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EDITORIAL



Friends,

The Central Board of Direct Taxes (CBDT) has notified the extension in filing deadlines for tax returns for financial year 2020-21 (A.Y. 2021-22) vide circular issued on 09-09-2021 considering the multiple glitches on the new Income Tax website (www.incometax.gov.in) has still to be resolved. Since last two months or so, the income tax website has not been working to even minimum satisfaction of taxpayers, hence the extension of deadlines for filing income tax return is a welcome move.

The CBDT has decided to further extend the due dates for filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22 vide Circular No. 17/2021 dated 09.09.2021 as under:

1. The due date of furnishing of Return of Income under extended to 31st December, 2021 for those who are not required to get audited their books of accounts.
2. The due date of furnishing of Audit Report has been extended to 15th January 2022.
3. The due date of furnishing of Transfer Pricing Report U/s 92E has been extended to 31st January 2022.
4. The due date of furnishing of Return of Income extended to 15th February 2021 for those who are required to get audited their books of accounts.
5. The due date of furnishing of Return of Income in case of Transfer Pricing has been extended to 28th February 2022.
6. The due date of furnishing of belated/revised Return of Income extended to 31st March, 2022.

Further, the CBDT clarified the followings:

- 1.19 crore ITRs for 2020-21 fiscal year have been filed so far. Of these, over 76.2 lakh taxpayers have used the online utility of the portal to file the returns,

- over 8.83 crore unique taxpayers have logged into the portal till September 7, 2021 with a daily average of over 15.55 lakh in September.
- The Income Tax Return (ITR) filing has increased to 3.2 lakh daily in September 2021.
- over 94.88 lakh ITRs have also been e-verified, which is necessary for processing by the Centralized Processing Center. Of this, 7.07 lakh ITRs have been processed.
- Taxpayers have been able to view over 8.74 lakh Notices issued by the Department under the Faceless Assessment/Appeal/Penalty proceedings, to which, over 2.61 lakh responses have been filed.
- An average of 8,285 Notices for e-proceedings are being issued and 5,889 responses are being filed in September, 2021 on a daily basis.
- Over 10.60 lakh Statutory Forms have been submitted including 7.86 lakh TDS statements, 1.03 lakh Form 10A for registration of Trusts/institutions, 0.87 lakh Form 10E for arrears of salary, 0.10 lakh Form 35 for Appeal.
- Aadhaar- PAN linking has been done by 66.44 lakh taxpayers and over 14.59 lakh e-PAN have been allotted. These two facilities are being availed of by over 0.50 lakh taxpayers on a daily basis in September, 2021.

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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TAX CALENDAR

Due date	Form/Return/ Challan	Reportin g Period	Description
13 th September 2021	GSTR-6	August 2021	ISD - Return for input service distributor
13 th September 2021	GSTR 1	August 2021	Filing of GSTR-1 (who opted QRMP)
15 th September 2021	ITNS - 280	August 2021	Due date for payment of Advance Income Tax
15 th September 2021	Form No. 16A	July 2021	Due date for issue of TDS Certificate for tax deducted under Section 194IB in the month of July, 2021
15 th September 2021	Form No. 16B	July 2021	Due date for issue of TDS Certificate for tax deducted under Section 194IA in the month of July, 2021
15 th September 2021	Form No. 16D	July 2021	Due date for issue of TDS Certificate for tax deducted under Section 194M in the month of July, 2021
15 th September 2021	Form 24G	August 2021	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of August, 2021 has been paid without the production of a challan
15 th September 2021	Form no. 3BB	August 2021	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of August, 2021

INCOME TAX

NOTIFICATION

FACELESS ASSESSMENT: AUTHENTICATION OF ELECTRONIC RECORD – DSC REQUIREMENT REMOVED

OUR COMMENTS: CBDT amends Income-tax Rules, 1962 to ease authentication of electronic records submitted in faceless assessment proceedings

CBDT notifies Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B (Faceless Assessment). Notification No. 101/2021-Income Tax, Dated: 6th September, 2021.

