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*Tax and Law Practitioners*

# Weekly GST Communique

October  
2022  
Week 3



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**Recorded GST Course: Scrutiny Notices, Assessment, Audit, Inspection, Search, Seizure & Arrest under GST (September, 2022)**

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Inspection, Search,  
Seizure and Arrest  
Under GST**



By  
**CA Bimal Jain**  
(GST Expert)



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## GST

### Important Judgments, Rulings of the week



#### Parallel proceedings cannot be conducted by the 3 wings of same department for the same tax period

The Hon'ble Calcutta High Court in *M/s. R.P. Buildcon Private Limited & Anr v. The Superintendent, CGST & CX [WPA 20025 OF 2022 dated September 30, 2022]* held that that the audit proceedings under Section 65 of the Central Goods and Services Act, 2017 ("the CGST Act") has already commenced by Audit Commissionerate thus, it is appropriate that the proceedings should be taken to the logical end by Audit Commissionerate itself. It was further concluded that, the proceedings initiated by the Anti Evasion and Range Office for the very same period shall not be proceeded with any further.

For complete case summary [Click Here](#)

#### Refund of IGST allowed on exported goods after deduction of drawback duty

The Hon'ble Delhi High Court in *M/S Kishan Lal Kuria Mal v. Union of India & ors. [W.P. (C) 10822/2022 dated October 06, 2022]* allowed the present writ petition and directed the assessing authority to grant refund of Integrated Goods and Services Tax ("IGST") paid on the goods exported by the assessee during the transitional period (July- September, 2017), after deducting the differential amount of duty drawback, if the said differential amount has not already been returned by the assessee. Also, the Court directed the assessing authority to complete the refund process within twelve weeks along with appropriate interest at the rate of 7% per annum on such refund from the date of the shipping bill till the date of actual refund.

For complete case summary [Click Here](#)



## Important Notifications, Circulars of the week



**Both side printed A4 size paper to be used uniformly in High Court and District Courts of Delhi w.e.f. November 01, 2022**

### Background:

The Hon'ble High Court, Delhi vide **Notification No. 74/Rules/DHC, dated March 16, 2021** issued practice directions for use of A4 size paper uniformly in all jurisdictions in High Court and District Courts of Delhi w.e.f. April 01, 2021:

*“A4 size paper be used uniformly in all jurisdictions for all kind of pleadings contained in petitions, affidavits, applications or other documents etc, and all memorandum of appeals, orders and judgments in the High Court as well as in all District Courts of Delhi. The A4 size paper to be used as above shall conform to the following specification of paper and formatting style :- A4 size paper (29.7 cm X 21 cm) having not less than 75 GSM with font – Times New Roman, font size 14, in 1.5 line spacing (for quotations and indents – font size 12 in single line spacing), with margin of 4 cm on left & right and 2 cm on top & bottom.”*

The printing/typing shall be on one side of the paper till further directions in the matter.

### Notification:

The Hon'ble High Court, Delhi vide **Notification No. 90/Rules/DHC, dated October 10, 2022** modified the directions issued in **Notification No. 74/Rules/DHC, dated March 16, 2021** for use of A4 size paper uniformly in all jurisdictions in High Court and District Courts of Delhi w.e.f. November 01, 2022.

Hon'ble the Chief Justice, on the recommendation of the “Rules Committee under Section 123 of CPC which also look into Delhi High Court (Original Side) Rules, 2018 and ancillary matters” by partially suppressed the earlier direction (**supra**) and issued the following Modified Directions:



*“A4 size paper be used uniformly in all jurisdictions for all kinds of pleadings contained in petitions, affidavits, applications or other documents etc., and all memorandum of appeals, orders and judgments in the High Court as well as in all District Courts of Delhi. The A4 size paper to be used as above shall confirm to the following specification of paper and formatting style: - A4 size paper (29.7 cm X 21 cm) having not less than 75 GSM with font – Times New Roman, font size 14, in 1.5 line spacing (for quotations and indents – font size 12 in single line spacing), with margin of 4 cm on left & right and 2 cm on top & bottom.*

***The printing/typing shall be on both sides of the paper.”***

For complete Notification [Click Here](#)

**Wheat flour (Atta) export will be permitted with Advance Authorization, as well as by EOUs and units in SEZs**

The DGFT vide **Notification No. 39/2015-2022 dated October 14, 2022**, amends *Notification No. 30/2015-2022 dated August 27, 2022* to allow the export of wheat flour (atta) against Advance Authorization, as well as by Export Oriented Units (“EOUs”) and units in Special Economic Zones (“SEZs”).

