



A2Z TAXCORP LLP
Tax and Law Practitioners

Weekly GST Communique

**November
2022
Week 3**



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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



'Sufficient Balance' not required in Electronic Credit Ledger in order to block ITC due to ineligibility under Rule 86A

The Hon'ble Calcutta High Court in the case of **Basanta Kumar Shaw v. Assistant Commissioner of Revenue, Commercial Taxes and State Tax, [MAT 976 OF 2022 WITH CAN 1 OF 2022]** held that in terms of Rule 86A(1) of the Central Goods and Services Tax Rules, 2017 ("the CGST Rules"), the Electronic Credit Ledger ("ECL") doesn't need to contain sufficient balance for the purpose of blocking the credit.

For complete case summary [Click Here](#)

Application's common-portal filing date is "relevant" when construing limitation

The Hon'ble Gujarat High Court, in the case of **Chromotolab and Biotech Solutions v. Union of India, [R/SPECIAL CIVIL APPLICATION NO. 16308 of 2020]** ruled that the date of filing of the application by the assessee on the common portal would be treated as date of filing of claim for refund to the satisfaction of the requirement of Section 54 of the Central Goods and Services Tax Act, 2017 ("the CGST Act") and Rule 89 of the Central Goods and Services Tax Rules, 2017 ("the CGST Rules").

For complete case summary [Click Here](#)

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Cancellation of GST Registration cannot be revoked due to disputes over undivided property

The Hon'ble Jammu and Kashmir & Ladakh High Court ("J&K & L HC") in the case of ***Perveez Ahmad Baba v. Union Territory of JK, [LPA No. 197/2022]*** held that, the Goods and Services Tax ("GST") Registration once issued to the assessee and later cancelled upon request can't be revoked merely on the basis of disputes with brother of the applicant, over undivided property.

For complete case summary [Click Here](#)

Final GST Audit Report to be issued after considering Assessee's Reply

The Hon'ble Orissa High Court ("the High Court"), in the case of ***M/s. Simon India Ltd. v. CT and GST Officer, Cuttack-II Circle, Cuttack and Anr. [W.P.(C) No. 26443 of 2022]*** ruled that, the final Goods and Services Tax ("GST") Audit Report shall be issued only after considering the reply filed by the assessee, and thereby allowed the Petitioner, M/s. Simon India Ltd. to file the reply under section 65(4) of the Orissa Goods and Services Tax Act, 2017 ("the OGST Act") after the department filed the draft and final GST audit report on the same day.

For complete case summary [Click Here](#)

Cancelled GST Registration as a result of Non-Filing of GST Returns due to sudden demise of Auditor to be Restored

The Hon'ble Karnataka High Court in the case of ***Sri Kolapudi Enoch Washington v. The Additional Commissioner (GST and Central Tax), [Writ Petition No. 21269/2022 (T-RES)]*** directed the Goods and Services Tax ("GST") Department to restore the cancelled GST registration as the Petitioner could not file the GST returns due to sudden demise of the auditor.

For complete case summary [Click Here](#)

Genpact-Not an Intermediary, thus, eligible for Refund

The Hon'ble Punjab and Haryana High Court in the case of ***Genpact India Pvt. Ltd. v. Union of India, [CWP-6048-2021 (O&M)]*** ruled that Genpact India cannot be treated as an intermediary, and is therefore eligible for Goods and Services Tax ("GST") refund.

For complete case summary [Click Here](#)

Important Notifications, Circulars of the week



CBIC amends GSTR-9 instructions to reflect the increased time period for claiming ITC and amendment

The CBIC amends the instructions of GSTR-9 in **Notification No. 22/2022-Central Tax dated November 15, 2022** to reflect the increased time period for claiming Input Tax Credit ("ITC") and amendment. The words "April to September 2022" have been substituted with "April 2022 to October 2022 filed upto 30th November 2022".

For complete Notification [Click Here](#)

TN GST Dept. issued Instructions on Assessment and Cancellation of Registration for Non-Filing of GST Returns under TNGST Act, 2017

The Tamil Nadu GST Department has issued detailed instructions on several procedures to be adopted by the GST authorities in **Circular No. 14/2022-TNGST (PP2/GST-15003/23/2022) dated November 12, 2022** the instructions cover the assessment and cancellation of registration in the event of non-filing of returns under the Tamil Nadu Goods and Services Tax Act, 2017 ("**the TNGST Act**") for a continuous period of six months and also fixing up the responsibility on Territorial Deputy Commissioners and Territorial Joint Commissioners in the matter of supervising the return filings in assessment offices.

In the reference first cited, instructions regarding clarity on the roles and responsibilities and procedures to be followed by the Proper Officers and also clear demarcation between Territorial and Intelligence Divisions were issued.

It was instructed in the circular that



a. Primary responsibility for ensuring timely filing of returns rests with the Assessing Officer. With the help of sub-ordinates, he should secure compliance of the filing of returns. If return is not filed, the registered tax payers shall be contacted over phone, by sending SMS / emails / letters to them. They shall be persuaded by the Assessing Officer to see that the returns are filed.

b. If persuasion is unsuccessful, a warning letter cum notice under Section 46 may be issued by the jurisdictional officer highlighting how non-filing would attract legal consequences like penalty, late-fee, interest etc. Continuous non-filing attracts action under Section 46 of the TNGST Act, 2017, and further under Section 62 of the TNGST Act, 2017. Action for field verification and a report on GST FORM 30 in the cases where the jurisdictional officer has bonafide belief that the non-filer may not be operational in the registered premises, procedure to be followed and action to be taken under Section 29 for cancellation of registration was also instructed.

c. **Assessment of return non filers:-** In respect of the registered person who fails to file returns under Section 39, even after expiry of time limit in the notice issued under Section 46, the Proper Officer shall proceed to assess the tax liability under Section 62 of the Act for the said person.

