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EDITORIAL



Friends,

The issue is no more res-integra that there cannot be a denial of benefit of section 11 & 12 of the Income Tax Act 1961 in case assessee merely fails to file Form no. 10B on or before the due date, after multifarious Court judgements including High Courts and coordinate benches of ITATs. Hence, The CBDT issued Circular No. 16/2024 on 18.11.2024 u/s 119(2)(b) of Income Tax Act to accept applications for condonation of delay in filing Form 9A/10/10B/10BB for Assessment Year 2018-19 and subsequent A.Y. This circular supersedes all prior instructions / circulars / guidelines issued by CBDT in this context.

Applications for delays for any period of time will be accepted. Pr. CsIT & CsIT can admit applications for delays of up to 365 days; while Pr. CCsIT, CCsIT, DGsIT are authorized to deal with applications for delays beyond 365 days.

Applications must show a reasonable cause for delay, and the applicant should demonstrate genuine hardship. For Example, incase any medical issue is there, then a medical certificate should be available. Incase any technical glitch is there, then a screenshot should be available. For Form 10, authorities will also verify that the funds have been invested in specified modes under section 11(5) of the Act.

Timelines need to be adhered to in as much as that applications will not be entertained beyond 3 years from the end of the relevant assessment year. However, this time limit for filing of such application within 3 years from the end of the assessment year will be applicable for application filed on or after the date of issue of this Circular. Hence, cases related AY 2018-19 to AY 2020-21 are not affected due to this provision, if application is already filed and pending for disposal.

Applications should be disposed of, as far as possible, within 6 months from the end of the month in which such application received by the Competent Authority.

Forms 9A, 10, 10B, and 10BB are crucial filings for charitable and religious trusts, as well as educational and medical institutions, to claim tax exemptions under the Income Tax Act.

o Form 9A: This form is used by trusts or institutions to exercise the option to apply income in the subsequent year, in cases where 85% of the income couldn't be applied during the previous year.

o Form 10: Trusts or institutions use this form to accumulate income for specific purposes, detailing the amount and period of accumulation.

o Form 10B: This is the audit report required under section 12A(b) of the Income-tax Act, 1961 certifying that the accounts of the trust or institution have been audited.

o Form 10BB: Similar to Form 10B, this form is the audit report for educational or medical institutions claiming exemption under sections 10(23C)(iv), (v), (vi), or (via).

The CBDT issued another similar Circular No. 17/2024 on 18.11.2024 u/s 119(2)(b) Condonation of delay in filing Form 9A/10/10B/10BB for NPOs and 10IC and 10ID for Corporates for availing lower rate of tax of Income Tax Act to accept applications for condonation of delay in filing Form 10-IC for the 22% tax rate and Form 10-ID for 15% tax rate u/s 115BAA and 115BAB. In 2019, the CBDT significantly reduced corporate tax rates. Domestic companies have an option to apply a reduced corporate income tax rate of 22%, while new domestic manufacturing companies incorporated on or after 1 October 2019, that commence manufacturing or production by 31 March 2024 could apply corporate income tax rate of 15%. To avail these income tax rates, taxpayers must meet specified conditions, declare the choice in their tax return, and file the prescribed forms viz. Form 10-IC for the 22% rate and Form 10-ID for the 15% rate, within the due date of filing the return.

The following conditions should be satisfied, while deciding such applications: -

- (i) The return of income for relevant assessment year has been filed on or before the due date specified under section 139(1) of the Act;
- (ii) The assessee has opted for taxation, u/s 115BAA of the Act in case condonation of delay is for Form No. 10-IC and u/s 115BAB of the Act in case condonation of delay is for Form No. 10-ID, in "Filing Status" in "Part A-GEN" of the Form of Return of Income ITR-6; and
- (iii) The assessee was prevented by reasonable cause from filing such Form before the expiry of the time allowed and the case is of genuine hardship on merits."

The conditions of category of officers condoning the delay as well as timelines are the same as Circular 16/2024.

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

Date	Form/Return/Challan	Reporting Period	Description
7 th December	Deposit of Tax deducted/collected	November'2024	Due date for deposit of Tax deducted/collected for the month of November, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan.

INCOME TAX

NOTIFICATION

INCOME-TAX (TENTH AMENDMENT) RULES, 2024

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 124/2024 dated 29.11.2024 notified that In exercise of the powers conferred by section 295 read with sub-section (2) of section 92CB of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Tenth Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall deemed to have come into force on the 1st day of April, 2024.

2. In the Income-tax Rules, 1962,–

(a) in rule 10TD, in sub-rule (3B), for the words and figures “assessment years 2020-21, 2021-22, 2022-23 and 2023-24”, the words and figures “assessment years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25” shall be substituted;

(b) with effect from the date of publication of this notification in the Official Gazette,–

(i) after rule 10THD, the following rules shall be inserted, namely:–

‘DCA. — Safe Harbour Rules for income referred to in clause (i) of sub-section (1) of section 9 chargeable to tax under the head “Profits and gains of business or profession”

Definitions.— 10TI. For the purposes of this rule and rule 10TIA to rule 10TIC,—

(a) “eligible assessee” means a foreign company engaged in the business of diamond mining which has exercised an option for application of safe harbour rules in accordance with rule 10TIA;

(b) “eligible business” means a business of selling raw diamonds in any notified special zone as referred to in clause (e) of Explanation 1 to clause (i) of sub-section (1) of section 9;

(c) “gross receipts” means the aggregate of –

(i) the amount paid or payable to the eligible assessee or to any person on his behalf on account of sale of raw diamonds by such eligible assessee; and

(ii) the amount received or deemed to be received by the eligible assessee or by any person on his behalf on account of sale of raw diamonds by such eligible assessee;

(d) “relevant previous year” means the previous year relevant to the assessment year in which the option for safe harbour is exercised;

(e) “raw diamonds” means diamonds that are,—

(i) uncut or unpolished;

(ii) unassorted;

(iii) unworked or simply sawn, cleaved or bruted;

(iv) not conflict diamonds as defined by the Kimberley Process;

(v) accompanied by Kimberley Process Certificate issued by the Kimberley Process authority in the exporting country; and

(vi) falling under Tariff Heading 7102 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

Safe Harbour.— 10TIA. (1) The income-tax authorities shall accept the option for safe harbour exercised by an eligible assessee in any relevant previous year under rule 10TIB, where the income declared by such assessee from an eligible business is in accordance with the circumstances as specified in sub-rule (2), unless such safe harbour is declared invalid under the provisions of sub-rule (3) of rule 10TIB.

