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EDITORIAL



Friends,

The 55th meeting of the Goods and Services Tax (GST) Council, chaired by Union Finance Minister Nirmala Sitharaman, convened on December 21, 2024, in Jaisalmer, Rajasthan. The Council deliberated on various aspects of the GST framework, resulting in several key recommendations aimed at refining tax rates, enhancing trade facilitation, and streamlining compliance procedures. The Key Recommendations are as under:

A. Changes in GST rates of goods

1. To reduce the GST rate on Fortified Rice Kernel (FRK), classifiable under 1904, to 5%.
2. To exempt GST on gene therapy.
3. To extend IGST exemption to systems, sub-systems, equipment, parts, sub-parts, tools, test equipment, software meant assembly/manufacture of LRSAM system under Notification 19/2019- Customs.
4. To reduce the rate of Compensation Cess to 0.1% on supplies to merchant exporters at par with GST rate on such supplies.
5. To exempt from IGST imports of all equipment and consumable samples by Inspection Team of the International Atomic Energy Agency (IAEA) subject to specified conditions.
6. To extend the concessional 5% GST rate on food inputs of food preparations under HSN 19 or 21 that are supplied for food preparations intended for free distribution to economically weaker sections under a government program subject to the existing conditions.

B. Adjustments in GST Rates for Services:

- a. **Sponsorship Services** : Entities which are registered as body corporates, their services of sponsorship has been proposed to be on FCM rather than RCM. Therefore, they do not require to reverse their ITC anymore.
- b. **Motor Vehicle Accident Fund Contributions**: the contributions made by general insurance companies from the third-party motor vehicle premiums collected by them to the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 is made exempt from GST. It may be with retrospective effect to set to rest the earlier demands.
- c. **Restaurant Services in Hotels** : GST applicable on restaurant services in hotels, for a given financial year, would be dependent upon the 'value of supply' of units of

accommodation made in the preceding financial year, i.e. 18% with ITC if the 'value of supply' exceeded Rs. 7,500 for any unit of accommodation in the preceding financial year, and 5% without ITC otherwise. Further, the hotels would be given an option to pay tax on restaurant service in hotels at the rate of 18% with ITC, if the hotel so chooses, by giving a declaration to that effect on or before the beginning of the financial year or on obtaining registration.

- d. **RCM on Renting of Commercial properties**: 'Composite Taxpayers' would not be liable to pay GST on RCM basis on Renting of Commercial properties from unregistered taxpayers.

C. Clarifications and Exemptions:

- a. **GST on sale of 2nd hand EVs** : 2nd hand EVs have also been brought at par with other Vehicles and 18% GST would be applicable on margin on sale of all old and used vehicles.
- b. **GST on ACC Blocks** : Autoclaved Aerated Concrete (ACC) blocks containing more than 50% fly ash content will fall under HS 6815 and attract 12% GST.
- c. **Supply of Pepper and Raisins by Agriculturists**: Pepper and raisins supplied by agriculturists are not liable to GST. Further, Agriculturist supplying dried pepper and raisins is not liable to get registered under GST.
- d. **Definition of 'pre-packaged and labelled'** : Now, the definition of 'pre-packaged and labelled' to cover all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined under the Legal Metrology Act, or a label affixed thereto is required to bear the declarations under the provisions of the Act and rules.
- e. **GST on Popcorn**: GST on Popcorn would be taxed as follows –
 - i. Ready to eat popcorn which is mixed with salt and spices (if supplied as other than pre-packaged and labelled) – 5% GST; HSN 2106 90 99
 - ii. If supplied as pre-packaged and labelled - 12% GST (they are namkeens)
 - iii. Popcorn mixed with sugar thereby changing its character to sugar confectionary (eg caramel popcorn) – 18% GST; HSN 1704 90 90
- f. **Cess on Ground Clearance** : Explanation in Sl. No. 52B in notification No. 1/2017- Compensation Cess (Rate) dated 28.6.2017 regarding ground clearance is applicable with effect from 26.07.2023.

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g. **Exemptions to RBI regulated Payment Aggregators** : RBI regulated Payment Aggregators and not Payment Gateways are eligible for the exemption under entry at Sl. No. 34 of notification No. 12/2017-CT(R) dated 28.06.2017 since they fall within the ambit of 'acquiring bank' as defined in the said entry.

h. **Penal Charges by Banks and NBFCs**: 'penal charges' levied and collected by banks and NBFCs from borrowers for non-compliance with loan terms would not attract GST.

D. Measures for facilitation of trade:

a. **supply of goods warehoused in a SEZ or FTWZ to DTA is no supply** : Relief similar to that of Entry 8(a) is being given for supply of goods warehoused in a Special Economic Zone (SEZ) or Free Trade Warehousing Zone (FTWZ) to any person before clearance of such goods for exports or to the Domestic Tariff Area. They would be treated neither as supply of goods nor as supply of services vide new clause 8(aa).

b. **Transactions in vouchers is No supply** : Vouchers are not 'goods' or 'services' and No GST is leviable on transactions in them. Therefore, there is no question of Time of Supply or Valuation. Other Clarifications for Vouchers –

i. Distribution of vouchers on principal-to-principal basis shall not be subject to GST

ii. Where vouchers are distributed on principal-to-agent basis, the commission/fee or any other amount charged by the agent for such distribution is taxable under GST – Since commission is charged for services rendered.

