/IFF, can be accepted, rejected or kept pending by recipients. Based on the action taken by the recipient on the IMS, system will generate the GSTR 2B of the recipient on 14th of subsequent month.

The Taxpayer can accept/reject/keep pending the invoice/record on IMS after due verification from his accounts. The ITC for the rejected record will not be available

to the recipient in the GSTR 2B. Further, the liability and input tax credit is being auto-populated in GSTR 3B of the taxpayer on the portal based on his liability declared in GSTR 1/1A and input tax credit made available in his GSTR 2B. However, the taxpayer can presently edit the said auto-populated details in GSTR 3B before filing the same.

IMS, being a new functionality introduced on the portal, there may be cases where in the initial phase of implementation of IMS, the recipient may make error/mistake while taking action (like acceptance/rejection/keeping pending) on the IMS in respect of an invoice/record. As GSTR-2B of the recipient will be generated on the portal based on the actions taken by the recipient on the IMS, any mistake in the action taken by the recipient on the IMS could result in incorrect details of available/eligible input tax credit to the recipient being shown in his GSTR-2B, which will also be auto-populated in his GSTR-3B on the portal. In such cases, the recipient can change the action on the IMS in respect of an invoice/record (e.g. from rejected to accepted or vice versa) and can recompute his GSTR-2B at any time till the filing of GSTR-3B for the corresponding tax period, so that correct ITC is auto-populated in his GSTR-3B.

Despite this, there may still be some cases, where the recipient is not able to correct the action taken on the IMS, resulting in wrong auto-population of ITC in GSTR-3B of the recipient or wrong auto-population of liability in GSTR-3B of the corresponding supplier. Therefore, during this initial phase of implementation of IMS, the taxpayers are advised that in such cases, where due to any inadvertent mistake in the action taken on the IMS, if incorrect details of ITC/ liability are auto-populated in GSTR-3B on the portal, the taxpayer may before filing their GSTR-3B return, edit such wrongly populated ITC/liability in their GSTR-3B, to correctly avail ITC or pay correct tax liability based on the factual position as per the documents/records available with him.

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



# FEMA

## CIRCULAR

### OPERATIONAL FRAMEWORK FOR RECLASSIFICATION OF FOREIGN PORTFOLIO INVESTMENT TO FOREIGN DIRECT INVESTMENT (FDI)

**OUR COMMENTS:** The Reserve Bank of India, vide circular No. 19/2024 dated 11.11.2024 clarified that Attention of Authorised Dealer (AD) Category - I banks is invited to the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, (hereinafter referred to as 'Rules') notified by the Central Government on October 17, 2019.

2. We draw your attention to Schedule II to the Rules which prescribes that investment made by foreign portfolio investor along with its investor group (hereinafter referred to as 'FPI') shall be less than 10 percent of the total paid-up equity capital on a fully diluted basis. Further, FPI investing in breach of the prescribed limit shall have the option of divesting their holdings or reclassifying such holdings as FDI. In this regard, an operational framework for such reclassification of foreign portfolio investment by FPI to FDI is provided in the Annex. The AD Category-I banks may accordingly facilitate the reporting of such transactions as per this framework.

3. These directions will become operative with immediate effect. AD Category-I banks may bring the contents of this circular to the notice of their customers / constituents concerned.

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

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

# CUSTOMS

## NOTIFICATION

### CUSTOMS PORTS - APPOINTMENT FOR SPECIFIED PURPOSES AMENDMENT IN NOTIFICATION NO. 62/1994-CUSTOMS (N.T.) DATED THE 21ST NOVEMBER, 1994

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 81/2024-Customs (N.T.) dated 14.11.2024 notified that In exercise of the powers conferred by clause (a) of sub-section (1) of the section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the Notification No. 62/1994-Customs (N.T.) dated the 21st November, 1994 of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 829 (E), dated the 21st November, 1994, namely:-

In the said notification in the Table, against serial number 5 relating to the State of Gujarat, in column (3) and (4), after item (31) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely: -

(1)(2)	(3)	(4)
	(32) Chhara	Unloading of imported goods and the loading of export goods or any class of such goods.