(2) The circumstances referred to in sub-rule (1) in respect of the eligible business mentioned in column (1) of the Table below shall be as specified in column (2) thereof, namely:—

TABLE

Eligible business	Circumstances
(1)	(2)
Selling of raw diamonds referred to in clause (b) of rule 10TI.	The profits and gains of the eligible business chargeable to tax under the head “Profits and gains of business or profession” shall be 4 per cent. or more of the gross receipts from such business.

(3) Where the eligible assessee has exercised the option for safe harbour under rule 10TIB in respect of the eligible business in any relevant previous year and such option is not declared invalid under the said rule,—

INCOME TAX

(a) any deduction allowable under the provisions of sections 30 to 38 shall be deemed to have been already given full effect to and no further deduction under those sections shall be allowed;

(b) the written down value of any asset of such business shall be deemed to have been calculated as if the eligible assessee had claimed and had been actually allowed the deduction in respect of the depreciation for such previous year;

(c) no set off of unabsorbed depreciation under sub-section (2) of section 32 or carried forward loss under sub-section (1) of section 72 shall be allowed to such assessee; and

(d) no set off of loss from other business under sub-section (1) of section 70 or other head under sub-section (1) or sub-section (2) of section 71 shall be allowed to such assessee for income chargeable to tax under the head "Profits and gains of business or profession" in respect of such business.

(4) The provisions of sections 92D and 92E shall apply in respect of an international transaction, if the eligible assessee enters into such transaction while carrying on the eligible business.

Explanation.— For the purposes of this sub-rule, "international transaction" shall have the same meaning as assigned to in section 92B.

Procedure.— 10TIB. (1) For the purposes of exercising option for safe harbour, the assessee shall furnish Form No. 3CEFC, complete in all respects, to the Assessing Officer before furnishing the return of income under section 139 for the relevant previous year.

(2) The income from eligible business shall be determined in accordance with the provisions of the Act without having regard to the provisions of sub-rule (2) of rule 10TIA, where the assessee does not exercise option for safe harbour under sub-rule (1) of the said rule.

(3) The Assessing Officer may declare the option for safe harbour as invalid by an order in writing, where the assessee has -

- (a) availed the safe harbour by furnishing incorrect facts; or
- (b) concealed facts related to his business.

(4) The Assessing Officer shall afford a reasonable opportunity of being heard to the assessee before declaring the option for safe harbour invalid under sub-rule (3).

(5) The Assessing Officer shall serve a copy of the order referred to in sub-rule (3) to the assessee and the other provisions of the Act shall apply accordingly.

Mutual Agreement Procedure not to apply.— 10TIC. The assessee shall not be entitled to invoke mutual agreement procedure under an agreement for avoidance of double taxation as referred to in section 90 or section 90A in relation to an eligible business, if the assessee has exercised the option for safe harbour under rule 10TIB in respect of such business and such option is not declared invalid under the said rule.’.

(ii) in Appendix-II, after Form No. 3CEFB, the Form 'FORM NO. 3CEFC shall be inserted.

Explanatory Memorandum: The amendment made to the Income-tax Rules, 1962 in clause (a) of rule 2 of these rules is effective retrospectively from the 1st day of April, 2024 and applies to the assessment year 2024-25 relevant to the previous year 2023-24. Accordingly, it is hereby certified that no person is being adversely affected.

[For further details please refer the Notification]

NOTIFICATION

CENTRAL GOVERNMENT, SPECIFIES PROVISIONS OF SECTION 194N OF IT ACT 1961 AFTER CONSULTATION WITH THE RESERVE BANK OF INDIA

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 123/2024 dated 28.11.2024 notified that in exercise of the powers conferred by the fifth proviso to section 194N of the Income-tax Act, 1961 (43 of 1961) (hereafter in this notification referred to as the said Act), the Central Government after consultation with the Reserve Bank of India, hereby specifies that the provisions of section 194N of the said Act shall not apply to Foreign Representations duly approved by the Ministry of External Affairs of the Government of India including Diplomatic Missions, agencies of the United Nations, International Organisations, Consulates and Offices of Honorary Consuls which are exempt from paying taxes in India as per the Diplomatic Relations (Vienna Convention) Act 1972 (43 of 1972) and the United Nations (Privileges and Immunities) Act 1947 (46 of 1947).

2. The notification shall be deemed to have come into force with effect from the 1st day of December, 2024.

[For further details please refer the Notification]

INCOME TAX

NOTIFICATION

TRANSACTIONS NOT REGARDED AS TRANSFER. - CENTRAL GOVERNMENT NOTIFIES TRANSFER OF CAPITAL ASSET FROM NLC INDIA LIMITED U/S 47(VIIAF) OF IT ACT 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 122/2024 dated 27.11.2024 notified that in exercise of the powers conferred by clause (vii af) of section 47 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the transfer of capital asset from NLC India Limited ("NLCIL") (PAN: AAACN1121C), being transferor public sector company, to NLC India Renewables Ltd ("NIRL") (PAN: AAICN9440Q), being transferee public sector company, under the plan approved by the Central Government on 1st day of August, 2024, for the purposes of the said clause.

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

[For further details please refer the Notification]

NOTIFICATION

CENTRAL GOVERNMENT APPROVES SKAN RESEARCH TRUST, BENGALURU UNDER THE CATEGORY OF 'RESEARCH ASSOCIATION' FOR 'SCIENTIFIC RESEARCH' FOR THE PURPOSES OF CLAUSE (II) OF SUB-SECTION (1) OF SECTION 35 OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 121/2024 dated 25.11.2024 notified that in exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5D of the Income-tax Rules, 1962, the Central Government hereby approves SKAN Research Trust (PAN: ABBTS4312B), Bengaluru under the category of 'Research Association' for 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with Rules 5C and 5D of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2024-25) and accordingly shall be applicable for Assessment Years 2025-26 to 2029-30.