Vide reference second cited, detailed circular with regard to cancellation has also been issued in this regard.

The powers for cancellation for registration is vested with Proper Officer under Section 29(2) of the TNGST Act 2017 and Rule 21 of the TNGST Rules 2017, read with Notification no.18/2022 Central Tax dated September 28, 2022 with effect from October 01, 2022, and in Notification no.19/2022 - Central Tax dated September 28, 2022 with effect from October 01, 2022 as follows.

Sl. No.	Event	Initiation of cancellation.
1.	Tax payers filing monthly returns in Form GSTR-3B	Not filed for a continuous period of six months.
2.	Tax payer filing returns under QRMP scheme.	Not filed returns in GSTR-3B for 2 continuous tax periods.
3.	Composition tax payer filing return in GSTR-4	Beyond three months from the due date of furnishing the said return.

In the reference 3rd cited, it was instructed that there is equal responsibility on the part of the Deputy Commissioners and Joint Commissioners of the Zone and Division respectively in ensuring filing of returns within the time prescribed under the Act. Though 90% of the revenue is derived from 37,740 tax payers, the fact remains that at the end of the every month, revenue is realised from only 90% of the above mentioned tax payers. Timely collection of returns is the most important item of work in the territorial division. From 20th to 30th of every month, priority is to ensure that all returns of these tax payers who are contributing 90% of the revenue are filed before the end of the month.

Further, it was instructed that all the Joint Commissioners are directed to fix responsibility to the respective Proper Officers and the Deputy Commissioners in the following manner:-



All the top payers of the Commercial Tax District / Zone, the Deputy Commissioners concerned shall personally ensure filing of returns. within the time period not exceeding 30th of the succeeding month.

The Proper Officers of the respective assessment shall follow up with the tax payers and monitor continuously until filing of returns within the time period not exceeding 30th of the succeeding month.

Even after issue of above instructions to watch the return filing meticulously, the status of non-filing of such top revenue tax payers, is increasing month on month. This is due to non-monitoring of the filing of returns by the top taxpayers. There may be cases where the top tax payers fail to file returns for more than 6 months. Proper action at the appropriate time is not taken by the Proper Officers in such cases. Strict supervisory action and continuous monitoring in this regard is to ensure compliance in filing of returns in due date.

Hence, the responsibilities and procedures to be followed in respect of non-filers are reiterated as below:-

(I) Assessment of non-filers of Form GSTR 3B:-

(i) When a registered tax payer fails to file return under Section 39 of the TNGST Act, 2017, on the due date, action under Section 46, is initiated automatically by the GSTN System and a notice as per Rule 68 of the TNGST Rules, 2017, in FORM GST-3A is generated and issued electronically on the day preceding the last day of the month.

Hence, the following action has to be taken after the due date for filing return, till the date of generation of FORM GSTR-3A electronically.

(a) Proper Officer

Every Proper Officer has to contact the defaulter over phone for reminding to file the pending returns. E-mails shall be sent to the defaulter's authorised signatory for the same purpose.

(b) Territorial Deputy Commissioners.

The Deputy Commissioners shall personally watch the filing of returns by the top 100 tax payers of their respective zones contributing 90% of the Revenue and for any default in filing of such returns, the Deputy Commissioner concerned would be held responsible.

(c) Territorial Joint Commissioners.

The Territorial Joint Commissioners shall closely monitor the progress of return filing by the top registered tax payer contributing 90% of the Revenue and see that the returns are filed in time

(ii). The Registered tax payer on receipt of FORM GSTR- 3A, shall file the return within 15 days from the date of receipt of the said FORM GSTR- 3A notice. For those who file the returns within



15 days, the notice issued in FORM GSTR-3A shall be deemed to have been withdrawn. The details of defaulters who fail to file FORM GSTR-3B returns even after expiry of FORM GSTR-3A time limit, is reflected in the Proper Officer's back office login.

(iii) The Proper Officer should initiate the task to take action under Section 62 of the TNGST Act, 2017, to assess the turnover under best of judgement taking in to account all the relevant materials available or gathered in respect of defaulting registered tax persons.

(iv) The assessment order in FORM GST ASMT-13 along with summary in FORM GST DRC-07 thereof shall be uploaded electronically. In respect of the assessment order passed under Section 62, it has been specifically stated that the said assessment order shall be deemed to have been withdrawn if the registered person furnishes a valid return within **thirty days of service** of the assessment order.

(II) Assessment of Non-filers of QRMP Return

In respect of QRMP return filers, a list of defaulters shall be prepared for non-payment of tax and they have to be persuaded by the Proper Officer for payment of tax for that month. When the QRMP Return filer, fails to file return in FORM GSTR 3B for two consecutive tax period, action under Section 62 of the TNGST Act 2017, has to be initiated. The procedures followed in respect of regular filers has to be undertaken in respect of QRMP return filers also.

(III) Hence, the Proper Officer shall issue ASMT-13 along with DRC-07 in respect of non-filers who are contributing 90% of revenue and top 50 tax payers based on the revenue in previous financial year **within 30 days of expiry of FORM 3A time limit**. For ex. if FORM 3A is generated on 30th October, then the issue of ASMT-13 in the above targeted cases shall be completed before 15th December.