[For further details please refer the notification]

## NOTIFICATION

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

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 80/2024-Customs (N.T.) dated 14.11.2024 notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

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

#### “TABLE-1

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1080
2	1511 90 10	RBD Palm Oil	1081
3	1511 90 90	Others – Palm Oil	1081
4	1511 10 00	Crude Palmolein	1085
5	1511 90 20	RBD Palmolein	1088
6	1511 90 90	Others – Palmolein	1087
7	1507 10 00	Crude Soya bean Oil	1087
8	7404 00 22	Brass Scrap (all grades)	5450

TABLE-2

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	837 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	1005 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under subheading 7106 92;  (ii) Medallions and silver coins having silver content	1005 per kilogram



# CUSTOMS

not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.

**Explanation.** - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.

4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturers or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p><b>Explanation.</b> -For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.</p>	837 per 10 grams
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**TABLE-3**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6552 (i.e., no change)"

2. This notification shall come into force with effect from the 15th day of November, 2024.

[For further details please refer the Notification]

## NOTIFICATION

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

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide circular No. 79/2024-Customs (N.T.) dated 13.11.2024 notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

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

**"TABLE-1**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1046 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1058 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1052 (i.e., no change)
4	1511 10 00	Crude Palmolein	1063 (i.e., no change)
5	1511 90 20	RBD Palmolein	1066 (i.e., no change)
6	1511 90 90	Others – Palmolein	1065 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1057 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	5463 (i.e., no change)

**TABLE-2**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$)
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# CUSTOMS

(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	845 per 10 grams (i.e., no change)
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	989 per kilogram
3.	71	<p>(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;</p> <p>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.</p>	989 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturers or refiner's engraved serial number and weight expressed in metric units;	845 per 10 grams (i.e., no change)

		<p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p><b>Explanation.</b>-For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.</p>	
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**TABLE-3**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6552 (i.e., no change)"

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

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

## NOTIFICATION

### INLAND CONTAINER DEPOTS FOR LOADING AND UNLOADING OF GOODS AMENDMENT IN NOTIFICATION NO. 12/97-CUSTOMS (N.T.) DATED THE 2ND APRIL, 1997

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 78/2024-Customs (N.T.) dated 12.11.2024 notified that in exercise of the powers conferred by clause (aa) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/97-Customs (N.T.) dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 193 (E), dated the 2nd April, 1997, namely:-

In the said notification in the Table, against serial number 6B relating to the State of Orissa, in column (3) and (4), after item

CUSTOMS

(iii) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely:

(1)(2)	(3)	(4)
	“ (iv) Jajpur	Unloading of imported goods and the loading of export goods or any class of such goods.”.

[For further details please refer the Notification]

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

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 77/2024-Customs (N.T.) dated 12.11.2024 notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

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

“TABLE-1

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2	1511 90 10	RBD Palm Oil	1058 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1052 (i.e., no change)
4	1511 10 00	Crude Palmolein	1063 (i.e., no change)
5	1511 90 20	RBD Palmolein	1066 (i.e., no change)
6	1511 90 90	Others – Palmolein	1065 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1057 (i.e., no change)

8	7404 00 22	Brass Scrap (all grades)	5463 (i.e., no change)
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TABLE-2

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	845 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	1109 per kilogram (i.e., no change)
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;  (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.  <b>Explanation.</b> - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	1109 per kilogram (i.e., no change)
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer’s or refiner’s engraved serial	845 per 10 grams

# CUSTOMS

number and weight expressed in metric units;

(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.

