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EDITORIAL



Friends,

Section 142(8) of the CGST Act, 2017 provides for recovery of confirmed dues under the existing Acts, unless recovered earlier, to be recovered as arrears under CGST Act, 2017. This module is intended for recovery of legacy arrears by uploading summary of demand order in **FORM GST DRC-7A** electronically on the common portal and creating demand in the Electronic Liability Ledger Part-II.

Subsequently, when the demand is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded in **FORM GST DRC-08A** and at the same time, the demand amount in Electronic Liability Ledger Part-II shall be updated.

Irrespective of the fact as to whether the assessee is currently under state jurisdiction or central jurisdiction, the CGST officers can create the liability for the legacy arrears of all the assesses who were earlier registered in their jurisdiction as Central Excise/ Service Tax assesseees.

The taxpayer who has unpaid confirmed tax arrears, including interest/ penalty or fine, pending against him as per the existing Acts of Central Excise Act 1944 or Finance Act 1994 should have migrated as a Taxpayer under the GST Act and should be operating within the particular State. The

Rule 142A of the CGST Rules, 2017 prescribe FORM DRC-07A for recovery under the Act which ensures that the demand order has been issued and demand exists in Electronic Liability Ledger-Part.II.

Where the demand of an order uploaded in Form DRC-07A is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in FORM GST DRC-08A. The Assistant/Deputy Commissioner or the Superintendent can access the Form DRC 8A and peruse/modify the contents of the form.

The Assistant/Deputy Commissioner has the credentials to approve the form. If satisfied, he can approve the form. After approval, the FORM GST DRC-08A gets generated and issued to the taxpayer through GSTN portal and demand gets updated in the Electronic Liability Ledger-Part-II of the taxpayer.

We recommend to keep tracking the notices and order uploaded on the GST portal by the GST Authorities time to time which is a valid mode of communication as per the law.

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	Reporting Period	Description
7 th June	Challan No. ITNS-281	May 2022	Payment of TDS/TCS under Income Tax of May 2022.
10 th June	GSTR-7	May 2022	Monthly Return by Tax Deductor under GST for May 2022
10 th June	GSTR-7	May 2022	Monthly Return by e-commerce operators for May.
11 th June	GSTR-1	May 2022	Monthly Return of Outward Supplies for May 2022.

INCOME TAX

NOTIFICATION

U/S 10(46) OF IT ACT 1961 - CENTRAL GOVERNMENT NOTIFIED, 'NATIONAL BIODIVERSITY AUTHORITY' AN AUTHORITY ESTABLISHED UNDER THE BIOLOGICAL DIVERSITY ACT, 2002.

OUR COMMENTS: The Central Board of Direct Taxes (CBDT) vide Notification No. 58/2022 dated 31st May, 2022 notified for the purposes of the clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), 'National Biodiversity Authority' (PAN AAALN0331K), an Authority established under the Biological Diversity Act, 2002 (18 of 2003), in respect of the following specified income arising to that Authority, namely: -

- (a) amount received in the form of grant-in-aid from the Government of India;
- (b) benefit sharing fee and royalty received;
- (c) amount received in the form of application fees; and
- (d) interest earned on (a) to (c) above.

2. This notification shall be effective subject to the conditions that National Biodiversity Authority, Chennai: --

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the financial year 2021-2022 and shall be applicable with respect to the financial years 2022-2023, 2023-2024, 2024-2025 and 2025-2026.

[For further details please refer the Notification]

NOTIFICATION

RULE 44FA INSERTED TO NOTIFY FORM AND MANNER OF FILING APPEAL TO THE HIGH COURT ON RULING PRONOUNCED OR ORDER PASSED BY THE BOARD FOR ADVANCE RULINGS

OUR COMMENTS: The Central Board of Direct Taxes (CBDT) vide Notification No. 57/2022 dated 31st May, 2022 made the following rules further to amend the Income-Tax Rules, 1962, namely: -

1. Short title and commencement :-

(1) This rule may be called the Income-tax (Sixteenth Amendment) Rules, 2022.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 44F, the following rule shall be inserted, namely:—

“44FA. Form and manner of filing appeal to the High Court on ruling pronounced or order passed by the Board for Advance Rulings under sub-section (1) of section 245W.—

The form and manner of filing appeal to the High Court under sub-section (1) of section 245W of the Act against a ruling pronounced or order passed by the Board for Advance Rulings by the assessee, or the Assessing Officer on the directions of the Principal Commissioner or Commissioner, shall be the same as provided in the applicable procedure laid down by the jurisdictional High Court for filing an appeal to the High Court.”.