The Proper Officer shall initiate recovery proceedings under Section 78 and recovery of tax under Section 79 of the TNGST Act 2017 for the above demand.

Cancellation of Registration of non-filers:-

a. Non-filers of returns in Form GSTR-3B (Regular / QRMP):-

(i) If the registered tax payer fails to file monthly returns in Form GSTR-3B, for continuous period of six months or quarterly return filer in Form GSTR-3B for two consecutive tax period, besides Best of Judgement orders issued under Section 62 and consequent recovery action, under Section 79, the Proper Officer shall initiate cancellation and suspend the registration of the Registered Tax Payer as provided under Section 29 (2), of the TNGST Act, 2017.

b. Non-filers of GSTR-4 (Composition tax payer)



(ii) In respect of Composition tax payer, the Proper Officer shall prepare a list of defaulters and action shall be taken under Section 29 of the TNGST Act 2017. As per the amended provision, as the due date for furnishing GSTR-4 is 30th April, cancellation shall be initiated beyond three months from the date of furnishing such return. Hence, the cancellation shall be initiated in August and cancellation orders shall be issued before the end of September.

(iii). The procedure as prescribed in the TNGST Act, shall be followed while cancelling the Registration of the return defaulters. After the registered tax payer's registration is cancelled, within 15 days from the date of issue of cancellation proceedings, the Proper Officer shall verify the place of business to ascertain as to whether the cancelled tax person is continuing business. If business is being carried out by the said person, the Proper Officer should report to the Intelligence Wing for inspection through the concern Joint Commissioner (ST) along with his / her report.

(iv) On receipt of the report from the concerned Joint Commissioner (ST), the concerned Joint Commissioner (Intelligence) shall conduct inspection immediately on place of business of the tax payer whose registration has been cancelled.

All the Proper Officers, Deputy Commissioners, Joint Commissioners are requested to adhere to the instructions strictly. All the Joint Commissioners shall acknowledge the receipt of this circular immediately.

For complete Circular [Click Here](#)

Authorities with jurisdiction must issue recurring SCNs; Clarifications from the Maharashtra GST Dept on Notice issues in case of enforcement action

The Maharashtra GST Department has issued **Trade Circular No. 12T of 2022 dated November 17, 2022** on the Authority regarding action consequential to issuance of Show Cause Notice and for issuance of recurring SCN in case of an enforcement action initiated by the State authorities against a taxpayer assigned to Centre and vice versa with the Reference Office Memorandum of the office of *GST Council No. B. 8198, dated October 19, 2022*.

Investigations are conducted by the State Investigation officers in case of taxpayers assigned to State as well as Centre jurisdiction. Show Cause Notices (SCNs) are being issued by the investigation officers for the issues identified during the investigation periods. However, same issues may recur during the subsequent periods and for such periods recurring SCN is required to be issued for further adjudication.

Varied practices are being followed by the field formations regarding the issuance of recurring SCNs as well as other consequential actions in cases where investigation has been initiated and finalized by Central Tax authorities in respect of the taxpayers under administration of State Tax officer and vice versa. In some cases, the authority which initiates the investigation is also issuing recurring SCN whereas in some other cases, it is



being left to the concerned jurisdictional Tax authority, who is administrating the taxpayer, to issue recurring SCN.

This may create confusion and may lead to a situation in which none of the authorities would issue the recurring SCN in timely manner and therefore, there is a need to have a uniform practice in such matters. As per the deliberation in the 47th meeting of GST Council, necessary guidelines have already been issued by GST Council vide above referred Office Memorandum. Hence, in this regard following guidelines are being issued to the field formations of State Tax-

- a) A taxpayer located within a State irrespective of its administrative jurisdiction is open to enforcement action by both State & Centre Tax authorities. For example, an enforcement action against a taxpayer, assigned in CBIC jurisdiction, can be initiated by the State Tax Authorities (and vice versa). In such cases, all the consequential action relating to the case including, but not limited to, appeal, review, adjudication, rectification, revision will lie with the authority which had initiated the enforcement action i.e. the State Tax Authorities in the instant case.
- b) The grant of refund is an independent process, hence the refund in such cases may be granted only by jurisdictional tax authority, administering the taxpayer. However, while processing such refund claims the specific finding, if any, informed by CBIC should be considered.
- c) Issuance of recurring SCNs does not involve any fresh investigation as the subject matter as well as ground of SCN remain the same. Besides, if the same authority, who has taken enforcement based action (but does not administer the said taxpayer), is mandated to issue recurring SCN also, it will put unnecessary burden on the investigating tax authority to keep a track on subsequent practice of the taxpayer after conclusion of investigation and to collect all the data and records for issuance of recurring SCN. Therefore, it may be desirable that such further recurring SCNs are to be issued by the actual jurisdictional authorities (which is responsible for assessment of returns of the taxpayer), as they will be in a position to access the records and returns of the taxpayers, and to check whether the grounds of SCN still exist or not and take a view/ action for issuance of recurring SCN, based on facts in the said period i.e. CBIC authority in the instant example.

For complete Circular [Click Here](#)

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CBIC: No Customs Duty on import of motor car for use of Governor of the State w.e.f. Nov 18, 2022

The CBIC vide **Notification No. 57/2022-Customs dated November 17, 2022** has exempted levy of any customs duty on the import of motor car for the use of the Governor of the State w.e.f. November 18, 2022.