**Explanation.** - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.

**TABLE-3**

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	6552 (i.e., no change)"

2. This notification shall come into force with effect from the 13th day of November, 2024.

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

## NOTIFICATION

**INLAND CONTAINER DEPOTS FOR LOADING AND UNLOADING OF GOODS - REMOVAL OF PIMPRI AMENDMENT IN NOTIFICATION NO. 12/97-CUSTOMS (NT) DATED THE 2ND APRIL, 1997**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 76/2024-Customs (N.T.) dated 11.11.2024 notified that in exercise of the powers conferred by clause (aa) of sub-section (1) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/97-Customs (NT) dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193 (E), dated the 2nd April, 1997, namely:—

In the said notification, in the Table, against serial number 9, relating to the State of Maharashtra, in column (3) the item (iv), and the corresponding entry thereto in column (4) shall be omitted.

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

## NOTIFICATION

**HANDLING OF CARGO IN CUSTOMS AREAS (AMENDMENT) REGULATIONS, 2024.**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 75/2024-Customs (N.T.) dated 07.11.2024 notified that in exercise of the powers conferred by sub-section (2) of section 141, read with section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Handling of Cargo in Customs Areas Regulations, 2009, namely:-

### 1. Short title and commencement. —

(1) These regulations may be called the Handling of Cargo in Customs Areas (Amendment) Regulations, 2024.

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

2. In the Handling of Cargo in Customs Areas Regulations, 2009 (hereinafter referred to as the said regulations), —

(a) in regulation 5, in sub-regulation (3), for the word "ten", the word "five" shall be substituted.

(b) in regulation 10, in sub-regulation (2), for the second proviso, the following proviso shall be substituted, namely: -

“Provided further that in case of Customs Cargo Service Provider authorised under Authorised Economic Operator Programme, the approval of appointment under sub-regulation (1) shall deemed to be extended and remain valid till such time the Authorised Economic Operator authorisation is valid and not suspended or revoked in terms of Regulation 12”.

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

## NOTIFICATION

**SEEKS TO IMPOSE ADD ON EPICHLOROHYDRIN IMPORTED FROM CHINA PR, KOREA RP AND THAILAND FOR 5 YEARS, PURSUANT TO FINAL FINDINGS OF DGTR**

## CUSTOMS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 24/2024-Customs (ADD) dated 11.11.2024 notified that in exercise Whereas, in the matter of “Epichlorohydrin” (hereinafter referred to as the subject goods), falling under tariff item 2910 30 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR, Korea RP and Thailand (hereinafter referred to as the subject countries) and imported into India, the designated authority in its final findings vide notification F. No. 6/15/2023-DGTR, dated the 14th August, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 14th August, 2024, has, inter alia, come to the conclusion that-

(i) the subject goods have been exported to India at a price below normal value, thus resulting in dumping;

(ii) the dumping of the subject goods has materially retarded the establishment of domestic industry in India;

(iii) the landed price of imports is below the level of selling price of the domestic industry and is undercutting the prices of the domestic industry,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely -

**TABLE**

Sl. No.	Tariff item	Description	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	29103000	Epichlorohydrin	Thailand	Thailand	AGC Vinythai Public Company Limited (AVT) (Formerly known as Advanced Biochemicals (Thailand) Co., Ltd.)	298	MT	USD
2	-do-	-do-	Thailand	Any country, including Thailand	Any producer other than (1)	327	MT	USD
3	-do-	-do-	Any country other than Thailand, China PR and Korea RP	Thailand	Any	327	MT	USD
4	-do-	-do-	Korea RP	Korea RP	Hanwha Solutions Corporation	274	MT	USD
5	-do-	-do-	Korea RP	Korea RP	Lotte Fine Chemical Co. Ltd.	506	MT	USD
6	-do-	-do-	Korea RP	Any country, including	Any producer other than (4) and (5)	557	MT	USD



# CUSTOMS

				ng Korea RP				
7	- do -	-do-	Any coun try othe r than Thail and, Chin a PR and Kore a RP	Korea RP	Any	557	M T	USD
8	- do -	-do-	Chin a PR	China PR	Jiangsu Ruixiang C hemical Co., Ltd	108	M T	USD
9	- do -	-do-	Chin a PR	China PR	Ningbo Huanyang New Material Co., Ltd.	Nil	M T	USD
1 0	- do -	-do-	Chin a PR	Any co untry, includi ng China PR	Any producer other than (8) and (9)	216	M T	USD
1 1	- do -	-do-	Any coun try othe r than Thail and, Chin a PR and Kore a RP	China PR	Any	216	M T	USD

notification in the Official Gazette and shall be payable in Indian currency.

