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EDITORIAL

Friends,

EWay Bill is an Electronic Way bill generated when when there is a movement of goods in a vehicle/ conveyance of value more than Rs. 50000/- either each invoice or or in aggregate of all invoices in a vehicle/ conveyance. Blocking and Unblocking of EWB generation facility at E-way Bill Portal:

- Blocking of E Way Bill generation facility means disabling taxpayer from generating E Way Bill (EWB), in case of non-filing of 2 or more consecutive form GSTR 3B on GST Portal. Hence, EWB cannot be enerated either by the taxpayer whose EWB generation facility is blocked or by their counterparty or the transporter.

- In case of blocked taxpayer, EWB already generated or the facilities in respect of such EWB such as updating the vehicle or transporter details, extending the validity of EWB shall not be affected.

- Further, the EWB generation facility shall be unblocked in case of filing form GSTR-3B for the default periods on the EWB portal on the next day of filing.

- However, for immediate updation of the status, the taxpayer should select the option **"Search Update Block Status"** on the EWB portal and enter their GSTIN and select update option to get themselves unblocked once form GSTR-3B is filed for the default periods.

- EWB generation facility can also be restored by the jurisdictional tax official on basis of manual representation by a taxpayer who will issue a speaking order on GST Portal, for accepting or rejecting such requests of the taxpayers. In case the request is accepted, the facility will get restored.

- Transporters enrolled in EWB Portal, but not registered on GST portal will not be impacted. However, the transporters registered on GST Portal, if blocked on non-filing of two or more form GSTR 3B, cannot use their GSTIN as Consignor, Consignee or transporter to generate EWB and update transporter details.

- For more details one can refer to the FAQs issued on the following link:-

  https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_unblockingewaybill.htm

We do hope that this bulletin adds value to your professional sphere.

Just to reiterate that we remain available over telecom or e-mail.

Truly Yours

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SYNOPSIS

TAX CALENDAR

Due date	Form	Description
11th December, 2019	GSTR-1	Details of outward supplies of goods or services or both for the month of November, 2019 for Persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year.
13th December, 2019	GSTR-6	Return for the month of November, 2019 applicable for input service distributors (ISD)

NOTIFICATION/ CASE LAW

M/S INTERNATIONAL CENTRE FOR RESEARCH IN AGROFORESTRY, SOUTH ASIA REGIONAL PROGRAMME, NASC COMPLEX, DELHI (ICRAF) APPROVED AS THE SCIENTIFIC RESEARCH CENTRE

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India **vide Notification No. 99/2019 dated 27.11.2019** has approved M/s International Centre for Research in Agroforestry, South Asia Regional Programme, NASC Complex, Delhi (ICRAF) as the Scientific Research Association from A.Y 2019-20 onwards for the purpose of section 35(1) of the Income Tax Act subject to the specified terms and conditions.

M/S NATIONAL STOCK EXCHANGE OF INDIA LIMITED, MUMBAI NOTIFIED AS A RECOGNISED ASSOCIATION

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India **vide Notification No. 100/2019 dated 27.11.2019** has notified M/s National Stock Exchange of India Limited, Mumbai as a recognized association for the purpose of section 43(5) of the Income Tax Act subject to the specified terms and conditions.

INTRODUCTION OF PROHIBITION OF BENAMI PROPERTY TRANSACTIONS (1ST AMENDMENT) RULES 2019

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India **vide Notification No. 101/2019 dated 29.11.2019** has introduced the Prohibition of Benami Property Transactions (1st Amendment) Rules 2019.

[For details please refer to the said notification]

INCOME TAX OFFICER WARD NO. 16 (2) VERSUS M/S TECHSPAN INDIA PRIVATE LTD. & ANOTHER [THE SUPREME COURT]

Brief: Deduction u/s 10A has been allowed in excess and change of opinion.

OUR COMMENTS: In the given case, the very basis of issuing the show cause notice dated 09.03.2004 was that the assessee was not maintaining any separate books of account for the software development and human resource development categories and the details filed do not reveal proportional allocation of common expenses be made to these categories. Even the said show cause notice suggested how proportional allocation should be done.

All these things leads to an unavoidable conclusion that the question as to how and to what extent deduction should be allowed under Section 10A of the IT Act was well considered in the original assessment proceedings itself. Hence, initiation of the re-assessment proceedings under Section 147 by issuing a notice under Section 148 merely because of the fact that now the Assessing Officer is of the view that the deduction under Section 10A was allowed in excess, was based on nothing but a change of opinion on the same facts and circumstances which were already in his knowledge even during the original assessment proceedings.