For complete Notification [Click Here](#)

CBIC: No export duty on various stainless steel items w.e.f. November 19, 2022

The CBIC amends the levy of export duty on several items in **Notification No. 58/2022-Customs dated November 18, 2022**, with effect from November 19, 2022, a nil rate of duty is imposed on the export of several stainless steel items, including flat-rolled products of stainless steel; other bars and rods of stainless steel; angles, shapes, and sections of stainless steel; bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel, and so on.

For complete Notification [Click Here](#)

CBIC removes Customs Duty and AIDC levy exemption on coking coal w.e.f. November 19, 2022

The CBIC had earlier granted exemption from the levy of Customs Duty & Agriculture Infrastructure and Development Cess (“AIDC”) on the import of Coking coal and Anthracite/Pulverized Coal Injection (“PCI”).

Now, the CBIC has withdrawn the exemption with effect from November 19, 2022, via **Notification No. 59/2022-Customs** and **Notification No. 60/2022-Customs**, both **dated November 18, 2022**.

For complete Notifications [Click Here](#)



DGFT extends the timeline for the Export of Red Sanders wood by Forest Environment & Climate Change Department, Government of Odisha upto October 06, 2023

The DGFT vide **Notification No. 44/2015-2020 dated November 17, 2022** extends the timeline for the Export of Red Sanders wood by the Forest Environment & Climate Change Department, Government of Odisha upto October 06, 2023

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 Para 2.01 of the Foreign Trade Policy, 2015-20, the Central Government hereby makes amendment in Notification No. 35/2015-20 dated October 07, 2021.

The Forest Environment & Climate Change Department, Government of Odisha shall finalize the modalities for export of the Red Sanders Heart Wood in log form and shall complete the whole process of export latest by **October 06, 2023**.

Other provisions of Notification No. 35/2015-20 dated October 07, 2021 shall remain unchanged.

Effect of this notification:

Forest Environment & Climate Change Department, Government of Odisha has been allowed time upto October 06, 2023 to finalize the modalities for export of the Red Sanders Heart Wood in log form.

For complete Notification [Click Here](#)



CBIC: Registration of foreign food manufacturing facilities required for the export of certain items

The CBIC issued **Instruction No. 30/2022-Customs on November 14, 2022**, requiring foreign food manufacturing facilities to register in order to export certain items.

Reference is invited to F. No. TIC-B02/2/2022-Imports-FSSAI dated October 10, 2022 issued by Food Safety and Standards Authority of India, New Delhi on the above-mentioned subject (copy enclosed).

Vide the Order dated Notification 10, 2022, FSSAI has decided that with effect from February 01, 2023, registration of foreign food manufacturing facilities falling under following food categories, who are intending to export these food products shall be mandatory: -

- (i) Milk and Milk Products;
- (ii) Meat and Meat Products including Poultry, Fish and their products;
- (iii) Egg powder
- (iv) Infant Food;
- (v) Nutraceuticals



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Accordingly, FSSAI has requested all exporting countries to provide the list of existing manufacturers and of those who are intending to export such food products to India in the format attached at email id dramit.sharma@fssai.gov.in and import@fssai.gov.in Based on the list provided by the competent Authority of exporting country, the registration of such facilities will be done by the FSSAI at its portal.

It is requested to accordingly sensitize the trade under your jurisdiction with respect to the above order of FSSAI.

For complete Instruction [Click Here](#)

CBIC: Restriction on food items entry in specific ports

The CBIC issued **Instruction No. 31/2022-Customs on November 14, 2022**, which restricts the entry of food items into specific ports.

Reference is invited to F. No. TIC-B02/5/2022-Imports-FSSAI dated October 17, 2022 both issued by Food Safety and Standards Authority of India, New Delhi on the above-mentioned subject (copy enclosed).

Vide order dated October 17, 2022 FSSAI has decided that with effect from February 01, 2023, import of below specified high-risk products shall be permitted only through 61 ports (copy attached), which are directly manned and managed by FSSAI office/officials. The list of such high-risk food products is as specified below:-

- (i) Milk and Milk Products;
- (ii) Egg powder.
- (iii) Meat and Meat Products including Poultry, Fish and their products.
- (iv) Food for Infant nutrition / Infant Foods.
- (v) Nutraceuticals. Health supplements, Food for Dietary uses. Probiotic and prebiotic foods. Foods for Special Medical Purpose.

In this regard, FSSAI has also sought comments/suggestions to facilitate ease of doing business while ensuring the mandate of safe food import in India within 30 days from the date of publication of that order at email id - dramit.sharma@fssai.gov.in and import@fssai.gov.in

It is also requested to sensitize the officers and trade under your jurisdiction on the above orders of FSSAI by way of issue of suitable public notice/ standing order.

For complete Instruction [Click Here](#)

DGFT: Regional Offices to re-fix the Annual average export obligation for EPCG Authorizations for Year 2021-22

The DGFT issued **Policy Circular No. 44/2015-20 on November 17, 2022**, instructing Regional Offices to re-fix the annual average export obligation for EPCG Authorisation for the year 2021-22.

