

# TAX CONNECT

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## EDITORIAL



**Friends,**

The 55th meeting of the GST Council is scheduled to be held today on 21 December, 2024 at Jaisalmer, Rajasthan. We will share our detailed analysis and commentary on the same immediately after the conference and press release issued for the decisions of the GST Council.

Further, it has been noticed recently that many taxpayers are getting emails or SMS from the Income Tax Department regarding undisclosed Foreign Assets. The taxpayers with undisclosed Foreign Assets like real estate, bank accounts, shares, debentures, insurance policies or Foreign Income to revise their ITRs by 31st December 2024.

It is understood that 2 lakh ITRs have been filed so far during the current assessment year giving details of foreign assets and income. All Indian residents are required to declare their foreign assets. This can include **real estate, bank accounts, shares, debentures, insurance policies or any other financial assets**. A resident Indian is also required to inform the Income Tax Department about the shares received from their employers and income earned through employee stock options by filling the foreign assets and foreign source income schedule.

The CBDT has vide Press Release dated 16<sup>th</sup> Nov 2024 has launched a Compliance-Cum-Awareness Campaign for Assessment Year (AY) 2024-25 to inform taxpayers to accurately complete their Schedule Foreign Assets and reporting income from foreign sources in their ITRs. Compliance with Schedule FA and FSI is mandatory under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, which requires the full disclosure of foreign assets and income.

These messages will be sent to individuals identified through information received under bilateral and multilateral agreements, suggesting that they may hold foreign accounts or assets, or have received income from foreign jurisdictions.

Those who have such assets or income but have filed ITR-1 or ITR-4 will have to file revised or belated returns by December 31, 2024, to avoid penalties and prosecution as prescribed under the anti-black money law. The taxpayer should use ITR-2 or ITR-3 as per his tax profile to correctly reflect the Schedule Foreign Assets (Schedule FA). In case taxpayers do not disclose the income earned from their foreign assets or their foreign assets in the ITR, they may be fined up to Rs 10 lakh.

The Common Reporting Standards (CRS) by OECD and Foreign Account Tax Compliance Act (FATCA) by USA are other such international initiatives to keep tax evasion under check. Under CRS and FATCA, India receives detailed information about financial accounts held by its residents in foreign jurisdictions. This includes:

- Account holder's name, address, and tax identification number (TIN)
- Account number and balance
- Income details such as interest, dividends, and other financial proceeds.

This information helps the Income Tax Department to know global income of its resident taxpayers and to identify taxpayers who may not have disclosed their foreign assets and income.

For further guidelines, one can access publication by Income Tax Dept. on Enhancing Tax Transparency on Foreign Assets & Income: Understanding CRS & FATCA through the given link—

<https://www.incometax.gov.in/iec/foportal/sites/default/files/2024-11/Enhancing%20Tax%20Transparency%20on%20Foreign%20Assets%20and%20Income.pdf>

**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
20 <sup>th</sup> December	GSTR-3B	NOVEMBER'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> December	GSTR-5A	NOVEMBER'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

**CENTRAL GOVERNMENT NOTIFIED THAT NO DEDUCTION OF TAX SHALL BE MADE ON THE PAYMENT ON ANY PAYMENT RECEIVED BY THE CREDIT GUARANTEE FUND TRUST FOR MICRO AND SMALL ENTERPRISES**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 128/2024 dated 18.12.2024 notified that in exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961) (hereafter in this notification referred to as the said Act), the Central Government hereby notifies that no deduction of income-tax shall be made under Chapter XVII of the said Act on any payment received by the Credit Guarantee Fund Trust for Micro and Small Enterprises as referred to in clause (46B) of section 10 of the said Act.

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

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

## CIRCULAR

**GUIDANCE NOTE 2/2024 ON PROVISIONS OF THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 19/2024 dated 16.12.2024 clarified that the Direct Tax Vivad Se Vishwas Scheme, 2024 (hereinafter referred as 'DTVSV Scheme, 2024' or 'Scheme') has been enacted vide Chapter IV of Finance (No.2) Act, 2024 to provide for dispute resolution in respect of pending income tax litigation. The objective of the Scheme is to, inter alia, reduce pending income tax litigation, generate timely revenue for the Government and benefit taxpayers by providing them peace of mind, certainty and savings on account of time and resources that would otherwise be spent on the long-drawn and vexatious litigation process.

2. The commencement date of the said Scheme has already been notified as 1.10.2024. Further, Rules and Forms for enabling the Scheme have also been notified on 20.09.2024. After enactment of the DTVSV Scheme, 2024, several queries were received from the stake-holders seeking guidance in respect of various provisions contained therein.

3. Accordingly, under Section 97 of the DTVSV Scheme, 2024 which empowers the Board to issue directions or instructions in public interest, Guidance Note 1/2024 in the form of answers to the frequently asked questions (FAQs) was issued vide circular no. 12 of 2024 dated 15.10.2024. However, several other queries have been received from the stake-holders for the clarification. Thus, Guidance Note 2/2024 in the form of answers

to the frequently asked questions (FAQs) is hereby issued to provide further clarification. This will be helpful for the taxpayers for creating better awareness and understanding with respect to the provisions of the Scheme.

4. In the present Guidance Note 2/2024, FAQ No.8 of the Guidance Note 1/2024 has been modified and incorporated as FAQ No. 36. Thus, FAQ No.8 of the Guidance Note 1/2024 shall be considered as omitted.