**Explanation.**-For the purposes of this notification, the rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

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

## CIRCULAR CLASSIFICATION OF CLEAR FLOAT GLASS

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Circular No. 23/2024-Customs dated 14.11.2024 clarified that the Board is in receipt of several references regarding the classification of the goods referred as Clear Float Glass having a thin layer on one side.

2. The issue raised was whether the presence of a thin layer on one side of the float glass be treated as the absorbent, reflective layer. The objection stated that the Float Glass having just a thin layer on one side can't be treated as a float glass having any absorbent layer and therefore is classifiable under CTH 70052990 instead of CTH 70051090 because the tin layer is existent by default on all glass manufactured through float glass process.

3. For the ease of reference, following from the First Schedule to Customs Tariff Act, 1975 is reproduced below:

a. Heading 7005 of First Schedule to the Customs Tariff Act, 1975 covers 'Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked' and has several entries, of which relevant ones are reproduced below:

7005 10	-	non-wired glass, having an absorbent, reflecting or non-reflecting layer:
------------	---	--

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this



# CUSTOMS

7005	-	Tinted
10 10	-	
	-	
7005	-	Other
10 90	-	
	-	
	-	Other non-wired glass:
7005	-	Coloured throughout the mass (body
21	-	tinted), opacified, flashed or merely
	-	surface ground:

7005 29	--	Other:
7005 29 10	---	Tinted
7005 29 90	---	Other
7005 30	-	Wired glass:

metal oxide layer on it, will be said to be having no absorbent layer; therefore, will be correctly classified under tariff item 7005 29 90.

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

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

## CIRCULAR CLARIFICATION ON INSURANCE AMOUNT AND BOND VALUE FOR CCSPS AND VALIDITY OF BOND FOR AEO-LO

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Circular No. 22/2024-Customs dated 08.11.2024 clarified that Kind attention is invited to Board's Circular No. 42/2016-Customs dated 31.08.2016 which provided that average time taken for clearance of goods should be a relevant factor in deciding amount of insurance and accordingly prescribed 10 days as an average dwell time to be considered while calculating the insurance amount as provided under Regulation 5 (1) (iii) of the Handling of Cargo in Customs Areas Regulations, 2009 (hereinafter referred to as HCCAR).

1.2 Further, attention is also invited to the Board's Circular No. 32/2013-Customs dated 16.08.2013 which additionally clarifies that the custodian bond executed by CCSPs under Regulation 5(3) shall remain valid till the validity of approval granted to Customs Cargo Service Providers (CCSPs) under Regulation 10.

2. It has been represented to the Board that the guidelines prescribed vide the above referred circulars may be reviewed for reduction of cost incurred on insurance amount by Customs Cargo Service Providers (CCSPs) under Regulation 5(1)(iii) of HCCAR, 2009 by also bringing the attention of the Board regarding the reduction in average dwell time of imported goods and transit time for export goods.

3. The matter has been examined. In view of the present NTRS data and as a measure of Ease of Doing Business, it has been decided to partially modify the earlier Circular No. 42/2016-Customs dated 31.08.2016 with regard to Regulation 5(1)(iii) of HCCAR, to lay down that the amount of insurance to be provided by CCSPs should be equal to the average value of goods likely to be stored in the Customs area for a period of 5

(b) Further, as per Chapter Note 2.(c) to Chapter 70, For the purposes of headings 7003, 7004 and 7005, the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass."

4. The issue has been examined in consultation with CSIR-Central Glass & Ceramic Research Institute, Kolkata. On examination, it is understood that due to the manufacturing process (Pilkington process), the final product clear float glass, has always a thin layer on one side by default due to floating of glass on the molten tin to achieve a flat, smooth surface. Getting 'tin layer' on the one side of the glass by default does not mean that it satisfies the condition under Note 2(C) of Chapter 70, that "the expression absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for e.g. metal oxide)".