The para 5.19 of the HBP of the FTP 2015-20 (extended upto March 31, 2023) envisages that to provide relief to exporters of those sectors where total exports in that sector/product group has declined by more than 5% as compared to the previous year, the Average Export Obligation for the year may be reduced proportionate to reduction in exports of that particular sector/product group during the relevant year as against the preceding year. This implies that the sector/product group that witnessed such decline in 2021-22 as compared 2020-21 would be entitled for such relief Accordingly, the following list is annexed:-

Annexure-I - A list of such product groups showing the percentage decline in exports during 2021-22 as compared to 2020-21.

All Regional Offices are requested to **re-fix the Annual average export obligation for EPCG Authorizations for the year 2021-22** accordingly. Reduction, if any, in the EO should be appropriately

endorsed in the licence file of the Office of RA as also in the amendment sheet to be issued to the EPCG Authorisation holder.

Regional Offices while considering requests of discharge of Export Obligation will ensure that in case of shortfall in Export Obligation fulfilment, Policy Circulars issued earlier in terms of Para 5.11.2 of 2009-14 and Para 5.19 of HBP of FTP 2015-20 are also considered before issuance of demand notice, EODC etc. This stipulation should be part of Check-Sheet for the purpose of EODC.

For complete Policy Circular [Click Here](#)

DGFT allocates quantity for export of raw/refined sugar to EU & raw sugar cane to USA under TRQ scheme from Oct 1, 2022, to Sept 30, 2023

The DGFT issued **Public Notice No. 36/2015-2020 on November 16, 2022**, regarding the allocation of the quantity for raw/refined sugar exports to the EU and raw sugar cane exports to the USA under the TRQ scheme from October 1, 2022, to September 30, 2023.

In exercise of the powers conferred under Paragraphs 2.04 of the Foreign Trade Policy, 2015-2020, the Director General of Foreign Trade hereby allocates quantity of 5841 MT for export of raw/refined Sugar to EU under TRQ for the year 2022-23 and also allocates quantity of 8606 MTRV for export of raw cane sugar to USA under TRQ scheme for US fiscal year 2023.

As per Notification No. 3/2015-20 dated April 20, 2015, export of sugar (HS Code 17010000) to USA and EU under TRQ is 'Free' subject to the conditions notified in the 'Nature of Restrictions' in the above notification.

Certificate of Origin, if required, for preferential export of sugar to USA and EU, shall be issued by Additional Director General of Foreign Trade, Mumbai on recommendation of APEDA regarding entity and quantity for which eligible. Other certification requirement, if any, prescribed specifically for export of sugar to USA and EU would continue to be followed.

The quota will be operated by Agriculture and Processed Food Products Export Development Authority (APEDA), New Delhi as the implementing agency for export of TRQ items to EU and USA.

The reporting requirement as notified vide Notification No. 3/2015-2020 dated April 20, 2015 read with Notification No. 20 dated September 07, 2015 would be followed.

Effect of this Public Notice: The quantity of 5841 MT (raw/refined) Sugar to be exported to EU and quantity of 8606 MTRV raw cane sugar to be exported to USA under TRQ scheme from October 01, 2022 to September 30, 2023 has been notified.

For complete Public Notice [Click Here](#)

Important Press Releases of the week



GST officials are not maintaining proper office decorum and are setting a "bad precedent," says Chief Commissioner

It has been noticed that some of the Principal Commissioner / Commissioners are not available in their office during office hours without informing the controlling officer.

This is highly deplorable and sad to note that the Principal Commissioner / Commissioners are not maintaining proper office decorum, thus setting a bad precedent.

In the future, any such misdemeanour will be viewed very seriously and I will be constraint to take necessary action in the matter.

For complete Note [Click Here](#)

India's Foreign Trade for the month of October, 2022

India's overall exports (Merchandise and Services combined) in October 2022* are estimated to be USD 58.36 Billion, exhibiting a positive growth of 4.03 per cent over the same period last year. Overall imports in October 2022* are estimated to be USD 73.00 Billion, exhibiting a positive growth of 11.82 per cent over the same period last year.

Table 1: Trade during October 2022*



		October 2022	October 2021
		(USD Billion)	(USD Billion)
Merchandise	Exports	29.78	35.73
	Imports	56.69	53.64
Services*	Exports	28.58	20.37
	Imports	16.30	11.64
Overall Trade (Merchandise +Services) *	Exports	58.36	56.10
	Imports	73.00	65.28
	Trade Balance	-14.63	-9.18

* Note: The latest data for services sector released by RBI is for September 2022. The data for October 2022 is an estimation, which will be revised based on RBI's subsequent release. (ii) Data for April-October 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-October 2022* are estimated to be USD 444.74 Billion, exhibiting a positive growth of 19.56 per cent over the same period last year. Overall imports in April-October 2022* are estimated to be USD 543.26 Billion, exhibiting a positive growth of 33.80 per cent over the same period last year.

Table 2: Trade during April-October 2022*

		April-October 2022	April-October 2021
		(USD Billion)	(USD Billion)
Merchandise	Exports	263.35	233.98
	Imports	436.81	328.14
Services*	Exports	181.39	138.01
	Imports	106.45	77.89
Overall Trade (Merchandise+Services) *	Exports	444.74	371.98
	Imports	543.26	406.03
	Trade Balance	-98.52	-34.05

For complete Press Release [Click Here](#)

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Central Government withdraws export duty on Steel; Press Release

The Central Government has restored the status quo as was prevailing prior to May 22, 2022 and withdrawn the export duty on iron ores lumps & Fines below 58% Fe content, iron ore pellets and the specified steel products including pig iron. The import duty concessions on Anthracite / PCI coal, coking coal, coke & semi coke and ferronickel have also been withdrawn.