In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2015-20, the Central Government hereby amends **Notification No. 30/2015-20 dated August 27, 2022**, as under:

S. No.	ITC HS Codes	Description	Export Policy	New Policy Condition
64	1101	Wheat or Meslin Flour (Atta), Maida, Samolina Rava/ Sirgi), Wholemeal atta and resultant atta	Prohibited	<p>However, export of Wheat Flour (Atta) will be allowed against Advance Authorisation, and by Export Oriented Units (EOUS) and units in SEZs.</p> <p>Procedural conditions to be followed by Advance Authorisation holders will be provided in the Handbook of Procedures.</p> <p>Export of Wheat Flour (Atta) by 100% Export Oriented Units (EOUS) and units in the SEZ will be subject to pre import of wheat condition. The Wheat Flour (Atta) will have to be exported within 180 days from the date of import of the wheat consignment. The import shall be subject to actual user condition and transfer of</p>



			<p>imported raw material, for any purpose including job work, shall not be permitted. Procurement of domestic wheat for the purpose of export of wheat flour will not be allowed.</p> <p>Entire production of milling process has to be exported and no remnants of the milling process will be allowed to be retained in the Country, except the wastage approved by Norms Committee.</p> <p>At the time of export, Bill of Entry for imported wheat will be produced before the Customs Authorities and only on verification of the same export will be allowed.</p>
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**Effect of this Notification:**

The Notification No. 30/2015-20 dated August 27, 2022 is amended to the extent that the Export of Wheat Flour (Atta) will be allowed against Advance Authorization, and by Export Oriented Units (EOUs) and units in SEZs, to be produced from imported wheat and without the procurement of domestic wheat and subject to conditions as specified.

For complete Notification [Click Here](#)

**DGFT amends SION of Chemical & Allied Products, and several SION Nos. are immediately suspended**

The DGFT vide **Public Notice No. 30/2015-20 dated October 13, 2022** amends the Standard Input Output Norms (“**SION**”) of 'Chemical & Allied Product' and suspends SIONs A254, A257, A282, A1939, A1973, A2061, A2331, A2539, A2818, A3056, and A3486 with immediate effect.

In exercise of the powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP), 2015-20, as amended from time to time, the Director General of Foreign Trade hereby makes the amendments in the Standard Input Output Norms (SION).

The Standard Input Output Norms (SIONs) appearing at the following serial numbers corresponding to the export item are suspended with immediate effect:

SION No.	Export Product
A254	Guanidine Nitrate
A257	Hexahydrothymol/ Menthol BP/USP
A282	Magnesium Glycerophosphate BPC 63
A1939	Terpeneol



<b>A1973</b>	<b>Deltamethrin 2.8% W/W or 2.5% W/VEC (Density 0.89 gm/ML)</b>
<b>A2061</b>	<b>Blend of Aromatic Polyester Polyols, Amino Polyols</b>
<b>A2331</b>	<b>Cefuroxime Axetil Amorphous</b>
<b>A2539</b>	<b>Pure Glyceryl Mono Stearate with max Glycerine 0.5%</b>
<b>A2818</b>	<b>Lamivudine</b>
<b>A3056</b>	<b>Trans-4-Amino-Cyclo Hexanol</b>
<b>A3486</b>	<b>Cineole</b>

An exporter desirous of obtaining Advance Authorization for above mentioned export products may apply for it under Para 4.07 of Handbook of Procedures Vol. I (2015-20).

**Effect of this Public Notice:**

Standard Input Output Norms (SION) appearing at A254, A257, A282, A1939, A1973, A2061, A2331, A2539, A2818, A3056 and A3486 are suspended with immediate effect.

For complete Public Notice [Click Here](#)

**DGFT added Para 2.79C (D) in HBP of FTP 2015-20 to lay down the policy and procedure for General Authorization for Export after Repair**

The DGFT has issued **Public Notice No. 31/2015-20 dated October 14, 2022** regarding the inclusion of Paragraph 2.79C (D) in the Handbook of Procedures (“HBP”) of the Foreign Trade Policy (“FTP”) 2015-20 to notify the procedure for General Authorisation for Export after Repair in India (“GAER”).

