



A2Z TAXCORP LLP
Tax and Law Practitioners

Weekly GST Communique

September
2022
Week 1





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Tax and Law Practitioners



Live GST Course: Scrutiny Notices, Assessment, Audit, Inspection, Search, Seizure & Arrest under GST

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GST COURSE ON

**Scrutiny Notices,
Assessment, Audit,
Inspection, Search,
Seizure and Arrest
Under GST**

▷ 3 Day | 3 Session | 9 Hours



3rd Sept (Day 1): 3 PM - 6 PM
4th Sept (Day 2): 10 AM - 1 PM
11th Sept (Day 3): 10 AM - 1 PM

▷ Course Fees: ₹ 2,999/-



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By
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(GST Expert)

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Live GST Course (With Recording Available) on:

**Scrutiny Notices, Assessment, Audit, Inspection, Search, Seizure and Arrest
under GST by CA. Bimal Jain**

3 Day | 3 Session | 9 Hours

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Key topics of course:

- When inspection, search and seizure can be initiated
- Offences – Bailable & Non Bailable
- Various Penalty & Imprisonment provisions
- Legal Jurisprudence on Search and Seizure
- Constitutional validity of Search & Seizure by both CGST & SGST Authorities
- Inspection of goods in movement and penalty proceedings u/s 129 & 130 with recent changes in Union Budget 2021
- Legal Jurisprudence of Coercive actions by the Dept during Search & Seizure and collection of tax revenue
- Constitutional validity of arrest provisions before adjudication
- Legal Jurisprudence of Arrest Provisions
- Legal validity of Recovery Proceedings in GST
- Provisional attachment of Property or Bank Account – When Why and Recourse available
- Power to summon persons to give evidence and produce documents
- Access to business premises
- Officers to assist proper officers
- Validity of Multiple or Parallel Proceedings
- Various Assessment under GST viz. Self-Assessment, Provisional Assessment, Summary Assessment
- Scrutiny of Returns, Assessment of Non-Filers of Returns
- Audit by GST Department and Special Audit under GST Laws



- Preparation and Handling of GST Audit
- Procedure during department audit
- Proceedings of Demand and Recovery
- Certain Offenses and Penalties

Key features of course:

- E-Certificate to all participants
- Background Material (BGM) available in PDF (Downloadable basis)
- Dedicated WhatsApp group, Telegram and E-mail for Free Subscription of GST Updates for One Year
- Question & Answer after Live session
- Hindi/English medium

Terms and Conditions:

- The Recorded Session will be provided.
- The validity of the Recorded Session is **3 Months with Unlimited Viewing.**

For details, or any queries,

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Let's Vote and Support Mr. Bimal Jain to be awarded as "Best Facilitator and intermediary" by TIOL

Anyone can Vote !!!

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Please Vote & Support Mr. Bimal Jain,
as Best 'Facilitator and intermediary'
for his contribution in GST for the Tax
Professionals and Members of Trade & Industry.

VOTE

VOTE

🗳️ **Anyone can Vote !!!** 🗳️

Please Vote & Support **Mr. Bimal Jain**, as Best '**Facilitator and intermediary**' for his contribution in GST for the Tax Professionals and Members of Trade & Industry.

How to vote Mr. Bimal Jain with the few simple steps:

1. Click/Scan the Link:- <https://tiolawards.in/support-to-nomination/>
2. Go to '**Facilitators & Intermediaries**' (3rd No.)
3. Click on Mr. '**Bimal Jain**' Name (8th No.)
4. Scroll Down 📄 ↓ & Fill Support Info: **Name, Mobile No., E-mail, Password, Captcha.**
5. **Click on the Submit Button**

If you have already voted kindly share this message with all your Professional Friends, Colleagues and Other Connects.

🙏 **Thanking you for your Vote and Support.** 🙏

Important Notifications, Circulars of the week



CBIC implements system-generated centralized examination orders for BoE w.e.f. Sep 5, 2022

The CBIC vide **Circular No.16/2022-Customs dated August 29, 2022** has introduced a new functionality for system-generated centralized examination orders for Bills of Entry which shall be implemented w.e.f September 5, 2022.

Reference is invited to para 3.6 of Circular No.14/2021-Customs dated 7th July 2021, wherein it has been informed that Board has decided to introduce RMS generated uniform examination orders at all Customs stations across the country. It may be recalled that, Board, vide Circular No. 45/2020-Customs dated 12th October 2020, had requested the National Assessment Centres (NACs) to review the examination orders given by different FAG officers in the same situation and streamline and standardise them, so as to avoid needless variations in practice and thereby obviate delays.

Based on the inputs by NAC, National Customs Targeting Centre (NCTC) (former RMCC) has developed system generated centralized examination orders for Bills of Entry (BE), in coordination with DG Systems and National Assessment Centers (NACs), based on various parameters, which is now ready for rollout in phases. This functionality is expected to enhance the uniformity in examination, and lower the time taken in the process as well as reduce associated costs.

Phase 1 - Second Check Examination:

To harmonise the examination orders across FAGs, the Board has decided to implement system-generated centralized examination orders in a phased manner, in case of risk-based selection for examination after assessment.



To that end, NCTC, in consultation with DG Systems and the respective NACs, has developed a system wherein standardised examination orders will be centrally generated by RMS and populated on the corresponding Bill of Entry, based on a host of risk parameters concerning goods, entities, and countries, relating to that bill.

The standardized examination orders thus generated by RMS will be visible to Assessing Officers during the assessment. While these RMS-generated standardised examination orders will be the new norm, the Assessing officer will have the option of adding any additional examination instruction/order to the pre-populated RMS-generated examination order, if necessary.

According to the new procedure, after processing BE data, RMS will generate a consolidated examination order for each selected BE based on potential risks. An RMS generated examination order would include the following main points: (i) % of containers to be examined, (ii) selected area/part (s) in a given container and % of goods in the selected area/part (s) to be examined, (iii) Item level instructions and (iv) additional examination instruction, if any.

Standardized Examination Order Format :

While the BE is selected for examination depending on risk associated with various items in a BE, the examination will depend on the nature of the cargo and mode of packing. Hence, some standardization is adopted for different situations.

FCL Cargo :

For FCL cargo, selection for the examination will be at two levels. First, the selection of the containers and then the area/part selected within those selected containers. For the sake of uniformity, the container has been divided into five areas/parts, for an easy identification and selection of areas for examination, as depicted below:

Front of container	1	2	3	4	5	Back of container
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One area/part 1 (i.e. front) and other area/part (s) (i.e., 2,3,4 & 5), as may be applicable in each case based on potential risks, will be selected randomly by system. A specified % examination, based on potential risks, will be required to be done from these two or more areas/parts of the container. Only in the case of 100 % examination order, the whole container would be examined.

To illustrate, a typical system-generated examination order that will be displayed on BE will be as below:

*“Check Seal No. of all containers and cut the seal of selected containers in your presence. Examine 10 % of the respective areas/parts indicated in respect of each selected container and follow CCRs, where necessary (other than ISO Liquid/Gas container and Dangerous cargo). Verify declared description, quantity and specification. **Selected Container: KOCU4150113-Selected Area: 1 & 4**”*



In this example, one container i.e. KOCU4150113 has been selected for examination; two areas/parts within this container (i.e. 1 and 4) have been selected for 10% examination by shed/examining officers in each of the two areas/parts.