Thus, with effect from Nov 19, 2022,-

- Exports of iron ore lumps and fines < 58% Fe will attract nil export duty.
- Exports of iron ore lumps and fines > 58% Fe will attract lower export duty of 30%.
- Exports of iron ore pellets will attract nil export duty.
- Exports of pig iron and steel products classified under HS 7201, 7208, 7209, 7210, 7213, 7214, 7219, 7222 & 7227 will attract nil export duty
- Anthracite/PCI & coking coal and ferronickel will attract import duty of 2.5%.
- Coke and Semi coke will attract 5% import duty.

In May, 2022, in the wake of a sharp and steady rise in prices of steel and in order to augment the availability both of finished steel as well as raw materials or intermediates required for steel manufacture, the Government took several tariff measures earlier this year. With effect from May 22, 2022, export duty on iron ore lumps with more than 58% Fe content was raised from 30% to 50% ad valorem; export duty of 50% was imposed on iron ore with Fe content below 58%; export duty of 45% was imposed on iron ore pellets; export duty of 15% ad valorem was imposed on different forms of alloy and non-alloy steel including pig iron (HS 7201, 7208, 7209, 7210, 7213, 7214, 7219, 7222, 7227) and import duty exemptions were given to Anthracite / PCI coal, coking coal, coke & semi coke and ferronickel.

The current measures will provide a fillip to the domestic steel industry and boost exports.

For complete Press Release [Click Here](#)

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Important Updates of the week



CBIC launching ICEGATE 2.0 in a phased manner w.e.f. November 16, 2022

The Directorate General of Systems, CBIC is launching ICEGATE 2.0 in phased manner w.e.f. November 16, 2022. Users will be intimated about various upcoming modules in advance by way of pop up/tickers/notifications. Users will continue to use existing features of ICEGATE 1.0 and additional features under ICEGATE 2.0 till the complete rollout of the latter.

The following features are being introduced in Phase-I of ICEGATE 2.0 w.e.f. November 16, 2022:-

1.1 New bilingual ICEGATE Website.

ICEAGTE 2.0 website is a complete bilingual website which has been designed to provide contemporary user interface for enhanced user experience. Site map of the website will be available at <https://icegate.gov.in/sitemap>.

1.2 Personalized Dashboard.

Personalized dashboard, being provided to the registered users shall be a more convenient user interface for accessing services on the ICEGATE portal. New feature “widget” is also being provided to show important information such as Message filing status, details of tickets, refunds, and duty payments etc. in dashboard without going for enquiries. Data available in the widgets will also be downloadable. Registered users will be provided access to the personalized dashboard in a phased manner between 16 November 2022 and 29 December 2022 depending on the staggered roll out of ICEGATE 2.0 Phase-I at various locations.

1.3 Role-based and customized notifications.



Customized notifications facility is being provided to the registered users to choose the events for which they want to receive notifications. Registered users will be provided access to the customized notifications facility in a phased manner between 16 November 2022 and 29 December 2022 depending on the staggered roll out of ICEGATE 2.0 Phase-I at various locations

1.4 “VAANI”, The Chatbot.

Chatbot “Vaani” is being provided to assist users 24*7 with services such as document status enquiry and locating relevant content without requiring them to connect to ICEGATE helpdesk.

1.5 Webforms (Online/Offline filing Utility).

In addition to existing offline filling, new online/offline filing utility is being provided. Registered users can file their documents themselves using Web forms on ICEGATE. This facility will be available to the registered users post login.

During online filing, number of fields will be validated simultaneously to user entering values in the forms, thereby reducing errors and ensuring faster processing. Guidance notes will be available on the Webform in the Form of tool tips (in “i” button next to the fields) for better understanding. Form can also be downloaded and completed and there after generated output file can be uploaded in the utility. Registered users will be provided access to the webforms in a phased manner between 16 November 2022 and 29 December 2022 depending on the staggered roll out of ICEGATE 2.0 Phase - I at various locations.

2. ICEGATE applications.

ICEGATE applications can be accessed in the following manner: -

ICEGATE 1.0

The user will be able to access all existing modules and features from ICEGATE 1.0, as is being done presently. From 16 November, 2022, the new link for ICEGATE 1.0 website will be at <https://old.icegate.gov.in>. The aforementioned link will also be provided on ICEGATE 2.0 website. Those users who will be not able to access ICEGATE 2.0 (due to their filing location not being made live on ICEGATE 2.0) will be able to access ICEGATE through ICEGATE 1.0 application.

ICEGATE 2.0

The user will be able to access the existing features as well as additional new features from ICEGATE 2.0. Post staggered location-based Go Live on 16 November 2022, ICEGATE 2.0 can be accessed at <https://icegate.gov.in>.



P.S User manuals pertaining to the new functionalities of ICEGATE 2.0 will be available at <https://icegate.gov.in/user-manual>

For any further queries or help kindly contact ICEGATE Helpdesk Team on icegatehelpdesk@icegate.gov.in or 1800-3010-1000

To Know More [Click Here](#)

No Form will be accepted after November 30, 2022, GSTN reminds Taxpayers to submit their TRAN-1/2 Forms today

A recent tweet by GST Tech ([@Infosys GSTN](#)) stated that "Don't wait for the last-minute rush to file your TRAN-1/2 Forms. Please File today. The last date to file TRAN forms is 30th November 2022. No Form shall be accepted after 30th November 2022."