[For further details please refer the Notification]

NOTIFICATION

ASSISTANT COMMISSIONER / DEPUTY COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION) CIRCLE -1(1)(1), DELHI NOTIFIED AS 'PRESCRIBED INCOME-TAX AUTHORITY'

OUR COMMENTS: The Central Board of Direct Taxes (CBDT) vide Notification No. 56/2022 dated 28th May, 2022 authorises the Assistant Commissioner/ Deputy Commissioner of Income Tax (International Taxation), Circle -1(1)(1), Delhi to act as the 'Prescribed Income-tax Authority' for the purpose of issuance of notice under sub-section (2) of section 143 of the Act.

[For further details please refer the Notification]

GST

ADVISORY

ADDITION OF 6% TAX RATE IN GSTR-1 ONLINE

OUR COMMENTS: Recently 6% tax rate has been added in the item details section of all the tables of form GSTR-1, except HSN table 12. In case your outward supplies attract 6% tax rate, you are required to upload the details against 6% tax rate in the item details section.

In respect to HSN table 12 of form GSTR-1, 6% tax rate shall be added shortly. Meanwhile, you may report the HSN details of supplies attracting 6% tax rate under tax rate 5% by updating the values/tax amounts as per the actual supplies made by you.

NOTIFICATION

LATE FEE SEEKS WAIVED OFF FOR THE PERIOD FROM 01.05.2022 TILL 30.06.2022 FOR DELAY IN FILING FORM GSTR-4 FOR FY 2021-22

OUR COMMENTS: The Central Government, on the recommendations of the Council, vide Notification 07/2022-Central Tax dated 26th May 2022, made the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 73/2017-Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the 29th December, 2017, namely :-

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: -

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022.”.

[For further details please refer the Notification]

ADVANCE RULING

HEALTHCARE SERVICES PROVIDED TO BUSINESS ENTITY IS EXEMPT

OUR COMMENTS: It has been held by Appellate Authority for Advance Ruling, Gujarat that the supply of Occupation Health Checkup Service by the hospital i.e. nursing staff, Doctors, Paramedical staff on hospital's payroll working in different corporate for providing health check-up services, ambulance facility and allied medical services to their employees and also the camps conducted for health check-up outside the hospitals to be treated as Health Care Service and exempted under GST in terms of Entry at Sr.No.74 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 and Notification No. 12/2017-State Tax (Rate) dated 30.06.2017, as amended.

The objective of medical examination is diagnosis. The definition of diagnosis, as per Cambridge dictionary means a judgement about what particular illness or problem is, made after examining and as per freedictionary.com is the act of process of identifying or determining the nature and cause of a disease or injury through evaluation of patient's history, examination and review of laboratory data, are broad enough to include occupational health check-ups within the meaning of word diagnosis. Further, occupational health check-ups provide preventive care which falls in the scope of the word 'care' - As per Entry at Sr. No. 74 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and Notification No. 12/2017-State Tax (Rate) dated 30.06.2017 Health Care Services must be supplied by clinical establishment, an authorized medical practitioner or para-medics and these services are not limited to specified or particular conditions, diseases or anatomical reasons as well as these services can be provided in general practitioner's practices and also delivered by outpatient clinics, at home, in firms, schools etc or by phone, internet or other means.

In view of definition of Health Care Services, it is clear that there is no disparity when provided by a clinical establishment to a patient inside the clinical establishment or outside the said establishment.

