



A2Z TAXCORP LLP

Tax and Law Practitioners

Weekly GST Communique

December
2022
Week 4



Contents

Special New Year offer on Recorded GST Courses by Bimal Jain

GST

Important Judgments, Rulings of the week

Important Notifications, Circulars of the week

Important Updates of the week

Videos of the week

GST Poll

Income Tax

Important Judgments, Rulings of the week

Important Press Releases of the week

News Flash



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GST

Important Judgments, Rulings of the week



No recovery of tax to be made during search, inspection or investigation unless it is voluntary

The Hon'ble Delhi High Court in the case of *M/s. Vallabh Textiles v. Senior Intelligence Officer and Ors (W.P.(C) No. 9834/2022 dated December 20, 2022)* has held that, payment of tax made during the conduct of search cannot be considered as voluntary payment of tax. Further directed the Revenue Department to refund the amount deposited by the assessee along with the interest.

For complete case summary [Click Here](#)

Charge of the double benefit will sustain only when the assessee claims the refund and utilise the same for payment of duty

The CESTAT, Ahmedabad in the case of *M/s. Bright Engineering Works v. CCE & ST Daman and Surat [Excise Appeal No. 10493 of 2014 and Excise Appeal No. 12764 of 2019, dated December 15, 2022]*, set aside the order passed by the Revenue Department rejecting the refund application of the assessee. Held that, the refund cannot be denied on the ground of double benefit to the Appellant due to non-transfer of unutilized CENVAT credit. Further, interest was allowed under Section 11BB of the Central Excise Act, 1944 ("the CE Act") for delay of refund.

For complete case summary [Click Here](#)



Ex-parte orders passed are in violation of the principles of natural justice and entails civil consequences

The Hon'ble Patna High Court in ***National Co-operative Consumer Federation of India Limited v. State of Bihar [Civil Writ Jurisdiction Case No.16790 of 2022 dated December 9, 2022]*** set aside the ex-parte rejection orders passed by the Revenue Department, owing to the violation of natural justice principles.

For complete case summary [Click Here](#)

Revenue Department has the discretion to allow/disallow redemption of prohibited hazardous waste

The CESTAT, New Delhi in ***M/s Ayyan Energy Resources (P) Ltd. v. Commissioner [Customs Appeal No. 567 of 2011 dated December 6, 2022]*** upheld the order passed by the Revenue Department confiscating the waste oil and imposing the penalty on import of the same. Held that, the re-export of imported waste oil is not allowable as it is prohibited under the Hazardous Waste (Management, Handling and Trans-boundary Movement) Rules, 2008 ("HWR").

For complete case summary [Click Here](#)

Classification of service depends on essential character of service

The Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad ("the Tribunal") in the case of ***M/s. Talala Taluka Sahakari Khand Udyog Mandali Limited v. Commissioner of Central Excise and Service Tax [Service Tax Appeal No. 10372 of 2012—DB] dated December 06, 2022***, held the harvesting and transportation charges deducted were not to be considered as charges for independent supply. Hence, not liable for service tax.

For complete case summary [Click Here](#)

Transportation cost separately charged should not forms part of assessable value as per the Central Excise Act

The Customs, Excise & Service Tax Appellate Tribunal, New Delhi ("the Tribunal") in the case of ***M/s. Bathinda Industrial Gases Pvt. Ltd. v. Commissioner of Central Goods and Services Tax [Excise Appeal No. 52053 of 2019] dated November 30, 2022***, held that transportation charges collected by way of issuing additional invoice cannot be included in the assessable value of goods for levying excise duty.

For complete case summary [Click Here](#)

Important Notifications, Circulars of the week



Notified the Agreement on CMAA in Customs matter of India and with Japan and Republic of the Philippines

The CBIC vide **Notification No. 111/2022-Customs (NT) dated December 20, 2022** has issued amendments in **Notification No. 58/2021-Customs (N.T.), dated the July 01, 2021 ("NN. 58")** in order to notify Agreement or Arrangement on Cooperation and Mutual Administrative Assistance ("CMAA") in Customs Matter of India and with other Countries, in a following manner:

- Inserted new S. No. 9A and 19A in NN. 58

S. No.	Name of contracting State	Agreement or Arrangement on Cooperation and Mutual Administrative Assistance (CMAA) in Customs matters
(1)	(2)	(3)
"9A	Japan	Implementing Agreement between the Government of the Republic of India and the Government of Japan pursuant to Article 13 of the Comprehensive Economic Partnership Agreement between the Republic of India and Japan; and Practical Arrangement on Information Exchange for the implementation of the Chapter on Customs Procedures of the Comprehensive Economic Partnership Agreement between the Republic of India and Japan";
"19A	Republic of the Philippines	Agreement between the Government of the Republic of India and the Government of the Republic of the Philippines on Co-operation and Mutual Assistance in Customs Matters".