S	Issue	Comments
	<b>Eligibility of cases</b>	
36	Suppose a taxpayer is eligible to apply for DTVSV Scheme, 2024 as his appeal is pending as on 22.7.2024. But subsequently, before the taxpayer could file declaration under the DTVSV Scheme, 2024, his appeal has been disposed off on merits or dismissed as withdrawn for the purposes of the Scheme. Can such a taxpayer still file declaration under the Scheme?	Yes, such cases are eligible for settlement under the Scheme as appeal was pending as on 22.7.2024. Disputed tax will be calculated in the same manner as if the appeal pending on 22.7.2024 is yet to be disposed off.
37	Suppose a taxpayer has filed a declaration in Form-1. After the declaration, the appeal has been disposed off by the concerned authority. Whether such a case is eligible for settlement?	Yes, such a case is eligible for settlement.
38	Time limit for filing of appeal has expired before 22nd July 2024 but an appeal alongwith application for condonation of delay has been filed after 22nd July, 2024. Whether the taxpayer can opt for the Scheme in such a case?	No. Appeal has to be pending as on 22nd of July, 2024 for a taxpayer to opt for the Scheme. Thus, where an appeal alongwith application for condonation is filed after 22nd July, 2024, it does not tantamount to pendency of appeal as on 22nd July, 2024. Accordingly,

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		such cases shall not be eligible.	provisions of this section, no appeal can be filed where tax is paid to the credit of the Central government on or after 1.4.2022. Whether appeal filed prior to 1.4.2022 under section 248 of the Act is eligible for DTVSV Scheme, 2024?	
39.	Suppose an appeal has been filed before 22nd July, 2024 with an application for condonation of delay which is also filed before 22nd July, 2024. This appeal has been admitted by allowing condonation of delay prior to the date of filing of declaration under the Scheme. Whether such a taxpayer can opt for the Scheme?	Yes. In such cases where the appeal as well as condonation application have been filed on or before 22nd July, 2024. On admission of condonation application, such cases convert into an appeal pending on 22nd of July, 2024. Therefore, the taxpayer can opt for settlement under the Scheme in such cases.	43. Where information has been received under an agreement referred to in section 90 or section 90A of the Act; however, such information has not been 'used' for making additions in assessment/ reassessment order. In such cases, whether the assessee can opt for DTVSV Scheme 2024?	Yes. Section 96 of the DTVSV Scheme, 2024 clearly states that the Scheme shall not apply where tax arrears relate to assessment or reassessment made on the basis of information received under section 90 or section 90A of the Act. Accordingly, where information received u/s section 90 or section 90A has not been used for making additions in assessment/ reassessment order, assessee can opt for the Scheme for such orders.
40.	In the case of a search action carried out before 1.4.2021, assessments of previous years other than search year, have been made under section 153A or 153C of the Income-tax Act, 1961 ('the Act'), and assessment for the year of search has been made under section 143(3) of the Act. Whether any of these assessment order can be covered under the DTVSV Scheme 2024?	No. Such cases are specifically barred under section 96(a)(i) of the DTVSV Scheme, 2024.		
41.	Whether appeal filed against intimation u/s 143(1) of the Act and pending as on 22nd July, 2024 is eligible for DTVSV Scheme, 2024?	Yes. Any appeal filed against intimation u/s 143(1) of the Act and pending as on 22nd July, 2024 is eligible for settlement under the Scheme.	44. Where review petitions are pending before High Courts or Supreme Courts, whether those cases be eligible for settlement under DTVSV Scheme, 2024?	No. Pendency of review petition does not tantamount to pendency of an appeal. Therefore, even if a review petition is pending as on 22nd July, 2024, it will not amount to pendency of an appeal.
42.	Section 248 of the IT Act relates to appeal by a person denying liability to deduct tax in certain cases. As per the	Yes.		



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4 5 6	Whether DTVSV Scheme, 2024 can be availed in a case where proceedings are pending before Income Tax Settlement Commission (ITSC) or where writ has been filed against the order of ITSC?	No			However, where an appeal has been set-aside fully to ITAT/CIT (A)/DRP, such appeals will be eligible for settlement.
4 5 6	Whether cases where the taxpayer or the Department has filed declaration/application under section 158A/158AA/158AB are eligible under DTVSV Scheme, 2024?	Yes. In such cases, where declaration/application has been filed u/s 158A/ 158AA/158AB of the Act on or before 22nd July, 2024, the taxpayer can opt for settlement under the Scheme provided that if there is any appeal relating to the relevant year, it is also settled.			Also, where an appeal has been partially set-aside to ITAT/CIT(A)/DRP, all the issues which have been set-aside will form a separate appeal and shall be eligible for settlement as such and disputed tax will be computed as if pending at the level to which it is set-aside.
<b>Set-aside appeal:</b>					
4 5 6 7	Appeal has been set aside to ITAT/CIT(A)/DRP and was that pending on 22.07.2024. Whether, in such cases the assessee can opt for the Scheme?	Refer FAQ No. 24 of Guidance Note 1/2024. It was mentioned therein that –  "According to the Scheme, an appeal which is pending as on 22.7.2024 shall be eligible for settlement. A set-aside matter to the AD is not an appeal pending as such. Therefore, set-aside matters to the AD, whether fully set-aside or partially set-aside are not covered under the Scheme. "			
<b>Prosecution</b>					
4 5 6 7 8	Where the prosecution proceedings have not yet been filed before a court of law, whether the assessee is eligible for the Scheme?				Yes. Reference may be made to section 96 of the DTVSV Scheme, 2024. As per the provisions of section 96(a)(ii) of the said Scheme, the Scheme shall not apply in respect of tax arrears relating to an assessment year in respect of which prosecution has been instituted on or before the date of filing of declaration.  Accordingly, where the prosecution proceedings have

