



A2Z TAXCORP LLP
Tax and Law Practitioners

Weekly GST Communique

November
2022
Week 1



Contents

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

GST

Important Judgments, Rulings of the week

Important Notifications, Circulars of the week

Important Press Releases of the week

Important Updates of the week

Videos of the Week

GST Compliance Calendar - November 2022

GST Poll

Income Tax

Important Notifications, Circulars of the week

News Flash



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

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GST

Important Judgments, Rulings of the week



An Appeal u/s 107 of CGST Act against cancellation of GST registration cannot be denied solely because remedy u/s 30 of CGST Act was not exercised by assessee

The Hon'ble Karnataka High Court in *M/s Shailaja Chandrashekar v. Additional Commissioner of Central Tax (Appeals)*, [Writ Petition No. 17778/ 2022 (T-RES) dated October 13, 2022] held that an Appeal under Section 107 of the Central Goods and Services Tax Act, 2017 ("the CGST Act") against the cancellation of a GST registration cannot be disregarded just because the assessee did not avail the remedy under Section 30 of the CGST Act.

For complete case summary [Click Here](#)

SC to decide whether Service tax leviable on secondment of employees

The Division Bench of the Hon'ble Supreme Court of India, comprising of Hon'ble Mr. Justice Sanjiv Khanna and Hon'ble Mr. Justice J K Maheshwari, issued Notice in the case of *Commissioner of GST and Central Excise Chennai v. M/s Komatsu India Pvt. Ltd*, to the question of whether salary paid on secondment of employees is taxable service under Section 65(105)(k) of the Finance Act, 1994. The case has been tagged along with the case of Commissioner of Service Tax, Delhi-IV v. M/s. Nortel Networks India Pvt. Ltd., Civil Appeal No. 3692/2017.

For complete case summary [Click Here](#)



Failure to Mention Allegations of Fake Invoice against Assessee is Invalid

The Hon'ble Bombay High Court in the case of **Archana Textile Corporation Vs. State of Maharashtra and Ors. [Writ Petition No. 11022 of 2022]** held that, the GST Notice which failed to mention allegations of fake invoices against the assessee is not valid and warned the department to strictly give proper training to the officers.

For complete case summary [Click Here](#)

No GST on Creditor's balance written off in the books, Notice Pay, Bond Forfeiture, Canteen Charges, ID Cards replacement Liquidated Damages etc.

The AAR, Haryana in the matter of **M/s Rites Ltd. [Advance Ruling No. HR/ARL/19/2022-23 dated October 18, 2022]**, Re has passed a ruling on the taxability of amount collected or received or forfeited as Notice Pay Recovery, Bond forfeiture of contractual employees, canteen charges, recovery on account of loss or replacement of ID Cards, Liquidated damages due to delay in completion, Forfeiture of earnest money and security deposit and bank guarantee by applicant, and Amount written off as creditors balance in the books of accounts of the applicant.

For complete ruling summary [Click Here](#)

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Important Notifications, Circulars of the week



CBIC exempts several varieties of rice from export duty

The CBIC issued **Notification No. 55/2022-Customs on October 31, 2022**, prescribing a nil rate of export duty on rice in the husk (paddy or rough), husked (brown) rice, semi-milled or wholly-milled rice, whether or not polished or glazed (other than Parboiled rice and Basmati rice), and organic non-Basmati rice subject to certain conditions.

For complete Notification [Click Here](#)

CBIC prescribed a mechanism for implementing an additional excise duty on the sale of unbranded petrol

The CBIC vide **Circular No. 1085/06/2022-CX dated October 31, 2022**, prescribes a mechanism for implementing an additional basic excise duty @Rs. 2 per litre levied on the sale of unblended motor spirit (commonly known as petrol).

As part of Budget 2022-23, an additional Basic Excise Duty @ Rs. 2 per litre was levied on unblended motor spirit (commonly known as petrol) intended for retail sale and the said duty rate was to be applicable w.e.f October 01, 2022. The date of effect was deferred to November 01, 2022 vide Notification No. 31/2022-Central Excise dated September 30, 2022. The levy of additional Basic excise duty on unblended motor spirit was introduced to promote blending in the country.