To know more [Click Here](#)

CBIC releases updated 26 Customs E-Brochures as of November 2022

The Central Board of Indirect Taxes & Customs ("CBIC"), Department of Revenue, Ministry of Finance has released an updated 26 Customs E-Brochures as of November 2022.

Faceless Customs	Customs Advance Authority Ruling (CAAR)	Direct Port Delivery (DPD)	SWIFT
Paperless Customs	CUSTOMS POST CLEARANCE AUDIT (PCA)	ICE DASH	Exim Trade through Courier/Post - A growth enabler
Contactless Customs	Duty Drawback	ICEGATE	Reward Scheme for Informers
Guide to Travellers	Facilitating Jewellery Export through e-Commerce	IGCRS Rules	Career opportunities in CBIC
Atithi @Indian Customs App	Electronic Cargo Tracking System (ECTS)	MOOWR	Project Import
Authorized Economic Operator (AEO) Programme	e-Sanchit	RoDTEP (Remission of Duties and Taxes on Exported Products) Scheme	
Compliance Information Portal (CIP)	e-Sealing & Direct Port Entry	RoSCTL (Rebate of State and Central Taxes and Levies) Scheme	

To know more [Click Here](#)



GST Poll

GST Poll of the week



Q 1. Do we require to mention GST Rates and Values on Delivery Challan in GST.

Option A – Yes **70%**

Option B – No **30%**

Ans. Yes, Need to be contain various specified details including GST Rates and Taxable Value on Delivery Challan in terms of Rule 55 of the CGST Rules..

To know more [Click Here](#)

Q 2. Do We require to show in GSTR 1, GSTR 3B, GSTR 9, GSTR 9C --> Schedule 3 transactions, which are neither a Supply of Goods nor Supply of Services??

Option A – Yes **56%**

Option B – No **44%**

Ans. Not required as neither a supply of goods nor supply of services, but, for real estate sectors, reversal of common ITC required on Para 5 of Schedule III, which needs to be shown for proper disclosures.

To know more [Click Here](#)



Q 3. Whether Interest is leviable if you have balance in e-cash Ledger and utilised by filling delayed GSTR 3B??

Option A – Yes **79%**

Option B – No **21%**

Ans. Irony, but Interest is leviable on balance lying in e-cash Ledger and utilised on delayed filing of GSTR 3B, as per the provisions of the CGST Law.

To know more [Click Here](#)



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Income Tax

Important Updates of the week



Time limit for verification of ITRs filed within and after due date is clarified by the Income Tax Department

The Income Tax Department issued an **Updated dated November 14, 2022** stating that the "Income Tax Returns ("ITRs") filed after July 31, 2022 need to be verified within 30 days. For more details, kindly refer to the Directorate of System's [notification no 05 of 2022 dated 29th July, 2022.](#)"

To Know More [Click Here](#)

If your PAN card is not linked to Aadhaar, it will become inoperative on April 1, 2023; Income Tax Dept. informs

According to a recent tweet from Income Tax India, stated that "As per Income-tax Act, 1961, the last date for linking PAN with Aadhaar is 31.3.2023, for all PAN holders who do not fall under the exempt category, failing which the unlinked PAN shall become inoperative. Don't delay, link today!"

To Know More [Click Here](#)



CBDT enabled new 'Co-browsing' feature on Income Tax Portal for taxpayer's

The CBDT enabled the new 'Co-browsing' feature on the Income Tax Portal, which allows helpdesk agents to collaborate in real-time with the taxpayer's browser and guide them interactively to provide real-time and personalised support.

Co-Browser FAQs:

1. What is Co-Browsing and how does it help Taxpayer service?

Co-browsing, also known as collaborative browsing, allows the Helpdesk agents to collaborate with the taxpayer's browser in real-time, just at the click of a button. Agents can view and securely co-navigate the Taxpayer's browser screen and guide them interactively to deliver real-time and personalized support.

2. What can I do with Co-Browsing?

During a co-browsing session :

- Helpdesk agent gets an accurate visual representation of the Taxpayers browser screen.
- Agents can also annotate the taxpayers view of the screen, help to fill out ITR forms, other Statutory forms, change settings, complete transactions, find help and reference materials for tax payer's and even upload documents
- Agents can help taxpayer to navigate, scroll, type text, and highlight areas of interest on the same browser tab in real-time.
- Co-browsing is simple to use. It can be easily combined with live chat, phone to resolve the customer issue faster.

3. Does co-browsing allow the agent to view other data?

No. Co-browsing does not allow the agent to see any other data on the taxpayers desktop or computer. Also, the Taxpayer need to approve the request before the agents can start the co-browsing session. Taxpayer can also end the co-browsing session at any time if they wish to terminate the discussion.

4. How to get start Co-Browsing session from Helpdesk agent end?

- Agent will receive call & CRM pop up Infront of Agent.
- Agent will talk to taxpayer and guide taxpayer where to locate co-browse button on income tax portal.



- Taxpayer to generate PIN and share with Agent.
- Agent to click on CB button on CRM which will take him to co browse URL.
- Agent to enter PIN shared by taxpayer in screen displayed to Agent and click on start session button.
- Once Agent clicks on Start Session button co-browse session will start & Agent can guide taxpayer.
- After the Taxpayer gets the answers, he/she can click the STOP button anytime. Once the session has ended, the Agent will no longer see the Taxpayer's browser

5. How Co-browsing Works

When the taxpayer starts a session, the browser sends a request to the Co-Browser proxy.