[For further details please refer the Notification]

GST

NOTIFICATION

EXTENSION OF DUE DATE FOR FILING OF RETURN IN FORM GSTR-3B FOR THE MONTH OF OCTOBER, 2024 FOR THE PERSONS REGISTERED IN THE STATE OF MANIPUR

OUR COMMENTS: The Central Board of Indirect Taxes vide Notification No. 29/2024-Central Tax dated 27.11.2024 notified that In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of October, 2024 till the thirtieth day of November, 2024, for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force with effect from the 20th day of November, 2024.

[For further details please refer the Notification]

NOTIFICATION

APPOINTMENT OF ADJUDICATING AUTHORITIES U/N CGST ACT AND IGST ACT

OUR COMMENTS: The Central Board of Indirect Taxes vide Notification No. 28/2024-Central Tax dated 27.11.2024 notified that In exercise of the powers conferred by section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Indirect Taxes and Customs, hereby appoint officers mentioned in column (4) of the Table below for passing an order or decision in respect of notices mentioned in column (3) of the said Table, issued to the notices mentioned in column (2) of the said Table, by the officers of Directorate General of Goods and Services Tax Intelligence under sections 73, 74, 122, 125 and 127 of Central Goods and Services Tax Act 2017, namely:—

TABLE

S. No.	Name of Noticee and Address	Show Cause Notice Number, Date and Issuing Authority	Name of the Adjudicating Authority
(1)	(2)	(3)	(4)

1	Memo Technology Private Limited; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	Joint Commissioner or Additional Commissioner, Central Goods and Services Tax and Central Excise Thane
	Shellify Info Technology Private Limited; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	Commissioner [holding the charge of Adjudication of DGGI cases].
	Rocketfy Technology Private Limited ; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	
	Grape Info Technology Private Limited; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	
2	Belz Tech Private Limited (27AAJCB4139P2Z4) Shop No. 19, Building Sai Darshan, Akruti Nirman, MIDC Marol, Pocket 10, Andheri, Maharashtra-400093; M/s. Belz Tech Private Ltd. (27AAJCB4139P1Z5)	DGGI/INV/GST/3110/2022/Gr-C/11279 to 11286; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	

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) Shubh Grih, Sector-E, CA-1, Flat No. 007, Behind Shetron Factory, Mumbai Nashik Highway, Village Khatali West, Kalyan, Thane, M				
	aharashtra- 421601 and others				
3	Bytechat Business Solutions Pvt. Ltd.; Basement, Ground, BH 333, C/o Satya Pal Singh, Sector-12, Pratap Vihar, Ghaziabad, Uttar Pradesh 201009 and others	DGGI/INV/GST/3 110/2022/Gr-C/11287 to 11292; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
4	Par Online Services Private Limited; 501, Raaj Chambers, Old Nagardas Road, Near Andheri Station Subway East, Andheri East, Mumbai Suburban, Maharashtra-400069 and others	DGGI/INV/GST/3 110/2022/Gr-C/11293 to 11302; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
	Havefun Solutions Private Limited; 501, Raaj Chambers, Old Nagardas Road, Near Andheri Station Subway East, Andheri East, Mumbai Suburban, Maharashtra-400069 and others	DGGI/INV/GST/3 110/2022/Gr-C/11293 to 11302; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
5	Surflour E-Commerce Private Limited; Tajpur, Near Guru Ravidass Mandir, Post Office Khoja, Tehsil Nawanshehar, Indian Oil Petrol Pump, Tajpur, Shaheed Bhagat Singh Nagar, Punjab-144518 and others	DGGI/INV/GST/3 110/2022/Gr-C/11303 to 11310; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
6	Technopress Private Limited ; Jawahar Marg, 1, Adinath Dadawadi, Station Road, Baghana, Neemuch, Madhya Pradesh- 458441 and others	DGGI/INV/GST/3 110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
	Yescom Gaming Solution Private Limited; 102/16, Luniyapura, Mhow, Indore, Madhya Pradesh-453441 and others	DGGI/INV/GST/3 110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
	Yescom Technology Private Limited; 82, Adarsh Navin Nagar, 82, Shajapur, Madhya Pradesh- 465001 and others	DGGI/INV/GST/3 110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
7	Libradeck Private Limited; 2nd Floor, Plot No. 42, Thirugana Sambandhar Street, Madipakkam, Chennai, Chengalpattu, Tamil Nadu 600091 and others	DGGI/INV/GST/3 110/2022/Gr-C/11338 to 11344; 06.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			
8	Magical Paradise Tech Private Limited; No 58, GM Arcade, 4th Floor, 5th Block, JNC Road, Bangalore, Bengaluru Urban, Karnataka- 560095 and others	DGGI/INV/GST/3 110/2022/Gr-C/11345 to 11351; 06.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			

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9	Virtual Silver Technology Private Limited ; Second Floor, Flat Number 202, 66, Khasra Number 54/10, Jonapur, South Delhi, Delhi110047 and others	DGGI/INV/GST/3 110/2022/Gr-C/11352 to 11358 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi		No 201, 2nd Floor, Dada Techchand Bhuvan, Bakery Lane, Mumbai, Thane, Maharashtra-400603 and others	C/11396 to 11402 ; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
10	Brizley Enterprises Private Limited ; Ground Floor, RZ18-19, South Extn. Part-1, One Shop Uttam Nagar, New Delhi -110059 and others	DGGI/INV/GST/3 110/2022/Gr-C/11359 to 11365 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi		15 Agiledev Private Limited ; Office No. 113 and 113/B, Plot-43, NBC Complex, Sector 11, CBD Belapur, Navi Mumbai, Thane, Maharashtra 400614 and others	DGGI/INV/GST/3 110/2022/Gr-C/11403 to 11411 ; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
11	Lefin Infotech Pvt. Ltd. ; C/o Bholanath Dey, Rameswaripalli, Bethuadahari, Jagadana ndapur, Nadia, West Bengal -741126 and others	DGGI/INV/GST/3 110/2022/Gr-C/11366 to 11372 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi		Bitware Private Limited ; Office No. 113 and 113/B, Plot-43, NBC Complex, Sector 11, CBD Belapur, Navi Mumbai, Thane, Maharashtra 400614 and others	DGGI/INV/GST/3 110/2022/Gr-C/11403 to 11411 ; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
12	Kulpoon Business Solutions Private Limited ; Ground Floor, B-8, Sector-92, Noida, Uttar Pradesh-201301 and others	DGGI/INV/GST/3 110/2022/Gr-C/11373 to 11379 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi		16 Klazex Technologies Private Limited ; Second Floor, 159/301/A, KP Towers, Arcot Road, Vadapalani, Chennai, Tamil Nadu-600026 and others	DGGI/INV/GST/3 110/2022/Gr-C/11545 to 11551; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
13	MatamaalSolutio Private Limited ; C/o Fayaz Ahmad Ganie, Mehjoo r Nagar, Srinagar, Jammu & Kashmir190015 and others	DGGI/INV/GST/3 110/2022/Gr-C/11380 to 11386 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi		17 Leo Games Private Limited ; Basement, Old No. 150/8, New No. 2/9, CISIONS Complex, Montieth Road, Egmore, Chennai, Tamil Nadu-600008 and others	DGGI/INV/GST/3 110/2022/Gr-C 11552 to 11558; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
14	Baba Nanak Financial Services Limited ; Office	DGGI/INV/GST/3 110/2022/Gr-		18 Aasanvish Technology Private Limited ; Shop No. 1, 15-88/2, Wadi-e-Huda, Pahadi	DGGI/INV/GST/3 110/2022/Gr-C/11559 to 11565 ;	