iii. Additional services such as advertisement, co-branding, marketing and promotion, customization and technology support, customer support etc. related to vouchers would be leviable to GST on the amount paid for these services – Since these are specific services rendered.

iv. Unredeemed vouchers (breakage) would not be considered as supply under GST and no GST is payable on income booked in the accounts in respect of breakage - There is no separate supply of service per-se.

c. **Clarification on reversal of Input Tax Credit by electronic commerce operators**: The Council recommended that no proportional reversal of ITC under section 17 (1) or section 17 (2) of CGST Act, 2017 is required to be made by the ECO in respect of supplies for which they are required to pay tax under section 9(5) of CGST Act, 2017.

d. **ITC in respect of goods which have been delivered by the supplier in Ex-Works contracts**: In an Ex-Works contract, where goods are delivered by the supplier to the recipient or a transporter at the supplier's place of business, and the

property in goods transfers to the recipient at that point, the goods are considered to be "received" by the recipient under section 16(2)(b) of CGST Act, 2017 and the recipient may claim Input Tax Credit (ITC) on such goods, subject to the conditions outlined in Sections 16 and 17 of the CGST Act, 2017.

e. **Clarification for late fee for delay in furnishing of FORM GSTR- 9C** : Clarification will be issued regarding applicability of late fee for delay in furnishing of FORM GSTR- 9C and providing waiver of late fee on delayed furnishing of FORM GSTR-9C for the period from 2017-18 to 2022-23.

E. Measures for Streamlining Compliances in GST:

a. **Track and Trace Mechanism** : A "Track and Trace Mechanism" would also be put into place. The system shall be based on a Unique Identification Marking which shall be affixed on the said "goods or the packages" thereof and would be traced throughout the supply chain.

b. **Name of the State and Place of Supply on Tax Invoice issued to un- registered recipient for supply of 'Online Services'**: For OIADR, Ecom Services or Online Money gaming services, it is mandatory to mention State name and state code for unregistered recipient. Eg. in cases like online subscription services/ mobile app based services, etc.

F. Other Measures Pertaining to Law and Procedure:

a. **Amendment in section 17(5)(d) of CGST Act, 2017** :

i. Judgement of Safari Retreats is negated.

ii. "Plant and Machinery" and "Plant Or Machinery" are the same.

iii. The amended to have retrospective effect from 1.7.17.

iv. The amendment to be made notwithstanding any order/ decree.

b. **Pre-deposit for filing an appeal in respect of an order passed which involves only penalty amount:**

i. Incase Only Penalty has been demanded u/s 129(3) or any other Section (S74, etc), then appeal before 1st Authority will be filed with 10% pre-deposit.

ii. Incase Only Penalty has been demanded u/s 129(3) or any other Section (S74, etc), then appeal before GSTAT will be filed with additional 10% pre-deposit.

c. **Explanation regarding definitions of Local Fund and Municipal Fund**: Amendment shall be made in section 2(69) of CGST Act, 2017 to insert an Explanation regarding definitions of Local Fund and Municipal Fund.

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- d. **Amendment in provisions pertaining to Input Services Distributor (ISD) mechanism:** Amendments for clearing that RCM for interstate supplies u/s 5(3) & 5(4) of IGST Act to also be made from a normal GSTIN of the taxpayer and distributed through ISD from 1.4.25.
- e. **Temporary Identification Number:** In Vehicle detention cases the field officers grant temporary GSTIN and taxpayers u/r87 are required to take permanent registration within 90 days. Now as per Rule 16A a separate provision for generation of temporary identification number for persons is to be inserted, who are not liable to be registered under CGST Act, 2017 but are required to make any payment as per rule 87(4) of CGST Rules, 2017.
- f. **Amendment in the field 'category of registered person' for taxpayers who opted for composition levy through FORM CMP-02:** Rule 19(1) of CGST Rules, 2017 to include reference to FORM GST CMP-02 in the said rule to allow the taxpayers to modify their "category of registered person" in Table 5 of FORM GST CMP-02 through FORM GST REG-14.
- G. Amendment relating to functionality of Invoice Management System (IMS):**
- i. Section 34(2) of CGST Act 2017 will be amended, to specifically provide for requirement of reversal of ITC as is attributable to a credit note, by the recipient, to enable the reduction of output tax liability of the supplier. As of now the provision is only there u/s 15(3)(b)(ii) of CGST Act for CNs issued for discount. Now for all CNs the said provision will prevail.
- ii. Simultaneously new rule 67B in CGST Rules, 2017 would be inserted to prescribe the manner in which the output tax liability of the supplier shall be adjusted against the credit note issued by him. **Hence it seems that this Rule will prescribe that incase the recipient rejects the CN, then supplier has to pay tax as his output tax liability. Interest would also apply herein.**
- iii. Section 39 (1) of CGST Act, 2017 and rule 61 of CGST Rules, 2017 will provide that FORM GSTR-3B of a tax period shall be allowed to be filed only after FORM GSTR-2B of the said tax period is made available on the portal. **Hence IMS is there to stay and the GSTR-2B figures would flow only from IMS going forward it seems.**
- iv. Section 38 of CGST Act, 2017 and rule 60 of CGST Rules, 2017 may be amended to provide a legal framework in respect of generation of FORM GSTR-2B based on the action taken by the taxpayers on the Invoice Management System (IMS). **As of now**
- IMS is not recognised by law. Section 38 and Rule 60 still refer to 'auto-generated GSTR-2B'.**
- v. **Simultaneously, with these amendments it seems that the CNs would also be allowed to be kept pending as demanded by the Trade & Industry.**
- H. Other Measures:**
- i. The GST Council approved the recommendation of the committee of officers suggesting measures for the various issues raised by the States in respect of issues pertaining to IGST settlement and asked the committee to conclude the desired changes by March, 2025.
- ii. **The GST Council took note of the procedural rules proposed for the internal functioning of the GSTAT, which would be notified after examination by the Law Committee. This would help in operationalization of the GSTAT.**
- iii. The Council also decided to extend the time frame for the Group of Ministers on the restructuring of the GST Compensation till 30th June, 2025.
- iv. On the request of State of Andhra Pradesh, the Council recommended that a Group of Ministers be constituted to examine the legal and structural issues, and recommend a uniform policy on imposition of levy in case of a natural disaster/calamity in the State.
- v. **The issue of whether charges collected by municipalities for granting FSI including additional FSI, chargeable to GST on reverse charge basis was brought up in the Council. The matter was deferred for further examination on the behest of the Central Government on the ground that this amount relates to Municipalities or local authority.**
- These recommendations reflect the GST Council's ongoing commitment to refining the GST framework, addressing stakeholder concerns, and enhancing the ease of doing business in India. The implementation of these measures is expected to streamline tax processes and compliances measures.
- 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
31 st December	GSTR-9	FY 2023-24	GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST with a turnover exceeding Rs. 2 crores
31 st December	GSTR-9C	FY 2023-24	Annual self-certified reconciliation statement to be filed by taxpayers with a turnover exceeding Rs. 5 crores
30 th December	Challan-cum-statement	NOVEMBER'2024	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB, 194-IA, 194M, 194S in the month of November, 2024
30 th December	Form No. 3CEAD	JANUARY-DECEMBER'2023	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2023 to December 31, 2023) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
31 st December	Filing of belated/revised return	AY 2024-25	Filing of belated/revised return of income for the assessment year 2024-25 for all assessee (provided assessment has not been completed before December 31, 2024)