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		not yet been filed before a court of law, the taxpayer can opt for the Scheme.			2024. However, where a declaration is filed on or after 1.1.2025, the amount payable by the declarant shall be as mentioned in column (4) of the said Table.
49.	If the prosecution is for a different assessment year and the appeal for a different one, would it debar the assessee from the benefit of this scheme?	No. Section 96(a)(ii) prohibits such cases relating to an assessment year in respect of which prosecution has been instituted on or before the date of filing of declaration. Thus, prosecution in one assessment year does not debar the assessee from filing declaration for any other assessment year, if it is otherwise eligible.			The payment of disputed amount is required to be made as per section 92(2) of the DTVSV Scheme i.e. within 15 days of the date of receipt of certificate in Form No.2.
<b>Computation of Amount Payable</b>					
50.	The DTVSV Scheme, 2024 provides for the different rates where declaration is filed on or before 31.12.2024 and where it is filed on or after 1.1.2025. Please clarify whether payment of disputed amount is also required to be made before 31.12.2024 for applicability of the lower rate?	Reference may be made to the provisions of the Scheme read with DTVSV Rules, 2024. As per Rule 3 of the DTVSV Rules, 2024, the amount payable is linked to the date of filing of declaration. Accordingly, where declaration is filed on or before 31.12.2024, the amount payable by the declarant shall be as mentioned in column (3) of the Table specified in section 90 of the Finance (No.2) Act,	51.	Whether any additional ground filed in relation to an appeal is to be considered while computing disputed tax?	If any additional ground has been filed on or before 22nd July, 2024, it shall be considered for the purpose of computing disputed tax.
<b>Disputed Penalty</b>					
52.	Suppose penalty has been levied after the taxpayer has filed a declaration for the settlement of the associated quantum appeal. In such a case, whether on settlement of tax arrears of the quantum appeal, penalty in relation to such tax arrears would be waived off?	Reference may be made to the definition of tax arrears in section 89(1)(o) of the Scheme. Interest chargeable or charged and penalty leviable or levied are included in tax arrears. However, the settlement for quantum appeal is made as a percentage of disput			



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	<p>ed tax, where disputed tax means income-tax including surcharge and cess. Thus, penalty leviable or levied are not included in disputed tax for settlement of quantum appeal.</p> <p>Accordingly, on settlement of quantum appeal, the Designated Authority will grant immunity from penalty leviable or levied in respect of tax arrears settled under the Scheme.</p>		<p>quantum appeal pending as on 22nd July, 2024, there is no disputed income or disputed tax as on the specified date i.e. 22nd July, 2024. Therefore, such penalty can be settled separately under the Scheme as per Sl. No. (c) &amp; (d) of the Table in section 90 of the Scheme.</p>
54.	Whether appeal against penalties that are not related to quantum assessment like penalty u/s 271B, 271BA, 271DA of the Act etc. are also waived upon settlement of appeal relating to disputed tax?		No, appeal against such penalty order is required to be settled separately.
<b>APA/MAP cases</b>			
55.	In case of APA/MAP, can the Scheme be opted for settling disputes pertaining to non-APA/MAP adjustments?		The Scheme envisages settling dispute in full. The Scheme does not envisage settling issues in part. Therefore, whatever issues are there in a pending appeal are to be settled in full whether they pertain to APA/MAP adjustments or otherwise.
<b>Taxes Raid before filling Declaration</b>			
56.	Whether credit for earlier taxes paid against disputed tax will be available against the payment to be made under DTVSV Scheme, 2024?		Yes. Credit for taxes paid against the disputed tax before filing declaration shall be available to the declarant.
53.	Suppose in a case, the additions made in assessment have reached finality. There is no quantum appeal pending as on 22nd July, 2024. However, penalty appeal is pending as on 22nd July, 2024 which relates to the additions made in the said assessment order. Can a penalty appeal be settled independently of quantum appeal?	<p>Penalties which are unrelated to quantum additions are clearly eligible for settlement where an appeal in respect of such penalty is pending as on 22nd July, 2024. These penalties are unrelated to quantum additions and therefore can be settled independently of quantum appeals.</p> <p>Further, where the additions made in an assessment have reached finality and thus there is no</p>	