For LCL cargo, bulk cargo, and shipments through air and land, where container number is not available, only the percentage of goods to be examined will be communicated to shed/examining officers for physical examination, along with item specific examination order.

Furthermore, a container selected for scanning through CSM (Container Scanning Module) and marked suspicious by the Container Scanning Division (CSD) will have a separate related examination order as per the extant practice/order of the local customs station. CSM-related examination order will complement the RMS generated examination order for a consignment.

Bill of Entry flow :

The flow of a Bill of Entry, where examination is required, and the associated RMS generated examination order in different scenarios are outlined below, in case of selection of a BE for second check examination :

- a. In case of a 'Assessment and Examination' - an examination order will be generated by RMS but the Bill of Entry will be routed to the shed through an FAG. While the assessing officer will have the flexibility to add any other relevant examination order/instruction, any such additional examination instruction should be given only in exceptional cases when deemed necessary, with the approval of the respective DC/AC.
- b. In case of a 'Examination only' - the Bill of Entry will directly flow to a shed/examining officer for necessary examination as per RMS-generated examination order.
- c. In case of a 'Assessment only' - the assessing officer will have the possibility to give an examination order only in exceptional cases, when deemed necessary, with the approval of the AC/DC.

Manner of implementation by field officers :

The officers in the field formations need to follow the following instructions in respect of examination of goods:

- i. FAG officers will give any additional examination order/instruction, if necessary, to complement the RMS generated examination order, only in exceptional cases. As this model will be implemented in a phased manner, FAG officers will need to see whether there is already an RMS-generated examination order for a Bill of Entry and proceed accordingly.
- ii. Shed/examining officers will strictly follow the RMS-generated examination orders and physically examine the selected containers and the relevant selected areas/parts as specified in the examination order. Additionally, Shed/examining officers may also examine any other goods or area/part of the container, as may be necessary, as per other examination orders/instructions given by the FAG officer



and/or CSD officer or for the verification of CCRs, in appropriate cases or based on the nature, package and size of cargo.

iii. Any deviation from RMS-generated examination orders will require the prior approval of the Joint Commissioner/Additional Commissioner designated by the Commissioner concerned, except for the situations described herein above, and such deviation will have to be recorded in the examination report fed by the examining officers in the System. The Commissioners have to regularly monitor such cases at their level, so as to ensure that such deviations are minimal and justified in their nature.

Part 1 of Phase 1 :

This procedure will be implemented for Second Check Bill of Entry in a phased manner, starting with one group of commodities and will thereafter be extended to all other goods incrementally, by adopting a modular approach.

Accordingly, it has been decided that the above procedure will come into effect for goods covered under Assessment Group 4 in all the Customs Stations from the 5th of September, 2022. A Systems advisory will be issued for seamless implementation of this new functionality for systems-generated examination orders.

For complete Circular [Click Here](#)

Rajasthan GST Dept. issued circular regarding Verification of Application for grant of new GST registration

The Rajasthan GST Department has issued **GST Circular No. R1-/2022 dated August 05, 2022** regarding the verification of application for grant of new GST registration.

Registration of any business entity under the GST Law implies obtaining a unique GSTIN from the concerned tax authorities for the purpose of collecting tax on behalf of the Government and to avail ITC for the taxes paid on the inward supplies. The Registering Authority has the added responsibility to establish the genuineness of the taxpayers submitting application for the grant of registration. The Registering Authority shall ensure that the application and enclosures are properly and completely filled up by the applicant and are in the prescribed manner. It should be kept in mind that strict timelines have been stipulated for completion of registration process.

Rule 25 of the RGST Rules, 2017 provide for physical verification of business premises in certain cases and include such verification after grant of registration. Rule 9 of the RGST Rules, 2017 provide that in cases, where Aadhar authentication has either not been opted for by the applicant or where such authentication has failed, the proper officer may carry out physical verification of places of business. Further the present provisions allow for grant of registration within 30 days of the submission of application after physical verification of the place of business in the manner provided under Rule 25 and verification of such documents as the proper officer may deem fit.



On the completion of verification, if the proper officer has reasons to believe that the registration is liable for cancellation, he shall initiate the proceedings under Rule 22 of the RGST Rules, 2017.

The CRU shall generate a list of taxpayers whose physical verification has to be carried out from the system centrally and forward it to the proper officers having territorial jurisdiction.

To verify the correctness/adequacy of the information furnished by the taxpayer in REG-01 the following points should be verified:-

1. Constitution of Business- Check whether the tick box selected as appropriate
2. Composition levy- Verify the eligibility for composition. Ensure there is no tax collection in invoice.
3. Address and principal place of business- Verify building numbers, address, e-mail address, mobile numbers etc. and ensure it is latest. It should be of the taxable person and not of others.
4. Nature of business activities carried out in the above mentioned premises- Verify the actual business activities.
5. Details of Bank accounts - Verify the bank account details furnished. Obtain proof of the same.
6. Details of top five goods- Verify whether the description of Goods match or not.
7. Details of top five Services- Verify whether the description of Services match or not.
8. Details of additional place of business- Verify the documents relating to the premises.
9. Details of proprietors, partners, directors etc.- Verify correctness of the details furnished.

Besides the above, genuineness/sufficiency of the following uploaded documents should be verified:-

1. Photographs- As per REG-01.
2. Constitution of Business- Verify the uploaded documents with original.
3. Proof of principal place of business- See if it is legible and verify the uploaded documents with original.
4. Bank account related proof- See if it is legible and verify the uploaded documents with original.
5. Verify the authorization form.

In addition to the above, the following details should also be verified:-



1. Whether invoicing is done from the premises and whether any other additional place of business has invoicing facility.
2. Whether accounts are maintained at the business premises.
3. How accounts are maintained - computerized or manual.
4. Last invoice issued and date at the time of visit.
5. Whether invoice is done as per the invoice rules.
6. Whether bill is issued as per the category of taxable person registered.
7. Whether notice board is exhibited in the premises along with GST number, whether registration certificate is available.
8. Name, complete address with identity proof of the person supplying the information along with relationship with the taxpayer.
9. Land mark of the business place.

The physical enquiry should be conducted to ascertain the veracity of the information furnished in the application and also in the accompanying documents and it shall be sufficiently exhaustive to arrive at the conclusion that the applicant is genuine in all respects.

For complete Circular [Click Here](#)

CBIC issued guidelines for launching of prosecution under the CGST Act

The CBIC vide **Instruction No. 04/2022-23 [GST – Investigation] dated September 01, 2022** has issued guidelines for the launching of prosecution under the Central Goods and Services Tax Act, 2017 (“the CGST Act”).

Prosecution is the institution or commencement of legal proceeding; the process of exhibiting formal charges against the offender.

Section 132 of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) codifies the offences under the Act which warrant institution of criminal proceedings and prosecution. Whoever commits any of the offences specified under sub-section (1) and sub-section (2) of section 132 of the CGST Act, 2017, can be prosecuted.