GST

	Shareef Road, Hyderabad, Rangareddy, Telangana 500005 and others	15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi			Saket, South Delhi, Delhi-110030 and others	issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
19	Esmaster E-Commerce Private Limited ; C/o Durgesh Nandani, Khasra No. 35, Mayavihar, Jamalpur Kalan, Haridwar, Uttarakhand- 249404 and others	DGGI/INV/GST/3 110/2022/Gr-C/11566 to 11572 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi			Spherisol Technology Private Limited ; First Floor, H-294, Plot 2A, Kehar Singh Estate, Saidulajab, Lane-2, Saket, South Delhi, Delhi-110030 and others	DGGI/INV/GST/3 110/2022/Gr-C/11582 to 11591; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
20	Frukszella Enterprises Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi-110018 and others	DGGI/INV/GST/3 110/2022/Gr-C/11573 to 11581 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi			22 Lairee Trademart Pvt. Ltd. ; B-19, A-2/42, Basement Gupta Palace, Rajouri Garden, Delhi- 110027 and others	DGGI/INV/GST/3 110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Filfilly Tradex Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi-110018 and others	DGGI/INV/GST/3 110/2022/Gr-C/11573 to 11581 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi			Rilino Trademart Private Limited ; Ground Floor, Plot No. 110, Pocket-K, Sector-2, Bawana DSIDC City, Delhi-110039 and others	DGGI/INV/GST/3 110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Onery Tradex Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi-110018 and others	DGGI/INV/GST/3 110/2022/Gr-C/11573 to 11581 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi			Urrite Tradex Private Limited ; Ground Floor, WZ-63, Shop No. 1, Tagore Garden, Village Tatarpur, New Delhi- 110027 and others	DGGI/INV/GST/3 110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
21	Didatech Private Limited ; First Floor, H-294, Plot 2A, Kehar Singh Estate, Saidulajab, Lane-2,	DGGI/INV/GST/3 110/2022/Gr-C/11582 to 11591 ; 16.09.2023			Sohmee Tradex Private Limited ; Ground Floor, WZ 63, Shop No. 1, Tagore Garden, Village Tatarpur, New Delhi- 110027 and others	DGGI/INV/GST/3 110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the	

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		Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			or, DGGI, Delhi Zonal Unit, New Delhi	
23	Moppomobi Technologies Private Limited ; NA, D-2, Gautam Buddha Nagar, Uttar Pradesh, 201301 and others	DGGI/INV/GST/3110/2022/Gr-C/11607 to 11612 ; 16.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi		27	LPD Ecommerce Private Limited ; 786, Desk No 11/1F, 1st Floor, Nomads Properties Private Limited, 9th A Main Road, 1st Stage, Indiranagar, Bengaluru Urban, Karnataka 560038 and others	DGGI/INV/GST/3110/2022/Gr-C/11874 to 11880 ; 27.09.2023 issued by the Additional Direct or DGGI, Delhi Zonal Unit, New Delhi
24	Infonix Data Private Limited ; 1st Floor, No. 87, 4th Cross Street, Thirumalai Nagar, 1st Main Road Corner, Perungudi, Chennai, Kancheepuram, Tamil Nadu-600096 and others	DGGI/INV/GST/3110/2022/Gr-C/11782 to 11788 ; 26.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi		28	Fox Digital Media Private Limited ; 2nd Floor, 253-254, Tower B-2, Spaze IT Park, Sohna Road, Gurugram, Haryana-122001 and others	DGGI/INV/GST/3110/2022/Gr-C/11881 to 11887 ; 27.09.2023 issued by the Additional Direct or DGGI, Delhi Zonal Unit, New Delhi
25	Talenberry E-Commerce Pvt. Ltd. ; Ground Floor, BH 333, Bhawrao Devras Colony, Sector-12, Pratap Vihar, Ghaziabad, Uttar Pradesh 201009 and others	DGGI/INV/GST/3110/2022/Gr-C/11789 to 11795 ; 26.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi		29	Joymotion India Private Limited ; First Floor Back Side, KH-27/1, Kapashera, Near AppuGhar, Delhi, South West Delhi, Delhi-110037 and others	DGGI/INV/GST/3110/2022/Gr-C/12172 to 12178 ; 09.10.2023 issued by the Additional Direct or DGGI, Delhi Zonal Unit, New Delhi
26	Normetrics Business Solution Pvt. Ltd. ; Second floor, 66, Khasra No. 54/10, Jonapur, New Delhi, South Delhi, Delhi-110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11796 to 11804 ; 26.09.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi		30	Wildinfo Technology Private Limited ; Rameswar Pally, Bethuadahari, Jagadanandapur, Nadia, West Bengal -741126 and others	DGGI/INV/GST/3110/2022/Gr-C/12165 to 12171 ; 09.10.2023 issued by the Additional Direct or DGGI, Delhi Zonal Unit, New Delhi
	Pioero Business Solution Private Limited ; Second floor, 66, Khasra No. 54/10, Jonapur, New Delhi, South Delhi, Delhi-110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11796 to 11804 ; 26.09.2023 issued by the Additional Direct		31	Greadax Business Solution Private Limited ; BH-258, Sector -12, Pratap Vihar, Ghaziabad, Uttar Pradesh 201001 and others	DGGI/INV/GST/3110/2022/Gr-C/12112 to 12132 ; 05.10.2023 issued by the Additional Direct or DGGI, Delhi