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57.	In such cases where Appeal is pending as on 22nd July, 2024 but disputed tax demands have been already fully paid before filing of declaration. Are such cases eligible to avail DTVSV Scheme, 2024?	Yes. Reference may be made to section 94 of the DTVSV Scheme, 2024. The situation mentioned is clearly covered in section 94(2) of the Scheme. Accordingly, such cases shall be eligible for the Scheme.	entity can file declaration and settle its dispute through its representative assessee having presence in India?	ment under the Scheme.  Even In the case of deceased tax-payer, the legal representative may also opt for settlement under the Scheme.
62.	<b>TDS related queries</b>		If the taxpayer avails DTVSV Scheme, 2024 for Transfer Pricing adjustment, will provisions of section 92CE of the Act apply separately?	Yes, secondary adjustment under section 92CE will be applicable. However, it may be noted that the provision of secondary adjustment as contained in section 92CE of the Act is not applicable for primary adjustment made in respect of an assessment year commencing on or before the 1st day of April 2016. That means, if there is any primary adjustment for assessment year 2016-17 or earlier assessment year, it is not subjected to secondary adjustment under section 92CE of the Act.
58.	In such cases where deductee has settled his appeal, whether TDS deductor would be relieved from its liability u/s 201(1) of the Act. Further, whether TDS deductor would be allowed to claim expense deduction u/s 40(a) of the Act?	Where a deductee has settled his tax liability, the deductor is relieved from his liability other than interest payable. However, consequential relief for expense deduction u/s 40(a) of the Act shall be available to such deductor.		
59.	Whether appeals filed before the Appellate Authority against intimation passed u/s 200A of the Act (regarding intimation on processing of TDS returns) can be settled under DTVSV Scheme 2024?	Yes, if appeal in respect of intimation u/s 200A is pending as on 22nd July, 2024.		
	<b>Miscellaneous</b>			
60.	Whether Designated Authority can amend his order to rectify any patent errors?	Yes, the Designated Authority shall be able to amend his order under section 92 to rectify any apparent errors.		
61.	Where appeal is pending in respect of primary assessee which is a foreign entity not having adequate business presence In India. Whether such foreign	Yes. With proper authorisation, a representative assessee can opt for settle		

[For further details please refer the Circular]

# GST

## NOTIFICATION

### APPOINTMENT OF COMMON ADJUDICATING AUTHORITY FOR SHOW CAUSE NOTICES ISSUED BY OFFICERS OF DGGI

**OUR COMMENTS:** The Central Board of Indirect Taxes vide Notification No. 31/2024-Central Tax dated 13.12.2024 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 noticees 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 (12 of 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	M/s Sushil Kumar Munish Kumar & Co. (Prop. Gopal), GSTIN- 24AQXPG1593M1Z6, A/501, Sun Square, Nr. Old Highcort Income Tax, Navrangpura, Ahmedabad, Gujarat, 380009; and others	15/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI , Hqrs	Additional Commissioner or Joint Commissioner, CGST and Central Excise, Chandigarh Commissionerate [holding the charge of adjudication of DGGI cases].
2	M/s Aggarwal Enterprises (Prop. Monika Garg), GSTIN - 06AEOPG1782K1Z7, SH No. SCF 9b, Anaj Mandi, Sirsa, Sirsa, Haryana, 125055; and others	16/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI , Hqrs	

3	M/s Ahuja Cotspin Pvt. Ltd., GSTIN - 03AAJCA0093R1ZF, Ground Floor, Shop No. 3, B-Vi-I, 1/A, Block-6, Ghati Balmiki, State Bank of India, Madhopuri, Ludhiana-141008, Punjab; and others	17/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI , Hqrs
4	M/s BST Textile Mills Pvt. Ltd, GSTIN - 05AACCB7130P1ZL, Plot No. 9, Sector No. 9, lie Pantnagar, Sidcul, Rudrapur, Udham Singh Nagar, Uttarakhand, 263153; and others	18/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI , Hqrs
5	M/S Rana Polycot Ltd., GSTIN - 03AAACR7623M1ZB, Ambala-Chandigarh Road, Village Alamgir, Sas Nagar, Punjab, 140507; and others	19/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI , Hqrs
6	M/s. Garg Acrylics Limited, GSTIN - 03AAACG3332N1ZU, 1230/1, Kanganwal Road, V.P.O. Jugiana, Ludhiana, Punjab, 141120; and others	20/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI , Hqrs
7	M/s. S. T. Cottex Exports Pvt. Ltd., GSTIN - 03AAECS5993F1Z8, B-Xxx891, Sherpur Road, Behind Petrol Pump, Ludhiana, Punjab, 141009; and others	21/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI , Hqrs
8	DURGA COTTON FACTORY, GSTIN - 03AMWPG6219P1ZG, Near Roshan Cotspin, Mandi Killianwali,	15/2024-25 dated 09.07.2024 by Additional Director DGGI

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	Sri Muktsar Sahib, Punjab151211; and others	Ludhiana Zonal Unit
9	GOPIMAL KAUR SAIN INDUSTRIES (P) LTD, GSTIN - 03AAFCG1369Q1ZA, Plot No 15-15A, Mahavir Jain Colony, Sunder Nagar, Ludhiana, Punjab, 141001; and others	17/2024-25 dated 15.07.2024 by Deputy Director DGGI Ludhiana Zonal Unit
10	Nahar Spinning Mills Limited, GSTIN - 03AAACN5710D1Z6, 371 to 373, 375 to 378, 381, 425, 427, RK Road, Industrial Area A, Ludhiana, Punjab, 141003. ; and others	19/2024-25 dated 19.07.2024 by Additional Director DGGI Ludhiana Zonal Unit
11	Nahar Industrial Enterprises Limited, GSTIN - 03AACCN3563A2Z2, B3-8, A-4, Focal Point, Phase-IV, Ludhiana, Punjab, 141010; and others	23/2024-25 (GST) dated 23.07.2024 by Additional Director DGGI Ludhiana Zonal Unit
12	M/s Sharmanji Yarns Pvt Ltd, GSTIN - 03AAHCS6629R1ZP, Village Lakhawal, Lakhawal Road, Kohara, Ludhiana, Punjab, 141112; and others	117-155/2024-GST, dated 09-07-2024 by Additional Director DGGI Chandigarh Zonal Unit

[For further details please refer the Notification]

## ADVISORY

### ENTRY OF RR NO./ET-RRS IN EWB SYSTEM POST EWB-FOIS INTEGRATION

**OUR COMMENTS:** GSTN vide advisory dated 18.12.2024 has advised that This advisory is being issued to inform you that the FOIS of Indian Railways has now been integrated with the

E-Way Bill (EWB) system via Application Programming Interfaces (APIs).