Sanction of prosecution:

Sanction of prosecution has serious repercussions for the person involved, therefore, the nature of evidence collected during the investigation should be carefully assessed. One of the important considerations for deciding



whether prosecution should be launched is the availability of adequate evidence. The standard of proof required in a criminal prosecution is higher than adjudication proceeding as the case has to be established beyond reasonable doubt. Therefore, even cases where demand is confirmed in adjudication proceedings, evidence collected should be weighed so as to likely meet the above criteria for recommending prosecution. Decision should be taken on case-to case basis considering various factors, such as, nature and gravity of offence, quantum of tax evaded, or ITC wrongly availed, or refund wrongly taken and the nature as well as quality of evidence collected.

Prosecution should not be filed merely because a demand has been confirmed in the adjudication proceedings. Prosecution should not be launched in cases of technical nature, or where additional claim of tax is based on a difference of opinion regarding interpretation of law. Further, the evidence collected should be adequate to establish beyond reasonable doubt that the person had guilty mind, knowledge of the offence, or had fraudulent intention or in any manner possessed mens-rea for committing the offence. It follows, therefore, that in the case of public limited companies, prosecution should not be launched indiscriminately against all the Directors of the company but should be restricted to only persons who oversaw day-to-day operations of the company and have taken active part in committing the tax evasion etc. or had connived at it.

Decision on prosecution should normally be taken immediately on completion of the adjudication proceedings, except in cases of arrest where prosecution should be filed as early as possible. Hon'ble Supreme Court of India in the case of **Radheshyam Kejriwal [2011 (266) ELT 294 (SC)]** has, inter-alia, observed the following:

- (i) Adjudication proceedings and criminal proceedings can be launched simultaneously;
- (ii) Decision in adjudication proceedings is not necessary before initiating criminal prosecution;
- (iii) Adjudication proceedings and criminal proceedings are independent in nature to each other;
- (iv) The findings against the person facing prosecution in the adjudication proceedings is not binding on the proceeding for criminal prosecution;
- (v) The finding in the adjudication proceedings in favour of the person facing trial for identical violation will depend upon the nature of finding. If the exoneration in adjudication proceedings is on technical ground and not on merit, prosecution may continue; and
- (vi) In case of exoneration, however, on merits where the allegation is found to be not sustainable at all and the person held innocent, criminal prosecution on the same set of facts and circumstances cannot be allowed to continue, the underlying principle being the higher standard of proof in criminal cases.

In view of the above observations of Hon'ble Supreme Court, prosecution complaint may even be filed before adjudication of the case, especially where offence involved is grave, or qualitative evidences are available, or it is apprehended that the concerned person may delay completion of adjudication proceedings.



In cases where any offender is arrested under section 69 of the CGST Act, 2017, prosecution complaint may be filed even before issuance of the Show Cause Notice.

Monetary limits:

Monetary Limit: Prosecution should normally be launched where amount of tax evasion, or misuse of ITC, or fraudulently obtained refund in relation to offences specified under sub-section (1) of section 132 of the CGST Act, 2017 is more than Five Hundred Lakh rupees. However, in following cases, the said monetary limit shall not be applicable:

(i) Habitual evaders: Prosecution can be launched in the case of a company/taxpayer habitually involved in tax evasion or misusing Input Tax Credit (ITC) facility or fraudulently obtained refund. A company/taxpayer would be treated as habitual evader, if it has been involved in two or more cases of confirmed demand (at the first adjudication level or above) of tax evasion/fraudulent refund or misuse of ITC involving fraud, suppression of facts etc. in past two years such that the total tax evaded and/or total ITC misused and/or fraudulently obtained refund exceeds Five Hundred Lakh rupees. DIGIT database may be used to identify such habitual evaders.

(ii) Arrest Cases: Cases where during the course of investigation, arrests have been made under section 69 of the CGST Act.

Authority to sanction prosecution:

The prosecution complaint for prosecuting a person should be filed only after obtaining the sanction of the Pr. Commissioner/Commissioner of CGST in terms of subsection (6) of section 132 of CGST Act, 2017.

In respect of cases investigated by DGGI, the prosecution complaint for prosecuting a person should be filed only after obtaining the sanction of Pr. Additional Director General/Additional Director General, Directorate General of GST Intelligence (DGGI) of the concerned zonal unit/ Hqrs.

Procedure for sanction of prosecution:

In cases of arrest(s) made under section 69 of the CGST Act, 2017:

Where during the course of investigation, arrest(s) have been made and no bail has been granted, all efforts should be made to file prosecution complaint in the Court within sixty (60) days of arrest. In all other cases of arrest, prosecution complaint should also be filed within a definite time frame. The proposal of filing complaint in the format of investigation report prescribed in Annexure-I, should be forwarded to the Pr. Commissioner/Commissioner, within fifty (50) days of arrest. The Pr. Commissioner/ Commissioner shall examine the proposal and take decision as per section 132 of CGST Act, 2017. If prosecution sanction is accorded, he shall issue a sanction order along with an order authorizing the investigating officer (at the level of Superintendent) of the case to file the prosecution complaint in the competent court.



In cases investigated by DGGI wherever an arrest has been made, procedure as detailed in para 7.1.1 should be followed by officers of equivalent rank of DGGI.

The Additional/ Joint Commissioner or Additional / Joint Director in the case of DGGI, must ensure that all the documents/ evidence and list of witnesses are kept ready before forwarding the proposal of filing complaint to Pr. Commissioner/ Commissioner or Pr. ADG/ ADG of DGGI.

In case of filing of prosecution against legal person, including natural person:

Section 137 (1) of the Act provides that *where an offence under this Act has been committed by a company, every person who, at the time offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly. Section 137 (2) of the Act provides that where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.* Thus, in the case of Companies, both the legal person as well as natural person are liable for prosecution under section 132 of the CGST Act. Similarly, under sub-section (3) of section 137, the provisions have been made for partnership firm or a Limited Liability Partnership or a Hindu Undivided Family or a Trust.

Where it is deemed fit to launch prosecution before adjudication of the case, the Additional/Joint Commissioner or Additional/Joint Director, DGGI, as the case may be, supervising the investigation, shall record the reason for the same and forward the proposal to the sanctioning authority. The decision of the sanctioning authority shall be informed to the concerned adjudicating authority so that there is no need for him to examine the case again from the perspective of prosecution.

In all cases (other than those mentioned at para 7.2.2 and arrests where prosecution complaint has already been filed before adjudication), the adjudicating authority should invariably indicate at the time of passing the order itself whether it considers the case fit for prosecution, so that it can be further processed and sent to the Pr. Commissioner/ Commissioner for obtaining his sanction of prosecution. 7.2.4 In cases, where Show Cause Notice has been issued by DGGI, the recommendation of adjudicating authority for filing of prosecution shall be sent to the Pr. Additional Director General/Additional Director General, DGGI of the concerned zonal unit/ Hqrs.

Where at the time of passing of adjudication order, no view has been taken on prosecution by the Adjudicating Authority, the adjudication branch shall re-submit the file within 15 days from the date of issue of adjudication order to the Adjudicating Authority to take view on prosecution.

Pr. Commissioner/ Commissioner or Pr. Additional Director General/ Additional Director General of DGGI may on his own motion also, taking into consideration inter alia, the seriousness of the offence, examine whether the case is fit for sanction of prosecution irrespective of whether the adjudicating authority has recommended prosecution or not.