INCOME TAX

NOTIFICATION

EXEMPTION FROM SPECIFIED INCOME U/S 10(46) OF IT ACT 1961 – ‘CENTRAL SILK BOARD, BENGALURU’

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 129/2024 dated 12.12.2024 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Central Silk Board, Bengaluru’ (PAN: AAALC0093M), a Board constituted by the Central Government under the Central Silk Board Act, 1948, in respect of the following specified income arising to that Board, namely:

- (a) Grants/Funds received from the Centre/State/NGO or any other Statutory body by Central Silk Board;
- (b) Compensation received on account of sale, disposal, auction or acquisition of movable and immovable properties of Central Silk Board;
- (c) Royalty or any other income received for the technologies patented and intellectual property rights owned by the Central Silk Board;
- (d) Penalties and Levies collected under Government Statutes;
- (e) Fee/charges/receipt received on account of services rendered by Central Silk Board as per the provisions of the Central Silk Board Act, 1948 (LXI of 1948) as amended by the Central Silk Board (Amendment) Act, 2006 (42 of 2006) and the Central Silk Board Rules, 1955 as amended by the Central Silk Board (Amended) Rules, 2015; and
- (f) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that ‘Central Silk Board, Bengaluru-

(a) shall not engage in any commercial activity;

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

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

3. This notification shall be applicable for assessment years 2024-2025 to 2028-2029 relevant to financial years 2023-2024 to 2027-2028.

[For further details please refer the Notification]

GST

ADVISORY

ENTRY OF RECEIPT NUMBERS PERTAINING TO LEASED WAGONS IN THE E-WAY BILL SYSTEM

OUR COMMENTS: GSTN vide advisory dated 23.12.2024 has advised that This advisory is issued to provide specific instructions for entering Receipt Numbers related to Leased Wagons in the E-Way Bill (EWB) system.

Advisories have already been issued regarding the correct format for entering Parcel Way Bill (PWB) numbers and Railway Receipt (RR) numbers for goods transported under the Parcel Management System (PMS) and the Freight Operations Information System (FOIS). This advisory focuses on the requirements specific to Leased Wagons.

1. Prefixing Receipt Numbers in the EWB System

a) Taxpayers transporting goods via Leased Wagons must prefix Receipt Numbers with the identifier "L" when entering them into the EWB system.

b) Similarly, the taxpayers transporting goods via PMS and FOIS have already been advised to enter PWB/RR numbers with Prefix P for PMS and F for FOIS systems (refer to the advisories issued for PMS and FOIS). Users will be mandated to input PWB/RR numbers with the appropriate prefixes to ensure proper validation in the EWB system. These changes would come into effect from Jan 1st, 2025.

2. Updating Part-B of the EWB for Rail Transport

While generating an EWB for goods transported by rail, taxpayers should:

a) Select the transport mode as "Rail" in Part-B of the EWB using the "Multi-Transport Mode" option on the EWB portal.

b) Enter the Receipt Number with the prefix "L" to indicate that the transport is via Leased Wagons.

3. Format for Number Entry in the EWB System

Taxpayers must use the following format when entering Receipt Numbers related to Leased Wagons:

L <Receipt Number>

Example:

For a Leased Wagon Receipt number: L123456789

4. Validation Process in the EWB System

Once the Receipt Number is entered:

a) The system will validate the entry against the designated database for Leased Wagons.

b) In case of discrepancies such as mismatched or missing numbers, taxpayers will receive an alert and must correct the entry promptly.