For complete Notification [Click Here](#)



Notified Rules w.r.t. determination of the origin of goods under the India-Australia Economic Cooperation and Trade Agreement

The CBIC vide **Notification No. 112/2022-Customs (N.T.) dated December 22, 2022** has issued 'the Customs Tariff (Determination of Origin of Goods under the India-Australia Economic Cooperation and Trade Agreement) Rules, 2022' ("**the Rules**"), in order to notify the rules and procedures w.r.t. originating goods, wholly/not wholly obtained or produced goods, accumulation, calculation of qualifying value content, treatment of packaging materials and containers for retail sale/ transportation and shipment accessories, certificate/application of origin certification procedures, etc., under the India-Australia Economic Cooperation and Trade Agreement, w.e.f. December 29, 2022.

For complete Notification [Click Here](#)

Imposed Anti-Dumping duty on stainless-steel seamless tubes and pipes originating in or exported from China

The CBIC vide **Notification No. 31/2022-Customs (ADD) dated December 20, 2022** so as to impose Anti-Dumping duty on Stainless-Steel Seamless Tubes and Pipes originating in or exported from China PR for a period of 5 years in order to remove injury to the domestic industry and in pursuance of fresh final findings issued by the Directorate General of Trade Remedies ("**DGTR**"), in a following manner:

S. No.	Heading	Description of subject goods	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Bangnuo Steel Pipe Co., Ltd.	114	MT	USD
2.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang HongQuan Stainless Steel Co., Ltd. and Zhejiang Yinlong Stainless Steel Co., Ltd. and Zhejiang Yinlai Steel Tube Co., Ltd.	886	MT	USD



3.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Wenzhou Sodo Stainless Steel Manufacturing Co., Ltd.	1,492	MT	USD
4.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Huatian Stainless Steel Manufacturing Co., Ltd.	1,005	MT	USD
5.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Yi Jia Wang Steel Tube Co., Ltd.	3,191	MT	USD
6.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Jiuli Hi-Tech Metals Co., Ltd.	Nil	MT	USD
7.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Huadi Steel Group Co., Ltd.	Nil	MT	USD
8.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Jiangsu Wujin Stainless Steel Pipe Group Co., Ltd.	Nil	MT	USD
9.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Tsingshan Steel Pipe Co., Ltd.	Nil	MT	USD



10.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any	Any producer other than serial number 1 to 9	3,801	MT	USD
11.	7304	Stainless-Steel Seamless Tubes and Pipes**	Any country Other than China PR	China PR	Any	3,801	MT	USD

For complete Notification [Click Here](#)



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DGFT issued guidelines for the import of Pet Animals (cats/dogs)

The DGFT vide **Trade Notice No. 22/2022-23 dated December 19, 2022** has issued guidelines for the import of Pet Animals (cats/dogs).

Several requests are being received for clarifications regarding the import of Pet animals (cats/dogs). In this regard, it is submitted that the import policy provisions for 'other' mammals including pet animals (cats/dogs) are as follows:

ITC (HS)	Item Description	Import Policy	Policy Condition
01061900	- Mammals: -- Other	Restricted	Subject to Policy Condition 6 of this Chapter.

Policy Condition (6): Import of Wild Animals (including their parts and products) as defined in the Wild Life (Protection) Act, 1972 (as amended from time to time) is prohibited and those species which are listed in CITES are subject to the provisions of CITES.

Policy Condition(7): Import of dogs is allowed only for the following specific purposes: -

- i. Pet dog with valid pet book and relevant records/documents in the name of importer.
- ii. Dogs imported by the R&D Organisations for conducting research with the recommendation of CPCSEA.
- iii. For the internal security by the Defence and Police Force.

Policy Condition(8): Import of commercial dogs for breeding or any other commercial activities other than the purposes mentioned above is not permitted.