An investigation report for the purpose of launching prosecution should be carefully prepared in the format given in Annexure-I, within one month of the date of receipt of the adjudication order or receipt of recommendation of Adjudicating Authority, as the case may be. Investigation report should be signed by an Deputy/Assistant Commissioner, endorsed by the jurisdictional Additional/ Joint Commissioner, and sent to the Pr. Commissioner/ Commissioner for taking a decision on sanction for launching prosecution. In respect of cases booked by DGGI, the said report shall be prepared by the officers of DGGI, signed by the Deputy/ Assistant Director, endorsed by the supervising Additional/ Joint Director and sent to the Pr. Additional Director General/ Additional Director General of DGGI for taking a decision on sanction for launching prosecution. Thereafter, the competent authority shall follow the procedure as mentioned in para 7.1.1.

Once the sanction for prosecution has been obtained, prosecution in the court of law should be filed as early as possible, but not beyond a period of sixty days by the duly authorized officer (of the level of Superintendent). In case of delay in filing complaint beyond 60 days, the reason for the same shall be brought to the notice of the sanctioning authority i.e., Pr. Commissioner/ Commissioner or Pr. Additional Director General/ Additional Director General, by the officer authorised for filing of the complaint.

In the cases investigated by DGGI, except for cases pertaining to single/multiple taxpayer(s) under Central Tax administration in one Commissionerate where arrests have not been made and the prosecution is not proposed prior to issuance of show cause notice, prosecution complaints shall be filed and followed up by DGGI. In other cases, the complaint shall be filed by the officer at level of Superintendent of the jurisdictional Commissionerate, authorized by Pr. Commissioner/ Commissioner of CGST. However, in all cases investigated by DGGI, the prosecution shall continue to be sanctioned by appropriate officer of DGGI.

Appeal against Court order in case of inadequate punishment/acquittal:

The Prosecution Cell in the Commissionerate shall examine the judgment of the Court and submit their recommendations to the Pr. Commissioner/ Commissioner. Where Pr. Commissioner/ Commissioner is of the view that the accused person has been let off with lighter punishment than what is envisaged in the Act or has been acquitted despite the evidence being strong, filing of appeal should be considered against the order within the stipulated time. Before filing of appeal in such cases, concurrence of Pr. CC/CC should be obtained. Sanction for appeal in such cases shall, however, be accorded by Pr. Commissioner/ Commissioner.

In respect of cases booked by DGGI, the Prosecution Cell in the Directorate shall examine the judgment of the court and submit their recommendations to the Pr. Additional Director General/ Additional Director General who shall take a view regarding acceptance of the order or filing of appeal. However, before filing of appeal, concurrence of DG or Pr. DG (for cases booked by HQ Unit) should be obtained.

Procedure for withdrawal of prosecution:

Procedure for withdrawal of sanction-order of prosecution:



In cases where prosecution has been sanctioned but complaint has not been filed and new facts or evidence have come to light necessitating review of the sanction for prosecution, the Commissionerate should immediately bring the same to the notice of the sanctioning authority. After considering the new facts and evidence, the sanctioning authority, if satisfied, may recommend to the jurisdictional Pr. Chief Commissioner/ Chief Commissioner that the sanction for prosecution be withdrawn who shall then take a decision.

In the cases investigated by DGGI, such withdrawal of sanction order may be made with the approval of Director General of DGGI of concerned sub-national unit. In the cases booked by DGGI, Hqrs., Pr. Director General shall be competent to approve the withdrawal of sanction order.

Procedure for withdrawal of complaint already filed for prosecution:

Attention is invited to judgment of Hon'ble Supreme Court on the issue of relation between adjudication proceedings and prosecution in the case of **Radheshyam Kejriwal**, supra. Hon'ble Supreme Court in para 43 have observed as below:

"In our opinion, therefore, the yardstick would be to judge as to whether allegation in the adjudication proceeding as well as proceeding for prosecution is identical and the exoneration of the person concerned in the adjudication proceeding is on merits. In case it is found on merit that there is no contravention of the provisions of the Act in the adjudication proceeding, the trial of the person concerned shall be in abuse of the process of the court."

The said ratio is equally applicable to GST Law. Therefore, where it is found on merit that there is no contravention of the provisions of the Act in the adjudication proceedings and such order has attained finality, Pr. Commissioner/ Commissioner or Pr. Additional Director General/ Additional Director General after taking approval of Pr. Chief Commissioner/ Chief Commissioner or Pr. Director General/ Director General, as the case may be, would ensure filing of an application through Public Prosecutor in the court to allow withdrawal of prosecution in accordance with law. The withdrawal can only be affected with the approval of the court.

General guidelines:

It has been reported that delay in the Court proceedings is often due to nonavailability of the records required to be produced before the Court or due to delay in drafting of the complaint, listing of the exhibits etc. It shall be the responsibility of the officer who has been authorized to file complaint, to take charge of all documents, statements and other exhibits that would be required to be produced before a Court. The list of exhibits etc. should be finalized in consultation with the Public Prosecutor at the time of drafting of the complaint. No time should be lost in ensuring that all exhibits are kept in safe custody. Where a complaint has not been filed even after a lapse of 60 days from the receipt of sanction for prosecution, the reason for delay shall be brought to the notice of the Pr. Commissioner/ Commissioner or the Pr. Additional Director General/ Additional Director General of DGGI by the Additional/ Joint Commissioner in charge of the Commissionerate or Additional/ Joint Director of DGGI, responsible for filing of the complaint.



Filing of prosecution need not be kept in abeyance on the ground that the taxpayer has gone in appeal/ revision. However, to ensure that the proceeding in appeal/revision are not unduly delayed because the case records are required for the purpose of prosecution, a parallel file containing copies of essential documents relating to adjudication should be maintained.

The Superintendent in-charge of adjudication section should endorse copy of all adjudication orders to the prosecution section. The Superintendent in charge of prosecution section should monitor receipt of all serially numbered adjudication orders and obtain copies of adjudication orders of missing serial numbers from the adjudication section every month. In respect of adjudication orders related to DGGI cases, Superintendent in charge of adjudication section should ensure endorsing a copy of adjudication order to DGGI. Concerned Zonal Units/ Hqrs. of DGGI shall also follow up the status of adjudication of the case from the concerned Commissionerate or adjudicating authority.

Publication of names of persons convicted:

Section 159 of the CGST Act, 2017 grants power to the Pr. Commissioner/Commissioner or any other officer authorised by him on his behalf to publish name and other particulars of the person convicted under the Act. It is directed that in deserving cases, the department should invoke this section in respect of all persons who are convicted under the Act.

Monitoring of prosecution:

Prosecution, once launched, should be vigorously followed. The Pr. Commissioner/Commissioner of CGST or Pr. Additional Director General/ Additional Director General of DGGI should monitor cases of prosecution at monthly intervals and take the corrective action wherever necessary to ensure that the progress of prosecution is satisfactory. In DGGI, an Additional/ Joint Director in each zonal unit and DGGI (Hqrs) shall supervise the prosecution related work and take stock of the pending prosecution cases. For keeping a track of prosecution cases, entries of all prosecution cases should promptly be made in DIGIT/ Investigation Module, within 48 hours of sanction of prosecution and the entries must be updated from time to time. Additional/ Joint Commissioner or Additional/ Joint Director, in-charge of supervising prosecution cases shall ensure making timely entries in the database.