[Decided in favour of assessee]

GST: CGST/IGST/SGST/UTGST

NOTIFICATION/ ORDER/ CIRCULAR/ CASE LAW

NOTIFICATION FOR TRANSITION PLAN WITH RESPECT TO JAMMU & KASHMIR REORGANISATION W.E.F. 31.09.2019

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Notification No. 62/2019-Central GST dated 18.11.2019** has notified certain special procedure to be followed by the registered taxable person whose place of business or principal place of business lies in the state of Jammu and Kashmir upto 30th October 2019 and lies in the Union territory of Jammu & Kashmir or in the Union Territory of Ladakh 31st October 2019 onwards as the transitional procedure.

[For details please refer to the said notification]

INTRODUCTION OF THE CENTRAL GOODS AND SERVICE TAX (NINTH REMOVAL OF DIFFICULTIES) ORDER 2019

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Order No. 09/2019-Central Tax dated 3.12.2019** has made certain orders to remove difficulties of section 112(1), 112(3) or 109 by introducing the Central Goods and Service Tax (Ninth Removal of Difficulties) Order, 2019.

[For details please refer to the said order]

WITHDRAWL OF CIRCULAR NO. 107/26/2019-GST DATED 18.07.2019

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Circular No. 127/46/2019-GST dated 4.12.2019** has withdrawn the Circular No. 107/26/2019-GST dated 18.07.2019 ab-initio.

ADFERT TECHNOLOGIES PVT. LTD. VERSUS UNION OF INDIA AND ORS. [PUNJAB AND HARYANA HIGH COURT]

Brief: Whether permission to carry forward of unutilized CENVAT credit of duty paid on transitional credit can be denied on account of non-filing or incorrect filing of prescribed statutory Form i.e. TRAN-1 by the stipulated last date i.e. 27.12.2017?

OUR COMMENTS: In the given case, the Petitioners who were registered under Central Excise Act or VAT Act must be filing their returns and it is one of the requirements of Section 140 of CGST Act, 2017 to carry forward unutilized credit. The Respondent authorities were having complete record of already registered persons and at present they are free to verify fact and figures of any Petitioner thus in spite of being aware of complete facts and figures, the Respondent cannot deprive Petitioners from their valuable right of credit.

The Respondents are directed to permit the Petitioners to file or revise where already filed incorrect TRAN-1 either electronically or manually statutory Form(s) TRAN-1 on or before 30th November 2019. The Respondents are at liberty to verify genuineness of claim of Petitioners but nobody shall be denied to carry forward legitimate claim of CENVAT / ITC on the ground of non-filing of TRAN-I by 27.12.2017.

[Decided in favour of assessee]

FEMA

NOTIFICATION/ CIRCULAR

INTRODUCTION OF FOREIGN EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS) (AMENDMENT) RULES, 2019

OUR COMMENTS: The Reserve Bank of India **vide Notification dated 5.12.2019** has introduced the Foreign Exchange Management (Non-Debt Instruments Amendment) Rules, 2019.

[For details please refer to the said notification]

EXIM BANK'S GOVERNMENT OF INDIA SUPPORTED LINE OF CREDIT OF USD 500 MILLION TO THE GOVERNMENT OF BANGLADESH

OUR COMMENTS: The EXIM Bank of India entered into an agreement with the Government of Bangladesh dated 11th April, 2019 which shall be effective from 7th November, 2019 and for which the terminal utilization period is 10 years from the date of signing of the agreement.

As per the agreement the financing of export of eligible goods and services from India, would be allowed they are eligible for export under the Foreign Trade Policy of the Government of India and whose purchase may be agreed to be financed by the Exim Bank.

The supplier should supply at least 75% of the contract price from India and the balance 25% may be supplied by the seller from outside India.

Further, no commission is payable to the agency under the agreement. However, if required, the exporter may use his own resources or utilize balances in his Exchange Earners' Foreign Currency Account for payment of commission in free foreign exchange and Authorized Dealer Category- I banks may allow such remittance after realization of full eligible value of export subject to compliance with the extant instructions for payment of agency commission. The terms of the agreement are as under: -

- **Purpose of the agreement-** For financing defence related procurement.
- **Amount of LoC (USD)-** Supported Line of Credit (LoC) of USD 500 million.

CUSTOMS

NOTIFICATION/ CIRCULAR

NOTIFICATION FOR FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, POPPY SEEDS, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Notification No.86/2019-Customs (N.T) dated 29.11.2019** has fixed the tariff value of edible oils, brass scrap, poppy seeds, areca nut, gold and silver thereby amending the principal notification no. 36/2001-Customs (N.T) dated 3.08.20001.