Imports of Pet Animals may be through Cargo as well as part of Passenger baggage. Reference the above-mentioned Import Policy provisions and in accordance with the CBIC's Circular No. 15/2013 Customs dated April 08, 2013, requirement of import authorization is summarized as follows –

	No. of pets	
	Up to two	More than two
Permanent imports	<p>Import is allowed as passenger baggage, without DGFT authorisation, only to persons transferring their residence to India after two years of continuous stay abroad. Only cats and dogs can be imported under baggage rules.</p> <p>Import authorization from DGFT is required if:</p> <ul style="list-style-type: none"> i. the period of continuous stay abroad is less than 2 years, or ii. the pet is not being transported as passenger baggage, or iii. pet cannot be imported under the baggage rules <p>[Refer: CBIC Circular No. 15/2013-Customs dated April, 08, 2013]</p>	<p>Import authorization from DGFT is required. Prior to grant of an import authorisation, applications shall be submitted for examination based on the justifications along with supporting documents to DAH&D.</p>
Temporary imports	<p>Import authorization from DGFT is required. Prior to grant of an import authorisation, applications shall be submitted for examination based on the justifications along with supporting documents to DAH&D.</p>	

The following mandatory documents are required when applying –

Sl.	Nature of import	Documents required
1.	Permanent Import	<ul style="list-style-type: none"> i. Vaccination Book/Pet Passport/Pet Book ii. Certificate for Emotional Support iii. Passport of the Pet
2.	Temporary Import	<ul style="list-style-type: none"> i. Vaccination Book/Pet Passport/Pet Book ii. Certificate for Emotional Support iii. Passport of the Pet iv. Copy of return ticket or expected date of return



		v. The local host/relative/family who must submit an undertaking that in case the applicant/pet owner fails to take back the pet, he/she shall be liable for action under the Foreign Trade (Development & Regulation) Act, 1992 as amended from time to time.
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Steps to Apply for an import authorisation to DGFT are as follows:

An application for grant of an Import Authorisation may be submitted (as per ANF-2M of the FTP) along with documents enlisted under Para 3. The application may be submitted against their Importer Exporter Code (IEC), if the applicant has one. Alternatively, they may apply against the permanent IEC No. IIHIE0153E, i.e., IEC for *'Persons /Institutions /Hospitals importing or exporting goods for personal use, not connected with trade or manufacture or agriculture'*.

This online application may be submitted on the DGFT Website (<https://dgft.gov.in>) by navigating to → Services → Import Management System → Import Authorisation of Restricted Items → Apply for a new Authorization

The Pet Owners travelling to India are advised to initiate the import authorisation application process at least 2 months in advance of the travel dates.

It may be noted that any applications for trading/breeding purposes, or applications made on behalf of some another person/ entity shall be duly rejected.

Import of pet animals is allowed only through airports and seaports of Delhi, Mumbai, Chennai, Hyderabad, Bangalore and Kolkata. Where required, the animals shall also be quarantined in the government quarantine station of the said ports for a stipulated period.

The applicant should further obtain an Advance No Objection Certificate (NOC) from the Regional Officer/ Quarantine Officer (AQCS) of the ports mentioned at point 7 above after submitting a copy of import license issued by the DGFT and a copy of Health Certificate issued by the Veterinarian of the exporting country. The testing for diseases as prescribed in the health certificate should be conducted in the exporting country and all the test reports need to be accompanied with the animals. This NOC needs to be obtained from the Regional Officer/ Quarantine Officer seven days before the date of travel (relaxable up to 3 days depending on the specific circumstances).

Note: Before filling the request for advance NOC to AQCS, the applicant may ensure the following compliances –

- i. In case of Transfer of Residence: Stay abroad must be of more than two years.
- ii. In case of Re-import: Copy of earlier Veterinary Health Certificate for export from India by AQCS in India is to be enclosed.



iii. In case of Short Stay in India: A valid import authorisation issued by DGFT (<https://dgft.gov.in>)

All International Airlines are directed to ensure that the required regulatory compliances are duly fulfilled prior to on-boarding of pet animals to avoid challenges for their passengers/pet owners upon disembarking at destination. Embassies of India abroad may also consider advising the travellers to India to seek permissions/ licenses as per the procedure summarised above.

This issues with the approval of the Competent Authority.