Compounding of offence:

Section 138 of the CGST Act, 2017 provides for compounding of offences by the Pr. Commissioner/ Commissioner on payment of compounding amount. The provisions regarding compounding of offence should be brought to the notice of person being prosecuted and such person be given an offer of compounding by Pr. Commissioner/ Commissioner or Pr. Additional Director General/Additional Director General of DGGI, as the case may be.

Transitional Provisions:



All cases where sanction for prosecution is accorded after the issue of these instructions shall be dealt in accordance with the provisions of these instructions irrespective of the date of the offence. Cases where prosecution has been sanctioned but no complaint has been filed before the magistrate shall also be reviewed by the prosecution sanctioning authority considering the provisions of these instructions.

Inspection of prosecution work by the Directorate General of Performance Management:

Director General, Directorate General of Performance Management and Pr. Chief Commissioners/Chief Commissioners, who are required to inspect the Commissionerates, should specifically check whether instructions in this regard are being followed scrupulously and make a mention of the implementation of the guidelines in their inspection report apart from recording of statistical data. Similarly exercise should also be carried out in DGGI.

Where a case is considered suitable for launching prosecution and where adequate evidence is forthcoming, securing conviction largely depends on the quality of investigation. It is, therefore, necessary for senior officers to take personal interest in the investigation of important cases of GST evasion and in respect of cases having money laundering angle and to provide guidance and support to the investigating officers.

To ensure proper training to the officers posted for prosecution work, the Pr. Director General, National Academy of Customs, Indirect Taxes and Narcotics (NACIN), Faridabad, should organize separate training courses on prosecution/arrests etc. from time to time and should incorporate a series of lectures on this issue in the courses organized for investigation. The Pr. Commissioner / Commissioner or Pr. ADG/ ADG of DGGI should judiciously sponsor officers for such courses.

These instructions/guidelines may be circulated to all the formations under your charge for strict compliance. Difficulties, if any, in implementation of the aforesaid instructions/guidelines may be brought to the notice of the Board.

For complete Instructions [Click Here](#)

Exemption of import duty & AIDC on Crude Soya-bean oil, Crude Palm oil etc., extended till March 31, 2023

Background:

Earlier, the CBIC vide *Notification No. 16/2022-Customs dated February 12, 2022* provides exemption from Customs Duty and Agriculture Infrastructure and Development Cess (AIDC) on import of Crude Soya-bean oil, Crude Palm oil and several other items till September 30, 2022.

Notification:

Now, the CBIC vide *Notification No.46/2022-Customs dated August 31, 2022* extends the exemption till March 31, 2023.



For complete Notification [Click Here](#)

CBIC extends ADD on imports of Jute products from Bangladesh & Nepal till December 31, 2022

The CBIC vide **Notification No. 26/2022-Customs (ADD) dated August 31, 2022** extend the levy of anti-dumping duty on imports of Jute products namely, Jute Yarn/Twine (multiple folded/cabled and single), Hessian fabric and Jute sacking bags falling under Tariff Headings 5307, 5310, 5607 or 6305 from Bangladesh & Nepal till December 31, 2022.

For complete Notification [Click Here](#)

CBIC issued Instructions regarding inclusion of bamboo stick less than 6 mm in the list of processed items that do not require PQ clearance

The CBIC has issued **Instruction No. 20/2022-Customs dated August 31, 2022** regarding the inclusion of bamboo stick less than 6 mm in the list of processed items that do not require Plant Quarantine Clearance.

Reference is invited to F.No.99-16/2012-PQD dated May 24, 2022 enclosed with Annexure-1 regarding the list of Processed Items (Plant Production) which does not require Plant Quarantine Clearance from the Department of Agriculture & Farmers Welfare (DA&FW) (copy enclosed).

Vide the above communication, DA&FW have stated that in compliance of the DA&FW letter no. 8-18/2021-PP.II dated May 19, 2022, all the Plant Quarantine Stations have been informed that the Competent Authority in DA&FW has approved the inclusion of bamboo stick less than 6 mm in the list of processed items that do not require PQ clearance and enclosed the revised list of processed items in Annexure-1.

It is requested that necessary action may be taken to sensitize officers under your jurisdiction.

For complete Instructions [Click Here](#)

CBIC issued instructions on amending the export policy for wheat, maida, samolina (rava/sirgi), etc.

The CBIC issued **Instruction No. 21/2022-Customs dated August 30, 2022** on amending the export policy for wheat, maida, samolina (rava/sirgi), etc.

Kind attention is invited to Director General of Foreign Trade's (DGFT) Notification No. 29/2015-2020 dated August 27, 2022 (copy enclosed) issued vide S.O. No.4028(E) amending the Export Policy of Items under HS Code 1101. Vide the Notification Central Government has withdrawn the exemption on Wheat or Meslin Flour (HS Code 1101) from export restrictions/ban. It is clarified vide the said notification that Wheat or Meslin Flour



under HS Code 1101 is no longer exempted from export restrictions/ban. The status of other 9 items in Notification No. 31 (RE-2012)/2009-2014 dated February 04, 2013 remain unchanged.

Further, DGFT Notification No. 30/2015-2020 dated August 27, 2022 (copy enclosed) issued vide S.O. No.4028(E) has amended the Export Policy of Items under HS Code 1101, stipulating that export policy of Items [wheat or Meslin Flour (Atta), Maida, Samolina (Rava/Sirgi), Wholemeal atta and resultant atta] under HS Code 1101 is amended from 'Free' to 'Prohibited'. Vide para 2 of the said notification, it has been informed that the provisions as under Para 1.05 of the Foreign Trade Policy, 2015-2020 regarding transitional arrangement shall not be applicable under the above said Notification. However, the export of above items, shall be allowed on the basis of permission granted by the Government of India to other countries to meet their food security needs and based on the request of their Government.

All the Pr. Chief/Chief Commissioners are hereby requested to kindly bring the contents of this Notification to the attention of all concerned for its immediate implementation.

For complete Instructions [Click Here](#)

DGFT proposes SCOMET Policy for the export of drones/UAVs

The DGFT has issued a **Draft Policy dated August 30, 2022** for circulation of the proposed amendment in Category 5B of the Special Chemicals, Organisms, Materials, Equipment, and Technologies (“SCOMET”) list related to the export of Drones/UAVs and General Authorization for Export of Drones/UAVs (“GAED”), a SCOMET item for public/Industry comments.

With the aim to simplify the policy of Unmanned Aerial Vehicles (UAVs)/Drones under SCOMET list, a draft policy amendment of the Category 5B of SCOMET List and the General Authorization for Export of Drones/UAVs (Excluding Software and Technology) for specific types of drones/UAVs is proposed. The same is being circulated for the public/Industry comments and feedback.

The comments on the draft Policy and GAED procedure are invited and may be sent to **scomet-dgft@nic.in** by **September 15, 2022**.

For complete Draft Policy [Click Here](#)

DGFT issued amendments in Handbook of Procedure of TRQ under FTA/CECA

The DGFT vide **Public Notice No. 23 /2015-2020 dated August 29, 2022** has issued amendments in Para 2.107 (TRQ under FTA/CECA) of Handbook of Procedure 2015-2020 (“HBP”).

