

# TAX CONNECT

## Knowledge Partner:



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

### TAX CONNECT:

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

## EDITORIAL



**Friends,**

Hon'ble Union Finance Minister Nirmala Sitharaman is expected to present the Union Budget for the financial year 2025-26 on February 1, following the commencement of the Parliament's budget session on January 31. In preparation for the budget, the Finance Minister has held extensive consultations over the past few weeks with stakeholders across various sectors, including finance, healthcare, public unions, technology, infrastructure, and others, to gather their insights and suggestions.

Meanwhile, as the Union Budget 2025 approaches, industry leaders and tax experts are expressing their demand and expectations from the upcoming budget. We demand the exemption of customs duty on imports of tech, machines and pieces of equipment.

Exemption of Customs duty on import of technology, machines, and equipment for manufacturing Li-Io Cells in India - With the Electric Vehicle Sector focus area of the Government, relief is expected for the manufacturing of EVs and parts of EVs, especially Lithium Ion Cells (batteries), which are the biggest component of EVs. It is understood that technology, machines, and equipment for manufacturing Li-Io Cells have to be sourced from out of India as of now as India does not have the requisite capabilities. Customs duty payment on these would lead to cost inefficiencies for Li-Io battery manufacturers in India.

Industry as well as other Ministries have represented the MoF already regarding the exemption of Customs duty on the import of technology, machines, and equipment for manufacturing Li-

Io Cells in India. This should get some consideration from the Government in the Union Budget 2025.

We also demands that the old regime of the income tax should be discontinued and the tax slab in the new income tax regime should be rationalised.

Scrapping of the Old Regime totally and rationalising the Income Tax slabs under the new regime – It is a fact that today under the new tax regime, Income Tax has become simpler. Further, an exemption of Rs.7 Lakhs means that taxpayers have to pay NIL tax on the same level of Income where they were earlier paying tax. Hence, the Government should consider and make the new regime the only regime as the Income Tax Act goes for a comprehensive review on 1st Feb 2025.

However, the Government must also consider easing out the tax rate in the new regime considering the Cost of Inflation of approx. 6% pa and the impact on the present value of money.

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

**Editor:**

**Vivek Jalan**

Partner - Tax Connect Advisory Services LLP

**Co-Editor:**

**Rohit Sharma**

Joint Partner – Tax Connect Advisory Services LLP

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# TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
30th January	Quarterly TCS certificate	October-December'2024	Quarterly TCS certificate in respect of quarter ending December 31, 2024.
30th January	challan-cum-statement	December'2024	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of December, 2024.
31st January	TDS statement	December'2024	Quarterly statement of TDS for the quarter ending December 31, 2024.
31st January	Intimation	October-December'2024	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending December, 2024.
31 <sup>st</sup> January	Quarterly Return	October-December'2024	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2024.

# INCOME TAX

## NOTIFICATION

### INCOME-TAX (FIRST AMENDMENT) RULES, 2025- SPECIAL PROVISIONS FOR COMPUTING PROFITS AND GAINS OF BUSINESS OF OPERATION OF CRUISE SHIPS IN CASE OF NON-RESIDENTS

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 09/2025 dated 21.01.2025 notified that in exercise of the powers conferred by section 295 read with the sub-section (1) of section 44BBC of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:\_\_\_

1. (1) These rules may be called the Income-tax (First Amendment) Rules, 2025.

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

2. In the Income-tax Rules, 1962, after rule 6GA, the following shall be inserted, namely:—

**“CCCB. - Special provisions for computing profits and gains of business of operation of cruise ships in case of non-residents.**

**6GB. Conditions for non-resident, engaged in the business of operation of cruise ships for section 44BBC. –** For the purposes of section 44BBC, an assessee, being a non-resident, engaged in the business of operation of cruise ships shall, -

(i) operate a passenger ship having a carrying capacity of more than two hundred passengers or length of seventy-five meters or more, for leisure and recreational purposes and having appropriate dining and cabin facilities for passengers;

(ii) operate such ship on scheduled voyage or shore excursion touching at least two sea ports of India or same sea ports of India twice;

(iii) operate such ship primarily for carrying passengers and not for carrying cargo; and

(iv) operate such ship as per the procedure and guidelines if any, issued by the Ministry of Tourism or Ministry of Shipping.”.

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

## NOTIFICATION

### U/S 98 (1) OF FINANCE (NO.2) ACT, 2024 CENTRAL GOVERNMENT MAKES THE ORDER TO REMOVE THE DIFFICULTY - DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024 (DTVSV)

**OUR COMMENTS:** The Central Board of Direct Taxes vide Notification No. 08/2025 dated 20.01.2025 notified that WHEREAS, the Direct Tax Vivad Se Vishwas Scheme, 2024 was introduced vide the Finance (No.2) Act, 2024 (15 of 2024) and came into force with effect from the 1st day of October, 2024;

WHEREAS, while implementing the said Scheme difficulties have arisen in situations were, —

(a) an order in case of a person had been passed on or before the specified date i.e. the 22nd day of July, 2024;

(b) the time for filing an appeal in respect of such order was available as on the said date;

(c) appeal in respect of such order was filed after the said date within the stipulated time as applicable for filing of such appeal; and

(d) aforesaid appeal is filed without any application for condonation of delay;

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WHEREAS, section 98 of the said Finance (No.2) Act, 2024 provides that if any difficulty arises in giving effect to the provisions of the Scheme, the Central Government may, by Order, not inconsistent with the provisions of the Scheme, remove the difficulty;

NOW THEREFORE, in exercise of the powers conferred by sub-section (1) of section 98 of the Finance (No.2) Act, 2024, the Central Government hereby makes the following Order to remove the difficulty, namely: —

- (i) in the case of such a person, aforesaid appeal shall be considered as pending as on the 22nd day of July, 2024 for the purposes of the said Scheme;
- (ii) such a person shall be considered as an appellant for the purposes of the said Scheme;
- (iii) in such a case, disputed tax shall be calculated on the basis of such appeal; and
- (iv) the provisions of the said Scheme and the rules framed thereunder shall apply accordingly in such a case.