Representations have been received seeking clarification on the mechanism for levy of additional central excise duty on unblended motor spirit, particularly as the blending of duty paid motor spirit with duty paid ethanol takes place at depots after clearance from refinery. The difficulty faced by the OMCs is that at the time of clearance of motor spirit from the refinery, the same are cleared as intended for retail sale as blended but they are not able to estimate the quantity that will eventually be sold as unblended.



Therefore, to ensure smooth implementation of the differential duty, the following procedures are hereby prescribed in addition to the existing procedures:

(i) As per the current statutory provisions, central excise duty shall be paid on motor spirit at the refinery stage. Where the motor spirit is cleared, as intended for retail sale after blending, the manufacturers/refineries shall remove such motor spirit to the depots/terminals by paying central excise duty as applicable for blended motor spirit.

(ii) Where the refinery removes motor spirit as intended for retail sale to the depots for blending after payment of duty as applicable to blended motor spirit, the following procedure must be followed:

a) The refinery shall furnish a running bond equal to the differential duty on the quantity removed from the refinery to the jurisdictional Central Excise Commissioner with an undertaking to pay the differential excise duty along with interest as applicable.

b) Payment of differential duty along with applicable interest on the quantity sold as unblended from depots shall be made by 6th of the following month based on actual clearances of quantity of unblended motor spirit from the depots.

c) A reconciliation statement, certified by the statutory auditor, shall be submitted to the jurisdictional Commissioner of Central Excise by the manufacturer/refinery by 10th of the month for every preceding quarter.

d) After such reconciliation, in case any short-payment of differential duty is found, the same shall be liable to be paid along with applicable interest.

e) Detailed records must be maintained electronically at the depots/terminals which will be open to checks by officers of Central Excise.

For complete Circular [Click Here](#)

CBIC modifies Circular to implement Standard Examination Orders via Risk Management System

The CBIC has issued **Circular No. 23/2022-Customs dated November 03, 2022**, which modifies **Circular No. 16/2022-Customs dated August 29, 2022**, regarding the readiness for further rollout of the implementation of Standard Examination Orders through the Risk Management System. Furthermore, it is decided that the goods in Assessment Group 5 (Chapter 84) will be covered in Part 2 of Phase 1 w.e.f November 15, 2022.

The attention of field formations is drawn to Board's Circular No.14/2021-Customs dated July 07, 2021 in consequence of which an initial Anonymized Escalation Mechanism (AEM) was introduced by the Directorate of Systems' ICEGATE Advisory dated August 02, 2022. The undersigned is directed to say that keeping in view that the said AEM operates after IGM number with date is recorded in bill of entry (i.e. after arrival of goods),



the Board hereby sensitizes the Pr. Chief/Chief Commissioners, in their roles as Zone and / or NAC heads, to the necessity of their monitoring to ensuring that an aspect lodged in the said AEM is not allowed to linger and that all successive actions are quickly taken without loss of time no sooner the aspect has been lodged in said AEM. They should devise whatever means are necessary for doing this. The Pr. Chief/Chief Commissioners should also keep note of the root cause(s) that needed to be redressed and the administrative/systemic actions to be adopted to achieve that redress, so that sustained improvements are made towards expediting customs clearances.

Your attention is also drawn to Board's Circular No. 16/2022-Customs dated August 29, 2022 regarding phased implementation of Standard Examination Orders. To harmonize the examination orders across FAGs, the Board had decided to implement system-generated centralized examination orders in a phased manner. The Phase 1 referred to case of risk-based selection for examination after assessment (second check examination). Initially, in Part 1 of this phase, the goods under Assessment Group 4 in all Customs Stations were covered with effect from September 05, 2022. Based on the feedback received, from the National Customs Targeting Centre (NCTC), regarding the readiness for further rollout of the implementation of Standard Examination Orders through the Risk Management System, the Board has decided that in Part 2 of Phase 1, from November 15, 2022 the goods under Assessment Group 5 (Chapter 84) shall also be covered. Accordingly, the Circular No. 16/2022- Customs stands modified.