FEMA

CASE LAW

NOTICE UNDER RULE 4(3) CAN BE ISSUED ONLY AFTER ISSUING NOTICE UNDER RULE 4(1) AND 4(2)- HON'BLE CALCUTTA HIGH COURT

OUR COMMENTS: It has been held by Hon'ble High Court that the adjudicating authority is required to give the notice under sub-rule (1) to the concerned person requiring him to show cause as to why inquiry should not be held against him indicating the nature of contravention alleged to have been committed by him. After considering the cause, if any shown, and on forming an opinion that an inquiry should be held, the adjudicating authority is required to issue notice under sub-rule (3) fixing the date of appearance. In the present case, undisputedly no notice in terms of sub-rule (1) and (2) of Rule 4 has been given and straight away notice under sub-rule (3) of Rule 4 has been issued which was subject matter of the challenge in the writ petition.

Rule 4 of the Rules of 2000 relates to holding of inquiry and sub- Rule (1) to (3) of Rule 4 which are relevant for the present controversy are as under:

"4. Holding of inquiry.-(1) For the purpose of adjudicating under section 13 of the Act whether any person has committed any contravention as specified in that section of the Act, the Adjudicating Authority shall, issue a notice to such person requiring him to show cause within such period as may be specified in the notice (being not less than ten days from the date of service thereof) why an inquiry should not be held against him.

(2) Every notice under sub-rule (1) to any such person shall indicate the nature of contravention alleged to have been committed by him.

(3) After considering the cause, if any, shown by such person, the Adjudicating Authority is of the opinion that an inquiry should be held, he shall issue a notice fixing a date for the appearance of that person either personally or through his legal practitioner or a chartered accountant duly authorised by him."

In terms of the aforesaid Rule, the adjudicating authority is required to give the notice under sub-rule (1) to the

concerned person requiring him to show cause as to why inquiry should not be held against him indicating the nature of contravention alleged to have been committed by him. After considering the cause, if any shown, and on forming an opinion that an inquiry should be held, the adjudicating authority is required to issue notice under sub-rule (3) fixing the date of appearance.

As decided in KANWAR NATWAR SINGH & KANWAR JAGAT SINGH VERSUS DIRECTORATE OF ENFORCEMENT [2010 (10) TMI 156 - SUPREME COURT] Notice in terms of sub-rule (1) and (2) is necessary and thereafter formation of opinion under sub-rule (3) is required before conducting inquiry in terms of other provisions of the Rule.

The Hon'ble Supreme Court in the matter of State of Uttar Pradesh vs. Singhara Singh and Others [1963 (8) TMI 43 - SUPREME COURT] has noted that where a power is given to do a certain thing in a certain way, the thing must be done in that way or not at all and that other methods of performance are necessarily forbidden.

The court has a view that Enforcement Directorate was required to form an opinion after giving notice to the petitioner before issuing the impugned show cause notice dated 06.07.2020 which he has failed to do in the present case.

Hence, the hon'ble High Court disposed of the appeal without interfering in the show cause notice dated 06.07.2020 but by directing the Special Director, Eastern Region, Enforcement Directorate to form his opinion after recording reasons in terms of sub-rule (3) of Rule 4. If the opinion so formed is adverse to the appellant, such opinion along with the reasons so recorded shall be furnished so as to reach the appellant at least 15 days prior to the date of personal hearing as the same would meet the requirement of Rule 4(3).

CUSTOMS

NOTIFICATION

RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES

OUR COMMENTS : The Central Board of Indirect Taxes and Customs vide N. No. 49/2022-Customs (N.T.) dated 02nd June 2022, hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 3rd June, 2022, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	56.95	54.50
2.	Bahraini Dinar	212.55	199.65
3.	Canadian Dollar	62.40	60.25
4.	Chinese Yuan	11.75	11.40
5.	Danish Kroner	11.30	10.90
6.	EURO	84.25	81.20
7.	Hong Kong Dollar	10.05	9.70
8.	Kuwaiti Dinar	261.85	245.60
9.	New Zealand Dollar	51.65	49.35
10.	Norwegian Kroner	8.30	8.05
11.	Pound Sterling	98.60	95.25
12.	Qatari Riyal	22.00	20.55
13.	Saudi Arabian Riyal	21.35	20.05
14.	Singapore Dollar	57.40	55.45
15.	South African Rand	5.15	4.80
16.	Swedish Kroner	8.00	7.75
17.	Swiss Franc	82.15	79.05
18.	Turkish Lira	4.85	4.60
19.	UAE Dirham	21.80	20.50
20.	US Dollar	78.50	76.80