In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Directorate General of Foreign Trade hereby amends condition(o) of Annexure-IV of

Appendix-2A notified earlier vide Public Notice No. 06/2015-20 dated May 01, 2022, in sync with Department of Revenue vide Notification no. 43/2022-Customs dated July 20, 2022.

In the said Public Notice, Condition (o) in Annexure IV of Appendix 2A, shall be substituted as under:

Existing Provision	Revised Provision
In addition to the requirements as above, the TRQ authorization for items under Tariff head 7108, shall also contain Importer Exporter Code (IEC) of the nominated agency/IFSCA, GST Identification Number (GSTIN) of the jewellery manufacturer to whom TRQ is being issued. The said TRQ importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.	In addition to the requirements as above, the TRQ authorization for items under Tariff head 7108, shall also contain Importer Exporter Code (IEC) of the nominated agencies as notified by RBI (in case of banks) or DGFT (for other agencies) <u>or qualified jewellers as notified by International Financial Services Centres Authority (IFSCA)</u> , GST Identification Number(GSTIN) of the jewellery manufacturer to whom TRQ is being issued. The said TRQ importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

Effect of this Public Notice: TRQ imports under ITC(HS) 71081200 under India-UAE CEPA may also be affected through qualified jewellers as notified by International Financial Services Centres Authority(IFSCA)using the India International Bullion Exchange.

For complete Public Notice [Click Here](#)

Exports of more wheat-related products banned; rice prices stable

The government has decided to curb exports of maida, semolina and wholemeal aata to check rising prices ahead of the festive season. This comes after a ban on exports of wheat on 13 May and wheat flour or atta last week.

However, **the Directorate General of Foreign Trade (DGFT) said exports of these items would be allowed in certain cases, subject to government permission.**

“Export policy of items (wheat or meslin flour, maida, semolina, wholemeal aata, and resultant aata) is amended from free to prohibited,” according to a DGFT notification. **Semolina includes ‘rawa’ and ‘sirgi’.**

The provisions under the foreign trade policy 2015-20, **regarding transitional arrangements, will not be applicable under this notification,** DGFT added.

Last week, the Cabinet Committee on Economic Affairs (CCEA), chaired by Prime Minister Narendra Modi, approved a proposal for amending the policy of exempting wheat or meslin flour from export restrictions.



Mint had reported that **atta exports for all of FY22 stood at 500,000 tonnes but nearly 100,000 tonnes were being shipped out every month after the May wheat export ban.**

Consequently, the union government in July made it mandatory for exporters of wheat flour and related products such as semolina, wholemeal atta and 'resultant atta' to seek the approval of an inter-ministerial committee (IMC) for exports.

Russia and Ukraine are the major exporters of wheat, accounting for around one-fourth of the global wheat trade.

The war between the two countries has led to global wheat supply chain disruptions, thus increasing the demand for Indian wheat.

Indian wheat flour exports grew 200% in April-July 2022 compared with the corresponding period in 2021. The increased demand for wheat flour overseas led to a significant price rise of the commodity in the domestic market.

"Right now we are not seeing a major price rise in rice. But if we do see a sharp movement we will consider banning rice exports too," a commerce ministry official said.

However, experts have said that even though there are key rice-growing regions where monsoon rains were not ample, leading to sub-par sowing, rains and reservoir levels are strong.

"After a bumpy start, rains are in surplus (7% above normal), and more importantly, reservoir levels are elevated, 9% above last year, which was also higher than a normal year.

"As per our research, reservoir levels matter more than rains for India's food production and inflation, as reservoirs not only capture contemporaneous rains but also hold rain that has been captured in previous rain episodes," an HSBC report stated.

Reuters reported farmers have planted paddy on 34.37 million hectares, down 8.3% from a year ago. It cited farm ministry data from last week.

India usually exports 5% and 25% broken rice, but demand for 100% broken rice has risen sharply in recent months, particularly from drought-hit China, exporters said.

For complete Notification [Click Here](#)

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Important Press Releases of the week



₹ 1,43,612 crore gross GST revenue collected in the month of August 2022

The gross GST revenue collected in the month of August 2022 is ₹ 1,43,612 crore of which CGST is ₹ 24,710 crore, SGST is ₹ 30,951 crore, IGST is ₹ 77,782 crore (including ₹ 42,067 crore collected on import of goods) and cess is ₹ 10,168 crore (including ₹ 1,018 crore collected on import of goods).

The government has settled ₹ 29,524 crore to CGST and ₹ 25,119 crore to SGST from IGST. The total revenue of Centre and the States in the month of August 2022 after regular settlement is ₹ 54,234 crore for CGST and ₹ 56,070 crore for the SGST.

The revenues for the month of August 2022 are **28% higher** than the GST revenues in the same month last year of ₹ 1,12,020 crore. During the month, revenues from import of goods was 57% higher and the revenues from domestic transaction (including import of services) are 19% higher than the revenues from these sources during the same month last year.

For six months in a row now, the monthly GST revenues have been more than the ₹ 1.4 lakh crore mark. The growth in GST revenue till August 2022 over the same period last year is 33%, continuing to display very high buoyancy. This is a clear impact of various measures taken by the Council in the past to ensure better compliance. Better reporting coupled with economic recovery has been having positive impact on the GST revenues on a consistent basis. During the month of July 2022, 7.6 crore e-way bills were generated, which was marginally higher than 7.4 crore in June 2022 and 19% higher than 6.4 crore in June 2021.

For complete Press Release [Click Here](#)



Centre issues 63 SCNs to manufactures/importers of weighing and measuring instruments to seek details of compliance

Centre, through Department of Legal Metrology has issued 63 show cause notices to the manufacturers/importers of the weighing and measuring instruments for seeking details of compliance. The notices were issued to manufacturers/ importers/ sellers on e-commerce platforms, seeking details of the approval of model, manufacturing/importer/dealer license and verification of weighing scales.

It has been observed that some manufacturers/importers of the weighing & measuring instruments are selling the Person Weighing Machines & Kitchen Scales etc on the e-commerce platforms without complying with the provisions of Law. Such unauthorized sales on e-commerce sites have not only created deficiency in service to the consumer but have also caused revenue loss to the Government.

To protect and safeguard the interest of consumers, the manufacturers/importers of the weighing & measuring instrument are required to get the approval of model (Section 22) of their weighing & measuring instrument, manufacturing license (Section 23)/ importer registration (Section 19) and verification/stamping of weighing & measuring instrument (Section 24) under the Legal Metrology Act, 2009.

Further, the declarations on the pre package/e commerce platform of the weighing & measuring instrument need to comply the provisions (Rule 6) of the Legal Metrology (Packaged Commodities), Rules 2011.

The approval of model of the weighing & measuring instruments, manufacturing license/importer registration and verification/stamping of weighing & measuring instruments is mandatory in the interest of consumers and to regulate trade & commerce in weights, measures and other goods sold by weight measure or number. Further the mandatory declaration of the product needs to be made on the pre-package commodity/e-commerce platform for the consumers to make an informed choice.

The manufacturer/importer is required to maintain the records of the number of weighing & measuring instrument and their parts manufactured/ imported, sold/distributed and the details of verification fees paid to the Government.

Violation of these provisions of the Legal Metrology Act is punishable under Section 32 (Failure to get approval of model), Section 45 (penalty for manufacture of weight and measure without license), Section 38 (Penalty for non-registration by importer of weight or measure), Section 33 (Penalty for use of unverified weight or measure) and Section 36 (Penalty for selling, etc., of non-standard packages) with fine or imprisonment or with both.