5. In view of the above, it is clarified that the clear float glass which is not wired, not coloured, not reflective and not tinted and has only a thin layer on one side and there is no other

## CUSTOMS

days (based on projected capacity) and for an amount as Commissioner of Customs may specify having regard to the goods that are already insured by the importers or exporters. Corresponding changes have also been carried out in Regulation 5(3) of HCCAR, 2009 vide Notification No. 75/2024-Customs (N.T.) dated 07.11.2024 to reduce the value of custodian bond being furnished in respect of imported/export goods to the extent of 5 days storage from the current 10 days as stipulated in Notification No. 115/2016-Customs (N.T.) dated 26.08.2016.

4. The Notification No. 75/2024-Customs (N.T.) dated 07.11.2024 also amends Regulation 10 of HCCAR, 2009 providing that the approval for appointment of AEO-LO CCSPs as custodian has been made valid, till such time their AEO authorisation is valid and not suspended or revoked in terms of Regulation 12 of HCCAR, 2009. Accordingly, in terms of clarification provided in Circular No.32/2013-Customs dated 16.08.2013, the custodian bond executed by CCSPs i.e. ICDs/CFSS etc who are AEO-LO shall have the validity same as the validity of approval granted under Regulation 10 of HCCAR, 2009.

5. Suitable Public Notice may be issued by the jurisdictional Pr. Commissioners or Commissioners.

6. 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]**

## DGFT

### PUBLIC NOTICE

#### FIXATION OF ONE NEW STANDARD INPUT OUTPUT NORMS (SIONS) AT SION A-3682 UNDER 'CHEMICAL AND ALLIED PRODUCT' (PRODUCT CODE 'A')

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 33/2024-25 dated 14.11.2024 notified that In exercise of the powers conferred under paragraph 1.03 of the Foreign Trade Policy 2023 as amended from time to time, the Director General of Foreign Trade hereby notifies new SION with Serial Number A-3682. This new entry shall be as under:

SION No.	Export Product	Qty.	Sl. No.	Import Items	Qty. allowed.
A-3682	Clobetasol Propionate	1 kg.	1	Betamethasone	0.95 kg.

**Effect of the Public Notice:** SION for export product Clobetasol Propionate under Chemical & Allied Product Group has been notified.

[For further details please refer the Public Notice]

### PUBLIC NOTICE

#### AMENDMENT IN PARA 4.71 OF HANDBOOK OF PROCEDURES, 2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide public notice no. 32/2024-25 dated 13.11.2024 notified that in exercise of the powers conferred under Paragraph 1.03 & 2.04 of Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade makes the following amendment in Para 4.71 of Handbook of Procedures, 2023 with immediate effect :

Sr. No.	Para No	Existing Provision	Revised Provision
1	4.71	<p><b>Port of Export</b></p> <p>Exports under schemes of gold /silver/platinum jewellery and articles thereof shall be allowed by airfreight and Foreign Post Office through the Customs House at Mumbai, Kolkata, Chennai, Delhi, Jaipur, Bengaluru, Kochi,</p>	<p><b>Port of Export</b></p> <p>Exports under schemes of gold /silver/platinum jewellery and articles thereof shall be allowed by airfreight and Foreign Post Office through the Customs House at Mumbai, Kolkata, Chennai, Delhi, Jaipur, Bengaluru, Kochi,</p>