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	60.70	58.65
2.	Korean Won	6.40	6.00

NOTIFICATION

EXEMPTS THE DEPOSIT OF PAYMENTS THROUGH ELECTRONIC CASH LEDGER FOR THE SPECIFIED TRANSACTIONS W.E.F.30TH NOVEMBER 2022

OUR COMMENTS : The Central Board of Indirect Taxes and Customs vide N. No. 48/2022-Customs (N.T.) dated 31st May 2022, hereby amended the notification No.19/2022-Customs (N.T.) dated the 30th March 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. 1512 (E), dated the 30th March, 2022, namely, -

In the said notification, in clause 2, for the figures, letters and word "1st June, 2022", "30th November, 2022", shall be substituted.

[For further details please refer the Notification]

NOTIFICATION

THE DEPOSITS PERTAINING TO ALL CLASSES OF PERSONS AND ALL CATEGORIES OF GOODS, FROM THE PROVISIONS OF THE SECTION 51A EXEMPTED TILL 29TH OF NOVEMBER 2022.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide Notification No. 47/2022-Customs (N.T.), Dated 31st May 2022 hereby exempted the deposits pertaining to all classes of persons and all categories of goods, from the provisions of the said section 51A.

CUSTOMS

2. This notification shall come into force with effect from the 1st June, 2022 and shall be effective up-to the 29th of November 2022.

[For further details please refer the Notification]

NOTIFICATION

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

OUR COMMENTS: The Central Board of Indirect Taxes & Customs, vide N. No. 46/2022-CUSTOMS (N.T.) dated 31st May 2022, hereby made 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	1625
2	1511 90 10	RBD Palm Oil	1733
3	1511 90 90	Others – Palm Oil	1679
4	1511 10 00	Crude Palmolein	1741
5	1511 90 20	RBD Palmolein	1744
6	1511 90 90	Others – Palmolein	1743
7	1507 10 00	Crude Soya bean Oil	1866
8	7404 00 22	Brass Scrap (all grades)	5530

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	597 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	721 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 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.	721 per kilogram

CUSTOMS

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.	597 per 10 grams
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Customs (N.T.) dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 193 (E), dated the 2nd April, 1997, namely:-

In the said notification, in the Table, against serial number 8 relating to the State of Madhya Pradesh, in column (3), after the entry at item (ix) and corresponding entry in column (4), the following item and entries shall be inserted, namely:-

(3)	(4)
"(x) Village Kheda, Pithampur	Unloading of imported goods and loading of export goods"

[For further details please refer the Notification]

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	5477(i.e., no change)"

2. This notification shall come into force with effect from the 01st day of June, 2022

[For further details please refer the Notification]

NOTIFICATION

INLAND CONTAINER DEPOTS FOR LOADING AND UNLOADING OF GOODS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs vide N. No. 45/2022-Customs (N.T.) dated 24th May 2022 hereby made the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/97-

DGFT

NOTIFICATION

ALIGNMENT OF APPENDIX 4R WITH THE FINANCE ACT, 2022 WITH EFFECT FROM 01.05.2022 - ELIGIBLE RODTEP EXPORT ITEMS, RATES AND PER UNIT VALUE CAPS, WHEREVER APPLICABLE IS AVAILABLE

OUR COMMENTS: The Directorate General of Foreign Trade vide Notification No. 12/2015-20 Dated 01st June 2022 notified an Appendix 4R which is aligned with the Finance Act, 2022. This Appendix 4R shall be effective from 01.05.2022.