For easing the process of authentication of electronic records in faceless assessment proceedings, the Government has amended Income-tax Rules, 1962 vide notification no G.S.R. 616(E) dated 6th September, 2021.

The amended Rules provides that electronic records submitted through registered account of the taxpayers in the Income-tax Department's portal shall be deemed to have been authenticated by the taxpayer by electronic verification code (EVC). Therefore, where a person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated by EVC for the purposes of section 144B(7)(i)(b) of the Income-tax Act, 1961.

However, under the existing provisions of section 144B(7)(i)(b) of the Income Tax Act, this simplified process of authentication by EVC is not available to certain persons (such as companies, tax audit cases, etc.) and they are mandatorily required to authenticate the electronic records by digital signature.

In order to provide the benefit of the simplified process of authentication by EVC to these persons, it has been decided to extend the simplified process of authentication by EVC to these persons also.

Hence, the persons who are mandatorily required to authenticate electronic records by digital signature shall be deemed to have authenticated the electronic records

when they submit the record through their registered account in the Income-tax Department's portal. Legislative amendments in this regard shall be proposed in due course.

The Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

(1) These rules may be called the Income-tax (26th Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette i.e. 06th September 2021.

In the Income-tax Rules, 1962, after rule 14B, the following rule shall be inserted, namely:-

'14C. Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B.- .- For the purposes of sub-clause (b) of clause (i) of sub-section (7) of section 144B, where an assessee or any other person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated under electronic verification code.

[For further details please refer the Notification]

GST

CIRCULAR

CLARIFICATION ON EXTENSION OF TIME LIMIT TO APPLY FOR REVOCATION OF CANCELLATION OF GST REGISTRATION

OUR COMMENTS: In view of the notification 34/2021 – Central dated 29th Aug 2021 issued by Govt now, where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, the time limit for filing of application for revocation of cancellation of registration is extended to 30th September, 2021 vide **Circular No. 158/14/2021-GST dated 6.9.2021**.

The benefit of said notification is extended to all the cases where cancellation of registration has been done under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021.

It is further clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer or where taxpayer has not filed any appeal against the rejection or appeal against the rejection order is pending before appellate authority.

Doubts have been raised whether the said notification has extended the due date in respect of initial period of 30 days for filing the application (in cases where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017) under sub-section (1) of section 30 of the CGST Act or whether the due date of filing applications for revocation of registration can be extended further for the period of 60 days (30 + 30) by the Joint Commissioner/ Additional Commissioner/ Commissioner, as the case may be, beyond the extended date of 30.09.2021

(i) where the 30 days' time limit falls between 1st March, 2020 to 31st December, 2020, there is no provision available to extend the said time period of 30 days under

section 30 of the CGST Act. For such cases, pursuant to the said notification, the time limit to apply for revocation of cancellation of registration stands extended up to 30th September, 2021 only;

(ii) where the time period of 30 days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after 1st January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:

(a) Where the time period of 90 days (initial 30 days and extension of 30 + 30 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, without any further extension of time by Joint Commissioner/ Additional Commissioner/ Commissioner.

(b) Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended up to 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act

(c) Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Joint/ Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.

[For further details please refer the Circular]

FEMA

DISCUSSION

COMPOUNDING CONTRAVENTION UNDER FEMA ACT

Compounding is the settlement of an offence committed by the contravener by imposing a monetary penalty rather than going to litigation once the contravener admits to committing the offence.

Section that allows for the compounding of a violation application Under the FEMA Act of 1999,

Section 15 of the Foreign Exchange Management Act, 1999 (42 of 1999), permits the Reserve Bank to compound any contravention as defined under section 13 of the FEMA, 1999, except contraventions under section 3 (a) of FEMA, 1999, on an application made by the person committing such contravention.