APPOINTMENT OF VIZINJHAM INTERNATIONAL SEAPORT AND MUTHALAPOZHI AS COASTAL PORT

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Notification No. 87/2019-Customs (N.T) dated 2.12.2019** has amended the principal notification no. 64/94-Customs (N.T) dated 21.11.1994 and appointed Vizinjham International Seaport and Muthalapozhi as coastal port for the purposes of loading and unloading boulders for construction of breakwater by M/s Adani Vizhinjam Port Private Limited.

INTRODUCTION OF RATE OF EXCHANGE OF CONVERSION OF FOREIGN CURRENCY INTO INDIAN CURRENCY OR VICE-VERSA

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Notification No.88/2019-Customs-(N.T) dated 5.12.2019** has introduced the rate of exchange of conversion of foreign currencies into Indian currency or vice-versa.

AUTO OUT OF CHARGE UNDER EXPRESS CARGO CLEARANCE SYSTEM (ECCS)

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Circular No. 40/2019 dated 29.11.2019** has given clarification that courier Bills of Entry (CBE) filed for clearance of imported cargo under ECCS are subjected to Risk Management System. The Risk Management Server either facilitates or interdicts a Courier Bill of Entry (CBE). The facilitated CBEs after payment of duty, if any are diverted for X-ray screening before final out of charge.

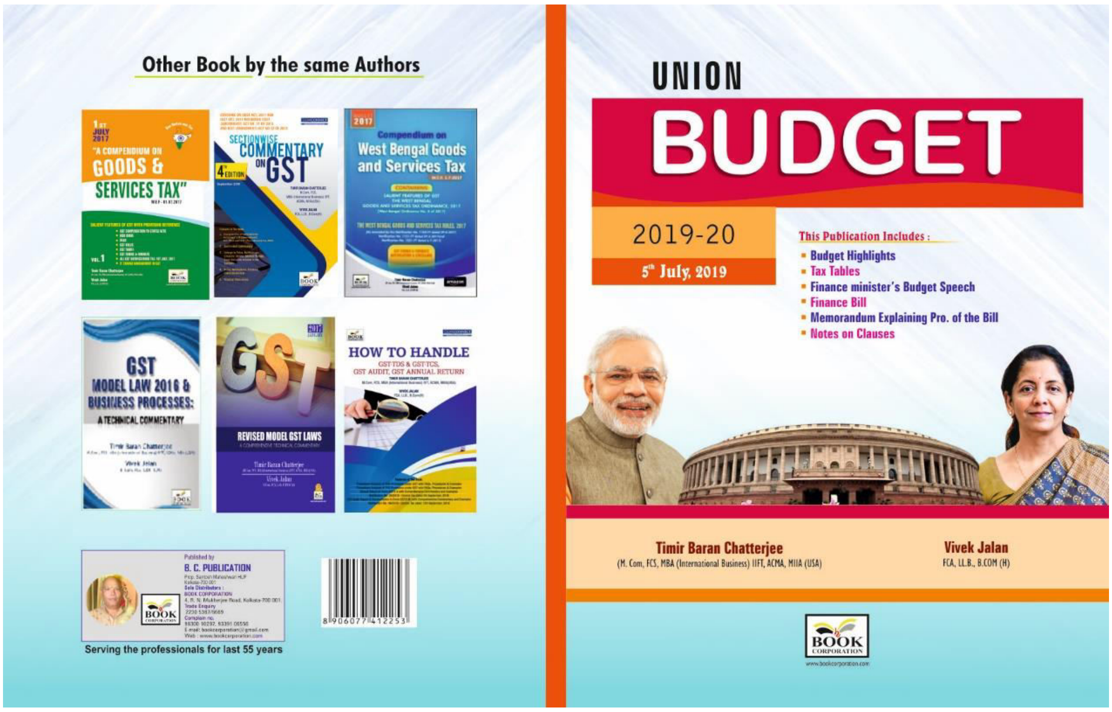
MANDATORY UPLOADING OF SPECIFIED SUPPORTING DOCUMENTS AND MENTION OF DOCUMENT CODE AND IRN IN BILLS OF ENTRY (BOE)

OUR COMMENTS: The Central Board of Indirect Taxes and Customs **vide Circular No. 42/2019 dated 29.11.2019** has given clarifications regarding the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 notified vide notification no. 36/2018-Customs (N.T) dated 29.11.2019.