2. This new Appendix 4R, with effect from 01.05.2022, containing the eligible RoDTEP export items, rates and per unit value caps, wherever applicable is available at the DGFT portal www.dgft.gov.in under the link 'Regulatory Updates >RoDTEP'.

Effect of this Notification: Consequent to Finance Act, 2022, certain changes in the Customs Tariff Schedule shall take effect from 01.05.2022. Accordingly, after alignment, a new RoDTEP schedule (Appendix 4R) is being notified for implementation with effect from 01.05.2022.

[For further details please refer the Notification]

TRADE NOTICE

UPLOADING OF E-BRC BY 15.07.2022 FOR SHIPPING BILLS ON WHICH ROSCTL SCRIP HAS BEEN AVAILED FROM DGFT RAS

OUR COMMENTS: Attention of the trade and industry members vide Trade Notice No. 12/2022-23 dated 30th May 2022 is brought to Para 4.96 (d) of Public Notice 58 dated 29.01.2020, wherein it has been stipulated that under RoSCTL, the rebate allowed is **subject to the receipt of export proceeds within time** allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. Action under the FT (D&R) Act, 1992 may be taken by the Regional Authorities for repayment of erroneous or excess paid RoSCTL. Earlier a Trade Notice No 13 dated 4th August 2021 had been issued urging all exporters to comply with the extant guidelines on realisation of export proceeds and

get the process of uploading of eBRCs at the DGFT server completed by the AD Banks.

2. As per RBI guidelines, it is expected that all shipping bills upto 31.12.2020 would have their export proceeds realized by now. Accordingly, all exporting firms, who have been issued scrips under RoSCTL for exports / shipping bills upto 31.12.2020, are requested to get the relevant e-BRCs uploaded in the DGFT server by their AD banks latest by 15.07.2022, failing which action as per para 4.96 of HBP, as notified vide PN 58 dated 29.01.2020 would be initiated by the jurisdictional RAs.

3. This is issued with the approval of competent authority.

[For further details please refer the Trade Notice]

PUBLIC NOTICE

ALLOCATION OF TARIFF RATE QUOTA FOR IMPORT OF CRUDE SOYA BEAN OIL AND CRUDE SUNFLOWER OIL

OUR COMMENTS: The Directorate General of Foreign Trade vide Public Notice No. 10/2015-20 Dated 24th May 2022, hereby notified the provisions for import of Crude Soyabean Oil and Crude Sunflower Seed Oil under Tariff Rate Quota (TRQ) by amending para 2.60 and 2.61 of the Handbook of Procedures as follows :

1. The following provision is inserted as para 2.60(b) of the Hand book of procedures:

Tariff Rate Quota (TRQ) Imports shall be allocated during financial years 2022-23 and 2023-24, up to quantities per year as indicated below. The duty exemption under the said TRQs may be availed as per Ministry of Finance (Department of Revenue) Notification No. 30/2022-customs dated 24.05.2022.

Item Description	ITC(HS)	TRQ per Year (in MT)
Crude Soya-bean oil, whether or not degummed	1507 10 00	20,00,000
Crude Sunflower seed oil	1512 11 10	20,00,000

DGFT

2. The following provision is inserted as para 2.61 (d) of the Hand book of procedures:

DGFT invites fresh applications for allocation of said Tariff Rate Quotas(TRQ) during FY 2022-23 with effect from 27.05.2022 and not later than 18.06.2022 as follows –

i. Applications where the date of issuance of their Importer-Exporter Code (IEC) is on or after the date of this Public Notice shall not be considered.

ii. The applications shall be considered on Actual User basis to processors/refiners only based upon their own processing capacity.

iii. For each processing unit, applicants shall provide a self-certified copy of documentary proof issued by Central/State Authorities, indicating its processing capacity. The certificate should be dated prior to issue of this Public Notice. The process capacity for Crude Sunflower Oil or Crude Soya Oil should be clearly mentioned in the said certificates.

iv. Applicants shall also provide a valid FSSAI License for the said categories.

v. Only one application against one IEC shall be considered.

vi. The TRQs shall be valid for 1 year from the date of Issuance.