For complete Press Release [Click Here](#)



Dept. of Consumer Affairs directs advertising agencies to ensure strict compliance of guidelines on surrogate advertisements

The Department of Consumer Affairs, Ministry of Consumer Affairs, Food & Public Distribution has directed to Advertising Association of India, Indian Broadcasting Foundation, Broadcasting Content Complaints Council, News Broadcasters and Digital Association, Advertising Standards Council of India, PHD Chamber of Commerce and Industry, Federation of Indian Chambers of Commerce and Industry, Confederation of Indian Industry, ASSOCHAM, International Spirits & Wines Association of India, and Indian Society of Advertisers to ensure strict compliance of the guidelines for prevention of misleading advertisement and endorsement for misleading advertisement especially the provisions pertaining to surrogate advertisements.

Department has stated that it has been noticed that these guidelines are not being strictly complied with by the concerned entities and the prohibited goods are still being advertised through surrogate goods and services. During the recent sports events that were televised globally, many instances of such surrogate advertisements were noticed.

It has been observed that many alcoholic spirits and beverages are being advertised under the garb of music CDs, club soda and packaged drinking water whereas the chewing tobacco and gutkha has taken the veil of fennel and cardamom. Moreover, many such brands are employing major celebrities that accentuates the negative impact on the impressionable youth amongst others. Several instances of direct advertisement of alcoholic beverages on social media platforms were also observed by the Department.

Pertinently, the guidelines are applicable to a manufacturer, service provider or trader whose goods, product or service is the subject of an advertisement, or to an advertising agency or endorser whose service is availed for the advertisement of such goods, product or service regardless of the form, format or medium of the advertisement.

The guidelines clearly state that no surrogate advertisement or indirect advertisement shall be made for goods or services whose advertising is otherwise prohibited or restricted by law, by circumventing such prohibition or restriction and portraying it to be an advertisement for other goods or services, the advertising of which is not prohibited or restricted by law.

It is also relevant to note here that in a landmark decision of the Delhi High Court titled TV Today Network Limited v. Union of India, on February 15, 2021 the Petitioner was directed to run a 10 second apology every hour between 8 AM to 8 PM on two days for airing a surrogate advertisement and violating the Advertising Code.

The Department also cautioned the advertisers' associations that failure to ensure strict compliance of the guidelines by the concerned parties would lead to the CCPA taking the reins and take suitable stern action against the violators.

For complete Press Release [Click Here](#)



Commerce Ministry organises Workshop on Development of Enterprises and Services Hub (DESH) Bill 2022 with stakeholders

A Workshop on Development of Enterprises and Services Hub (DESH) Bill, 2022 was organized by Department of Commerce on August 29, 2022 in Vanijya Bhawan, New Delhi under the Chairmanship of Shri BVR Subrahmanyam, IAS, Commerce Secretary to have discussion on the DESH Bill with stakeholders from various segments.

The workshop was organised in partnership with Export Promotion Council for EOUs and SEZs (EPCES) and was attended by approx 200 participants representing various segments including SEZ Units, Developers and Government functionaries of many State Governments as well as Central Government Departments as well as prominent industry associations. Various aspects of the Bill was discussed and views on the same from stakeholders were shared.

After the inaugural keynote address by the Commerce Secretary wherein he noted that the draft DESH Bill was borne out of the learnings from the operations of SEZ law over more than a decade as well as from feedback from the stakeholders. This was followed by a presentation providing a brief overview on the draft DESH Bill. The presentation highlighted the salient features of the new law including the broad-basing of objectives, strengthened single window mechanism, a robust and dynamic regulatory structure, revamped fiscal framework as well as avenues for alternate dispute resolution measures.

Thereafter, four interactive brainstorming sessions across groups of Industry, Developers, Academics / Professionals and Government stakeholders were organized wherein concerns and suggestions in respect of draft DESH Bill, 2022 flagged by stakeholders have been noted by the officials of Department of Commerce.

The stakeholders expressed wide appreciation of the proposed framework of DESH Bill and acknowledged that the draft law addresses most of the long pending requirements of the stakeholders including integration with domestic market as well as measures to ease compliance and simplification of procedures. The stakeholders also made several suggestions to further improve on the draft law including the rules to be framed thereunder.

Thereafter, the Additional Secretary, Department of Commerce provided a summary of the discussions during the interactive sessions which was followed by concluding remarks by the Commerce Secretary. The meeting ended with vote of thanks to all stakeholders.

For complete Press Release [Click Here](#)

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Important Updates of the week



Changes in Table 4 of GSTR 3B; Reporting of ITC availment, reversal and Ineligible ITC

The Government vide Notification No. 14/2022 – Central Tax dated July 05, 2022 has notified few changes in Table 4 of Form GSTR-3B for enabling taxpayers to correctly report information regarding ITC availed, ITC reversal and ineligible ITC in Table 4 of GSTR-3B. The detailed Notification can be viewed by [clicking here](#).

The Notified changes of Table 4 of GSTR-3B have been incorporated in GSTR-3B and are available on GST Portal since September 01, 2022. The taxpayers are advised to report their ITC availment, reversal of ITC and ineligible ITC correctly as per following format of Table 4 of GSTR-3B at GST Portal for the GSTR-3B to be filed for the period August 2022 onwards. **These changes in reporting in Table 4 are not applicable for period prior to August-2022 period.** Changes introduced in the format of Table 4 of GSTR-3B at the GST Portal are depicted in **Red** font in the table below:

Table 4 – Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				



(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 38, 42 and 43 of CGST Rules and Section 17(5)				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Other Details				
1) ITC reclaimed which was reversed under Table 4(B) (2) in earlier tax period				
(2) Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions				

From the format of Table 4, following is noteworthy:

- I. All non-reclaimable reversal of ITC needs to be reported in table 4(B)(1)
- II. All reclaimable ITC reversals may be reported in table 4(B)(2). It should be noted that ITC reversed under 4(B)(2) can be reclaimed in table 4(A)(5) at appropriate time and the break-up detail of such reclaimed ITC should be provided in 4(D)(1) in the same return.
- III. The ITC not-available mentioned in GSTR-2B of the taxpayer has to be reported in 4(D)(2) of table 4.
- IV. Any ITC availed inadvertently in Table 4(A) in previous tax periods due to clerical mistakes or some other inadvertent mistake maybe reversed in Table 4(B)2.

Corresponding changes in GSTR-2B and auto-population of GSTR-3B at present are under development and the taxpayer should reflect the changes required in GSTR-3B return by way of editing the pre-filled entries so as to correctly self-assess the GSTR-3B return. These changes would be available on GST Portal in due course of time.

Taxpayers may also refer to CBIC Circular No. 170/02/2022-GST dated July 06, 2022 for detailed clarification on reporting of ITC availment, ITC reversal and Ineligible ITC in GSTR-3B.

For Complete Advisory [Click Here](#)



GSTN would Open common portal for filing transitional credit through Tran 1 and Tran 2 w.e.f 01.10.2022

The Goods and Service Tax Network ("**GSTN**") has issued an **Advisory dated September 03, 2022** regarding Supreme Court allowing 4 weeks extension to open the common portal for Tran 1 & Tran 2.