For complete Trade Notice [Click Here](#)

DGFT: Electronic filing and Issuance of Preferential CoO under India-Australia Economic Cooperation and Trade Agreement w.e.f. December 29, 2022

The DGFT has issued **Trade Notice No. 23/2022-23 dated December 22, 2022** regarding the Electronic filing and Issuance of Preferential Certificate of Origin ("CoO") under India-Australia Economic Cooperation and Trade Agreement ("**Ind-Aus ECTA**") w.e.f. December 29, 2022.

It is informed that the electronic platform for Certificates of Origin (eCoO) is being expanded to facilitate issuance of Preferential Certificates of Origin for exports to Australia under India-Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA) **with effect from December 29, 2022.**

On submission and approval of applications online under the above-mentioned Trade Agreement, the e-CoO system shall generate one copy i.e., electronic copy. The electronic copy shall bear the image signature of the issuing officer and stamp of the issuing agency. The authenticity of any eCoO may be verified by scanning the QR code on the certificate, or by keying in the certificate number under the 'Verify Certificate' link on <https://coo.dgft.gov.in>

The Indian Exporter may please take note of the following points regarding the eCoO application process being notified herewith:

- Digital Signature Certificate (DSC) would be required for the purpose of electronic submission. The digital signature would be the same as used in other DGFT applications.
- The digital signature may be Class III and should have the IEC of the firm embedded in the DSC.
- Any new applicant exporter would be required to initially register at the portal. The password would be sent on the email and mobile number of the IEC holder. In case the IEC holder desires to update their email on which communication is to be sent, the same may be done by using the 'IEC Profile Management' service on the DGFT website <https://dgft.gov.in>



- Once registration is completed, the IEC branch details would be auto-populated as per the DGFT-IEC database. Applicant is required to ensure that updated IEC details are available in the DGFT system. Necessary steps may be taken to modify the IEC details, when required.

For further guidance on registration and application submission, the Help manual & FAQs may be accessed on the landing page at <https://coo.dgft.gov.in>. For any further assistance you may utilize any of the following channels —

- Raise a service request/suggestion ticket through the DGFT Helpdesk service
- Call the toll-free DGFT Helpdesk numbers
- Send an email to DGFT CoO Helpdesk at coo-dgft@gov.in

This issues with the approval of the competent authority.

For complete Trade Notice [Click Here](#)

DGFT notifies List of agencies authorised to issue CoO (Preferential) under Ind-Aus ECTA

The DGFT vide **Public Notice No. 44/2015-2020 dated December 22, 2022** notifies the List of agencies authorised to issue Certificate of Origin (Preferential) under the India-Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA)

In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (FTP) 2015-2020, the Director General of Foreign Trade hereby amends Appendix 2B of the FTP for including the list of agencies authorised to issue Preferential Certificate of Origin (CoO) for India's exports under India-Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA), as under:

S. No.	Name of the Agreement	Authorized Agencies	Product Assigned to each agency
18.	India-Australia Economic Cooperation and Trade Agreement (ECTA)	Export Inspection Council and Export Inspection Agencies	All products
		Marine Products Export Development Authority and regional offices	Marine Products
		Development Commissioner, Handicraft, and regional offices	Handicraft
		Spices Board	Spices and Cashew nuts
		Coir Board	Coir and Coir products
		Textile Committee and regional offices	Textiles and Clothing



	Central Silk Board and regional offices	Silk products
	MEPZ special Economic Zone	All products by Units in Madras SEZ and EOUs located within the jurisdiction.
	Kandla Special Economic zone	All products manufactured by Units in Kandla and Surat SEZs and EOUs located within the respective jurisdiction
	SEEPZ special Economic Zone	All products manufactured by Units in SEEPZ SEZ and EOUs located with the respective jurisdiction.
	Cochin Special Economic Zone	All products manufactured by Units in Cochin SEZ and EOUs located within the respective jurisdiction
	NOIDA Special Economic Zone	All products manufactured by Units in Noida SEZ and EOUs located within the respective jurisdiction
	Vishakhapatnam Special Economic Zone	All products manufactured by Units in Vishakhapatnam SEZ and EOUs located within the respective jurisdiction
	Falta Special Economic Zone	All products manufactured by Units in Falta SEZ and EOUs located within the respective jurisdiction
	Directorate General of Foreign Trade and regional offices	All products
	Tobacco Board	Tobacco and tobacco products
	Agricultural and Processed Food Products Export Development Authority (APEDA)	Agricultural Products

Effect of the Public Notice: List of agencies authorised to issue Certificate of Origin (Preferential) under India - Australia Economic Cooperation and Trade Agreement (Ind-Aus ECTA) is notified.