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		Zonal Unit, New Delhi			Sector 25, Dwarka, New Delhi, South West Delhi, Delhi-110077 and others	to 12529; 20.10.2023 issued by the Deputy Director, DGGI, Delhi Zonal Unit, New Delhi	
	Mixsoft Business Solution Private Limited ; Room No 203, 2-A/3, Kundan Mansion, Asaf Ali Road, Central Delhi- 110002 and others	DGGI/INV/GST/3 110/2022/Gr-C 12112 to 12132 ; 05.10.2023 issued by the Additional Direct or DGGI, Delhi Zonal Unit, New Delhi			3 5 Comdotpro Technology Private Limited ; Fourth Floor, 15, Pratap Nagar, Mayur Vihar Phase 1, New Delhi, South East Delhi, Delhi110091 and others	DGGI/INV/GST/3 110/2022/Gr-C/12743 to 12750; 27.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	
	Obshine Business Solution Private Limited ; Ground Floor, H. No. 1/11393-B-1-C, Subhash Park, Shahdara, Delhi-110032 and others	DGGI/INV/GST/3 110/2022/Gr-C 12112 to 12132 ; 05.10.2023 issued by the Additional Direct or DGGI, Delhi Zonal Unit, New Delhi			3 6 Aacelerate Fintech Private Limited ; S/F, Plot No.- B-244, Sector-7, Palam Extension, Dwarka, New Delhi-110045 and others	DGGI/INV/GST/3 110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	
	Spinfluence Business Solutions Private Limited ; 98, Ahir Mohalla, Pole No. 272, Nangloi, West Delhi, Delhi110041 and others	DGGI/INV/GST/3 110/2022/Gr-C 12112 to 12132 ; 05.10.2023 issued by the Additional Direct or DGGI, Delhi Zonal Unit, New Delhi			Boris Fintech Private Limited ; Plot No.-B-244, Sector-7, Palam Extension, Dwarka, New Delhi-110045 and others	DGGI/INV/GST/3 110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	
3 2	TFG Technologies Private Limited ; Level-4, Tower-A, Plot No. 70, 401 Res Cowork 04, Godrej Eternia, Industrial Area, Phase-1, Chandigarh 160002	DGGI/INV/GST/3 110/2022/Gr-C 12468 to 12474 ; 16.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			Januja Enterprise Private Limited ; F-643-A, Palam Extension, Sector-7, Dwarka, New Delhi-110077 and others	DGGI/INV/GST/3 110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi	
3 3	Dream Makers Technologies Private Limited ; Cabin No. SF 203, H-213, Sector 63, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301	DGGI/INV/GST/3 110/2022/Gr-C 12475 to 12481; 16.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi			3 7 Fun Game Tech Private Limited ; No. 58, GM Arcade, 4th Floor, 5th Block Industrial Layout,	DGGI/INV/GST/3 110/2022/Gr-C/12773 to 12779 ; 27.10.2023	
3 4	Ironfly ; First Floor, Plot No- WZ-39-B, KH No-177, Village Palam, Near	DGGI/INV/GST/3 110/2022/Gr-C/12523					

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	JNC Road, Koramangala, Bengaluru Urban, Karnataka-560095 and others	issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi
38	Pojun Network Technology Private Limited; C/o Shambhu Sharan Singh, Vill. Hanspura, Block-Haspura, Hanspura, Aurangabad, Bihar-824120	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764 ; 27.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi
	Saminfo Scienteck Private Limited ; Sonahathu, 96, Vill Bangali, Haspura, Aurangabad, Bihar-824115	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764 ; 27.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi
	Warix Infotech Private Limited ; Bangali Bigha, 56, Haspura, Sonhathu Mandir, Aurangabad, Bihar-824115	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764 ; 27.10.2023 issued by the Additional Direct or, DGGI, Delhi Zonal Unit, New Delhi
39	Shuijing Technology Private Limited ; Gurukripa School Ke Pass, No 01, Allahabad Road, Chitrakoot Dham, Chitrakoot, Uttar Pradesh 210205 and others	DGGI/INV/GST/3110/2022/Gr-C/12516 to 12522 ; 20.10.2023 issued by the Sr. Intelligence Officer, DGGI, Delhi Zonal Unit, New Delhi
40	Trendsbeat Technology Private Limited ; 0, Tara Colony, Maheshwari Petrol Pump Ke Pichhe,	DGGI/INV/GST/3110/2022/Gr-C/12509 to 12515 ; 20.10.2023 issued by the

Chomu, Jaipur, Rajasthan-303702 and others	Sr. Intelligence Officer, DGGI, Delhi Zonal Unit, New Delhi
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[For further details please refer the Notification]

NOTIFICATION JURISDICTION OF CENTRAL TAX OFFICERS - CGST OFFICERS - AMENDMENT IN NOTIFICATION NO. 02/2017-CENTRAL TAX

OUR COMMENTS: The Central Board of Indirect Taxes vide Notification No. 27/2024-Central Tax dated 25.11.2024 notified that In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely:-

In the said notification, for Table V, the following table shall be substituted, namely: –

“TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.
2.	Principal Commissioner Bengaluru East	
3.	Principal Commissioner Bhopal	
4.	Principal Commissioner Bhubaneswar	
5.	Principal Commissioner Chandigarh	
6.	Commissioner Chennai South	

GST

7.	Principal Commissioner Delhi North
8.	Commissioner Delhi West
9.	Commissioner Faridabad
10.	Principal Commissioner Guwahati
11.	Principal Commissioner Jaipur
12.	Principal Commissioner Kolkata North
13.	Principal Commissioner Lucknow
14.	Principal Commissioner Meerut
15.	Commissioner Nagpur-II
16.	Commissioner Palghar
17.	Commissioner Pune-II
18.	Commissioner Rangareddy
19.	Principal Commissioner Ranchi
20.	Commissioner Surat
21.	Commissioner Thane
22.	Commissioner Thiruvananthapuram
23.	Principal Commissioner Visakhapatnam

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

[For further details please refer the Notification]

ADVISORY AUTHORISED E-INVOICE VERIFICATION APPS

OUR COMMENTS: GSTN vide advisory dated 27.11.2024 has advised that it 1. GSTN has prepared a consolidated document on authorized B2B e-Invoice verification apps available for download. The said document would serve as a reference to ensure that taxpayers have the most up-to-date information regarding approved B2B e-Invoice verification apps.