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

## CIRCULAR

**GUIDANCE FOR APPLICATION OF THE PRINCIPAL PURPOSE TEST (PPT) UNDER INDIA'S DOUBLE TAXATION AVOIDANCE AGREEMENTS**

**OUR COMMENTS:** The Central Board of Direct Taxes vide Circular No. 01/2025 dated 21.01.2025 clarified that the Multilateral Convention to Implement Tax Treaty Related Provisions to Prevent Base Erosion and Profit Shifting (“MLI”) entered into force for India on 1st October 2019. The MLI modifies some of India's Double Taxation Avoidance Agreements (DTAAs). A key

provision of the MLI is the Principal Purpose Test (PPT), which seeks to curb revenue leakage by preventing treaty abuse. While the PPT is included in most of India's DTAA's through the MLI, it is part of some other DTAA's through bilateral processes.

2. The PPT reads as follows:

Notwithstanding the other provisions of this Convention (or Agreement), a benefit under this Convention (or Agreement) shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Convention (or Agreement).

3. The PPT envisages denial of benefits under a DTAA where it is reasonable to conclude, having considered all the relevant facts and circumstances that one of the principal purposes of an arrangement or transaction was to obtain a benefit, directly or indirectly, under a DTAA. Where this is the case, however, the last part of the PPT provision allows the person to whom the benefit would otherwise be denied the possibility of establishing that obtaining the benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of the convention. The PPT is intended to ensure that DTAA's apply in accordance with the objects and purpose for which they were entered into, i.e. to provide benefits in respect of bona fide exchange of goods and services, and movement of capital and persons.

4. The determination of whether one of the principal purposes for entering into transaction(s) or arrangement(s) is to obtain tax advantage(s) should be based on an objective assessment of the



# INCOME TAX

relevant facts and circumstances. In order to provide clarity and certainty on the application of the PPT provision under India's DTAAs, the following broad guidance is provided;

A. Period for which the PPT provision is envisaged to be applied:

For ensuring parity and uniformity in the application of the PPT provision under India's DTAAs, it is clarified that the PPT provision is intended to be applied prospectively. Accordingly, the PPT provision under India's DTAAs shall apply as follows:

a. For DTAAs where the PPT has been incorporated through bilateral processes (such as Chile, Iran, Hong Kong, China, etc.) from the date of entry into force of the DTAA or the Amending Protocol incorporating the PPT, as the case may be.

b. For DTAAs where the PPT has been incorporated through the MLI-from the date of entry into effect of the provisions of the MLI with respect to the DTAA specified in Article 35 of the MLI, as under:

i. with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after the first day of the previous year that begins on or after the latest of the dates on which the MLI enters into force for the Contracting Jurisdictions to the DTAA:

ii. with respect to all other taxes levied by India for previous years beginning on or after the expiration of a period of six calendar months from the latest of the dates on which the MLI enters into force for the Contracting Jurisdictions to the DTAA.

For India, the date of entry into force of the MLI is 1st October 2019. The date of entry into force for the DTAA partner needs to be ascertained using OECD's MLI database. For the above purposes, previous year shall be as defined in section 3 of the Income-tax Act, 1961. The aforesaid period for the application

of PPT shall however, be subject to the interaction of such provisions with Treaty Specific Bilateral commitments as provided for below.

B. Interaction of the PPT provision with certain Treaty-Specific Bilateral Commitments:

India has made certain treaty-specific bilateral commitments in the form of grandfathering provisions under the following DTAAs, as on date:

- I. India-Cyprus DTAA;
- II. India-Mauritius DTAA; and
- III. India-Singapore DTAA.

These commitments, as reflected in the bilaterally agreed object and purpose of such grandfathering provisions, are not intended to interact with the PPT provision as such. Therefore, it is clarified that the grandfathering provisions under such DTAAs shall remain outside the purview of the PPT provision, being governed, instead, by the specific provisions in this regard of the respective DTAA itself,

C. Additional/Supplementary Sources of Guidance:

The application of the PPT provision is expected to be a context-specific fact-based exercise, to be carried out on a case-by-case basis, keeping in view the objective facts and findings. In this regard, besides the BEPS Action Plan 6 Final Report, subject to India's reservations, wherever applicable, tax authorities may refer to the Commentary to Articles 1 and 29 of the UN Model Tax Convention (updated in 2021) as additional/supplementary sources of guidance while deciding on the invocation and application of the PPT provision, subject to India's reservations, wherever applicable.

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

# GST

## NOTIFICATION

### NOTIFICATION FOR WAIVER OF THE LATE FEE IN RESPECT OF THE RETURN TO BE FURNISHED UNDER SECTION 44 OF THE CGST ACT 2017 FOR THE FINANCIAL YEARS 2017-18 OR 2018-19 OR 2019-20 OR 2020-21 OR 2021-22 OR 2022-23

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance vide Notification No. 08/2025 – Central Tax dated 23.01.2025 notified that in exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

[For further details please refer the Notification]

## NOTIFICATION

### CENTRAL GOODS AND SERVICES TAX (AMENDMENT) RULES, 2025

**OUR COMMENTS:** The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance vide Notification No. 07/2025 – Central Tax dated 23.01.2025 notified that in exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2025.

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

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.

5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form is mentioned in the notification.

[For further details please refer the Notification]

## ADVISORY

### BUSINESS CONTINUITY FOR E-INVOICE AND E-WAYBILL SYSTEMS

**OUR COMMENTS:** GSTN vide advisory dated 24.01.2025 has advised as under:

This advisory is issued to highlight the alternate mechanisms and business continuity plans available for both the e-Invoice and e-Waybill systems.