For complete Circular [Click Here](#)

ICEGATE Helpdesk for redressal of RODTEP related grievances

The DGFT has issued **Trade Notice No. 20/2022-23 dated October 31, 2022** regarding the ICEGATE Helpdesk for redressal of RODTEP related grievances.

Members of Trade and Industry may note that for resolution/examination of exporter grievances related to scroll out of shipping bills, generation of e-scrips and transfer of e-scrips under the RODTEP Scheme, the mechanism of "ICEGATE Helpdesk", which is available to the exporters 24*7 is functional. In this, an exporter can lodge a grievance either by voice interaction by calling at Toll Free No. 1800-3010-1000 or by emailing at icegatehelpdesk@icegate.gov.in. Thereafter, a unique ticket/incident number is generated which the exporter receives for record/follow up.

In case the RODTEP grievance continues, the exporter may approach the higher authority at email: jsdbk-rev@nic.in

For complete Trade Notice [Click Here](#)



Digital receipt and payment implementation in the Ministry's subordinate offices

The Ministry of Commerce (SEZ Division) has issued **Instruction No.112 dated November 01, 2022** regarding the digital receipt and payment implementation in the Ministry's subordinate offices.

I am directed to refer to the subject mentioned above and to state that it has been decided in the Department of Commerce that all the offices of the Department of Commerce, Subordinate/attached offices, CPSU, Board/Autonomous Bodies, Education/ Training Institutes etc. to ensure that all kinds of payments/ fee transactions including disbursement to beneficiaries related to any scheme be done in digital form/online mode only (not even through DD, Cheque etc.) and this must be completed by November 09, 2022.

Accordingly, all the zonal Development Commissioners are requested to ensure 100% digital receipts and payments at the earliest and furnish a report on action taken in this regard.

For complete Instruction [Click Here](#)



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Important Press Releases of the week



₹1,51,718 crore gross GST revenue collected for October 2022; Second highest collection ever

The gross GST revenue collected in the month of October 2022 is ₹ 1,51,718 crore of which CGST is ₹ 26,039 crore, SGST is ₹ 33,396 crore, IGST is ₹ 81,778 crore (including ₹ 37,297 crore collected on import of goods) and Cess is ₹ 10,505 crore (including ₹ 825 crore collected on import of goods), which is second highest till date.

The government has settled ₹ 37,626 crore to CGST and ₹ 32,883 crore to SGST from IGST as regular settlement. In addition, Centre has also settled Rs 22,000 crore on adhoc basis in the ratio of 50:50 between Centre and States. The total revenue of Centre and the States after regular as well as adhoc settlements in the month of October 2022 is ₹74,665 crore for CGST and ₹ 77,279 crore for the SGST.

The revenue for October 2022 is second highest monthly collection, next only to the collection in April 2022 and it is for the second time the gross GST collection has crossed Rs. 1.50 lakh crore mark. October also saw the second highest collection from domestic transactions, next only to April 2022. This is the ninth month and for eight months in a row now, that the monthly GST revenues have been more than the ₹ 1.4 lakh crore mark. During the month of September 2022, 8.3 crore e-way bills were generated, which was significantly higher than 7.7 crore e-way bills generated in August 2022.

For complete Press Release [Click Here](#)



Haryana GST Dept. cancels the registration of all non-filers of GSTR-3B under State jurisdiction until March 2021

The Excise and Taxation Department, Government of Haryana had identified a list of 373 active registered taxpayers of State jurisdiction who had not filed **FORM GSTR-3B** up till March 2021. These taxpayers were liable to be cancelled under the provisions of Section 29 of the HGST Act, 2017.

The list of these taxpayers was shared with the field formations and accordingly a drive was conducted in the month of October 2022 for cancellation of registrations of these taxpayers as mandated under the provisions of Haryana GST Act, 2017 and rules framed thereunder.