[For details please refer to the said circular]

IN STANDS

UNION BUDGET 2019-20



ABOUT THE BOOK: This publication includes:

1. **Budget Highlights**
2. **Tax tables**
3. **Finance Minister's Budget Speech**
4. **Finance Bill**
5. **Memorandum Explaining Pro. Of the Bill**
6. **Notes on Clauses**

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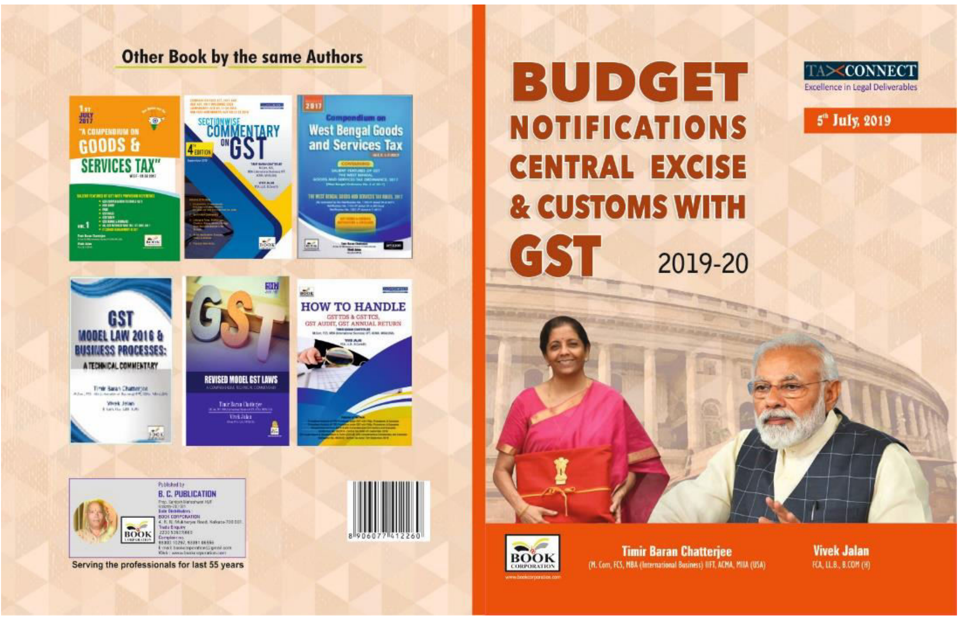
IN STANDS

BUDGET NOTIFICATIONS CENTRAL EXCISE & CUSTOMS WITH GST 2019-20



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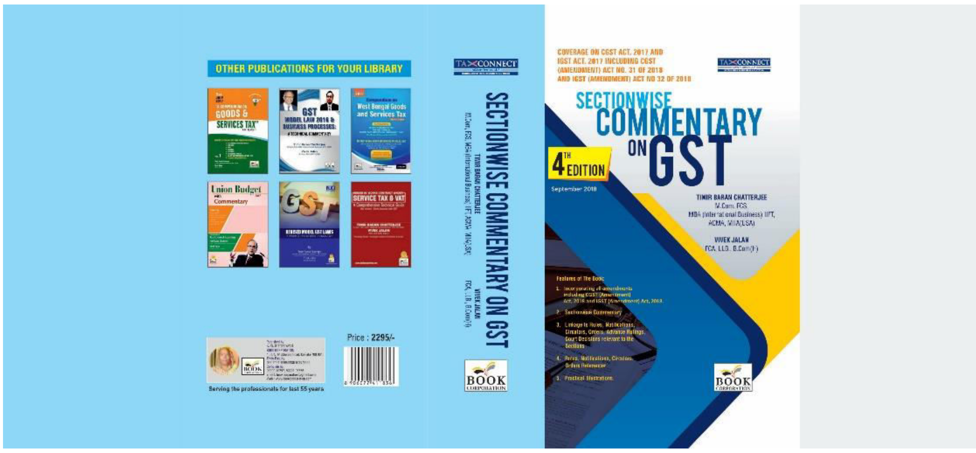
IN STANDS

SECTION WISE COMMENTARY ON GST UPDATED TILL DATE



ABOUT THE BOOK: This book provides an insight into the following:

1. **Incorporating all amendments**
2. **Section wise commentary**
3. **Linkages to Rules, Notifications, Circulars, Orders, Advance Rulings, Court Decisions relevant to the Sections**
4. **Rules, Notifications, Circulars, Orders Referencer**
5. **Practical Illustrations**

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