In exercise of the powers conferred under Paragraph 1.03 of the Foreign Trade Policy (FTP) 2015-20, the Director General of Foreign Trade (DGFT) hereby makes amendment to Handbook of Procedures (HBP) of FTP 2015-20 for inclusion of new entry at Paragraph 2.79C (D) with immediate effect.

**After Sub Para 2.79C (C) of the HBP of FTP 2015-2020, a new entry shall be inserted as under:**

**"D. Authorization for export of same imported SCOMET items to same entity abroad under General Authorization for Export after Repair in India (GAER)"**

**A. Export of imported SCOMET items to the same entity abroad after repair in India will be allowed on the basis of a onetime General authorization for Export after Repair in India (GAER) subject to post reporting on quarterly basis issued by DGFT, subject to the following conditions:**

- a. The SCOMET items were imported to a designated/authorized repair facility in India for the purpose of repair under a contract agreement/Master Service agreement (MSA); or Imported under a contract





- agreement between Indian exporter, entities of repair facility (if different from exporter) and entity abroad defining Statement of Work (SOW)/Scope of Work' including conditions for undertaking repair in India;
- b. The items are to be exported to the same entity and location abroad from which the item(s) has/have been imported;
  - c. The exporter is required to register and obtain General authorization for export after repair only once during the validity period. Subsequent export/re-export is subject to post reporting;
  - d. The exporter is required to provide Bill of Entry for the imported item while applying for GAER for the first shipment.
  - e. General authorization for export after repair shall be valid for a period of one year from the date of issue of General authorization subject to subsequent post reporting(s) within 30 days from the date of such export;
  - f. Subsequent export would be allowed to the same entity and location to which the license has originally been issued. Note: *Same entity would imply that (a) foreign buyer (b) consignee or intermediaries, if any (c) the end user are exactly the same for which authorisation has been issued to the applicant exporter.*
  - g. There has been no change to the original characteristics/specifications of the SCOMET item(s) after repair and no value addition has been done during the repair work;
  - h. No Export Authorisation would be granted when the initial export authorisation has been suspended, modified or revoked by country of import;
  - i. No Export authorisation would be granted for UNSC sanctioned destinations or countries/entities of high risk, as assessed by the IMWG, from time to time;
  - j. No details of 'End Use' and 'End Use Certificate' would be required;
  - k. GAER issued for specific item and specific entity (buyer/end user) shall not be applicable in case the re-export is of a different imported item or to a different entity or Authorised OEM. In such cases, either a new GAER authorization may be applied or application may be filed under Para 2.79 C (C) of HBP.

## **B. Documents Required for GAER**

### **1. Proof of import of the item(s):**

- a. Export License (if applicable) issued by the foreign country for original import of the items to India;



- b. Documentary proof and/or self declaration that the item exempted from license requirement or place under no license requirement for India.
- c. Bill of Entry (first time)

**2. Proof of obligation for repair of defective/damaged items:**

Contract agreement and/or Statement of Work (SOW)/ Master Service agreement (MSA) between Indian exporter and with the entity abroad (from which the goods were imported initially) defining conditions for undertaking repair in India.

**3. An Undertaking from the Indian exporter:**

An Undertaking from the applicant exporter (on the letter head of the firm duly signed and stamped by the authorized signatory) stating:

- a. Details of imported items to be exported after repair alongwith their SCOMET Category/Sub-category number(s), quantity, item description and ECCN of foreign country (if available):
- b. That item(s) are being exported to the same entity from which it was originally imported for repair and return purpose.
- c. That there has been no change to the original characteristics/specifications of the item(s) after import and no value addition has been done during the repair work;
- d. That the repair of defective/damaged items is allowed under the conditions of import or contractual agreement between Indian exporters and entities from which goods were imported.
- e. That Shipping Bills and Bill of Entry into destination country of subsequent re exports and any other information as sought by DGFT shall be submitted to DGFT on quarterly basis.
- f. That items would not used for military applications or to develop, acquire, manufacture, possess, transport, transfer or use, chemical, biological, nuclear weapons or for missile capable of delivering such weapons.