The department has suo-moto cancelled or suspended 361 taxpayers. 12 taxpayers were not cancelled due to IT errors or compliance in return filing.

After this exercise, there is no taxpayer under State jurisdiction who has not filed his GSTR-3B till March 2021.

The Excise and Taxation Department, Government of Haryana is resolute and committed to ensure better returns compliance and adherence to GST law and procedure. **Taxpayers are requested to file their returns regularly to avoid suspension or cancellation.**

For complete Press Release [Click Here](#)

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Important Updates of the week



Now GST payments can be made through 20 banks; GSTN added newly Federal Bank

The Goods and Services Tax Network ("GSTN") has added a new Federal Bank, bringing the total number of banks accepting GST payments to 20.

Here is the list of all the Banks:

1. Axis Bank	6. Central Bank of India	11. Indian Bank	16. Punjab and Sind Bank
2. Bank of Baroda	7. Federal Bank	12. Indian Overseas Bank	17. Punjab National Bank
3. Bank of India	8. HDFC Bank	13. Jammu and Kashmir Bank Limited	18. State Bank of India
4. Bank of Maharashtra	9. ICICI Bank Limited	14. Karur Vysya Bank	19. UCO Bank
5. Canara Bank	10. IDBI Bank	15. Kotak Mahindra Bank Limited	20. Union Bank of India

To know more [Click Here](#)



CBIC: ICEGATE registered users can Log and Track Grievances for delayed Bill of Entry clearance under Faceless Assessment through Anonymized Escalation Mechanism

A recent tweet by the Central Board of Indirect Taxes & Customs ("**CBIC**") stated that the ICEGATE registered users can Log and Track Grievances for delayed Bill of Entry clearance under Faceless Assessment through Anonymized Escalation Mechanism ("**AEM**"):

1. Log a Grievance

In case of delay in the assessment of the Bill of Entry beyond 24 hours subject to the condition that the Bill of Entry is integrated with IGM, ICEGATE users can raise a grievance on AEM Portal. The grievance would be escalated to the supervisory officer for early resolution.

2. Track the Grievance Status

Track the grievance status on ICEGATE Portal through Grievance details or Bill of Entry details till resolution.

3. Faster Clearance of BE

Bill of Entry assessment is expedited for faster clearance.

To know more [Click Here](#)

Due to non-filing of GSTR-1, the GST Common Portal restricts GSTR-3B

The GST Common Portal is NOT ALLOWING TO OPEN GSTR-3B of October, if GSTR-1 for the same tax period i.e. October has not been filed.

Amended section 39(10) restricts the filing of GSTR-3B for the current tax period if any of the GSTR-1 for the previous period including the current period has not been furnished by the taxpayer.

To know more [Click Here](#)

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Videos of the Week



New conditions for claiming GST ITC from October 1, 2022 || CA (Adv) Bimal Jain

You can access the complete video on “New conditions for claiming GST ITC from October 1, 2022 || CA (Adv) Bimal Jain” at following link: <https://youtu.be/X1kqyHuKH7o>

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GST Compliance Calendar - November 2022



GST Compliance Calendar for the month of November 2022

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

Due Dates	GSTR Form/Description	Period
10.11.2022	GSTR – 7: Summary of Tax Deducted at Source (TDS) and deposited under GST laws	October 2022
10. 11.2022	GSTR – 8: Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws	October 2022
11.11.2022	GSTR – 1: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	October 2022
13.11.2022	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.	October 2022



13.11.2022	GSTR – 6: Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).	October 2022
20.11.2022	GSTR – 5: Summary of outward taxable supplies and tax payable by a non-resident taxable person.	October 2022
20.11.2022	GSTR – 5A: Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.	October 2022
20.11.2022	GSTR – 3B: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	October 2022
25.11.2022	PMT – 06: Registered person opted to file return under QRMP Scheme.	October 2022
28.11.2022	GSTR – 11: Statement of inward supplies received by persons having Unique Identification Number (UIN)	October 2022

Note: Option to file Tran 1 and Tran 2, on the GST portal is open from 01.10.2022 to 30.11.2022.