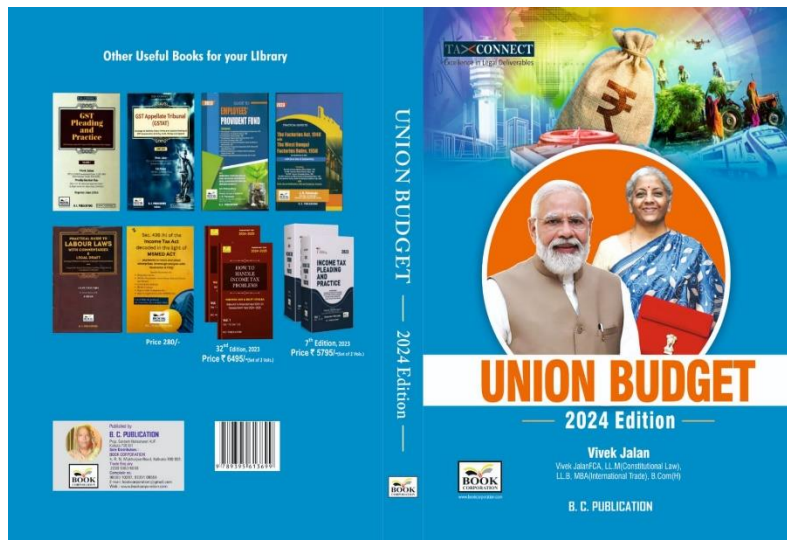
Coimbatore, Ahmedabad, Dabolin Airport, Goa, Hyderabad and Surat (Surat Hira Bourse). Export by courier shall also be allowed through Custom Houses at Mumbai, Kolkata, Chennai, Kochi, Coimbatore, Delhi, Jaipur, Bengaluru, Ahmedabad and Hyderabad upto FOB value of Rs.20 lakh per consignment.	Coimbatore, Ahmedabad, Dabolin Airport, Goa, Hyderabad, Surat (Surat Hira Bourse) and <b>Amritsar Airport</b> . Export by courier shall also be allowed through Custom Houses at Mumbai, Kolkata, Chennai, Kochi, Coimbatore, Delhi, Jaipur, Bengaluru, Ahmedabad and Hyderabad upto FOB value of Rs.20 lakh per consignment.
---	---

**Effect of the Public Notice:** Additional Port of export as 'Amritsar Airport' added in Para 4.71 of the Handbook of Procedures 2023, for exports under schemes of gold/silver/platinum jewellery and articles thereof, for ease of doing business.

[For further details please refer the Public Notice]

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#### **Author:**

**Vivek Jalan**

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

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#### **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]**

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#### **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]**

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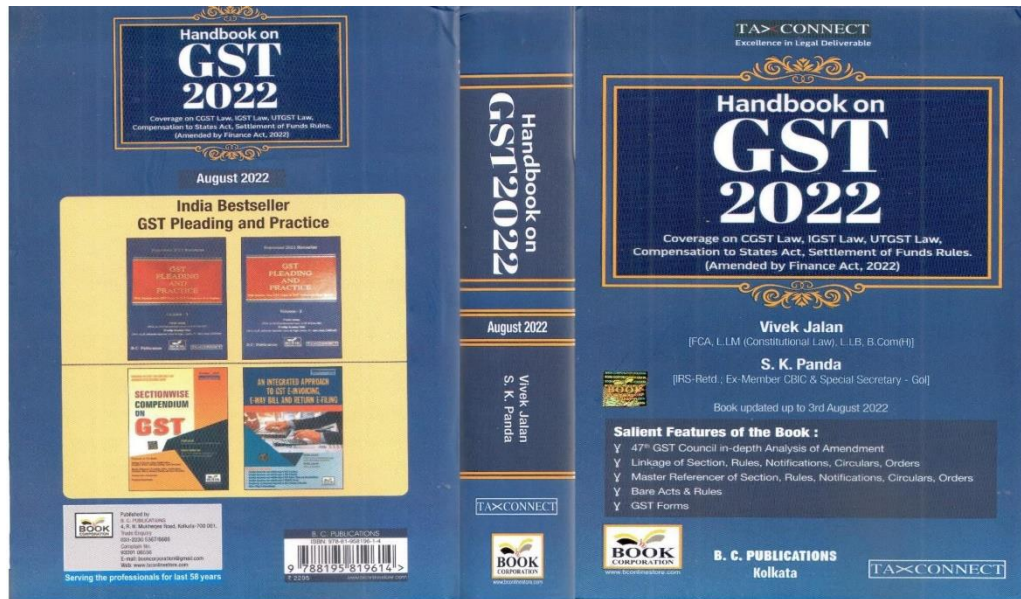
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#### **Author:**