**C. Post reporting for re-export of items/software/technology under GAER**

- i. The Indian exporter shall submit post-shipment details of each transfer/consignment of exports of SCOMET items/software/technology under GAER to the SCOMET Division of DGFT (Hqrs), New Delhi, via



E-mail (scomet-dgft@nic.in) or a procedure as prescribed by DGFT, on quarterly basis (March/June/September/December), by the end of subsequent month of each quarter, in respect of the exports made in the previous quarter.

ii. The post-shipment details shall include submission of Bill of Entry (wherever available), shipping bill details, valid export license copy within the timelines mentioned above.

iii. Failure to do so may entail imposition of penalty and / or suspension/revocation of GAER and action as per FTDR Act.

#### **D. Validity**

a) GAER issued for export of imported SCOMET items after repair shall be valid for a period of 1 year from the date of issue of GAER subject to subsequent post reporting(s) within 30 days from such export;

b) GAER cannot be re-validated in terms of Paragraph 2.80 of HBP of FTP 2015-20.

#### **E. Suspension/Revocation**

GAER issued shall be liable to be suspended / revoked by the DGFT on receipt of an adverse report on proliferation concern or for non-submission of mandatory reports /documents within the prescribed timelines or for non-compliance with the conditions of this Public Notice.

#### **F. General conditions**

i. GAER would not be issued in case of items to be used to design, develop, acquire, manufacture, possess, transport, transfer and / or used for chemical, biological, nuclear weapons or for missiles capable of delivering weapons of mass destruction and their delivery system;

ii. GAER would not be issued for countries or entities covered under UNSC embargo/ sanctions or on assessment of proliferation concerns, or national security and foreign policy considerations, etc.;

iii. DGFT shall reserve the right to deny issuance of GAER or recall GAER without assigning any reason(s).

**G.** Applications for grant of General authorizations for export to the same entity from goods were imported shall be approved by Chairman IMWG, without any consultation with IMWG members after the first export/shipment. In exceptional cases, consultation with IMWG may be done prior to issuance of GAER, in case required.

**H.** All such authorizations shall be brought before IMWG in its subsequent meeting for confirmation of approval, on ex-post facto basis.

#### **Effect of this Public Notice:**

Paragraph 2.79C (D) has been added in the Handbook of Procedures (HBP) of Foreign Trade Policy (FTP) 2015-20 to lay down the policy and procedure for General Authorization for Export after Repair (GAER).

*Note 1: One General Authorisation for Export after Repair (GAER) will be applicable for export of items to the same entity multiple times.*

For complete Public Notice [Click Here](#)

### Introduction of the Customs Brokers Licensing Management System (CBLMS)

The Office of the Commissioner of Customs (Airport & General), Delhi has issued **Public Notice No. 09/Cus/Airport & General/2022 dated October 14, 2022** regarding the Introduction of the Customs Brokers Licensing Management System ("CBLMS")

Attention of Customs Broker (CB's), Importers, Exporters, General Trade and other stakeholders is invited to the newly introduced Customs Brokers Licensing Management System (CBLMS) online portal (<https://cblms.gov.in>).

As part of CBIC's endeavor to digitize its business processes and enhance trade facilitation, Mumbai Customs Zone-I was entrusted with the responsibility of developing CBLMS portal which is being developed as a central platform for managing the Customs Broker's licensing processes with end-to-end IT integration and smart automation. The project is being launched with an aim to minimize the physical interface, to bring uniformity in procedures, to process applications in time and to bring in accountability. With the implementation of CBLMS, the process of management of the Customs Brokers will become completely online.

As a first step, it has been decided to implement the CB Profile module of the CBLMS project which entails the integration of data of existing Customs Brokers in the CBLMS portal. The pilot project of CB Profile module was successfully launched by Mumbai Customs Zone I and the same will be live for other policy sections across India on October 14, 2022.

Therefore, all the Customs Brokers who were issued licenses by the Pr. Commissioner/Commissioner of Customs, New Delhi are requested to create their profiles on CBLMS portal vide the link: <https://cblms.gov.in>. Login ID and Password for logging in to the portal will be shared on the mobile number registered with ICEGATE.

A detailed user manual for creating Customs Brokers Profile will be available on "Help Desk" Tab in the CBLMS portal.