In light of this, it is important that taxpayers follow the correct process for entering RR no (Railway Receipt Number)/eT-RRs. into the EWB system. Adherence to the guidelines below will help avoid any potential discrepancies or mismatches.

#### 1. Applicability of RR No./eT-RRs Entry in the EWB System

Taxpayers transporting goods via the Indian Railways FOIS must ensure the correct entry of the number or RR No./eT-RRs in the EWB system. The format for entering RR No./eT-RRs has been standardized to ensure consistency and accuracy.

#### 2. Updating Part-B of EWB for Rail Transportation

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

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

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

After selecting this option, the system will prompt you to enter the corresponding RR No./eT-RRs

#### 3. RR Number/eT-RRs for FOIS

For goods transported via the Freight Operations Information System (FOIS) the RR number shall be entered in the following format in the EWB system.

Format: F<FromStationCode><RR No>

For eg: If the goods are dispatched from the station SJWT and RR no. is 123456789 then the same needs to be entered as FSJWT123456789

#### 4. EWB and RR No./eT-RRs Validation

After entering the RR No./eT-RRs into the EWB system:

a) The EWB system will validate the RR No./eT-RRs against the data received from the FOIS.

b) If a mismatch is detected or the RR No./eT-RRs is not found in the database, an alert will be generated. Thus, it is strongly

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advised that taxpayers ensure the correct entry of RR No./eT-RRs to avoid future discrepancies

## 5. Importance of Accurate Entry

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

## 6. Assistance and Clarifications

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

The customers who are transporting goods using Railway FOIS system shall adhere to the guidelines issued by Indian Railways for e-Demand customers.

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

### ADVISORY

#### UPDATES TO E-WAY BILL AND E-INVOICE SYSTEMS

**OUR COMMENTS:** GSTN vide advisory dated 17.12.2024 has advised that GSTN is pleased to announce that NIC will be rolling out updated versions of the E-Way Bill and E-Invoice Systems effective from 1st January 2025. These updates are aimed at enhancing the security of the portals, in line with best practices and government guidelines.

## 2. Multi-Factor Authentication (MFA):

One of the key changes involves the implementation of Multi-Factor Authentication (MFA). Currently, MFA, which requires login using a username, password, and OTP (sent to the registered mobile number, Sandes app, or similar platforms), is mandatory for taxpayers with an Annual Aggregate Turnover (AATO) exceeding Rs 100 Crores since 20th August 2023 and optional for those with AATO exceeding Rs 20 Crores since 11th September 2023.

a) Starting 1st January 2025, MFA will become mandatory for taxpayers with AATO exceeding Rs 20 Crores, from 1st February 2025 for those with AATO exceeding Rs 5 Crores, and from 1st April 2025 for all other taxpayers and users.

b) Taxpayers are encouraged to activate and start using MFA immediately, and detailed instructions are available on the E-

Invoice and E-Way Bill portals. It is advised to ensure that the registered mobile number is updated with your GSTIN.

## 3. Restricting the period of EWB generation from the date of base document:

The generation of E-Way Bills will be restricted to documents dated within 180 days from the date of generation. For instance, documents dated earlier than 5th July 2024 will not be eligible for E-Way Bill generation starting 1st January 2025.

## 4. Restricting the extension of EWB for specific time/period from the eWB generation date:

Furthermore, the extension of E-Way Bills will be limited to 360 days from their original date of generation. For example, an E-Way Bill generated on 1st January 2025 can only be extended up to 25th December 2025.

Taxpayers are requested to familiarize themselves with these updates and incorporate the necessary adjustments into their compliance processes. For additional details, please visit the respective portals.

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

### ADVISORY

#### BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS OF CHHATTISGARH, GOA AND MIZORAM

**OUR COMMENTS:** GSTN vide advisory dated 17.12.2024 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 Chhattisgarh, Goa and Mizoram on 15th December 2024.

3. The said functionality also provides for the document verification and appointment booking process. After the

# GST

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 Chhattisgarh, Goa and Mizoram.

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

(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]**



# FEMA

## CASE LAW

### VK. VERMA AND OTHERS VERSUS ENFORCEMENT DIRECTOR: DELHI HIGH COURT

**OUR COMMENTS:** Violations of Sections 9 (1) (a), 19 (1) (d) as well as 29 (1) (b) read with Section 68 FERA. It has been held that, although the AO was passed on 15th October 1990, the order passed by the AT staying recovery of the penalty amount was not passed till 26th May 1995. Then again admittedly the stay order was not formally communicated to the parties. Although the ED appears to have not taken steps to recover the penalties during this entire period, it woke up on 27th December 1999 i.e. more than 9 years after the AO sanctioned the recovery of the penalty amount. At this time, the Petitioners were under a bona fide belief that the recovery of penalties had been stayed by the AT on 26th May 1995. This was also conveyed to the ED.