2. Taxpayers could access and download the PDF document.

[For further details please refer the detailed advisory]

ADVISORY

BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF MADHYA PRADESH

OUR COMMENTS: GSTN vide advisory dated 27.11.2024 has advised that this is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Madhya Pradesh on 27th November 2024.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Madhya Pradesh.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8. At the time of the visit of GSK, the applicant is required to carry the following details/documents

(a) a copy (hard/soft) of the appointment confirmation e-mail

GST

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Card and PAN Card (Original Copies)

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

9.The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10.The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

11.The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.

[For further details please refer the detailed advisory]

ADVISORY

TDS DEDUCTED BY SCRAP DEALERS IN OCTOBER 2024

OUR COMMENTS: GSTN vide advisory dated 26.11.2024 has advised that as per Notification No. 25/2024-Central Tax, effective from 10.10.2024, any registered person receiving supplies of metal scrap classified under Chapters 72 to 81 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from another registered person, is required to deduct TDS under Section 51 of the CGST Act, 2017.

2.In this regard various tickets have been received on the issue that taxpayers are unable to report TDS deducted in the month October 2024 as they are not able to file return for the month of October 2024. This issue has occurred because while the taxpayers applied for GST registration in October 2024 pursuant to the above notification, their GST registrations were approved only in November 2024. Hence, in the return dropdown the month October 2024 is not visible to such taxpayers. This is as per the existing GSTN system design where returns for tax period prior to registration month is not enabled for taxpayers.

3.However, to resolve the issue, taxpayers who were granted registration in November 2024, but deducted TDS in October 2024, are hereby advised to report the consolidated amount

of TDS deducted for the period from 10.10.2024 to 30.11.2024 in the GSTR-7 return to be filed for the month November 2024.

For any further assistance, taxpayers may contact the GSTN helpdesk.

[For further details please refer the detailed advisory]

NOTIFICATION

CONSTITUTION OF PRINCIPAL AND STATES BENCHES OF GSTAT.

OUR COMMENTS: The Central Board of Indirect Taxes vide Notification No. S.O. 5063(E) dated 26.11.2024 as amended vide corrigendum Notification No. S.O. 5128(E) dated 29.11.2024 notified that In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendation of the Goods and Services Tax Council, hereby makes the following amendments in the notification 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.3048(E), dated the 31st July, 2024, namely:-

(i) in clause (iii), in the Table of the said notification: —

a. against serial number 25 of column (1), in column (4), for the word “Varanasi”, the word “Prayagraj”, shall be substituted; and in column (5), for the word “Prayagraj”, the word “Varanasi”, shall be substituted;

b. against serial number 19 of column (1), in column (4), for the word “Jalandhar”, the word “Chandigarh”, shall be substituted; and in column (5), for the word “Chandigarh”, the word “Jalandhar”, shall be substituted;

(ii) after clause (iii) in the said notification, after the table, the following clause shall be inserted, namely:—

“(iv) notifies the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal specified in column (4) of the table given in notification for the locations of the benches specified in corresponding entry in column (3), and in column (6) for the sitting or circuit specified in corresponding entry in column (5) thereof, with effect from the date of publication of this notification in the Gazette of India (Extraordinary).

FEMA

CASE LAW

PUTZMEISTER INDIA PRIVATE LIMITED & OTHER VERSUS UNION OF INDIA & OTHERS: DELHI HIGH COURT

OUR COMMENTS: Ex post facto approval granted to the respondent for foreign investment - order passed by a public authority - investment in a new company, alleging it violated the FDI policy - ex post facto approval can be given to the proposal of the respondent no. 5 subject to conditions and compounding by the Reserve Bank of India.

It has been held that In the present case a committee was constituted vide letter dated 16.02.2010 issued by DEA then the petitioners and the respondent no. 5 were called to present their respective case before committee. As further stated, that once the committee gave its report then no need was felt to call the parties again before FIPB. The said Committee accorded ex post facto approval to the respondent no 5.

It is not stand of the respondents no. 1 and 2 that the petitioners no. 2 and 3 and the respondent no. 5 were called for personal hearing or accorded personal hearing on 04.08.2010 which reflects that reconstituted Committee accorded approval to the respondent no. 5 on its proposal for investment made in the respondent no. 6 only on basis of submissions oral and documentary and documents already submitted to Committee prior to reconstitution till 17.03.2010.

The reconstituted Committee under chairmanship of Sh. Bimal Julka should have afforded or given a fresh personal hearing to the petitioners no. 2 and 3 and the respondent no. 5 before according ex post facto approval to the respondent no 5. Although four members were common in Committees on 17.03.2010 and 04.08.2010 but on both occasions, Chairpersons of the Committee were different and reconstituted Committee without affording fresh opportunity to the parties and despite fact that personal hearing was given by the earlier Committee has accorded the approval to the respondent no. 5 which was in gross violation of the right to personal hearing and in turn Principles of Natural Justice.

The approval to the respondent no. 5 either should have been granted by the Committee which was chaired by Ms. L. M. Vas or a fresh personal hearing must have given by the reconstituted Committee under chairmanship of Sh. Bimal Julka and failure to do so was gross violation of Principles of Natural Justice.

Any authority when conferred with a discretionary power must exercise that power after applying its mind to the facts and circumstances of the case. The authority should not act mechanically in exercise of discretion.

Supreme Court in East Coast Railway V Mahadev Appa Rao [2010 (7) TMI 967 - SUPREME COURT] observed that every order passed by a public authority must disclose due and proper application of mind by the person making the order.

Even at risk of repetition, it is stated that the petitioner no. 1 was incorporated due to execution of Joint Venture Agreement between the petitioners no. 2 and 3 and the respondent no. 5. The respondent no. 5 set up the respondent no. 6 on or about 14.06.2005 and made foreign investment therein.