For complete Public Notice [Click Here](#)

Important Updates of the week



CBIC constitutes Customs, Central Excise and Service Tax Settlement Commission aimed to resolve and settle Show Cause Notices

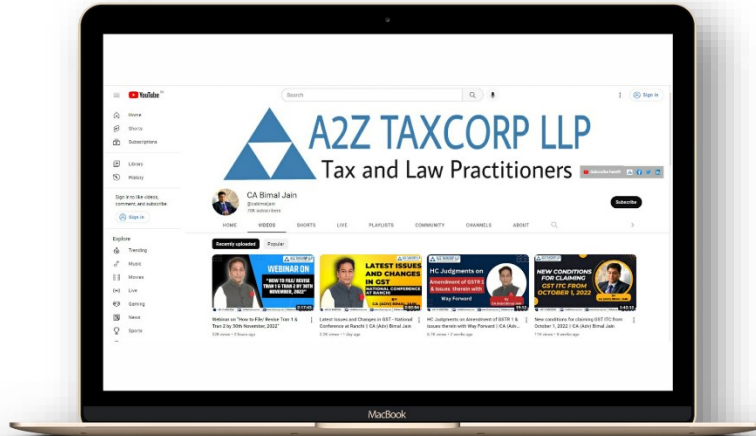
A recent tweet by CBIC, stated that **the Customs, Central Excise & Service Tax Settlement Commission - A Filipp to Alternative Dispute Resolution Mechanism for expeditious settlement of Show Cause Notices issued under Customs Act/Central Excise Act/Service Tax:**

- The Competent Authority has constituted Settlement Commission Benches at Delhi, Mumbai, Chennai & Kolkata constituted vide Public Notice No. 01/2022 dated December 13, 2022 (<https://settlementcommission-cest.gov.in>)
- Fillip to Alternative Dispute Resolution Mechanism for expeditious settlement of show cause notices issued in cases under Customs Act & Central Excise Act and Finance Act, 1994 (Service Tax)
- Settlement Commission is empowered to grant immunity from fine, penalty & prosecution, on merit, to noticee and co-noticees

To know more [Click Here](#)

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Videos of the Week



Webinar on Digests of 48th GST Council Meeting || CA (Adv) Bimal Jain

You can access the complete video on “Webinar on Digests of 48th GST Council Meeting || CA (Adv) Bimal Jain” at following link: <https://youtu.be/R5IIEIXBSzY>

Theme Presentation on “Get Ready to file GSTR 9 & GSTR 9C for the FY 2021-22 || CA (Adv) Bimal Jain

You can access the complete video on “Theme Presentation on “Get Ready to file GSTR 9 & GSTR 9C for the FY 2021-22 || CA (Adv) Bimal Jain” at following link: https://youtu.be/l_PLVB8PFdQ

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GST Poll

GST Poll of the week



Q 1. Press Release dated. 09-10-2020 stating that RP need to furnish Outward Supply & GST Credit data of FY 2018-19 only in GSTR 9 & GSTR 9C of FY 2018-19 i.e. No need to show data of FY 2017-18 in FY 2018-19.

Can we rely on this Press Release for FY 2021-22 also??

Option A – Yes **55.8%**

Option B – No **44.2%**

Ans. No harm in following the analogy of Spill Over Effects as per the Press Release for FY 2021-22 as well but it can't be ruled out that GST Authorities will not dispute the same.

Alternatively, Spill Over effects of FY 2020-21, shown in FY 2021-22 can be shown differently, as discussed in the Webinar.... Please [click here](#)

To know more [Click Here](#)



Q 2. Are you ready to implement e-invoicing w.e.f 01-01-2023:

For registered persons having aggregate turnover > Rs. 5 Cr in any preceding financial year starting from FY 2017-18 (It is yet to be notified):

Option A – Yes **42%**

Option B – No **58%**

Ans. Implement of e-invoicing w.e.f 01-01-2023 for registered persons having aggregate turnover > Rs. 5 Cr in any preceding financial year starting from FY 2017-18 - Not yet notified. Further, you may follow the same, once gets notified.