5. Assistance and Support

For further assistance or clarification regarding the entry of Receipt Numbers for Leased Wagons, taxpayers may:

- Raise a ticket with the EWB support team through the support portal.

- Provide the details of the entry, including the prefix used, for quick resolution.

Your adherence to these guidelines will ensure the efficient processing of E-Way Bills and smooth transportation of goods via the rail network

[For further details please refer the detailed advisory]

FEMA

CASE LAW

NIL KAMAL GHOSH VERSUS M/S. DIPAK COMMERCIAL SHRIJIT INTERNATIONAL: CALCUTTA HIGH COURT

OUR COMMENTS: Offence u/s 57 of the FERA - Non Complaint filed in compliance of the provisions of section 61 (2)(ii) of the FERA. It has been held that, as in this case where an offence under Section 57 of the Foreign Exchange Regulation Act, 1973 has been alleged against the accused person, the law provides that either the Enforcement Director or an officer authorised in writing on behalf of the Director or the Central Government or an authorised officer of Reserve Bank, shall be eligible to institute a complaint. The Magistrate has also emphasized that the appellant would not have the locus standi to initiate prosecution in absence of any authorization, without however considering or taking judicial note of his evidence and Exhibit-A (i.e., authorization certificate dated (22.12.2005).

The Magistrate could not ignore the ocular and documentary evidence before it, more so, when all these were uncontroverted. By virtue of holding officer at the particular period of time and having been authorized vide 'Exhibit-A' there was no impediment for the appellant to institute prosecution, which the Magistrate has not considered and such non-application of mind has rendered his findings not tenable in the eyes of law.

The Magistrate was duty bound to take note of the same, more particularly, in terms of Section 57(7) of the Evidence Act. It was a mandate of law. The notification dated 24th September, 1993 read with the direct evidence of the appellant before the Trial Court would unfailingly point out to the fact of the appellant to be competent officer under law, to institute prosecution on behalf of the Enforcement Directorate. By not considering all these factual and legal aspects, the Trial Court has committed gross error. The impugned judgment suffers from non-application of mind and illegality.

Thus, unable to place occurrence with the finding of the Court in the impugned judgment that provisions of Section 61 (2) (ii) of the Foreign Exchange Regulation Act, 1973 has not been complied with by the complainant in order to institute a case punishable under Section 57, as it is in this particular proceeding. In my considered opinion, the impugned judgment of the Trial Court suffers for non-application of mind and wrong appreciation of the fact situation as well as the settled provisions of law. Accordingly, the same would not be maintainable and liable to be set aside, being not in conformity with the laws. The impugned judgment is set aside - Appeal allowed.

CUSTOMS

NOTIFICATION

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY FOR THE PURPOSE OF FINALIZATION OF PROVISIONAL ASSESSMENT IN SVB CASE W.R.T. M/S HD HYUNDAI CONSTRUCTION EQUIPMENT INDIA PVT. LTD.

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 87/2024-Customs (N.T.) dated 24.12.2024 notified that In exercise of the powers conferred by sub-section (1) of section 4, read with section 3 and sub sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints officer mentioned in column (4) of the Table below to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table in respect of Notice mentioned in column (1) of the Table, for purpose of adjudication of show cause notices mentioned in column (2) therein, namely:-

Table

Name of the Notice(s) and Address (M/s.)	Show Cause Notice Number and Date	Name of Adjudicating Authorities	Common Adjudicating Authority appointed
(1)	(2)	(3)	(4)
M/s HD Hyundai Construction Equipment India Pvt. Ltd, Plot No. A-2, MIDC,	Show Cause Notice dated 29.12.2023 issued vide F. No. S/26-Misc-627/23 24/Gr.V/JNCH	Dy/Assistant Commissioner of Customs, Gr.V, NS-V, JNCH, Nhava Sheva.	Dy/Assistant Commissioner of Customs, Gr.V, NSV, JNCH, Nhava Sheva.
	Show Cause Notice dated 18.01.2024 issued vide file	Assistant Commissioner of	

Chakan, Phase-II, Village Khalumbre, Taluka Khed, Distt. - Pune- 410501	No. S/3-Misc-83/2023- 24/CRC-II/ACC Show Cause Notice dated 07.03.2024 issued vide file No. I (22)/OTH/3498/2022- GR-5-O/O COMMR-CUSIMP- I-ZONE-I-MUMBAI	Customs, CRC-II, ACC, Sahar, Mumbai. Assistant Commissioner of Customs, Gr.V, Import-I NCH, Mumbai-I.	
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[For further details please refer the notification]

NOTIFICATION

DEFINITIVE ANTI-DUMPING DUTY ON IMPORT OF “DIGITAL OFFSET PRINTING PLATES” ORIGINATING IN OR EXPORTED FROM CHINA PR, JAPAN, KOREA RP, VIETNAM, AND TAIWAN

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 28/2024-CUSTOMS(ADD) dated 26.12.2024 notified that whereas, in the matter of “Digital Offset Printing Plates” (hereinafter referred to as the subject goods) falling under sub-headings 8442 50 or tariff items 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90 or 7606 92 90 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, Japan, Korea RP, Vietnam, and Taiwan (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings, published in the Gazette of India, Extraordinary, Part I, section 1 vide notification No. 7/20/2023-DGTR, dated the 28th September, 2024 has inter alia come to the conclusion that there is a likelihood of continuation of dumping and consequent injury to the domestic industry in case of cessation of anti-dumping duty in force, and has recommended continued imposition of anti-dumping duty on

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imports of the subject goods originating in or exported from the subject countries.