To know more [Click Here](#)



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GST Poll

GST Poll of the week



Q 1. What is the reason --> GST Collections is increasing and sustaining on an average of Rs. 1.45 Lakh Crores Per month in last 9 months...

Option A – Inflation **43%**

Option C – Improved Compliances **20%**

Option B – Anti-Evasion Measures **14%**

Option D – Increase in Tax Base **23%**

Ans. A mix of all reasons are helping GST collections.

To know more [Click Here](#)

Q 2. What is the Last date to avail GST ITC for FY 21-22..?

Option A – 20.10.2022

Option C – 30.11.2022

Option B – 20.11.2022

Option D – 20.12.2022

Ans. It is 30-11-2022 as per amendment made and notified in Section 16(4) of the CGST Act read with Press Release issued in this regard.

To know more [Click Here](#)

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Income Tax

Important Notifications, Circulars of the week



CBDT issued draft Common Income Tax Returns and invites comments

The CBDT vide **F No 370133/16/2022-TPL dated November 01, 2022**, has issued the draft common income tax returns request for inputs from stakeholders and the general public.

Presently, taxpayers are required to furnish their Income-tax returns in ITR-1 to ITR-7 depending upon the type of person and nature of income. The current ITRs are in the form of designated forms wherein the taxpayer is mandatorily required to go through all the schedules, irrespective of the fact whether that particular schedule is applicable or not. This increases the time taken to file the ITRs and in turn may create avoidable difficulties for taxpayers.

The proposed draft ITR takes a relook at the return filing system in tandem with international best practices. It proposes to introduce a common ITR by merging all the existing returns of income except ITR-7. However, the current ITR-1 and ITR-4 will continue. This will give an option to such taxpayers to file the return either in the existing form (ITR-1 or ITR-4) or the proposed common ITR, at their convenience.

The draft ITR aims to bring ease of filing returns and reduce the time for filing the ITR by individuals and non-business-type taxpayers considerably. The taxpayers will not be required to see the schedules that do not apply to them. It intends the smart design of schedules in a user-friendly manner with a better arrangement, logical flow, and increased scope of pre-filing. It will also facilitate the proper reconciliation of third-party data available with the Income-tax Department vis a vis the data to be reported in the ITR to reduce the compliance burden on the taxpayers.



The scheme of the proposed common ITR is as follows:

- (a) Basic information (comprising parts A to E), Schedule for computation of total income (Schedule TI), Schedule for computation of tax (schedule TTI), Details of bank accounts, and a schedule for the tax payments (schedule TXP) is applicable for all the taxpayers.
- (b) The ITR is customized for the taxpayers with applicable schedules based on certain questions answered by the taxpayers (wizard questions).
- (c) The questions have been designed in such a manner and order that if the answer to any question is 'no', the other questions linked to this question will not be shown to him.
- (d) Instructions have been added to assist the filing of the return containing the directions regarding the applicable schedules.
- (e) The proposed ITR has been designed in such a manner that each row contains one distinct value only. This will simplify the return filing process.
- (f) The utility for the ITR will be rolled out in such a manner that only applicable fields of the schedule will be visible and wherever necessary, the set of fields will appear more than once. For example, in the case of more than one house property, the schedule HP will be repeated for each property. Similarly, where the taxpayer has capital gains from the sale of shares taxable under section 112A only, applicable fields of schedule CG, relating to 112A, shall be visible to him.

As evident from above, the taxpayer is required to answer questions which apply to him and fill the schedules linked to those questions where the answer has been given as 'yes'. As a result, the time and energy of the taxpayer will be saved and he will be relieved of the additional burden of going through all the parts of the ITR as is the requirement under the existing ITRs. This will increase ease of compliance.