To know more [Click Here](#)



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Income Tax

Important Judgments, Rulings of the week



Interest paid on belated payments of service tax is allowable for deduction u/s 37(1) IT Act

The Income Tax Appellate Tribunal, Chennai (“the ITAT”) in *Prince Holdings Madras (P) Ltd v. Deputy Commissioner of Income Tax [ITA No.: 524/Chny/2021 dated November 2, 2022]* held that the interest paid on belated payments of service tax is allowable for deduction under Section 37(1) of the Income Tax Act, 1961 (“the IT Act”).

For complete case summary [Click Here](#)

TDS Credit shall be given for the assessment year for which income is assessable

The Income Tax Appellate Tribunal, Delhi (“the ITAT”) in *Archana Airways Ltd v. ITO [I.T.A. No. 8755/DEL/2019 dated November 2, 2022]* held that Tax Deduction at Source (“TDS”) credit shall be given to the deductee for the Assessment Year (“A.Y.”) for which such income is assessable under the Income Tax Act, 1961 (“the IT Act”).

For complete case summary [Click Here](#)

Expenditure incurred for construction of a new facility and subsequently abandoned at Work-in-progress stage is allowable as Revenue Expenditure

The Income Tax Appellate Tribunal, Hyderabad (“the ITAT”) in *DCIT v. Omega Shelters Pvt Ltd [I.T.A. No. 612/Hyd/2017 dated October 31, 2022]* held that expenditure incurred for construction of a new facility and subsequently abandoned at work-in-progress stage is allowable as Revenue Expenditure.

For complete case summary [Click Here](#)



Cess/Surcharge is not allowed as business expenditure u/s 37 of the IT Act, 1961

The Hon'ble Supreme Court ("the Supreme Court") in the case of *Joint Commissioner of Income Tax v. M/s. Chambal Fertilizers & Chemicals Limited [SLP(C) No. 7379 of 2019, dated December 14, 2022]*, has held that the Education Cess paid on the income tax by the assessee would not be allowed as an expenditure under Section 37 read with Section 40(a)(ii) of the Income Tax Act, 1961 ("the IT Act").

For complete case summary [Click Here](#)

Primary allegation cannot be added to the SCN by issuing Supplementary Notice

The Hon'ble Delhi High Court ("the High Court") in the case of *M/s. Usha Rani Girdhar v. Income Tax Officer [W.P. (C) 16090 of 2022] dated November 25, 2022*, held that the Assessing officer ("the AO") cannot add primary allegation in Notice by issuing Supplementary Notice.

For complete case summary [Click Here](#)

Tax authorities can initiate afresh proceeding if the earlier proceeding was invalid as per law

The Hon'ble Calcutta High Court ("the High Court") in the case of *M/s. KK Agarwal and Sons HUF v. Income Tax Officer (WPA 25770 of 2022) dated December 14, 2022*, quashed the notice issued by the Revenue Department on the grounds that the approval of the assessment has not been granted by the appropriate authority under Section 151(ii) of the IT Act. Held that, such approval and all subsequent proceedings are not sustainable in law. Further permitted the Revenue Department to initiate afresh proceedings as per law.

For complete case summary [Click Here](#)

Entire amount cannot be added to income when assessee is not able to prove the genuineness of the party

The ITAT, Ahmedabad in the case of *M/s. Accra Pac (India) Pvt. Ltd. v. D.C.I.T [ITA No. 514/Ahd/2018 dated November 07, 2022]*, partially allowed the appeal of the assessee against the order passed by the Revenue Department confirming the addition of unexplained deposit as bogus purchases on the ground that the assessee was not able to prove the genuineness of the party. Held that, only 10% of the purchase would be added to the Appellant's income in case where the Appellant was unable to prove the supplier's identity. Further remanded back the matter for verification.

For complete case summary [Click Here](#)

Important Press Releases of the week



Gross Direct Tax collections for the FY 2022-23 register a growth of 25.90%

The figures of Direct Tax collections for the Financial Year 2022-23, as on **December 17, 2022** show that **net collections are at Rs. 11,35,754 crore, compared to Rs. 9,47,959 crore** in the corresponding period of the preceding Financial Year i.e FY 2021-22, representing an **increase of 19.81%**.

The Net Direct Tax collection of Rs. 11,35,754 crore (as on December 17, 2022) includes Corporation Tax (CIT) at Rs. 6,06,679 crore (net of refund) and Personal Income Tax (PIT) including Securities Transaction Tax (STT) at Rs. 5,26,477 crore (net of refund).