The petitioners made complaints to the respondents no. 1 to 3 for violation of Press Notes No. 1 & 3. The respondent no. 1 passed an order dated 02.04.2007 holding that the respondent no. 5 had violated FDI Policy in setting the respondent no. 6. The respondent no. 5 vide order dated 11.08.2009 passed in LPA bearing no 387 of 2008. LPA was permitted to approach FIPB for appropriate relief.

Thereafter the respondent no. 5 filed an application/proposal on 6.10.2009 for grant of ex post facto approval under Press Note No. 1 (2005 Series) for investment made in the respondent no. 6. FIPB in its meeting held on 18.01.2010 directed for constitution of a committee to examine rival contentions of the petitioners and the respondent no. 5 and said Committee was set up under Chairmanship of Ms. L. M. Vas. The Committee gave a hearing to the petitioners no. 2 and 3 and the respondent no. 5 on 17.03.2010 and written submissions were also submitted by them. The Committee was reconstituted under chairmanship of Sh. Bimal Julka and said reconstituted committee made recommendation on 04.08.2010 for grant of ex post facto approval and said recommendation was considered by FIPB in its meeting held on 10.09.2010 and thereafter the respondent no. 2 granted ex post facto approval to the respondent no. 5.

The perusal of Approval dated 29.09.2010 reflects that the Department of Economic Affairs, FIPB (FC SECTION), Ministry of Finance conveyed to the respondent no. 5 about grant of ex post facto approval by the Government of India subject to certain terms and conditions. The clause 10 of said Approval detailed about circumstances which were necessary for grant of approval to the respondent no. 5. The ex post facto approval dated 29.09.2010 was result of deliberations made in FIPB on the basis of recommendation made by Committee constituted by FIPB to examine rival contentions of the petitioners no. 2 and 3 and the respondent no. 5 about foreign investment made by the respondent no. 5 in the respondent no. 6.

The petitioners no. 2 and 3 were given personal hearing by the Committee and written submissions were also submitted by the petitioners no. 2 and 3. It cannot be said that ex post facto

FEMA

Approval dated 29.09.2010 was granted without any reason although those reasons may not be specifically mentioned in Approval dated 29.09.2010. The argument advanced by the learned Senior Counsel for the petitioners that Approval dated 29.09.2010 was without any reason or passed without reasons does not have legal force. The contrary arguments advanced by the learned Senior Counsel for the respondents no. 5 and 6 carry legal force.

In view of the fact that reconstituted Committee which recommended grant of approval to the respondent no. 5 on 04.08.2010 was not the Committee comprising same Chairperson/members which heard the petitioners no. 2 and 3 and the respondent no. 5 on 17.03.2010.

Accordingly grant of approval on 29.09.2010 by the respondent no. 2 to the respondent no. 5 needs fresh reconsideration again by the Committee which shall be hearing the petitioners no. 2 and 3 and the respondent no. 5 on the proposal of the respondent no. 5 and shall be taking decision on the proposal made by the respondent no. 5. Accordingly, the respondent no. 2/Ministry of Finance/FIPB is directed to constitute fresh/new Committee to hear afresh on proposal of the respondent no. 5 stated to have been made on 06.10.2009 vide application bearing Ref. No. 210/2009-FC.1 within six weeks from date of this judgment and said Committee shall hear the petitioners no. 2 and 3 and the respondent no. 5 on proposal of the respondent no. 5 and thereafter same committee shall take appropriate decision on the proposal of the respondent no. 5. It is made clear that there shall not be any change in composition of the Committee or reconstitution of the Committee in any circumstance.

The new Committee shall afford opportunity of being heard to the petitioners and the respondent no. 5 which shall also include filing of written submissions if any by the petitioners no. 2 and 3 and the respondent no. 5.

[For Details, please refer the case law.]

CUSTOMS

NOTIFICATION

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

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide NOTIFICATION NO. 84/2024-CUSTOMS (N.T.) dated 29.11.2024 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/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1119
2	1511 90 10	RBD Palm Oil	1127
3	1511 90 90	Others - Palm Oil	1123
4	1511 10 00	Crude Palmolein	1129
5	1511 90 20	RBD Palmolein	1132
6	1511 90 90	Others - Palmolein	1131
7	1507 10 00	Crude Soya bean Oil	1117

8	7404 00 22	Brass Scrap (all grades)	5220
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TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	850 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	978 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. <i>Explanation.</i> - For the purposes of this entry, silver in any form	978 per kilogram

CUSTOMS

		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 manufacturer's 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><i>Explanation.</i> - 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>	850 per 10 grams

TABLE-3

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

2. This notification shall come into force with effect from the 30th day of November, 2024.

[For further details please refer the notification]

NOTIFICATION

ANTI-DUMPING DUTY ON IMPORTS OF POLYETHYLENE TEREPHTHALATE (PET) RESIN ORIGINATING IN OR EXPORTED FROM CHINA PR - AMENDMENT IN NOTIFICATION NO. 18/2021-CUSTOMS (ADD)

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 25/2024-Customs (ADD) dated 22.11.2024 notified that In exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18, 20, 23, 29 and 31 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 18/2021-Customs (ADD), dated the 27th March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 216(E), dated the 27th March, 2021, namely:-

In the said notification, in the TABLE, against Sl. No. 2, in column 7, for the entry, the entry "40.41" shall be substituted.

[For further details please refer the notification]

DGFT

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION OF ITC HS CODES 85423100, 85423900, 85423200, 85429000 AND 85423300 COVERED UNDER CHAPTER 85 OF ITC (HS), 2022, SCHEDULE-1 (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 41/2024-25 dated 29.11.2024 notified that In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (as amended from time to time) read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, the Central Government hereby amends 'ITC (HS) 2022, Schedule-I (Import Policy)' in sync with the Finance Act 2024 (No.2 of 2024) as follows –

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 hereby amends the Import Policy Condition of following items covered under Chapter 85 of ITC (HS), 2022, Schedule - I (Import Policy), with immediate effect, as per the table given in the notification.

Effect of the Notification: The Requirement of Compulsory Registration under Chip Imports Monitoring System (CHIMS) in terms of Policy Condition No. 08 of Chapter 85 of ITC (HS), 2022, Schedule-I (Import Policy) has been "Discontinued", with immediate Effect.