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, 20 and 23 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, Ministry of Finance (Department of Revenue) No. 21/2020-Customs (ADD), dated the 29th July, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 472(E), dated the 29th July, 2020, 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 sub-heading or tariff items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount specified in corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per the unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely:—

TABLE

S.N o.	Sub- heading/ Tariff Item	Descrip- tion of Goods	Coun- try of origi- n	Coun- try of Expor- t	Producer	Amo- unt	Un- it	Curre- ncy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	8442 50, 3701 30 00, 3704 00 90, 3705 00 00,	Digital Offset Printin- g	China PR	Any count- ry includ- ing	Lucky Huaguang Graphics Co. Ltd.	0.55	SQ M	USD

	7606 11 90, 7606 91 90, 7606 92 90	Plates*		China PR				
2	-do-	Digital Offset Printin- g Plates	China PR	Any count- ry includ- ing China PR	Kodak China Graphic Communic- ations Co. Ltd.	Nil	SQ M	USD
3	-do-	Digital Offset Printin- g Plates	China PR	Any count- ry includ- ing China PR	Fujifilm Printing Plate (China) Co. Ltd.	Nil	SQ M	USD
4	-do-	Digital Offset Printin- g Plates	China PR	Any count- ry includ- ing China PR	Anhui Strong State New Materials Co., Ltd.	0.60	SQ M	USD
5	-do-	Digital Offset Printin- g Plates	China PR	Any count- ry includ- ing China PR	Any producer other than at Serial Number (1) to (4) above.	0.77	SQ M	USD
6	-do-	Digital Offset	Any other	China PR	Any producer	0.77	SQ M	USD

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		Printin g Plates	coun try					
7	-do-	Digital Offset Printin g Plates	Kore a RP	Any count ry includ ing Korea RP	Jeil C&P Co. Ltd.	0.15	SQ M	USD
8	-do-	Digital Offset Printin g Plates	Kore a RP	Any count ry includ ing Korea RP	Any producer other than at Serial Number (7)	0.37	SQ M	USD
9	-do-	Digital Offset Printin g Plates	Any other coun try	Korea RP	Any producer	0.37	SQ M	USD
10	-do-	Digital Offset Printin g Plates	Japa n	Any count ry includ ing Japan	Fujifilm Corporatio n	0.13	SQ M	USD
11	-do-	Digital Offset Printin g Plates	Japa n	Any count ry includ ing Japan	Any producer other than at Serial Number (10)	0.27	SQ M	USD
12	-do-	Digital Offset	Any other coun try	Japan	Any producer	0.27	SQ M	USD

		Printin g Plates						
13	-do-	Digital Offset Printin g Plates	Taiw an	Any count ry includ ing Taiwa n	Any producer	0.41	SQ M	USD
14	-do-	Digital Offset Printin g Plates	Any other coun try	Taiwa n	Any producer	0.41	SQ M	USD
15	-do-	Digital Offset Printin g Plates	Vietn am	Any count ry includ ing Vietn am	Any producer	0.60	SQ M	USD
16	-do-	Digital Offset Printin g Plates	Any other coun try	Vietn am	Any producer	0.60	SQ M	USD

*Excluding waterless CtP Plates used for printing on specialised materials such as credit card, security card etc., and not on paper.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded, or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation. – For the purposes of this notification, the rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of

CUSTOMS

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]

NOTIFICATION

EXEMPTION FOR IMPORTS OF YELLOW PEAS [HS 0713 10 10] FROM APPLICABLE BCD AND AIDC - SEEKS TO AMEND NOTIFICATION NO. 64/2023-CUSTOMS, DATED THE 7TH DECEMBER, 2023

OUR COMMENTS: The Ministry of Finance, Department of Revenue vide Notification No. 49/2024-CUSTOMS(Tariff) dated 26.12.2024 notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 64/2023-Customs, dated the 7th December, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 884(E)., dated the 7th December, 2023, namely:-

In the said notification, in the Table, against S. No. 1, in Column (4), for the words and figures "31st day of December, 2024", the words and figures "28th day of February, 2025" shall be substituted.

2. This notification shall come into force from the 27th day of December, 2024.

[For further details please refer the Notification]

CIRCULAR

ENABLING VOLUNTARY PAYMENT ELECTRONICALLY ON ICEGATE E-PAYMENT PLATFORM

OUR COMMENTS: The Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs vide Circular No. 27/2024-Customs dated 23.12.2024 clarified that

In line with Government's commitment to digitize the remaining services and to make it paperless, ICEGATE e-Payment Platform has been enabled with electronic collection of Voluntary Self-Initiated Payments (SIP).

2. This new functionality has been envisaged to replace the existing [TR-6](#) payments which are currently being done manually at various Customs Stations. This functionality shall enable the users to generate a self-initiated challan for voluntary payments and then make payments through the ICEGATE e-payment platform without any further approval by officers of Customs.

3. While using the voluntary payment Facility at ICEGATE, the users may be sensitized on the below-mentioned aspects:

a. The Voluntary Payment module will be accessible as a post-login functionality. Users must be registered on ICEGATE to access this feature;

b. This facility is enabled with payments which are primarily meant for imports/exports cleared in the past. In other words, the facility is not a replacement for challans generated by ICES/ECCS/SEZ online ACES applications. Therefore, it should not be used for payment of customs duties for clearance of any live consignments:

c. The various purposes, for which the payment can be made are provided in **Annexure-A** wherein, it is advised to select the same carefully while making payment.

d. The proof of payment may be submitted to the concerned field formations for taking further action,

e. The officer may verify the payment details using <https://foservices.icegate.gov.in/#/epayment/enquiry>. Detailed advisory for verification will be made available by DG (Systems).