The **Gross collection** of Direct Taxes (before adjusting for refunds) for the FY 2022-23 stands at **Rs. 13,63,649 crore** compared to **Rs. 10,83,150 crore** in the corresponding period of the preceding financial year, registering a **growth of 25.90%** over collections of F.Y. 2021-22.

The Gross collection of Rs. 13,63,649 crore includes Corporation Tax (CIT) at Rs. 7,25,036 crore and Personal Income Tax (PIT) including Securities Transaction Tax (STT) at Rs. 6,35,920 crore. Minor head wise collection comprises Advance Tax of Rs. 5,21,302 crore; Tax Deducted at Source of Rs. 6,44,761 crore; Self-Assessment Tax of Rs. 1,40,105 crore; Regular Assessment Tax of Rs. 46,244 crore; and Tax under other minor heads of Rs. 11,237 crore.

The cumulative Advance Tax collections **for the first, second and third quarter of the F.Y. 2022-23 stand at Rs. 5,21,302 crore as on December 17, 2022**, against Advance Tax collections of Rs. 4,62,038 crore for the corresponding period of the immediately preceding Financial Year i.e. 2021-22, showing a **growth of 12.83%**. The Advance Tax collection of Rs. 5,21,302 crore as on December 17, 2022 includes Corporation Tax (CIT) at Rs. 3,97,364 crore and Personal Income Tax (PIT) at Rs. 1,23,936 crore.



There has been a remarkable increase in the speed of processing of income tax returns filed during the current fiscal, with almost **96.5%** of the duly verified ITRs having been processed till December 17, 2022. This has resulted in faster issue of refunds with almost a **109%** increase in the number of refunds issued in the current financial year. Refunds amounting to **Rs. 2,27,896 crore** have been issued in the FY 2022-23 till December 17, 2022, as against refunds of Rs.1,35,191 crore issued during the corresponding period in the preceding Financial Year 2021-22, showing a **growth of over 68.57%**.

For complete Press Release [Click Here](#)



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News Flash



<p>GST Council may meet in February; tribunal high on agenda</p> <p>For complete news Click Here</p>	<p>Parliamentary committee recommends a GST Council-like body for RoDTEP</p> <p>For complete news Click Here</p>
<p>Home buyers can seek GST refunds if contract cancelled</p> <p>For complete news Click Here</p>	<p>Bring more people into tax net, FM tells Commissioners</p> <p>For complete news Click Here</p>
<p>Online gaming, where winning depends on certain outcome, to attract 28% GST: CBIC</p> <p>For complete news Click Here</p>	<p>Centre, states working on property, discoms data sharing to widen GST payer base, says CBIC chief</p> <p>For complete news Click Here</p>
<p>50K show-cause notices sent to companies, partnership firms after GST audit</p> <p>For complete news Click Here</p>	<p>Farm sector stakeholders seek GST exemption on agri inputs, tax incentives</p> <p>For complete news Click Here</p>



<p>Online gaming attracts 28% GST, government tells Parliament</p> <p>For complete news Click Here</p>	<p>GST compensation of Rs 17,176 crore pending to states as on June: Govt in RS</p> <p>For complete news Click Here</p>
<p>Tata Group moves Bombay HC against Rs 1,500-crore GST claim on Docomo deal: Report</p> <p>For complete news Click Here</p>	<p>ICEA wants 'nuisance' tariffs on mobile phone parts to go, GST to be cut to 12%</p> <p>For complete news Click Here</p>
<p>No one to fight for clarifying GST rates on Parathas</p> <p>For complete news Click Here</p>	<p>Pursue cases rejected under 'Sabka Vishwas' scheme: CAG</p> <p>For complete news Click Here</p>
<p>MSME ministry: No information on whether GST badly affected MSMEs</p> <p>For complete news Click Here</p>	<p>Traders hope for early end to 'test purchase' practice under GST</p> <p>For complete news Click Here</p>
<p>BJD MPs meet Sitharaman, demand withdrawal of 18pc GST on 'Kendu' leaf trade</p> <p>For complete news Click Here</p>	<p>GST fraud: 8,200 cases booked, evasion of ₹62,000 cr detected till date</p> <p>For complete news Click Here</p>
<p>Karnataka HC sets aside I-T seizure order of Rs 3,700 crore against Xiaomi</p> <p>For complete news Click Here</p>	<p>HC seeks Centre's response on plea challenging double toll tax for commuters without FASTag</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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