3. Applications for allocation during FY 2023-24 shall be invited separately at subsequent dates.

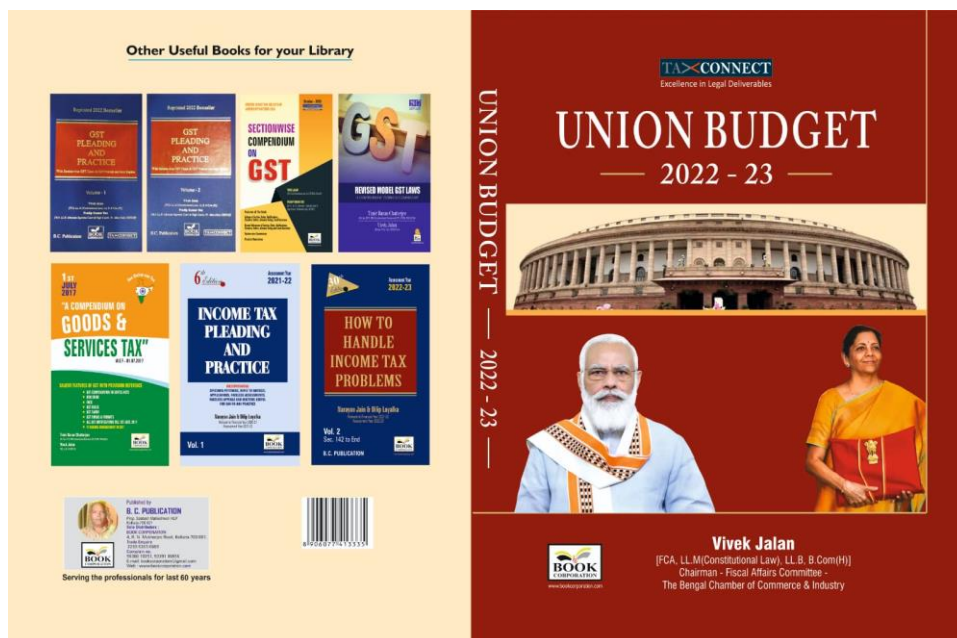
4. The TRQ for each eligible applicant shall be notified as per the decision of the EXIM Facilitation Committee under para 2.51 of the HBP 2015-20. The EFC, while examining the applications, will take into considerations; inter alia, the monthly/annual processing capacity of the applicant. DGFT reserves the right to make any changes in the allocation at any point of time, as deemed fit.

5. Effect of Public Notice: Provisions for allocation of Tariff Rate Quota (TRQ) for 20 Lakh MT of Crude Soya bean oil and 20 Lakh MTs of Crude Sunflower oil for FY 2022-23 and 2023-24 has been notified.

[For further details please refer the Public Notice]

:IN STANDS

UNION BUDGET 2022-23



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1. **Commentary on Budget**
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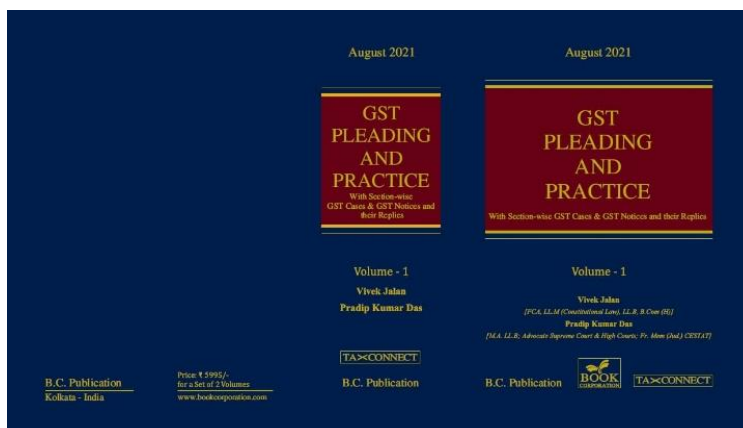
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5. CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST
6. Completely Updated Synopsis of Case Laws under GST by Supreme Court, High Court, AAARs & AARs

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