4.1 Currently, ICEGATE users can make voluntary payments as a debit from the Electronic Cash Ledger (only available for IEC holders and Customs Brokers).

4.2 In case, users wish to initiate challan-wise payment, the ICEGATE platform also allows user to make transaction-wise payment on the platform, whereby the systems design takes

CUSTOMS

[For further details please refer the Circular]

care of routing the payment instantaneously through Electronic Cash Ledger before accounting for duty payment. On completion of testing for voluntary payment acceptance, at present, following modes are enabled for such challan-wise payments:

a. Nine (9) banks under internet banking through authorized bank mode [(1) *Punjab National Bank (PNB)*, (2) *Kotak Mahindra Bank* (3) *IDBI Bank* (4) *Karnataka Bank* (5) *Canara Bank* (6) *Karur Vysya Bank (KVB)* (7) *South Indian Bank (SIB)* (8) *Federal Bank* (9) *Indusind Bank*]

b. NEFT/ RTGS through RBI

c. Payment Aggregator mode

4.3 Remaining banks shall be enabled as and when the testing is complete. In all other modes, users already have an option to deposit the amount in the Electronic Cash Ledger through remaining authorized modes and use the same for making voluntary payment using Electronic Cash Ledger.

5. Since the above facility is aimed at replacing the current procedure of making Over-The-Counter (OTC) payment using TR-6 Challan, the officers under your jurisdiction may be sensitized not to accept any payments through manual TR-6 challan after 31st December, 2024 unless the same is approved by the concerned Pr. Commissioner/ Commissioner of Customs. The approval must clearly spell out the reasons for resorting to the manual method of payment. The field officers can view the voluntary challans through 'Payment Status - Voluntary Payment' option available in Service' section of ICEGATE portal (<http://www.icegate.gov.in>).

6. A user manual on the Voluntary/Self-Initiated Payment (SIP) facility to handhold and onboard the users has been uploaded on the ICEGATE platform (<http://www.icegate.gov.in/guidelines-voluntary-payment>).

7. This Circular may be given wide publicity by issuing of suitable Trade Notice/Public Notice. The Officers under your jurisdiction may be sensitized to handhold the stakeholders for making payment through the new Voluntary /Self-Initiated Payment (SIP) facility. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

DGFT

NOTIFICATION

IMPOSITION OF QUANTITATIVE RESTRICTION ON IMPORT OF LOW ASH METALLURGICAL COKE UNDER CHAPTER 27 OF ITC (HS) 2022, SCHEDULE - I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 44/2024-25 dated 26.12.2024 notified that whereas, the Authorized Officer i.e. DGTR in its final findings, vide Notification No. 22/4/2023-DGTR dated 29.04.2024 read with Notification dated 28.05.2024, published in the Gazette of India, Extraordinary, Part I, Section 1, following a safeguard investigation under the Safeguard Measures (Quantitative Restrictions) Rules, 2012, had recommended in terms of Section 9A(1) of the Foreign Trade (Development and Regulation) Act, 1992, to impose country-wise quantitative restrictions on import of the following product, under the FTDR Act :

"Low Ash Metallurgical Coke, that is, Metallurgical Coke having ash content below 18% under the HS Code 2704 excluding coke fines / coke breeze and ultra-low phosphorous metallurgical coke with phosphorous content up to 0.030% with size up to 30 mm with 5% size tolerance for use in ferroalloy manufacturing"

2. Accordingly, in exercise of powers conferred by Section 3, Section 5 and Section 9A of FTDR 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 after considering the aforesaid Notification dated 29.04.2024 of DGTR and in consultation with the concerned Ministries/Departments and other industry stakeholders, hereby makes the following amendments by inserting a new Policy Condition at Sl. No. 8 in Chapter 27 of ITC (HS), 2022, Schedule - I (Import Policy) :-

8.	<p>a) Import of "Low Ash Metallurgical Coke (HS Codes 27040020, 27040030, 27040040, 27040090) having ash content below 18%, excluding coke fines /coke breeze and ultra-low phosphorous metallurgical coke with phosphorous content up to 0.030% with size upto 30 mm with 5% size tolerance for use in ferroalloy manufacturing" shall be "Restricted".</p> <p>(b) Import shall be permitted only against an Import Authorization issued by DGFT for the specified country for imports during 01.01.2025 to 30.06.2025.</p> <p>c) Metallurgical Coke with high ash content, that is, ash content above 18% is outside the scope of "Restriction".</p>
----	---

3. The country-wise quantitative restriction (QR) for said item shall be as under:

Country ↓	Quantitative Restriction (in MT)		
Quarter →	Jan-March, 2025	Apr-June 2025	Total
Australia	25,638	25,638	51,276
China PR	39,323	39,323	78,646
Colombia	1,24,886	1,24,886	2,49,771
Indonesia	33,182	33,182	66,364
Japan	1,04,990	1,04,990	2,09,980
Poland	2,53,168	2,53,168	5,06,336
Qatar	810	810	1620
Russia	44,591	44,591	89182
Singapore	23,239	23,239	46,478
Switzerland	40,887	40,887	81,774
UK	38	38	76
Others	22,831	22,831	45,662
Total	7,13,583	7,13,583	14,27,166

4. The said import shall be subject to the following conditions:

- Imports would be permitted through EDI ports only to facilitate electronic/ real-time monitoring of the allocated quota;
- The QR would be monitored on quarterly basis;
- Total imports allowed in any quarter shall not exceed the total of that quarter;
- Any unutilised quantity for Quarter 1 shall be added to next Quarter;
- In case, the countries with specific quantity exhaust their allocated QR, such countries may use the available residual quantity; and
- If necessary, further modalities will be notified separately governing such QR, in accordance with relevant legal provisions.

