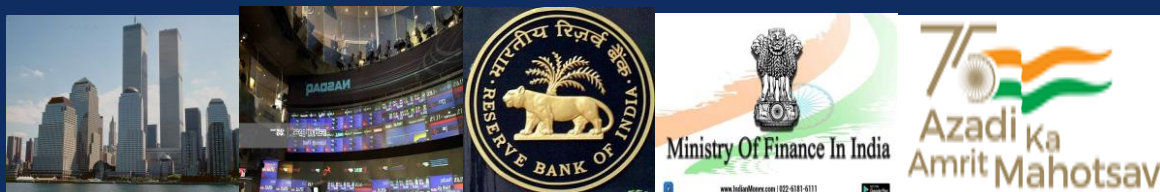


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FEMA. FDI. INCOME TAX. GST. LAND. LABOUR

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EDITORIAL



Friends,

The laid down procedure of allowing a maximum of three adjournments per case is not followed in over fifty per cent of the matters being heard, leading to rising pendency of cases, a government panel had said few years back. The panel therefore stressed that the law of three adjournments should be strictly followed to reduce the pendency. The task force was set up by the government to suggest changes in judicial procedures for faster disposal of commercial disputes and to improve the country's ranking in the World Bank index of ease of doing business.

In Tax cases too, taxpayers face this issue especially in case of faceless assessments and appeals that the E-Portal to file submissions close without even rejecting the prayer for Adjournment. The same should not be accepted. However, it is important that the taxpayers follow the correct procedure to ensure that they get justice.

Recently it has been observed in many cases that the Faceless Assessment E-portal closed without notice. In such cases, it is important that the Petitioner upload their grievance on the e- portal of the Face Less Assessment Centre, stating that they had not been heard and specifically requesting therein for an opportunity of being heard through video conferencing.

The taxpayers should also send a copy of their submissions to the Face Less Assessment Centre, as there remains no manner of uploading the same, the portal having been shut for the Petitioner's case. Thereafter the case can be taken to higher authorities in case a demand is received on the basis of best judgement of the authorities.

In normal course, the Petitioner should avail the alternate statutory remedy of filing an appeal against the order of assessment. However, denial of the principles of natural justice to the Petitioner by not affording a hearing through video conferencing as is envisaged under the provisions of Section 144B of the Act, provides an opportunity to approach The High Court directly u/a 226.

In a similar matter, The Hon'ble Court held that the Authority has not afforded to the Petitioner a fair hearing in the matter. The Authority ought to have either responded to the Petitioner's request for extension of time, by rejecting the request or at least responded to the Petitioner's request for an online hearing of the case by video conferencing. Having not given to the Petitioner an opportunity of personal hearing as was required to be done under the provisions of Section 144B of the Act itself, the Court held that that the Respondents have acted in arbitrary manner and set aside Order of assessment passed under Section 143(3)/144B of the Act, notice of demand under Section 156 of the Act and show- cause notice initiated penalty proceedings under Section 270 of the Act.

Truly Yours

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

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TAX CALENDAR

Due Date	Form/Return /Challan	Reporting Period	Description
10 th January	GSTR 7	December 2022	GSTR 7 is a return to be filed by the people who are required to deduct TDS (Tax deducted at source) under GST
10 th January	GSTR 8	December 2022	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST
11 th January	GSTR 1	December 2022	Taxpayers having an aggregate turnover of more than INR 5 Crores or opted to file Monthly Return
13 th January	GSTR 1 (IFF)	October-December 2022	GST return for the taxpayers who opted for QRMP scheme
13 th January	GSTR 6	December 2022	Monthly return for Input Service Distributors to provide the details of their distributed input tax credit & inward supplies.
13 th January	GSTR 5	December 2022	A document/statement that has to be filed by every registered non-resident taxable person for the period during which they carry out business transactions in India.
14 th January	TDS Certificate	November 2022	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M for the month of November, 2022

INCOME TAX

CIRCULAR

CLARIFICATION FOR THE PURPOSES OF CLAUSE (C) OF SECTION 269ST OF THE INCOME-TAX ACT, 1961 IN RESPECT OF DEALERSHIP/DISTRIBUTORSHIP CONTRACT IN CASE OF CO-OPERATIVE SOCIETIES

OUR COMMENTS: The Central Board of Direct Taxes, Ministry of Finance vide circular no 25/2022 dated 30.12.2022 circulated that Section 269ST inter-alia prohibits receipt of an amount of two lakh rupees or more (*hereinafter referred to as 'the prescribed limit'*) by a person, in the circumstances specified therein, through modes other than by way of an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account or through such other electronic mode as may be prescribed.