Procedure for Application for compounding

All application for compounding may be submitted together with the prescribed fee of **Rs.5,000/-** by way of a demand draft drawn in favour of "Reserve Bank of India" and payable at the concerned Regional Office/CO Cell New Delhi and by way of a demand draft in favour of "Reserve Bank of India".

Application submitted to the Reserve Bank must contain contact detail i.e. name of applicant/ authorised official or representative of the applicant, telephone / mobile number and email ID.

The Compounding Authority shall pass an order of compounding after affording an opportunity of being heard to all the concerned as expeditiously as possible as and not later than 180 days from the date of application.

In addition to the application in the prescribed format (Annex I) as mentioned above, the applicant may further provide following information and documents:

- Annex-II– relating to Foreign Direct Investment, External Commercial Borrowings, Overseas Direct Investment and Branch Office / Liaison Office.

- Annex-III– An undertaking that they are not under investigation of any agency such as DoE, CBI, etc.
- Annex-IV– A duly filled ECS mandate form.
- A Cancelled Cheque copy
- A copy of the Memorandum of Association and latest audited balance sheet while applying for compounding of contraventions under FEMA, 1999

Time limitation of RBI to issue Compounding Order

RBI will issue Compounding Order within 180 days from the date of application on the basis of the averments made in the application as well as other documents and submissions made in this context by the contravener during the personal hearings.

Payment

The sum for which the contravention is compounded as specified in the order of compounding shall be paid by way of demand draft in favour of the "Reserve Bank of India" within 15 days from the date of the order of compounding of such contravention. The manner in which the demand draft has to be drawn and deposited shall be indicated in the compounding order.

CUSTOMS

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes & Customs hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1029 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1055(i.e., no change)
3	1511 90 90	Others – Palm Oil	1042(i.e., no change)
4	1511 10 00	Crude Palmolein	1061(i.e., no change)
5	1511 90 20	RBD Palmolein	1064 ((i.e., no change)
6	1511 90 90	Others – Palmolein	1063(i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1228(i.e., no change)

8	7404 00 22	Brass Scrap (all grades)	5351
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TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	579 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	765 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods	765 per kilogram

CUSTOMS

		through post, courier or baggage. Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	579 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	5149"

2. This notification shall come into force with effect from the 1st day of September, 2021.

[For further details please refer the Notification]

DGFT

NOTIFICATION

INCLUSION OF 3 MORE PORTS OF IMPORT IN
CONTINUATION TO NOTIFICATION 20/2015-20

OUR COMMENTS: The ports of Mumbai Sea Port (INBOM1), Tuticorin Sea Port (INTUT1), Vishakhapatnam Sea Port (INVTZ1) have been additionally included for allowing imports as under notification no. 20/2015-20 dated 24th august 2021 vide notification notification no. 23/2015-2020-dgft 3rd September 2021

The Central Government hereby amends the provision in Para 3 of Notification no. 20/2015-20 dated 24th August 2021

Govt allow imports of 12 Lakh MT of crushed & de-oiled GM soya cake

Read More

as under —

The following (3) ports are included in addition to the existing (2) ports of Nhava Sheva (INNSA1) port and LCS Petrapole (INPTPB) –

- i. Mumbai Sea Port (INBOM1)
- ii. Tuticorin Sea Port (INTUT1)
- iii. Vishakhapatnam Sea Port (INVTZ1)

2. All other conditions as mandated under Notification no. 20/2015-20 dated 24th August 2021 shall continue to apply.

Effect of the Notification: The ports of Mumbai Sea Port (INBOM1), Tuticorin Sea Port (INTUT1), Vishakhapatnam Sea Port (INVTZ1) have been additionally included for allowing imports as under Notification no. 20/2015-20 dated 24th August 2021.