If you have not integrated these alternate mechanisms into your existing systems or are not currently utilising them, GSTN suggest coordinating with your system integrators, IRPs, ERPs, GSPs, or ASPs to enable these redundancies. This would ensure that these mechanisms are fully operational and accessible when needed.

### Multi IRPs for e-Invoice Reporting

To provide redundancy and ensure continuity, six Invoice Registration Portals (IRPs) are operational:

1. NIC-IRP 1: <https://www.einvoice1.gst.gov.in>
2. NIC-IRP 2: <https://www.einvoice2.gst.gov.in>
3. Cygnet IRP: <https://einvoice3.gst.gov.in>



# GST

4. Clear IRP: <https://einvoice4.gst.gov.in>
5. EY IRP: <https://einvoice5.gst.gov.in>
6. IRIS IRP: <https://einvoice6.gst.gov.in>

Both NIC-IRP 1 & 2 portals are interoperable, allowing seamless switch-over between them during service disruptions. These features may be tested in the NIC sandbox environment that can be accessed at <https://einv-apisandbox.nic.in/>. Additionally, if NIC-IRP is down any of the other e-Invoice IRPs listed above could also be used.

## Dual Portals for e-Waybill Services

Similar redundancy is provided for e-Waybill operations with two portals:

1. eWaybill1 (<https://ewaybillgst.gov.in>)
2. eWaybill2(<https://ewaybill2.gst.gov.in>)

## Unified Authentication Token at NIC-IRP & e-Waybill Portal

A single authentication token can be generated from any of the NIC-IRP e-Invoice1 & e-Invoice2 and NIC: e-Waybill1& e-Waybill2.

Once generated, this token is valid across all NIC portals, eliminating the need for separate tokens for each platform.

## API Interoperability for Seamless Operations

Taxpayers using APIs can take advantage of cross-portal operations by configuring their systems or ensuring this with respective solution provider accordingly:

- i. Accessing NIC1 e-Invoice Services via NIC2 APIs: By passing "NIC1" value in "irp" API header for APIs at <https://api.einvoice2.gst.gov.in>
- ii. Accessing NIC2 e-Invoice Services via NIC1 APIs: By passing "NIC2" value in "irp" API header for APIs at <https://api.einvoice1.gst.gov.in>
- iii. Supported e-Invoice APIs for cross operation-
  - a. Get IRN Details
  - b. Cancel IRN
  - c. Get IRN Details by Doc. Details
  - d. Generate e-Waybill by IRN
  - e. Get e-Waybill details by IRN
- iv. For e-way bill cross operation, currently 1) Get e-way bill details & 2) Part B update APIs are available to be used interoperable

via <https://api.ewaybillgst.gov.in> & <https://api.ewaybill2.gst.gov.in/>

## Actions Recommended for Taxpayer

1. Direct API Access: Verify that your systems support cross-portal interoperability for seamless service access.
2. Coordination with Service Providers: Engage with your IRP, ERPs, GSPs, or ASPs to ensure alternate mechanisms are enabled and fully integrated into your systems.
3. Explore Additional IRPs: In addition to NIC-IRP 1 & 2, other IRPs are also available for use.

This advisory is issued to ensure that taxpayers are connected with the necessary backup to maintain seamless operations during any service disruptions. For further assistance, please contact your system integrators, service providers, or the GST helpdesk. More details available at respective IRPs and e-waybill portal.

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

## ADVISORY

### MANDATORY MENTIONING OF HSN CODES IN GSTR-1 & GSTR 1A

**OUR COMMENTS:** GSTN vide advisory dated 14.01.2025 has advised that After successful implementation of Phase-I & Phase-II now Phase-III regarding Table 12 of GSTR-1 & 1A is being implemented, from return period February 2025. In this phase manual entry of HSN has been replaced by choosing correct HSN from given Drop down. Also, Table-12 has been bifurcated into two tabs namely B2B and B2C, to report these supplies separately. Further, validation regarding values of the supplies and tax amounts involved in the same, have also been introduced for both the tabs of Table-12. However, in initial period these validations have been kept in warning mode only, which means failing the validation will not be a blocker for filling of GSTR-1& 1A.

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

# FEMA

## CASE LAW

### M/S. LORD CHLORO ALKALI VERSUS SPECIAL DIRECTOR ENFORCEMENT DIRECTORATE: DELHI HIGH COURT

**OUR COMMENTS:** The present appeal has been instituted under Section 54 of the Foreign Exchange Regulation Act, 1973(hereinafter referred to as “FERA”) read with Section 49(3) of the Foreign Exchange Management Act,1999 (hereinafter referred to as “FEMA”) against the impugned order dated 04.04.2016 passed by the Appellate Tribunal for Foreign Exchange (hereinafter referred to as “Appellate Tribunal”), whereby a penalty of ₹ 5 Lakhs was imposed on the appellant for contravention of Section 8(3) and Section 8(4) of FERA.

Brief facts of the case are that based upon information received from the Reserve Bank of India (hereinafter referred to as “RBI”), about non-submission of relevant proof of import in relation to the remittance of foreign exchange for seven imports made by the appellant company, the respondent department issued two letters to the appellant company dated 08.06.2001 and 24.04.2002 to explain their position. When no reply was received from the appellant company, a Show Cause Notice (hereinafter referred to as “SCN”) dated 30.05.2002, was issued to the appellant company. It was alleged by the respondent department that seven imports were made by the appellant company and foreign exchange was remitted for the said imports, however, the appellant failed to furnish a certificate from the dealer in support of submission of Exchange Control copy of Bill of Entry, thus violating Section 8 (3) and Section8(4) of the FERA read with Chapter 7A.20 (i) of the Exchange Control Manual, 1995. A reply to which, dated 28.06.2002, was accordingly filed by the appellant company.