The draft ITR, based on the above scheme, is enclosed in **Annexure A**. Further, a sample ITR illustrating the step-by-step approach for filing the ITR in **Annexure B** and two customized sample ITRs for the firm and company in **Annexure C** and **Annexure D** respectively are also enclosed for illustrative purposes. Annexure A is a consolidated document containing all the questions, schedules, and detailed instructions thereon. It is reiterated that only relevant questions/schedules will apply to a taxpayer. **Once the common ITR Form is notified, after taking into account the inputs received from stakeholders, the online utility will be released by the Income-tax Department. In such a utility, a customized ITR containing only the applicable questions and schedules will be available to the taxpayer.**

The inputs on the draft ITR may be sent electronically to the email address dirtpl4@nic.in with a copy to dirtpl1@nic.in by December 15, 2022.

For complete Draft [Click Here](#)



CBDT condones delay in filing of Form No.10A till November 25, 2022

The CBDT has issued **Circular No. 22/2022 dated November 01, 2022** regarding the condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in the filing of Form No.10A till November 25, 2022.

On consideration of difficulties reported by the taxpayers and other stakeholders in the electronic filing of Form No.10A, the Central Board of Direct Taxes (the Board) in exercise of its powers under Section 119 of the Income-tax Act, 1961 (the Act) extended the due date for filing Form No.10A required to be filed on or before June 30, 2021, to August 31, 2021 by Circular No.12/2021 dated June 25, 2021, and further to March 31, 2022 by Circular No. 16/2021 dated August 29, 2021.

Representations have been received by the Board stating that Form No.10A in some of such cases could not be filed by March 31, 2022. It has been requested that the delay in filing of Form No. 10A in such cases may be condoned.

On consideration of the matter, with a view to avoid genuine hardship to such cases, the Board, in exercise of the powers conferred under section 119(2)(b) of the Act, hereby condones the delay upto November 25, 2022 in filing Form No.10A under sub-clause (i) of clause (ac) of sub-section (1) of section 12A /clause (i) of first proviso to clause (23C) of section 10/ clause (i) of first proviso to sub-section 5 of section 80G / fifth proviso to sub-section 1 of section 35 of the Act, which was required to be made electronically on or before March 31, 2022.

For complete Circular [Click Here](#)

CBDT issued explanatory notes to the provisions of Finance Act, 2022

The Central Board of Direct Taxes ("CBDT") vide **Circular No. 23/2022 dated November 04, 2022** has issued the explanatory notes to the provisions of the Finance Act, 2022 under the Income-tax Act, 1961.

For complete Circular [Click Here](#)

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News Flash

Relief for small biz.; Govt sets the ball rolling on decriminalisation of GST Act

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GST rate rationalisation hopes start to recede

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Telangana artisans sent postcards to PM Modi in a peaceful protest against GST on handloom products

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Under scanner: Special mechanism for sharing trade data in the works

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Chemically processed seed, not an agri produce; storage, transportation not to get GST exemption: Telangana AAAR

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Number of e-way bills in India low despite high GST revenue, here's what that means

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Revenue collections of Registration, Commercial Taxes Departments post about 35% rise in seven months

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Re-focus efforts on revenue mobilization: CBIC to officials

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DGGI promises monetary reward to informers aiding in tax recovery

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Define game of chance, game of skill to decide on taxation: GST law panel

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Abuse of Liberalised Remittance Scheme for offshore betting under CBIC lens

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October e-way bills decline from peak in September

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Customs, excise mop-up likely to see Rs 1-trillion shortfall in FY23

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Kerala records 29% growth in GST collection in October

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Chandigarh GST revenue sees 28% rise in October

For complete news [Click Here](#)

CM Mamata urges PM Modi for 20 pc customs duty exemption for 'Gobindobhog' rice

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Odisha registers 17% growth in progressive GST

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Govt unlikely to offer tax sops for first sovereign green bond issue: Source

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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



About us:

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Thanks & Best Regards,

Bimal Jain

FCA, FCS, LLB, B. Com (Hons)

[Author of a book on Goods and Services Tax, titled, “GST Law and Commentary \(with Analyses and Procedures\)” \[7th Edition\]](#)

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