[For further details please refer the Notification]

NOTIFICATION

GOLD IN ANY FORM INCLUDES GOLD IN ANY FORM
ABOVE 22 CARATS

OUR COMMENTS: The expression —Gold in any form includes gold in any form above 22 carats under Chapter 71 of ITC (HS), 2017, Schedule – I (Import Policy). Such imports can be made only by nominated agencies as notified by RBI (in case of banks) and DGFT (in case of others) VIDE NOTIFICATION NUMBER 22/2015-2020 DGFT [S.O. 3594(E) DATED 2nd SEPTEMBER 2021

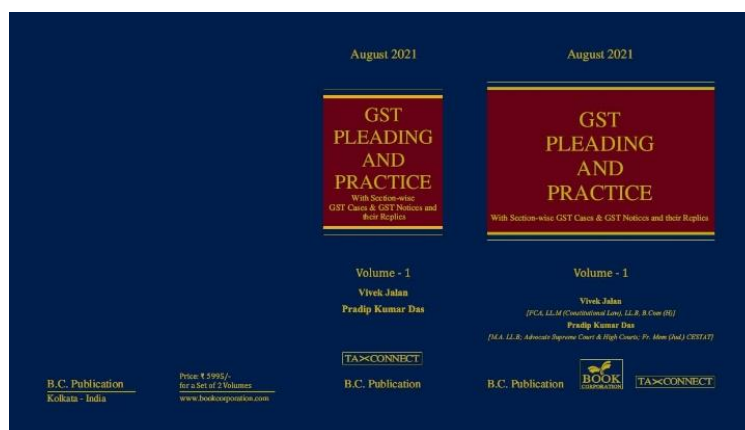
The Central Government hereby incorporates following explanation in the Notification No. 36/2015-2020 dated 18th December, 2019, as under:

Explanation: The expression —Gold in any form includes gold in any form above 22 carats under Chapter 71 of ITC (HS), 2017, Schedule – I (Import Policy). Such imports can be made only by nominated agencies as notified by RBI (in case of banks) and DGFT (in case of others).

[For further details please refer the Notification]

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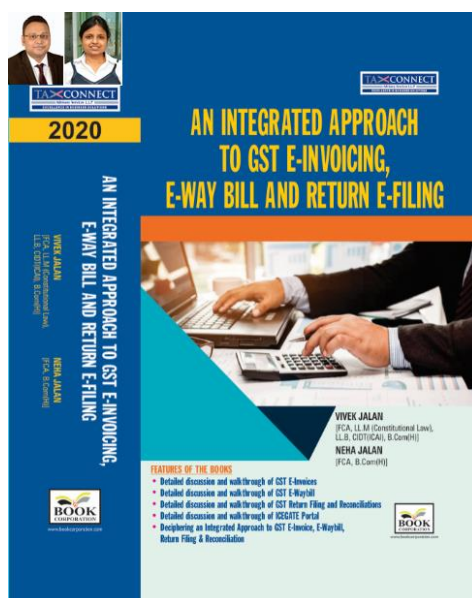
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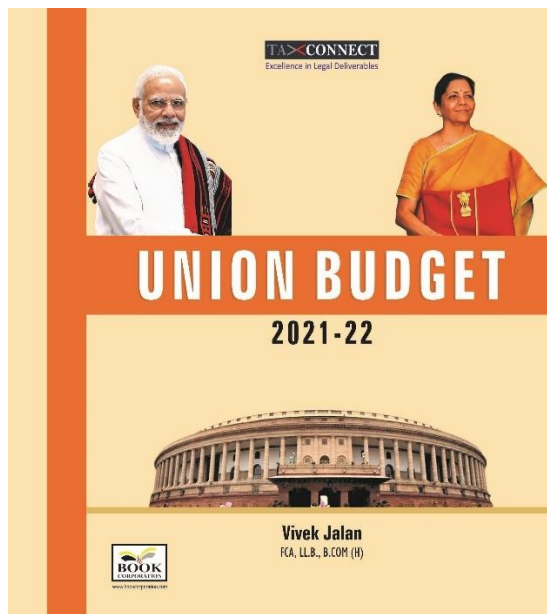
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