Offence under Foreign Exchange Management Act, 1999 - penalty imposed - reason to believe for default. The learned counsel for the appellant contends that the details of the contentious remittance, that is of DM 16000, dated 04.06.1993 are imprecise and the appellant has not been supplied with any document by the respondent department, in order to link the said amount to the appellant; that Appellate Tribunal also made an observation in the impugned order that the particulars in relation to the amount of DM 16000, as mentioned in the annexure to the SCN are vague; that before the appellant could reply to the letter dated 24.04.2002, the ED issued SCN to them to which they duly replied; that the impugned order relies upon reverse burden of proof thus breaching the principles of natural justice.

The learned counsel for the appellant further submits that the appellant has throughout maintained the position that the said remittance does not relate to the appellant company and has since asked the respondent department to provide them with details in respect to the contentious remittance for the appellant to trace the details of the transaction. It was further contended by the learned counsel that the appellant on previous occasions tried to approach the RBI and PNB to seek further details which they failed to provide. The learned counsel further submits that the letter received by the RBI from the bank, alleging that the contentious remittance of DM 16000 was made by the appellant, at the most got issued, due to a clerical error.

It has been held that from the perusal of the SCN, it is clear that the, details furnished by the respondent department in the SCN, were vague and sketchy at best, for the appellant to trace back the contentious transaction of DM16000, which happened eight years back with respect to the time when the first letter was sent to the appellant Company by the respondent Department.

As during the course of adjudication proceedings, it was observed that out of the seven contentious remittances, two were repetition. Strong inference can be drawn from there, to show that there was a lot of laxity on part of the respondent department to even ascertain, prima facie, the authenticity of the contentious remittances, in relation to which they started the adjudication proceedings. Considerable doubt is thus, cast upon the claims of the respondent with respect to the remittance in question (DM16000) also, as there can be a likelihood situation that the appellant company never made such a remittance as has been claimed by their learned counsel since the time the appellant company established their first communication with the respondent department, in relation to the allegations against them with respect to the then seven contentious remittances. The contention of the respondent that since the appellant company has been able to justify six remittances, then they should have been able to justify the one in question also, is superfluous and without merit.

Thus, it is evident that the respondent department has failed to establish the violation beyond reasonable doubt, on the account of the appellant. For the reasons abovementioned, the impugned order dated 04.04.2016 is quashed and set aside. The appeal is allowed.

## CUSTOMS

## CIRCULAR

**IMPLEMENTATION OF THE SEA CARGO MANIFEST AND TRANSHIPMENT REGULATIONS (SCMTR)**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Circular No. 02/2025-Customs dated 17.01.2025 clarified that Kind attention is invited to the Notification No. 57/2024-Customs (N.T.) dated 31st August, 2024 whereby phase-wise implementation of SCMTR at various ports was notified. As per the schedule, SCMTR was implemented after extensive consultation with trade and all stakeholders. The SCMTR has already been rolled out at 9 sea ports. The SCMTR systems have been comprehensively tested and have incorporated feedback from the trade.

2. Further, attention is invited to the Notification No. 02/2025-Customs (N.T.) dated 15th January, 2025 vide which date for implementation of the Sea Cargo Manifest and Transshipment Regulations (SCMTR) for certain ports has been extended. The implementation of SCMTR has been extended as interim measure considering the issues faced by trade on filing of certain SCMTR messages.

3. It is hereby informed that extension of SCMTR with additional time frame has been done with the intention that there is smooth EXIM operation and trade does not get penalized during the initial phase of implementation. Accordingly, it is advised that the electronic filing of messages should be done in the format as prescribed in SCMTR during this time frame also.

4. The Chief Commissioners of Customs in coordination with the Directorate General of Systems are requested to conduct fortnightly outreach programs in their respective zones so that the extended time frame is fully utilized by all stakeholders for smooth implementation of SCMTR.

5. This Circular may be given wide publicity by issuing suitable Trade Notice/Public Notice. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

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

## PUBLIC NOTICE

**MANDATORY FILING OF ARRIVAL, DEPARTURE AND LOCAL MANIFESTS IN ACCORDANCE WITH SCMTR FORMATS**

**OUR COMMENTS:** The Ministry of Finance, Department of Revenue vide Public Notice No. 03/2025 dated 10.01.2025 clarified that Kind attention of Authorized Sea Carriers (Including Shipping Lines), Authorized Sea Agents (Steamer/Shipping Agents), Authorized Carrier (Transshippers),

Terminal Operators, Custodians, Freight Forwarders, Importers, Exporters, Customs Brokers, Authorized Persons of all above, Associations and Federations representing the above persons, and all other concerned stakeholders is invited to the Sea Cargo Manifest and Transshipment Regulations (SCMTR), 2018 notified vide Notification No. 38/2018- Customs (N.T.) dated 11.05.2018, in supersession of Import Manifest (Vessels) Regulations, 1971, Export Manifest Regulations, 1976 and Transportation of Goods (Through Foreign Territory) Regulations, 1965 and Notification No. 57/2024 – Customs (N.T.) dated 31st August 2024 and Notification No. 74/2024 – Customs (N.T.) dated 30th October 2024.

2. As stipulated vide Notification No. 74/2024- Customs (N.T.) dated 31.10.2024, all-India rollout of the Sea Cargo Manifest and transshipment Regulations, 2018 (SCMTR) is scheduled for 16th January 2025, when filing of arrival, departure and local manifests in accordance with SCMTR formats will become mandatory at all sea ports and ICDs across India.

3. In accordance with the timelines laid down by the Board, SCMTR message formats have been made mandatory at 9 ports (Marmagao, New Mangalore, Mumbai, Kandla, Tutukorin, Vishakhapatnam, Ennore, Katupalli and Cochin) with effect from 10th September 2024, and the System is stable and working well.