Creation of profile of the Customs Brokers on the CBLMS portal being of paramount importance for smooth transition into the online system of Customs Brokers management, a centralized CBLMS Helpdesk has been set up at Room No. 225, 2nd Floor, New Customs House, New Delhi - 110037 to resolve any issues faced by the Customs Brokers on the CBLMS portal. Alternatively, the Customs Brokers may also send an email highlighting the specific issues being faced by them on the dedicated email id [policy.nch@gmail.com](mailto:policy.nch@gmail.com) or call the helpdesk number 011-25655185.



In light of the above, all the Customs Brokers working under Regulation 7(2) of CBLR 2018 and corresponding provisions of erstwhile regulations, under this office's jurisdiction, are requested to create their profile on the CBLMS portal latest by October 21, 2022.

For complete Public Notice [Click Here](#)



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## Important Press Releases of the week



### India's Foreign Trade for the month of September, 2022

India's overall exports (Merchandise and Services combined) in September 2022\* are estimated to be USD 61.10 Billion, exhibiting a positive growth of 10.24 per cent over the same period last year. Overall imports in September 2022\* are estimated to be USD 76.26 Billion, exhibiting a positive growth of 10.73 per cent over the same period last year.

**Table 1: Trade during September 2022\***

		September 2022 (USD Billion)	September 2021 (USD Billion)	Growth vis-à-vis September 2021 (%)
<b>Merchandise</b>	Exports	35.45	33.81	4.82
	Imports	61.16	56.29	8.66
	Trade Balance	<b>-25.71</b>	<b>-22.47</b>	<b>-14.42</b>
<b>Services*</b>	Exports	25.65	21.61	18.72
	Imports	15.10	12.58	20.00
	Net of Services	<b>10.56</b>	<b>9.03</b>	<b>16.94</b>
<b>Overall Trade (Merchandise+Services) *</b>	Exports	61.10	55.42	10.24
	Imports	76.26	68.87	10.73
	Trade Balance	<b>-15.16</b>	<b>-13.44</b>	<b>-12.74</b>

\* Note: The latest data for services sector released by RBI is for August 2022. The data for September 2022 is an estimation, which will be revised based on RBI's subsequent release. (ii) Data for April-September 2021 and April-June 2022 has been revised on pro-rata basis using quarterly balance of payments data.

India's overall exports (Merchandise and Services combined) in April-September 2022\* are estimated to be USD 382.31 Billion, exhibiting a positive growth of 21.03 per cent over the same period last year. Overall imports in April-September 2022\* are estimated to be USD 469.47 Billion, exhibiting a positive growth of 37.77 per cent over the same period last year.

**Table 2: Trade during April-September 2022\***

		<b>April-September 2022</b>	<b>April-September 2021</b>	<b>Growth vis-à-vis April-September 2021 (%)</b>
		<b>(USD Billion)</b>	<b>(USD Billion)</b>	
<b>Merchandise</b>	Exports	231.88	198.25	16.96
	Imports	380.34	274.50	38.55
	Trade Balance	<b>-148.46</b>	<b>-76.25</b>	<b>-94.69</b>
<b>Services*</b>	Exports	150.43	117.63	27.88
	Imports	89.13	66.25	34.54
	Net of Services	<b>61.30</b>	<b>51.39</b>	<b>19.30</b>
<b>Overall Trade (Merchandise+Services) *</b>	Exports	382.31	315.89	21.03
	Imports	469.47	340.75	37.77
	Trade Balance	<b>-87.16</b>	<b>-24.86</b>	<b>-250.51</b>

\* Note: The latest data for services sector released by RBI is for August 2022. The data for September 2022 is an estimation, which will be revised based on RBI's subsequent release. (ii) Data for April-September 2021 and April-June 2022 has been revised on pro-rata basis using quarterly balance of payments data.

For complete Press Release [Click Here](#)

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## GST Poll

### GST Poll of the week



**Q 1.** Whether Buyers/ Recipient can avail GST credit on 'Tax Invoice' raised by the Suppliers instead of 'e-invoice' supposed to be generated by him...

Option A – Yes

Option B – No

**Ans. No, Buyers can't avail GST Credit unless e-invoice generated by Supplier liable for generation of e-invoice.**

To know more [Click Here](#)

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## ICAI releases various Handbook under GST



### ICAI issued Handbook on Inspection, Search, Seizure and Arrest under GST

The Institute of Chartered Accountants of India (“ICAI”) has issued Handbook on Inspection, Search, Seizure and Arrest under GST – August, 2022.