NOTIFICATION

SYNCING OF ITC (HS), 2022- SCHEDULE-1 (IMPORT POLICY) WITH FINANCE ACT 2024 (NO. 2 OF 2024) DATED 16.08.2024.

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification no. 40/2024-25 dated 26.11.2024 notified that In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (as amended from time to time) read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, the Central Government hereby amends 'ITC (HS) 2022, Schedule-I (Import Policy)' in sync with the Finance Act 2024 (No.2 of 2024) as follows -

2. The List of ITC(HS) codes and related Policy Conditions inserted/deleted/amended/split/merged under ITC(HS) 2022, Schedule-I (Import Policy) in sync with the Finance Act, 2024 is annexed herewith (Annexure-I).

3. The amendments in the Section Notes, Chapter-wise Main Notes, Supplementary Notes, Chapter heading, sub-headings and description of ITC (HS) codes in sync with the Finance Act, 2024 are annexed herewith (Annexure-II).

4. The updated ITC (HS) 2022 shall be available on the website of DGFT (<https://dgft.gov.in>).

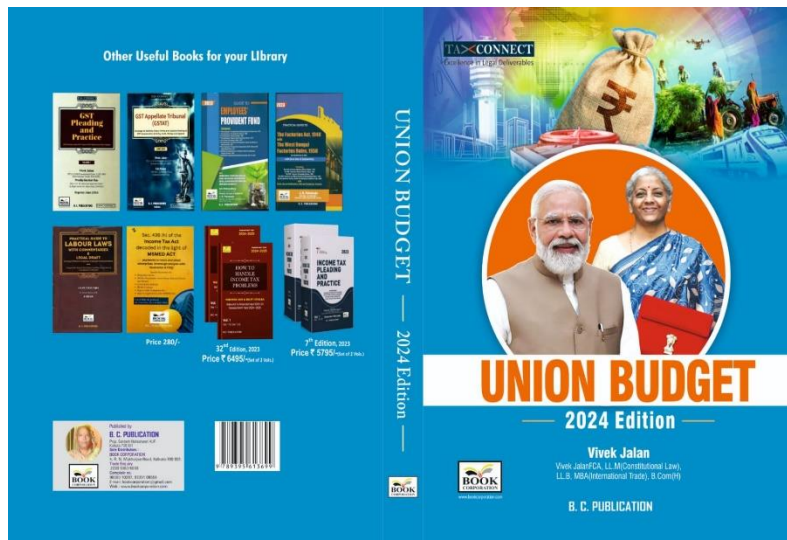
Effect of this Notification: ITC (HS) 2022, (Schedule-I) Import Policy is amended in sync with the Finance Act, 2024 (No.2 of 2024) dated 16.08.2024. This shall come into force with immediate effect.

This issues with the approval of Minister of Commerce & Industry.

[For further details please refer the Notification]

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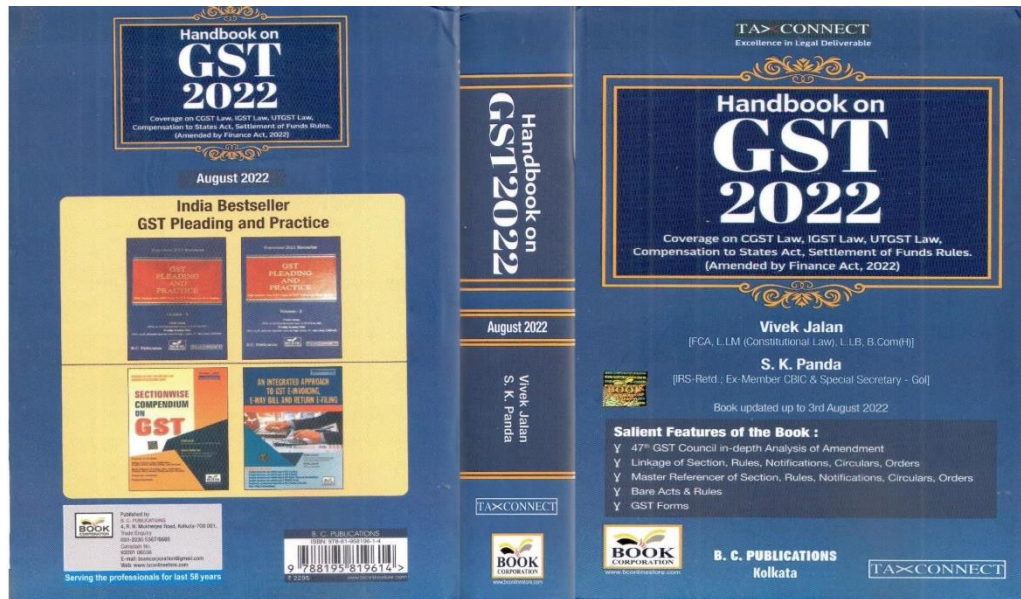
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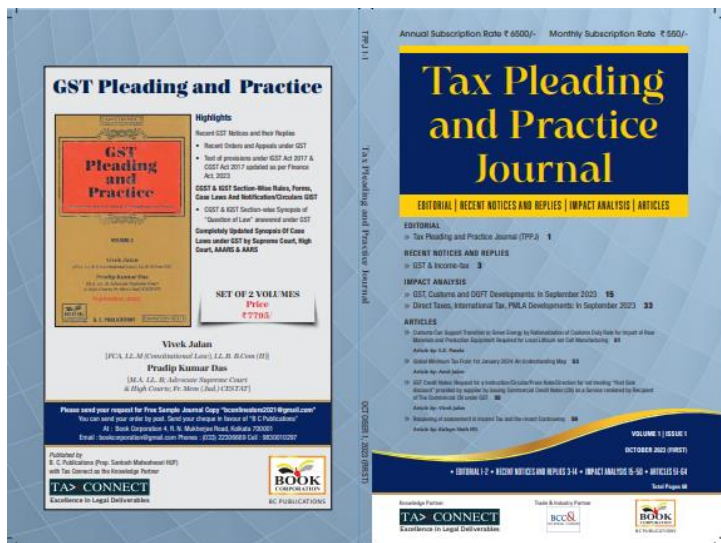
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