4. At all the other locations, parallel filing under both erstwhile formats and new SCMTR formats is taking place. All stakeholders are encouraged to start filing in SCMTR formats immediately so that there are no issues faced by the users when the new formats become mandatory, enabling a smooth transition.

5. The trade is further advised to go through the Message Implementation Guidelines (MIG) and the various SCMTR advisories available on the ICEGATE website, as it was noticed that the initial issues that were faced were due to the errors in data entry by the users, errors in complying with correct formats and data structures and errors due to use of non-compliant private software.

6. The trade may also undertake test filing in SCMTR format for SAM (Sea Arrival Manifest), SDM (Sea Departure Manifest), SAM and SDM amendment messages, SEI (Sea Entry Inward), and ETP (Export Transshipment Permit for local ICD manifests).

7. Any difficulty faced in this regard may be brought to the notice of the SCMTR Cell at Room No. 112, Ganga Block, 1st Floor, Custom House, Chennai.

**[For further details please refer the Public Notice]**

# DGFT

## NOTIFICATION

### INTRODUCTION OF NEW SCHEME AS 'DIAMOND IMPREST AUTHORISATION' UNDER CHAPTER 4 OF FOREIGN TRADE POLICY 2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification No. 53/2024-25 dated 21.01.2025 notified that in exercise of powers conferred by Section 3 read with Section 5 of Foreign Trade (Development and Regulation) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby notifies the following amendments in Chapter 4 of the Foreign Trade Policy 2023:

**1. New paras may be added to the FTP 2023, as follows:**

#### 4.60 Diamond Imprest Authorisation (DIA)

Diamond Imprest Authorization may be granted for the import of Natural Cut and Polished Diamonds, including semi-processed, half-cut, and broken diamonds, each weighing no more than 4 Carat (25 Cents), against which the physical export of Natural Cut and Polished Diamonds has to be carried out. Such Authorisation shall carry an export obligation to achieve a minimum value addition of 10% by realizing in Free Foreign Exchange, within specified time limits, which has to be discharged in accordance with the procedure specified in this behalf. The Diamond Imprest Authorisation does not apply to Lab-Grown Diamonds (LGDs).

#### 4.61 Eligibility

An exporter with a Two Star Export House status or above, and having achieved a minimum export performance of US\$ 15 million in Cut & Polished Diamonds each year for the past three financial years and having filed all GST and Income Tax returns for those years, may be granted a Diamond Imprest Authorization. This authorization allows the import of Natural Cut & Polished Diamonds up to 5% of the average annual export performance of Cut & Polished Diamonds over the previous three financial years subject to a maximum value of US\$ 15 million.

#### 4.62 Export Obligation

The export obligation against each import consignment shall be fulfilled within a period of six months from the date of clearance of such consignment through Customs. All imports and exports shall be made only through Mumbai Air Port. The importer shall be required to maintain relevant/ appropriate records of imports & exports for subsequent inspection if any.

#### 4.63 Details of Duties exempted

Imports under Diamond Imprest Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti- dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Such, imports are also exempt from whole of the Integrated Tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975).

#### 4.64 Actual User Condition and Pre-Import Condition for Diamond Imprest Authorisation

- Diamond Imprest Authorisation and material imported under Diamond Imprest Authorisation shall be subject to 'Actual User' condition. The same shall not be transferable even after completion of export obligation.
- Diamond Imprest Authorisation is subject to Pre-Import Condition.

**2. Sub para (v) may be added in para 4.32 of FTP as under:**

(v) Diamond Imprest Authorisation.

**Effect of this Notification:** The 'Diamond Imprest Authorisation' (DIA) Scheme has been introduced to boost exports of Diamonds from India. The scheme will be implemented with effect from 01.04.2025.

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

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

## NOTIFICATION

### AMENDMENT IN EXPORT POLICY CONDITION OF AGARWOOD (AQUILARIA MALACCENSIS) CHIPS AND POWDER AND AGAR OIL OBTAINED FROM ARTIFICIALLY PROPAGATED SOURCES

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 52/2024-25 dated 20.01.2025 notified that in exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 read with para 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby makes the following amendments in Export Policy Conditions of **Agarwood Chips and Powder and Agar Oil** :



# DGFT

ITC(HS) Code & Description	Export Policy	Existing policy condition	Policy Condition			authorized by concerned State Government from where stocks were procured/exported, giving details of the date of procurement from legal sources and quantities procured. The certificate of origin should mention that the plantation from which agarwood {Aquilaria Malaccensis) was obtained is registered with the State Government.	forest areas) must include:
12119080  Agarwood (Aquilaria Malaccensis) (Including chips and Powder)	Restricted	The annual quota for export of Agarwood (Aquilaria Malaccensis) Chips and Powder obtained from artificially propagated source (cultivated origin outside forest areas) has been fixed as under:  Agarwood Chips and Powder - 25000 Kg per annum.  The export of Agarwood (Aquilaria Malaccensis) powder and Chips is permitted subject to following conditions:  i. Applications for an export license for the export of agarwood (Aquilaria Malaccensis) obtained from artificially propagated sources (cultivated origin outside forest areas) should be accompanied by attested copies of certificate of origin issued by an Officer of the Forest Department,	The annual limits for export of Agarwood (Aquilaria Malaccensis) Chips and Powder obtained from artificially propagated sources (cultivated origin outside forest areas) has been fixed for three financial years, viz, 2024-25 to 2026-27 (i.e. for the period starting from 1st April, 2024 till 31st March, 2027) as under:  Agarwood Chips and Powder - <b>1,51,080 Kg per annum.</b>  The export of Agarwood (Aquilaria Malaccensis) powder and Chips is permitted subject to following conditions:  i. Applications for authorization to export agarwood (Aquilaria Malaccensis) sourced from artificially propagated plantations (cultivated outside			ii. A certificate of the current position of stocks so procured and available with the applicant given after physical verification of the stocks, by the authority nominated for the purpose by the PCCF, should also accompany the application for an export license.  iii. A copy of the export order received by the concerned firm.  iv. Coloured photograph of products duly certified by the concerned officer designated by the	a) An attested copy of a <b>Certificate of Origin</b> issued following a physical inspection by a Forest Department officer authorized by the relevant State Government. The certificate must detail the date and quantity of procurement from legal sources and confirm that the plantation from which the agarwood was sourced is registered with the State Government.  b) A coloured photograph of the products, duly certified by the designated officer of the Forest Department.  ii. An <b>undertaking</b> from the firm that items of Agarwood (Aquilaria Malaccensis) proposed to be exported has been harvested from plantation following all conditions of CITES for harvesting of Agarwood and export shall be carried out only upon submission