- The request is then modified in a way that it looks as if the original request came from corbrowse.incometax.gov.in.
- This request is then sent to the original site that the leader wants to co-browse.
- The website sends back the response to the Co-Browser proxy.
- The Co-Browser proxy then modifies the data so that it can be loaded into an iframe that rests on top of the original page.
- Both the leader and the follower now interact with the website as it is loaded within the iframe. From this point, there's only communication between the user's browsers and the proxy, and the requests don't continuously have to be sent to the original website anymore.

6. Advantages of using of co-browsing

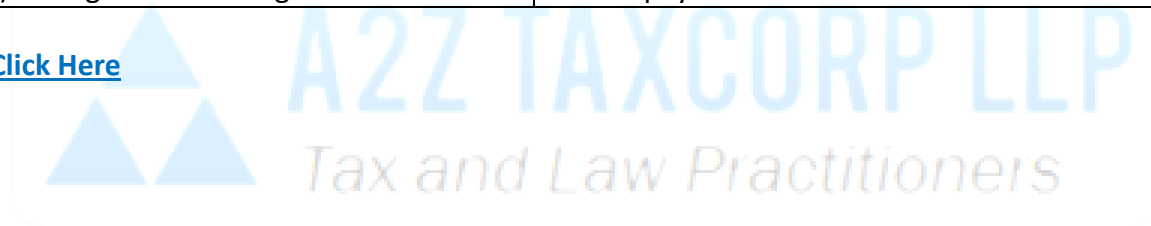
- co-browsing solution requires no installations or plugins
- seamless navigation, reduce average handling time and boost resolution rates
- Highlight and annotate important points
- Easy use with easy integration, hence increased customer satisfaction



7. What is the difference between Co-browsing and Screen Sharing?

Co-Browsing	Screen Sharing
Co-browsing is a more convenient form of visual engagement as it doesn't require anyone to download any software. Agents can quickly connect to the Taxpayer's browsers with the click of a button.	Both the agent and Taxpayer must install a 3rd party application like Zoom or Google Meet before they can share their screens.
Co-browsing provides a much more private and secure experience for the Taxpayer as the agent can only view the active window of the Taxpayer's browser and nothing else	Service reps can see the client's entire desktop or any notifications that may pop up.
The agent can execute specific actions on the client's browser (like highlight, annotate, click, fill out forms), helping Taxpayers by quickly resolving their queries.	Agents can't do any actions on the Taxpayer's screen and only provide oral instructions during a screen sharing session.
Most co-browsing software comes with a feature called data masking that hides Taxpayers' confidential data (like passwords) during a co-browsing session.	Screen sharing doesn't provide data masking, allowing agents to see everything displayed on the Taxpayer's screen.

To Know More [Click Here](#)



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News Flash



<p>SC directs authorities to adopt paperless tax litigation within three months</p> <p>For complete news Click Here</p>	<p>NAA to wind up; GST anti-profiteering complaints to be taken up by CCI from December 1</p> <p>For complete news Click Here</p>
<p>Modi govt ready to bring petrol under GST but states unlikely to agree, says Petroleum minister Hardeep Singh Puri</p> <p>For complete news Click Here</p>	<p>“The GST Tribunal should be completely paperless,” and it is expected to be established by December 2023</p> <p>For complete news Click Here</p>
<p>23% hike in excise, GST collection so far this year: Haryana Deputy CM Dushyant Chautala</p> <p>For complete news Click Here</p>	<p>Violation of GST rules: Insurers ask govt to sort ‘GST evasion lapses’</p> <p>For complete news Click Here</p>
<p>Delhi govt always in favour of GST on fuel, says Deputy CM Manish Sisodia</p> <p>For complete news Click Here</p>	<p>Amit Mitra writes to Finance Minister to call GST Council meet urgently</p> <p>For complete news Click Here</p>



<p>Supreme Court dismisses review petition on pre-GST state tax on lotteries</p> <p>For complete news Click Here</p>	<p>GST on Health Insurance to reduce, deadlock persists on input tax credit: Sources</p> <p>For complete news Click Here</p>
<p>Govt. will use data analytics, AI to make tax collection more transparent and trader-friendly, says FM Buggana Rajendranath Reddy</p> <p>For complete news Click Here</p>	<p>GST payers get communication to first show irreversible ITC and then reverse</p> <p>For complete news Click Here</p>
<p>GST on more crypto deals off the table for now</p> <p>For complete news Click Here</p>	<p>Insurance companies' commission to agents under GST scrutiny</p> <p>For complete news Click Here</p>
<p>Tax revenues may top FY23 Budget Estimate by ₹3-3.5 lakh crore</p> <p>For complete news Click Here</p>	<p>Under-invoicing of Chinese imports under taxman's lens</p> <p>For complete news Click Here</p>
<p>Govt to scrap incentive plan for services exporters</p> <p>For complete news Click Here</p>	<p>Centre plans to bring Capital Gains tax changes in next Budget: Tax Official</p> <p>For complete news Click Here</p>
<p>India's direct tax mop-up to exceed budget target by 25-30 pc: CBDT Chairman</p> <p>For complete news Click Here</p>	<p>Centre hikes windfall profit tax on crude oil; cut rate on export of diesel</p> <p>For complete news Click Here</p>
<p>FIEO seeks liquidity at competitive cost as merchandise exports plunge in Oct</p> <p>For complete news Click Here</p>	<p>India likely to stop releasing early trade data estimates</p> <p>For complete news Click Here</p>



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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