5. The country-wise quantitative restrictions shall be effective for a period of six months only and will cease automatically on 30.06.2025. Further, the Central Government reserves the right to review and make any changes in the said safeguard measures at any point of time, as deemed fit.

DGFT

6. If required, the procedure in regard to seeking import authorization from the DGFT shall be notified separately. The application for restricted import authorization may be filed on DGFT website.

Effect of the Notification:

Based on the recommendations contained in the final findings of DGTR, vide Notification No. 22/4/2023-DGTR dated 29.04.2024 read with Notification dated 28.05.2024, import of low ash metallurgical coke have been placed under "Restriction" as per the country-wise Quantitative Restrictions (QR) for a period of six months, effective from 01.01.2025 upto 30.06.2025.

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

[For further details please refer the Notification]

NOTIFICATION
EXTENSION IN IMPORT PERIOD FOR YELLOW PEAS UNDER ITC(HS) CODE 07131010 OF CHAPTER 07 OF ITC (HS) 2022, SCHEDULE -I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 43/2024-25 dated 24.12.2024 notified that 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 (FTP) 2023, as amended from time to time, and in continuation to Notification Nos. 50/2023 dated 08.12.2023, 61/2023 dated 23.02.2024, 04/2023 dated 05.04.2024, 12/2024-25 dated 08.05.2024 and 29/2024-25 dated 13.09.2024, the Central Government hereby **extends** current Import Policy Conditions for Yellow Peas under ITC(HS) Code 07131010 of Chapter 07 of ITC(HS), 2022, Schedule -I (Import Policy) from **31st December 2024 to 28th February 2025**. All other terms and condition remain the same as in the above referred notifications.

Effect of the Notification: Import of Yellow Peas under ITC(HS) Code 07131010 is "Free" without the MIP condition and without Port Restriction, subject to registration under online Import Monitoring System, with immediate effect for all import consignments where Bill of Lading (Shipped on Board) is issued on or before **28th February 2025**.

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

[For further details please refer the Notification]

PUBLIC NOTICE				
IMPORT	OF	MENTHOL	UNDER	ADVANCE
AUTHORISATION/DFIA				

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice no. 35/2024-25 dated 24.12.2024 notified that In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2023, the Director General of Foreign Trade hereby makes the following amendments to Handbook of Procedures (HBP) and Standard Input-Output Norms (SION) with immediate effect.

2. The SION/Adhoc norms for import of Menthol, suspended vide Public Notice No. 48/2023 dated 7 March 2024, are re-instated and shall now be covered under the following ITC(HS) codes read with Supplementary Note No. 1 of Chapter 29, ITC(HS), 2022 Schedule -I (Import Policy):

ITC(HS) Code	Item Description
2906 11 10	--Menthol: --- Natural Menthol
2906 11 90	--Menthol: --- Other

3. The RAs and NCs may now consider the cases for issuance and fixation of Advance Authorization/DFIA and Adhoc norms as per policy and procedure.

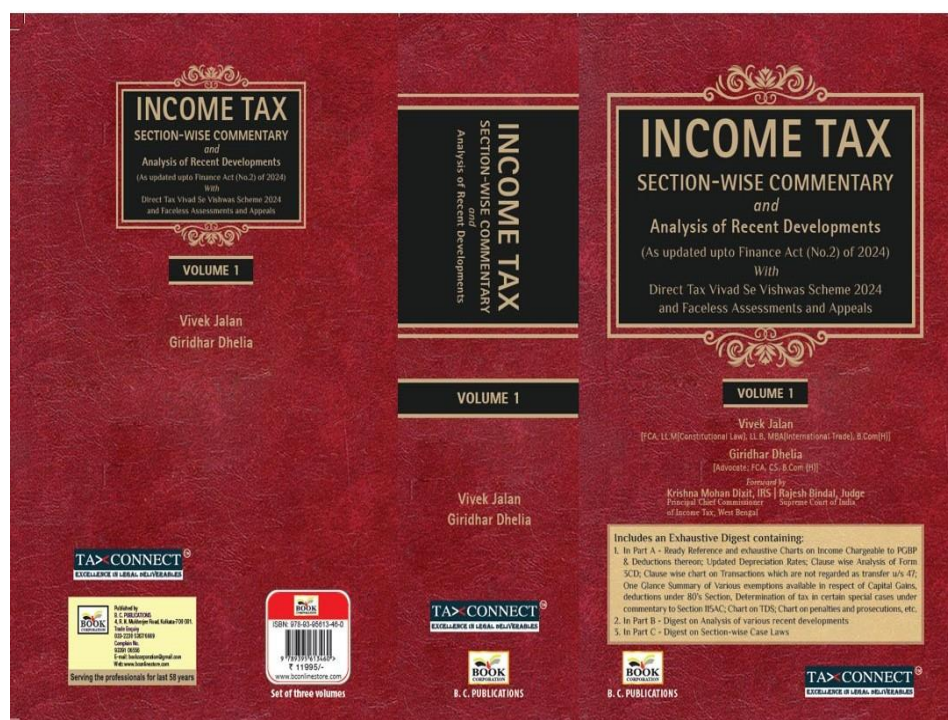
Effect of this Public Notice:

SION/Adhoc norms in respect of Menthol, now covered under ITC(HS) codes 29061110 and 29061190, have been re-instated with immediate effect.