## DGFT

		Forest Department.  v. An undertaking from the firm that items of agarwood (Aquilaria Malaccensis) proposed to be exported has been harvested from plantation following all conditions of CITES for harvesting of agarwood (Aquilaria Malaccensis).	of a valid CITES permit at the time of actual export.			certificate of origin issued by an Officer of the Forest Department authorized by concerned State Government from where stocks were procured/exported, giving details of the date of procurement from legal sources and quantities procured. The certificate of origin should mention that the plantation from which agarwood (Aquilaria Malaccensis) was obtained is registered with the State Government.	Agar Oil sourced from artificially propagated plantations (cultivated outside forest areas) must include:
Agar Oil	Restricted	The annual quota for export of Agar Oil obtained from artificially propagated source has been fixed as under:  <b>Agar Oil -1,500 Kg per annum.</b>  The export of Agar Oil is permitted subject to following conditions:  i. Applications for an export license for the export of agaroil extracted from agarwood (Aquilaria Malaccensis) obtained from artificially propagated sources (cultivated origin outside forest areas) should be accompanied by attested copies of	The annual limits for export of Agar Oil extracted from agarwood (Aquilaria Malaccensis) obtained from artificially propagated sources (cultivated origin outside forest areas) has been fixed for three financial years, viz, 2024-25 to 2026-27 (i.e. for the period starting from 1st April, 2024 till 31st March, 2027) as under:  <b>Agar ON - 7,050 Kg per annum.</b>  The export of Agar Oil is permitted subject to following conditions:  i. Applications for authorization to			ii. A certificate of the current position of stocks so procured and available with the applicant given after physical verification of the stocks, by the authority nominated for the purpose by the PCCF, should also accompany the application for an export license  iii. A copy of the export order received by the concerned firm.  iv. Coloured photograph of	a) An attested copy of a <b>Certificate of Origin</b> issued following a physical inspection by a Forest Department officer authorized by the relevant State Government. The certificate must detail the date and quantity of procurement from legal sources and confirm that the plantation from which the agarwood was sourced is registered with the State Government.  b) A coloured photograph of the products, duly certified by the designated officer of the Forest Department.  ii. An <b>undertaking</b> from the firm that items of Agar Oil proposed to be exported has been harvested from plantation following all conditions of CITES for harvesting of Agarwood and



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products (agarwood) (Aquilaria Malaccensis) duly certified by the concerned officer designated by the Forest Department.

v. An undertaking from the firm that items of agaroil proposed to be exported has been harvested from plantation following all conditions of CITES for harvesting of agarwood (Aquilaria Malaccensis).

export shall be carried out only upon submission of a valid CITES permit at the time of actual export.

with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Central Government hereby amends the Import Policy Conditions as under:

ITC(HS) Code	Item Description	Import Policy	Existing Policy Condition	Revised Policy Condition
07136000	Tur/Pigeon Peas (Cajanus Cajan)	Free	Import is 'Free' up to 31.03.2025.	Import is 'Free' up to 31.03.2026.

**Effect of the Notification:** The "Free" Import Policy of Tur stands extended up to 31.03.2026.

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

[For further details please refer the Notification]

### PUBLIC NOTICE

#### INTRODUCTION OF NEW PARAS IN CHAPTER 4 OF HANDBOOK OF PROCEDURES, 2023

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Public Notice no. 42/2024-25 dated 21.01.2025 notified that In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in Chapter 4 of the Handbook of Procedures 2023:

#### 1. New paras may be added to the HBP 2023, as follows:

##### 4.94 Filing of Application for Diamond Imprest Authorisation (DIA)

The policy regarding Diamond Imprest Authorisation is outlined in the FTP 2023. Applicants shall submit their application online using ANF 4J to the concerned Regional Authority, as specified in Appendix 4A.

##### 4.95 Conditions of Imports & Exports

- Imports and exports shall be permitted only through Mumbai Airport.
- The import is subject to pre-Import condition.

2. Export of artificially propagated Agarwood (Aquilaria Malaccensis) and Agar Oil shall be allowed from the states of Assam, Tripura, Manipur, Nagaland, Karnataka, Meghalaya, Kerala and Others, as per the state-wise revised annual limits (Annexure).

3. This notification shall be effective immediately.

#### Effect of this Notification:

State-wise Annual Export Limits for Agarwood (Aquilaria Malaccensis) Chips and Powder obtained from artificially propagated sources is increased from 25,000 Kgs to 1,51,080 Kgs. State-wise Annual Export Limits for Agar Oil is increased from 1,500 Kgs to 7,050 Kgs, subject to the Export Policy conditions as specified.