**Vivek Jalan**

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

**S.K. Panda**

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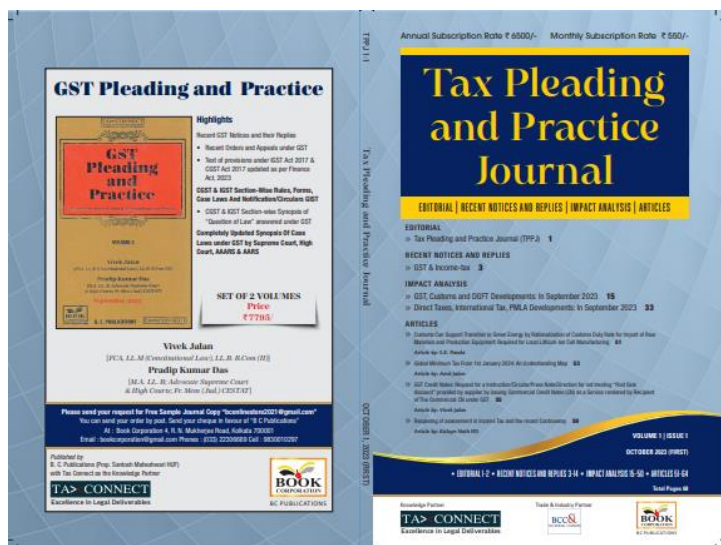
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#### **Author:**

**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]

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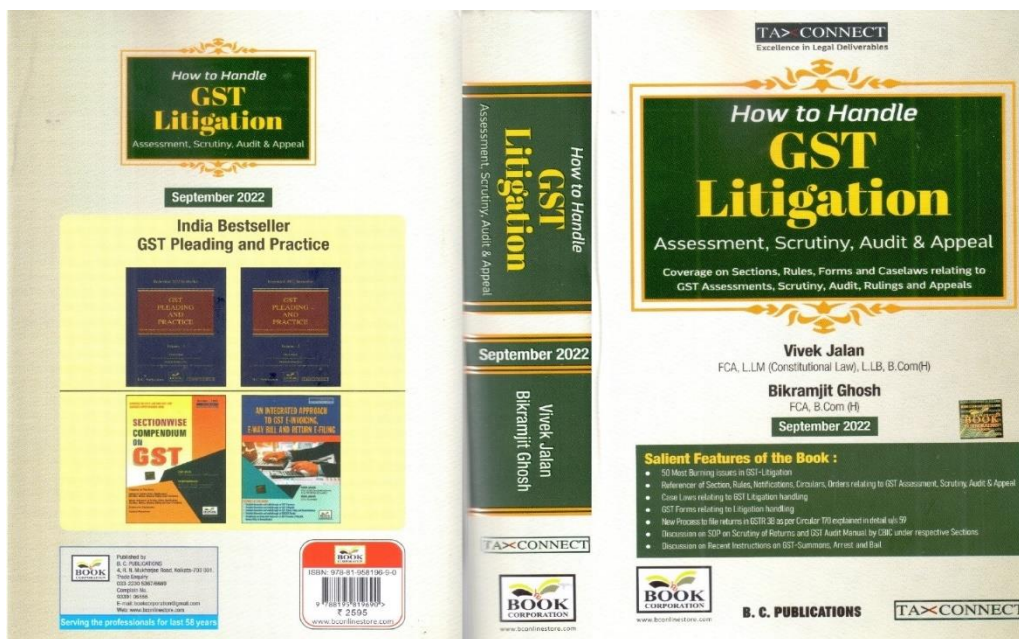
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#### **Authors:**

**Vivek Jalan**

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

**Bikramjit Ghosh**

**[FCA, B. Com(H)]**

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### 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, 24<sup>th</sup> 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, 3<sup>rd</sup> Floor, Royal Exchange Building, Kolkata - 700001

**Contact Person:** Sandeep Mandal

**Email:** sandeep.mandal@taxconnect.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

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