For complete Handbook [Click Here](#)

### ICAI issued Handbook on Annual Return under GST

The Institute of Chartered Accountants of India (“ICAI”) has issued Handbook on Annual Return under GST – October, 2022.

For complete Handbook [Click Here](#)

### ICAI issued Handbook on Composition Scheme under GST

The Institute of Chartered Accountants of India (“ICAI”) has issued Handbook on Composition Scheme under GST – August, 2022.

For complete Handbook [Click Here](#)

### ICAI issued Handbook on Returns and Payments under GST

The Institute of Chartered Accountants of India (“ICAI”) has issued Handbook on Returns and Payments under GST – October, 2022.

For complete Handbook [Click Here](#)



## Income Tax

### Important Press Release of the week



### Direct Tax Collections for F.Y. 2022-23 up to October 08, 2022

The provisional figures of Direct Tax collections up to October 08, 2022 continue to register steady growth.

Direct Tax collections up to October 08, 2022 show that gross collections are at Rs. 8.98 lakh crore which is 23.8% higher than the gross collections for the corresponding period of last year. Direct Tax collection, net of refunds, stands at Rs. 7.45 lakh crore which is 16.3% higher than the net collections for the corresponding period of last year. This collection is 52.46% of the total Budget Estimates of Direct Taxes for F. Y. 2022-23.

So far as the growth rate for Corporate Income Tax (CIT) and Personal Income Tax (PIT) in terms of gross revenue collections is concerned, the growth rate for CIT is 16.73% while that for PIT (including STT) is 32.30%. After the adjustment of refunds, the net growth in CIT collections is 16.29% and that in PIT collections is 17.35% (PIT only)/16.25% (PIT including STT).

Refunds amounting to Rs.1.53 lakh crore have been issued during the period April 01, 2022 to October 08, 2022, which are 81.0% higher than refunds issued during the same period in the preceding year.

For complete Press Release [Click Here](#)



## News Flash

**E-invoicing likely to be made mandatory from Jan, 2023 for the taxpayers having turnover above ₹5 cr, and the threshold will be further reduced to ₹1 cr to plug revenue leakages and improve compliance**

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**GST profiteers return ₹500 crore to customers**

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**Karnataka edges Gujarat out to take second place in H1 GST collections**

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**Exporters fear further margin squeeze as GST exemption on freight goes**

For complete news [Click Here](#)

**Top manufacturing states lead in GST collections too**

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**Run-up to Budget: Monetary threshold for GST offences may rise to Rs 25 cr**

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**Packaged parathas, unlike chapatis, to attract 18% GST, says Gujarat AAAR**

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**Exporters seek GST exemption on freight**

For complete news [Click Here](#)

**GST rate rationalisation: Delhi High Court asks L'oreal to deposit profiteered amount**

For complete news [Click Here](#)

**Firms to not pay GST on part recovery of canteen payment from staff: AAR**

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**Pan Masala, Gutkha firms to face tighter GST Scrutiny**

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**India wants to end Rs 2 lakh crore worth of legacy tax disputes with a new commission**

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**Govt earned more through indirect taxes in Covid years**

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**FOCIA appeals to Finance Ministry to not withdraw export duty on Steel products**

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**Duty refunds likely for steel, pharma and chemical exports**

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**Gems, jewellery exports grow by 27.17 pc to Rs 30,195.21 crore in September: GJEPC**

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**AP Govt to raise taxes on Transport vehicles to collect Rs 200 cr additional revenue**

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**PM Modi's export policy making record growth, country's export to top last year's \$420 billion this fiscal**

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**Centre to soon waive compensation cess on coal gasification: Report**

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**Centre to kick off annual budget making exercise for FY 2023-24**

For complete news [Click Here](#)

**Duty woes: India's white rice exports 'under-invoiced' to overcome duty impact**

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**Nirmala Sitharaman says budget to address growth, inflation concerns**

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**Govt may levy windfall profit tax on domestic natural gas**

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**E-way bills shot up to a record high of over 84 million in September, 2022**

For complete news [Click Here](#)



<b>Abbreviations</b>		
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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