[For further details please refer the Notification]

### NOTIFICATION

#### EXTENSION IN "FREE" IMPORT POLICY OF TUR/ PIGEON PEAS (CAJANUS CAJAN) [ITC(HS) 0713 60 00] UNDER ITC (HS) 2022, SCHEDULE - I (IMPORT POLICY) TILL 31.03.2026

**OUR COMMENTS:** The Ministry of Commerce and Industry vide Notification no. 51/2024-25 dated 20.01.2025 notified that In exercise of powers conferred by Section 3 read

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iii. The export obligation shall be fulfilled exclusively through physical export of Natural Cut and Polished Diamonds, with each diamond weighing no more than 1/4 of a Carat (25 Cents). One to one correlation between import and export shall not be required.

iv. The holder of DIA must achieve a minimum value addition of 10% by realizing in Freely Convertible Currency. Provision of Para 2.52 (d) of FTP 2023, shall not be applicable to this scheme.

v. Deemed exports are not allowed under this scheme.

vi. Before clearance of goods through Customs, the holder of Diamond Imprest Authorisation (DIA) shall execute a Bond equal to the export obligation of DIA along with a performance Bank Guarantee of an amount equivalent to the duty foregone, with concerned Customs Authority.

vii. Only those exports which are made after the date of import, may be accepted towards discharge of export obligation. Shipping Bills with relevant Scheme Code as per Customs Notification need to be endorsed with the Diamond Imprest Authorization Number, to establish co-relation of exports with the DIA issued.

### 4.96 General Provision

i. For the purpose of import, the validity of DIA is 12 months from the date of issuance of Authorisation.

ii. Period of fulfilment of export obligation is 18 months from the date of issuance of Authorisation.

iii. Only one authorisation is allowed for one IEC for a particular financial year.

iv. No ARO/Invalidation letter/Certificate of supply (CoS) is allowed against DIA.

v. Imported material may be used in any unit of Diamond Imprest Authorisation holder subject to condition of paragraph 4.10 of this Handbook or by jobber / supporting manufacturer, provided same is endorsed on authorisation by Regional Authority. The facility of Co-licensee is not available for the DIA.

vi. Goods exported under Diamond Imprest Authorisation may be re-imported in same or substantially same form subject to such conditions as may be specified by Department of Revenue. Authorisation holder shall also inform about such re- importation to the Regional Authority which had issued

the Authorisation within one month from the date of re-import.

vii. No extension of export obligation period will be allowed against DIA.

viii. No Revalidation will be allowed against DIA

### 4.97 Fulfilment of export obligation

Diamond Imprest Authorisation holder shall file online application in ANF 4K to Regional Authority concerned, as specified in Appendix 4A and upload prescribed documents in support of fulfilment of export obligation.

### 4.98 Regularisation of Bonafide Default in fulfilment of export obligation

Cases of bonafide default in fulfilment of Export Obligation may be regularised by Regional Authority as under:

(i). The DIA holder shall, for regularization, pay to Customs Authorities, Customs duty on unutilized value of imported material along with interest as notified by DoR. DIA holder shall pay Customs Duty along-with applicable interest online through ICEGATE Payment Gateway.

(ii). Authorisation holder shall also be required to pay an amount equivalent to 1% of the shortfall in FOB value in Indian rupee, online through DGFT website into major "Head of Account: 1453, Foreign Trade and Export Promotion and Minor Head 102".

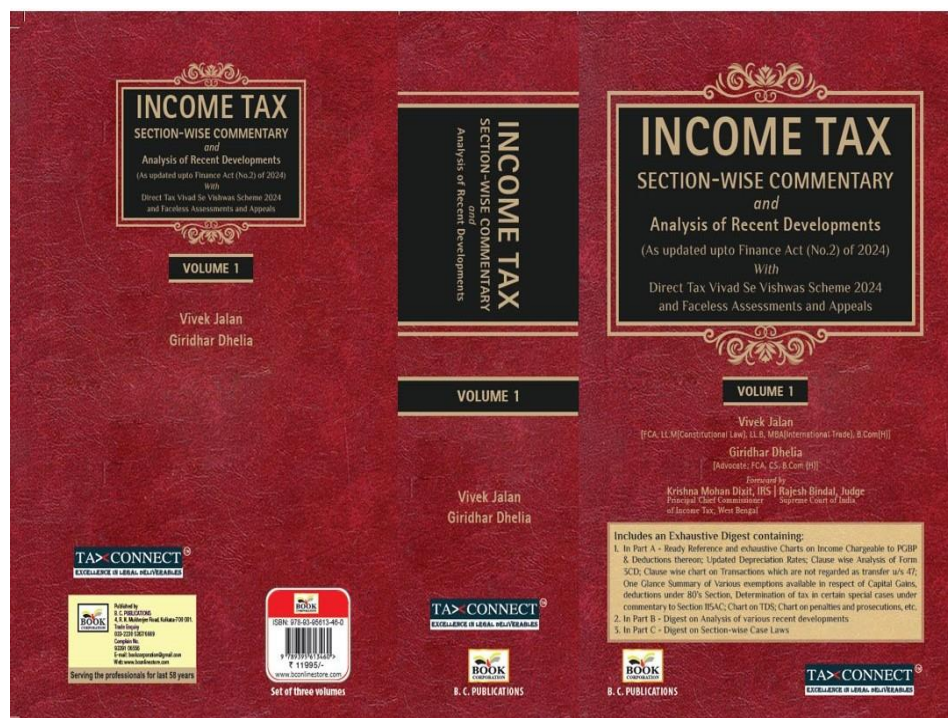
### 2. New ANF 4J (for issuance of fresh DIA) has been introduced.

**Effect of the Public Notice:** The procedure for implementing the Diamond Imprest Authorisation scheme is outlined. The scheme will be operationalized with effect from 01.04.2025.