[For further details please refer the Public Notice]

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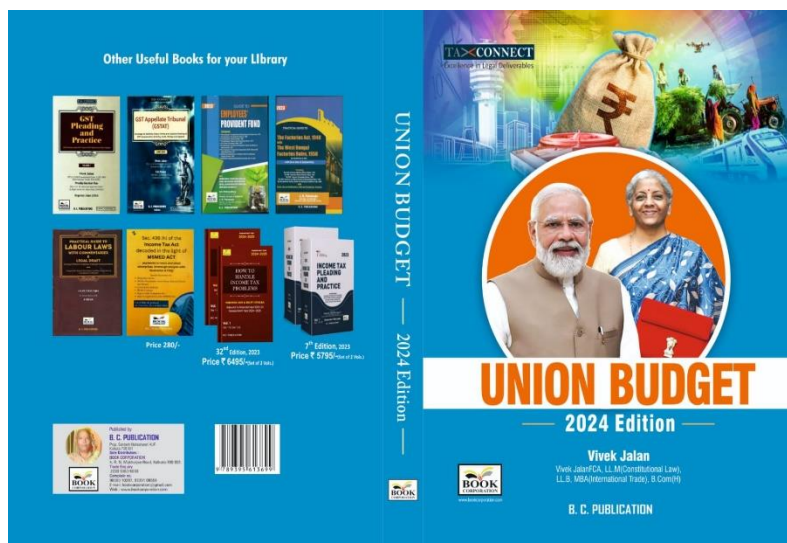
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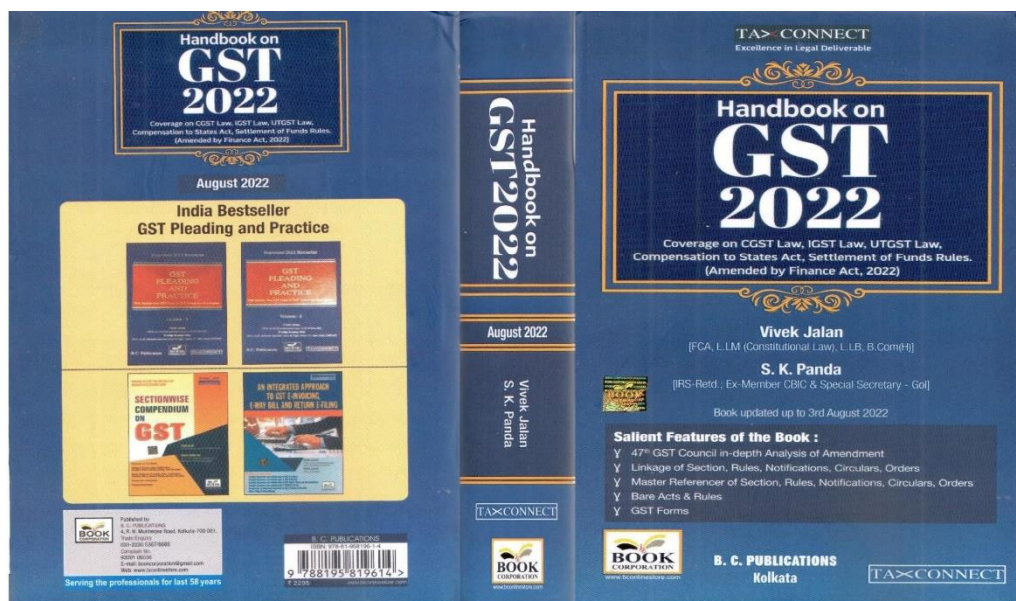
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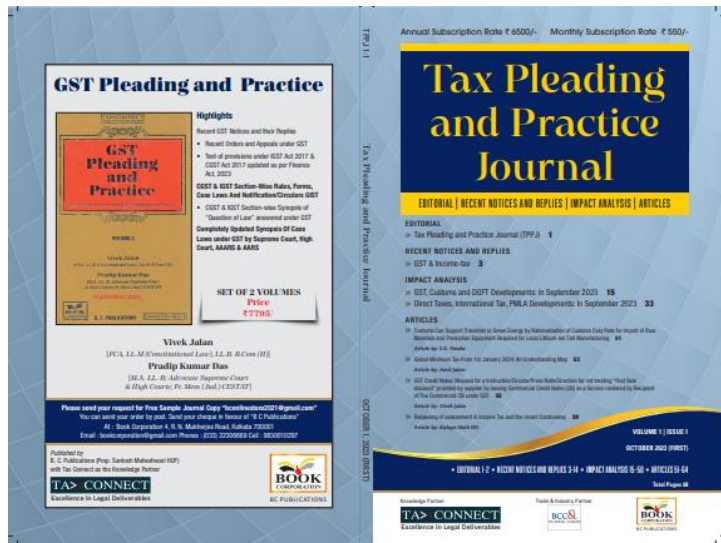
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