If despite adjudication order attaining finality no payment is made of the penalty amount then certainly it could be said that Section 57 FERA is attracted. Here, however, with there being definitely a clear stay order passed on 8th July 2002, there was no justification for the learned ACMM to have proceeded to frame notice on 17th May 2003 against the Petitioners for the offence under Section 57 FERA. It is possible that on the date of taking cognizance of the offence on 23rd April 2002, the ACMM may have been justified in proceeding with the order since the formal order of stay was not yet passed but certainly once that order was passed further proceedings ought not to have been continued.

In any event, with the subsequent developments there appears to be no purpose served in keeping the proceedings under Section 57 FERA alive. It is urged by learned counsel for the Respondents that the matters could be sent back to the learned ACMM for appropriate orders to be passed in light of the subsequent developments. The Court sees no purpose being

served in doing that except that it would delay the proceedings even further. - there is no ground made out for continuing the proceedings under Section 57 FERA qua the Petitioners. - Decided in favour of assessee.

## CUSTOMS

## NOTIFICATION

**NOTIFICATION TO SPECIFY THE MANUFACTURING PROCESSES AND OTHER OPERATIONS IN RELATION TO A CLASS OF GOODS IN A WAREHOUSE**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Notification No. 86/2024-Customs (N.T.) dated 16.12.2024 notified that In exercise of the powers conferred by proviso to sub-section (1) of Section 65 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby specify the manufacturing processes and other operations in relation to a class of goods that shall not be permitted in a warehouse, as mentioned in column (2) of the table below:-

Table

Sl. No.	Manufacturing processes and other operations in relation to a class of goods in a warehouse
(1)	(2)
1.	Goods imported for solar power generation projects which supply electricity.

**Explanation.-** For the purpose of Sl.No.1, the restriction is applicable only when electricity is resulting from the manufacturing processes and other operations in relation to the warehoused goods under section 65 of Customs Act 1962(52 of 1962).

2. The notification shall come into force with effect from the 17th December, 2024.

[For further details please refer the notification]

## NOTIFICATION

**SEEKS TO IMPOSE ADD ON TELESCOPIC CHANNEL DRAWER SLIDER FROM CHINA PR FOR 5 YEARS, PURSUANT TO FINAL FINDINGS OF DGTR**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Public Notice NO. 27/2024-CUSTOMS(ADD) dated 18.12.2024 notified that whereas, in the matter of “Telescopic Channel Drawer Slider” (hereinafter referred to as the subject goods) falling under tariff items 8302 4110, 8302 4190, 8302 4200 or 8302 4900 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 (hereinafter referred to as the subject country) and imported into India, the designated authority in its preliminary findings vide notification No. 6/13/2023-DGTR, dated the 19th

April, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 19th April, 2024, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country;

And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods with effect from 27th June, 2024 vide notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 13/2024-Customs (ADD), published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S. R. 351(E), dated the 27th June, 2024 ;

And whereas, the designated authority in its final findings vide notification No. 6/13/2023-DGTR, dated the 19th October, 2024, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 19th October, 2024, read with Corrigendum dated the 12th November, 2024, while confirming the preliminary findings, dated the 19th April, 2024, has come to the conclusion that-

(i) the subject goods have been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material injury;

(iii) material injury has been caused by the dumped imports of the subject goods from the subject country,

and has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in or exported from the subject country 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, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2024-Customs (ADD), dated the 27th June, 2024, published vide number G.S.R 351(E), dated the 27th June, 2024, except as respects things done or omitted to be done before such supersession, 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 items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating

## CUSTOMS

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**

S N	Tariff Item	Description of goods	Country of origin	Country of export	Producer	Amount	Unit of Mea- sure- ment	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	830 2 411 0,  830 2 419 0, 830 2 420 0,  830 2 490 0	Telescopic Channel Drawer Slider*	China PR	Any country including China PR	Jieyang Zhen gbiao  Hardware Co., Ltd	NIL	MT	USD
2	-- do- -	--do--	China PR	Any country including China PR	Foshan Shunde Heqi an  Precision Manufacturing Co., Ltd	NIL	MT	USD

3	-- do- -	--do--	China PR	Any country including China PR	Zhaoqing City Gaoyao District  Kangxun Precision Manufacturing Technology Co. Ltd	NIL	MT	USD
4	-- do- -	--do--	China PR	Any country including China PR	Jieyang  ZhongXing Hardware Co.Ltd.	NIL	MT	USD
5	-- do- -	--do--	China PR	Any country including China PR	Foshan Fusaier Metal Products Co. Ltd.	NIL	MT	USD
6	-- do- -	--do--	China PR	Any country including China PR	Any producer other than at serial numbers 1, 2,3,4 and 5	422	MT	USD
7	-- do- -	--do--	Any country other than China PR	China PR	Any producer other than at serial numbers 1, 2,3,4 and 5	422	MT	USD

\* However, products such as kitchen and bedroom fittings (such as trouser pull-out, slide mounted ties rack), slim box/ slim ergo, ultra slim box/ super slim ergo, Legra box, tandem box (drawer), Econo box, slim tandem box, double wall box, compact box, slimline tandem box, double wall drawer, matrix box are specifically excluded from the scope of the product under consideration. Illustrative pictures of such products, excluded from the scope of the product under consideration are given below, for reference:

# CUSTOMS

S. No.	Product	Illustrative product picture	
		Picture-1	Picture-2
1.	Trouser pull-out  (value added product, with rods and hooks, used for hanging clothes)		
2.	Slide mounted tie rack  (slide-mounted tie rack with hooks for organizing ties and belts)		

3.	Slim Box  (drawer system with 2 double walled side panels mounted on telescopic channel)		
4.	Ultra Slim Box  (drawer system with 2 double walled side panels mounted on telescopic channel)		



## CUSTOMS

<p>5. Legra Box  (drawer system with 2 double walled side panels mounted on telescopic channel)</p>			<p>7. Slim Tandem Box  (drawer system with 2 double walled side panels mounted on telescopic channel)</p>		
<p>6. Tandem Box (Drawer)  (drawer system with 2 double walled side panels mounted on telescopic channel)</p>			<p>8. Double Wall Box  (drawer system with 2 double walled side panels mounted on telescopic channel)</p>		

CUSTOMS

	chan nel)			1 0.	Slimli ne Tand em Box  (draw er syste m with 2 dou ble walle d side p anels moun ted on tel escop ic chan nel)		
9.	Comp act Box  (draw er syste m with 2 dou ble walle d side p anels moun ted on tel escop ic chan nel)			1 1.	Doubl e Wall Draw er  (draw er syste m with 2 dou ble walle d side p anels moun ted on tel escop ic chan nel)		



CUSTOMS

1	Matri	
2.	x Box	
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2. The anti-dumping duty imposed under this notification shall be effective for a period of five years from the date of imposition of the provisional anti-dumping duty, that is, the 27th June, 2024, unless revoked, amended or superseded earlier, and shall be payable in Indian currency.

**Explanation** - For the purposes of this notification, rate of exchange applicable for the purposes of calculation of the 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]

## DGFT

## PUBLIC NOTICE

## FIXATION OF ONE NEW STANDARD INPUT OUTPUT NORMS (SIONS) AT SION A-3683 UNDER 'CHEMICAL AND ALLIED PRODUCT' (PRODUCT CODE 'A')

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 34/2024-25 dated 17.12.2024 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-3683. This new entry shall be as under:

Export Product	Qty.	Sl. No.	Import Items	Qty. allowed.
Propionic Anhydride	1 kg.	1	Propionic Acid	1.15 kg.
		2	Acetic Acid Glacial	0.500 kg.

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

[For further details please refer the Public Notice]

## TRADE NOTICE

## RESCHEDULING OF LAUNCH DATE FOR PREFERENTIAL ECOO 2.0 SYSTEM

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Trade Notice no. 24/2024-25 dated 20.12.2024 notified that reference is made to Trade Notice No. 23/2024-25 dated 6th December 2024, which announced the scheduled launch of the enhanced **Preferential Certificate of Origin (eCoO) system, eCoO 2.0**, on 21st December 2024. It is now notified that the launch date for the revamped eCoO 2.0 system has been **extended to 17th January 2025**.

2. Additionally, reiterating Trade Notice No. 36/2023-2024 dated 26th December 2023, it is informed that the electronic filing of **Non-Preferential Certificates of Origin (CoO)** on the eCoO 2.0 Platform (<https://www.trade.gov.in>) shall be **mandatory from 1st January 2025**. Non-Preferential CoO Issuing Agencies, as listed under Appendix-2E of the FTP and

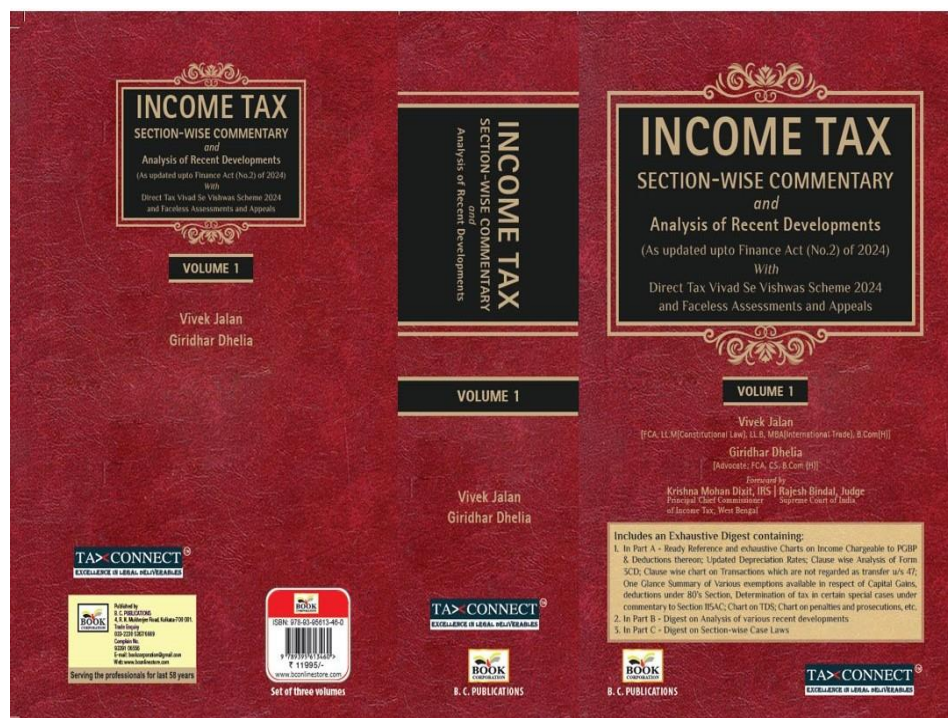
the exporters concerned are requested to ensure compliance please.