**[For further details please refer the Public Notice]**

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### **Authors:**

**Vivek Jalan**

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

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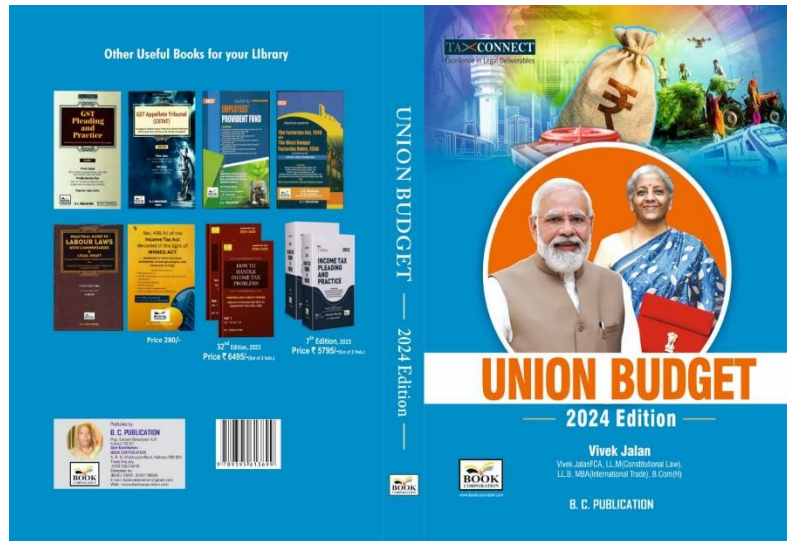
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#### **Author:**

**Vivek Jalan**

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

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#### **Author:**

**Vivek Jalan**

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

**S.K. Panda**

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

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#### **Authors:**

**Vivek Jalan**

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

**Pradip Kumar Das**

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

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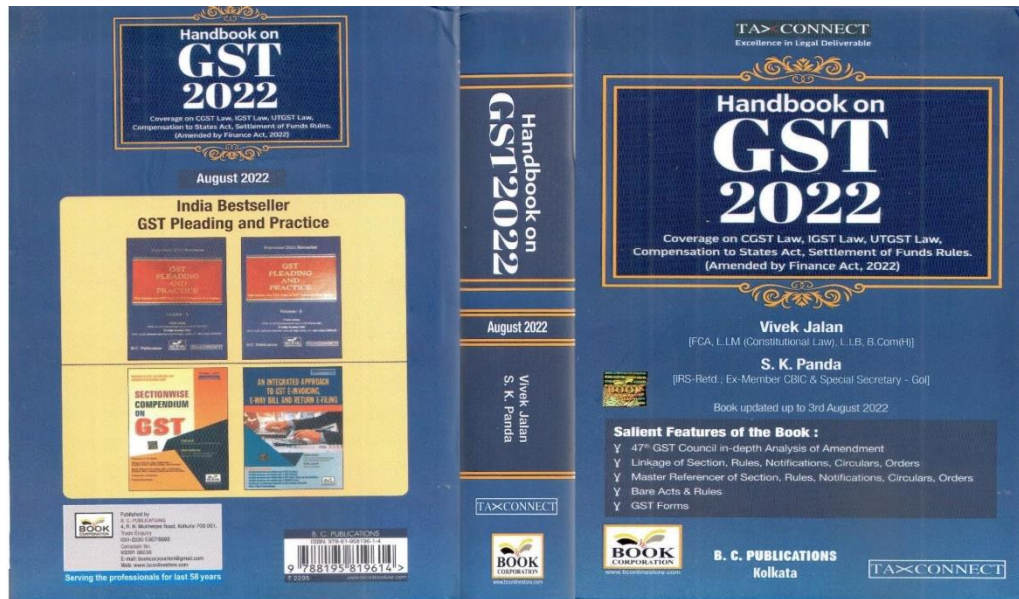
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#### **Author:**

**Vivek Jalan**

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

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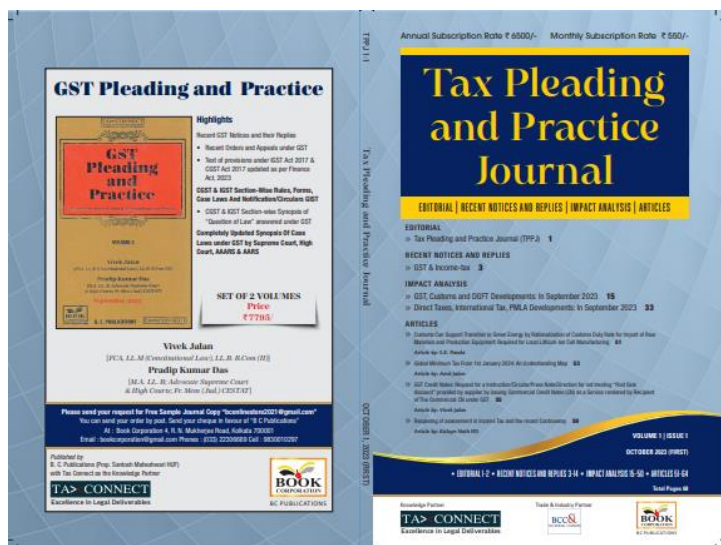
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#### **Author:**

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

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

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

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#### **Authors:**

**Vivek Jalan**

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

**Bikramjit Ghosh**

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

#### **Published by:**

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### OUR OFFICES:

#### MUMBAI

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

**Contact Person:** Rohit Vishwakarma

**Email:** rohit.vishwakarma@taxconnectwest.co.in

#### BENGALURU

951, 24<sup>th</sup> Main Road, J P Nagar, Bengaluru, Karnataka – 560078.

**Contact Person:** Anil Pal

**Email:** anil.pal@taxconnectdelhi.co.in

#### DELHI (NCR)

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

**Contact Person:** Poonam Khemka

**Email:** poonam.khemka@taxconnect.co.in

#### KOLKATA

6, Netaji Subhas Road, 3<sup>rd</sup> Floor, Royal Exchange Building, Kolkata - 700001

**Contact Person:** Sandeep Mandal

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

#### KOLKATA

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

**Contact Person:** Uttam Kumar Singh

**Email:** uttam.singh@taxconnect.co.in

#### DUBAI

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

**Contact Person:** Rohit Sharma

**Email:** rohit.sharma@taxconnect.co.in

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