The Hon'ble Supreme Court while hearing an application from GSTN, has allowed the extension of 4 weeks time to comply with their order dated July 22, 2022 issued in the matter of UOI & Anr. V/s Filco Trade Centre Pvt. Ltd. & Anr. bearing SLP (C) nos. 32709-32710/2018. Accordingly, GSTN would open the common portal for filing transitional credit through Tran 1 and Tran 2 w.e.f October 01, 2022.

For Complete Advisory [Click Here](#)



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GST Compliance Calendar - September 2022



GST Compliance Calendar for the month of September 2022

Important dates in September 2022 for compliance under Goods and Services Tax (GST).

Due Dates	GSTR Form/Description	Period
10.9.2022	GSTR – 7: Summary of Tax Deducted at Source (TDS) and deposited under GST laws	August 2022
10.9.2022	GSTR – 8: Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws	August 2022
11.9.2022	GSTR – 1: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	August 2022
13.9.2022	GSTR – 1 IFF: Details of B2B Supply of a registered person with turnover less than INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.	August 2022



13.9.2022	GSTR – 6: Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).	August 2022
20.9.2022	GSTR – 5: Summary of outward taxable supplies and tax payable by a non-resident taxable person.	August 2022
20.9.2022	GSTR – 5A: Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.	August 2022
20.9.2022	GSTR – 3B: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	August 2022
25.9.2022	PMT – 06: Registered person opted to file return under QRMP Scheme.	August 2022
28.9.2022	GSTR – 11: Statement of inward supplies received by persons having Unique Identification Number (UIN)	August 2022



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Income Tax

Important Notifications, Circulars of the week



Centre eases PAN/Aadhaar norm for government, consular office

The Central Board of Direct Taxes (CBDT) has eased the requirement of quoting Permanent Account Number (PAN) or Aadhaar in the case of certain transactions by the government or a consular office, showed an official order.

The exemption from quoting PAN/Aadhaar is given by way of issuing the Income-tax (29th Amendment) Rules. CBDT said on Thursday this change will be deemed to have come into force from 9 July.

Income tax rules require every person depositing or withdrawing ₹20 lakh or more from a banking company or a cooperative bank or post office in a year or open a current account or cash credit account with these entities are required to quote their PAN or Aadhaar in the documents related to the transaction. And these entities that receive such document have to ensure that PAN or Aadhaar number has been quoted and authenticated.

According to the latest rule change, the central government, the state government, or a consular office are not covered by this requirement. CBDT also stated that by giving retrospective effect to the latest notification, no person will be adversely affected in this regard.

For complete Notification [Click Here](#)

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Important Updates of the week



CBDT enabled E-Pay Tax service through UPI, Credit Card, RTGS and NEFT on Income Tax e-filing Portal

The Central Board of Direct Taxes ("CBDT") has enabled the E-Pay Tax service through UPI, Credit Card, RTGS, and NEFT on Income Tax e-filing Portal.

To know more [Click Here](#)

CBDT issued refunds of over Rs. 1.14 lakh crore to more than 1.97 crore taxpayers between April 01, 2022 to Aug 31, 2022

As per the recent tweet of Income Tax India, the Central Board of Direct Taxes ("CBDT") has issued refunds of over Rs. 1.14 lakh crore to more than 1.97 crore taxpayers between April 01, 2022 to August 31, 2022.

Income tax refunds of Rs. 61,252 crore have been issued in 1,96,00,998 cases & corporate tax refunds of Rs. 53,158 crore have been issued in 1,46,871 cases.

To know more [Click Here](#)

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News Flash

Supreme Court gives Finance Ministry 30 more days for opening of GST portal

For complete news [Click Here](#)

Hearing aid exempted from GST, not parts and accessories: Karnataka AAR

For complete news [Click Here](#)

Tax evasion case: Allahabad HC grants bail to Kannauj perfume trader Piyush Jain

For complete news [Click Here](#)

Punjab FM assures cycle makers to raise tax reduction issue at GST Council

For complete news [Click Here](#)

CBDT asks those who have won money in online games to pay taxes, file updated ITR

For complete news [Click Here](#)

Direct tax collections may exceed budget targets says CBDT chief

For complete news [Click Here](#)

Export tax on diesel, ATF hiked; windfall tax on domestic oil production up

For complete news [Click Here](#)

GST to be levied on cancellation of confirmed train ticket: Finance ministry

For complete news [Click Here](#)

Clarity on 5 pc GST on train ticket cancellation chargers given

For complete news [Click Here](#)

GST revenue up by 23% in Punjab: FM Harpal Singh Cheema

For complete news [Click Here](#)

SC ruling on IBC will have overriding effect over indirect tax recoveries

For complete news [Click Here](#)

CBDT Chairman says over six times more cash seized during search operations this year than last

For complete news [Click Here](#)

Income Tax Department to soon make e-verification operational

For complete news [Click Here](#)

FTAs will push products from district hubs for exports: Piyush Goyal

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**Govt has no plans as of now to curb rice exports:
Official source**

For complete news [Click Here](#)

**No Tax on other states' passenger vehicles coming
for Annual Ramdevra fair in Jaisalmer: Rajasthan
Govt**

For complete news [Click Here](#)

On DESH bill, new conditions likely to apply

For complete news [Click Here](#)

**MSMEs in rural areas of Mysuru demand resolution of
tax structure**

For complete news [Click Here](#)

**Goyal likely to chair Board of Trade meeting next
month; ways to boost trade on agenda**

For complete news [Click Here](#)

**Diesel export falls 11%, petrol 4.5% in July on levy of
windfall profit tax**

For complete news [Click Here](#)



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Abbreviations		
1.	GST	Goods and Services Tax
2.	CGST	Central Goods and Services Tax
3.	IGST	Integrated Goods and Services Tax
4.	CGST Act	Central Goods and Services Tax Act, 2017
5.	CGST Rules	Central Goods and Services Tax Rules, 2017
6.	IGST Act	Integrated Goods and Services Tax Act, 2017
7.	IGST Rules	Integrated Goods and Services Tax Rules, 2017
8.	ITC	Input Tax Credit
9.	RCM	Reverse Charge Mechanism
10.	Customs Act	Customs Act, 1956
11.	IT Act	Income Tax Act, 1961
12.	IT Rules	Income Tax Rules, 1962
13.	CBIC	Central Board of Indirect Taxes
14.	CBDT	Central Board of Direct Taxes



Thank You

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About us:

A2Z Taxcorp LLP is a boutique Indirect Tax firm having its offices at New Delhi and Guwahati specializing in GST, Central Excise, Custom, Service Tax, VAT, DGFT, Foreign Trade Policy, SEZ, EOU, Export – Import Laws, Free Trade Policy, etc. It is a professionally managed firm having a team of experienced and distinguished Chartered Accountants, Company Secretary, Lawyers, Corporate Financial Advisors and Tax consultants to provide various services like litigation and representation, transaction advisory, diagnostic reviews/ health checks, audit defense & protection, retainership & compliance, configuration of tax efficient business model etc. Its clientele consists mainly of Foreign MNC, large/mid-sized Indian companies which includes exporters, FMCG, consumer durables, automobiles, aerated beverages, ceramic tiles, real-estate, hospitality, etc.

Thanks & Best Regards,

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