This Trade Notice is issued with the approval of competent authority.

[For further details please refer the Trade Notice]

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### Income Tax Section-Wise Commentary and Analysis of Recent Developments



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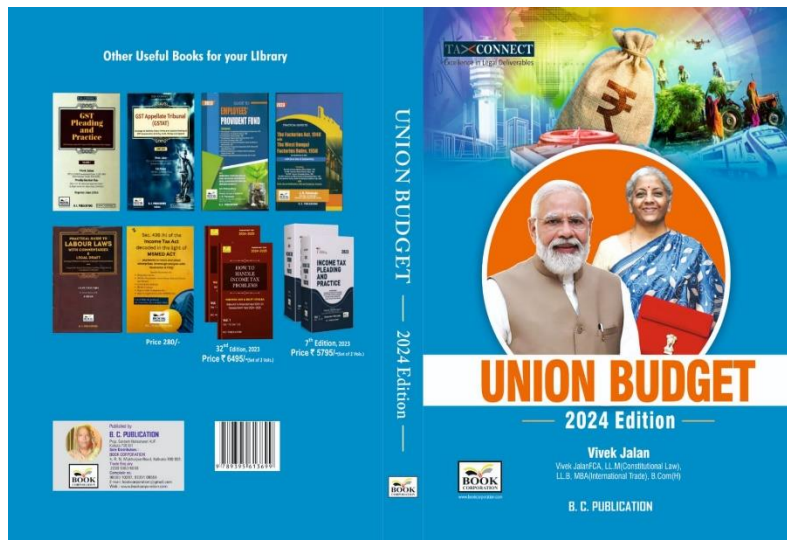
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  - CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST
3. Completely Updated Synopsis Of Case Laws under GST by Supreme Court, High Court, AAARS & AARS

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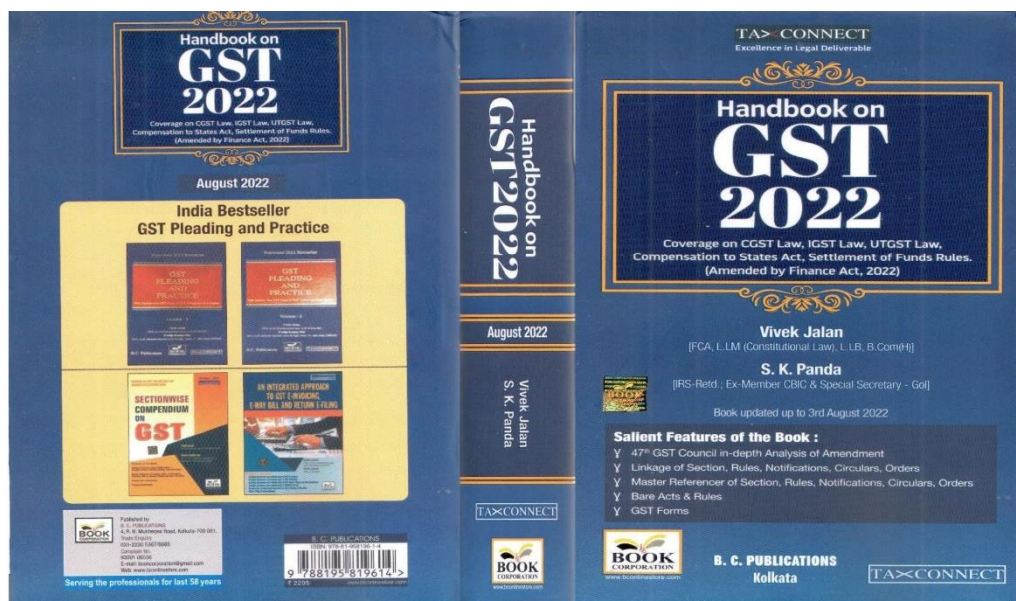
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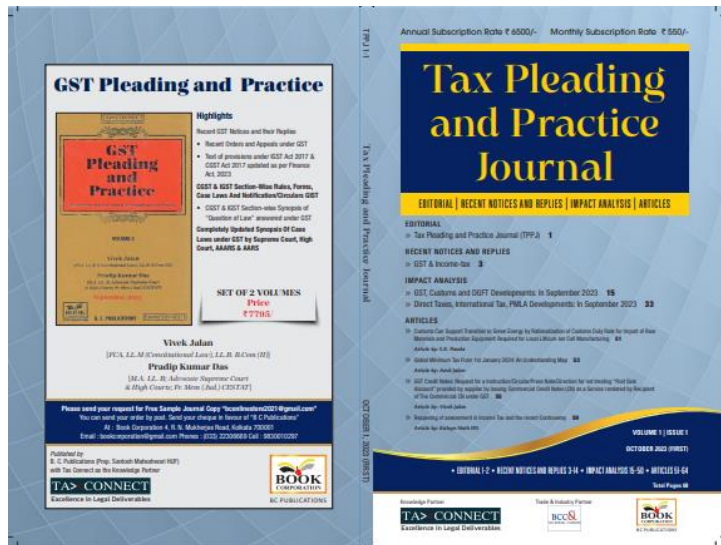
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