2. References have been received in respect of Milk Producers' Cooperative as to whether under the provisions of Section 269ST of the Act, receipt(s) in cash in a day of bank holiday/closure of bank day within 'the prescribed limit' from a distributor against sale of milk when payments were through bank on all other days is to be considered as a single transaction or whether all such receipts in cash in a previous year would be aggregated in respect of transactions with a distributor to treat it as one event or occasion.

3. With respect to the reference at Para 2 above, it is clarified that in respect of Co-operative Societies, a dealership/ distributorship contract by itself may not constitute an event or occasion for the purposes of clause (c) of Section 269ST. Receipt related to such a dealership/distributorship contract by the Co-operative Society on any day in a previous year, which is within 'the prescribed limit' and complies with clause (a) as well as clause (b) of Section 269ST, may not be aggregated across multiple days for purposes of clause (c) of Section 269ST for that previous year.

[For further details please refer the circular]

CASE LAW

TDS PROVISIONS TO BE READ ALONG WITH DTAA FOR COMPUTING THE TAX LIABILITY - SCOPE FOR DEDUCTION OF TAX @ 20% UNDER SECTION 206AA : KARNATAKA HIGH COURT

OUR COMMENTS: Whether Tribunal is right in law holding that the TDS provisions in the Act has to be read along with DTAA for computing the tax liability on the sum in question and therefore when the recipient is eligible for benefit of DTAA then there is no scope for deduction of tax @ 20% under Section 206AA when the assessing authority has rightly invoked said provision as conditions set out in said provisions are satisfied in case of assessee?

It has been held that, it is not in dispute that the assessee has made payment towards technical services to various recipients in different countries as per DTAA with different countries. In the case of Danisco, the Delhi High Court has held that Section 206AA cannot be understood to override the charging Sections 4 and 5 of the Act. It has further held that the provision in Section 206-AA has to be read down to mean that where the deductee i.e., the overseas resident business concern conducts its operation from a territory, whose Government has entered into a Double Taxation Avoidance Agreement with India, the rate of taxation would be as dictated by the provisions of the treaty.

Thus, we are in respectful agreement with the view taken by the Delhi high Court. As per the DTAA, the maximum deduction shall not exceed 10% which the assessee has deducted. Any other interpretation to permit the taxing authority to raise a demand beyond 10% would be incongruous.

Also contended that if the law laid down in Danisco is to be applied, Section 206-AA of the Act would be rendered redundant.

Such contention is untenable in the facts of this case because there exists DTAA and tax deduction has been made at source as mandated by the said agreement. Decided in favour of the assessee

GST

NOTIFICATION

NOTIFICATION ISSUED FOR EXEMPTION FROM GST ON RENTING OF RESIDENTIAL UNIT

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide notification no 15/2022 CGST(Rate) dated 30.12.2022 notified In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:-

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

(a) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(b) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION REGARDING REVERSE CHARGE ON CERTAIN SPECIFIED SUPPLIES OF GOODS U/S 9(3)

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide notification no 14/2022 CGST(Rate) dated 30.12.2022 notified In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"	3301	Following essential oils	Any	Any
3A.	24	other than those of	unregistered	registered
	00,	citrus fruit namely: -	person	person".
	3301	(a) Of peppermint		
	25	(Mentha piperita);		
	10,			
	3301	(b) Of other mints :		
	25	Spearmint oil (ex-		
	20,	mentha spicata),		
	3301	Water mint-oil (ex-		
	25	mentha aquatic),		
	30,	Horsemint oil (ex-		
	3301	mentha sylvestries),		
	25	Bergament oil (ex-		
	30,	mentha citrate),		
	3301	Mentha arvensis		
	25			
	40,			
	3301			
	25			
	90			

GST

2. This notification shall come into force with effect from the 1st day of January, 2023.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION REGARDING CGST EXEMPT GOODS NOTIFIED UNDER SECTION 11 (1)

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide notification no 13/2022 CGST(Rate) dated 30.12.2022 notified In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

(i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -

“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;

(ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION REGARDING CGST RATE SCHEDULE U/S 9(1) - NOTIFYING RATES OF CGST @ 2.5%, 6%, 9%, 14%, 1.5% AND 0.125% ON SUPPLY OF GOODS

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide notification no 12/2022 CGST(Rate) dated 30.12.2022 notified In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 2.5%, -

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%, -

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely:-

GST

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

[For further details please refer the notification]

Sl. No.	Officers	Officers whose powers are to be Exercised
(1)	(2)	(3)
“8A	Additional Assistant Director, Goods and Services Tax Intelligence or Additional Assistant Director, Goods and Services Tax or Additional Assistant Director, Audit	Superintendent”

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION REGARDING ASSIGNING JURISDICTION AND POWER TO OFFICERS OF VARIOUS DIRECTORATES

OUR COMMENTS: The Central Board of Indirect Taxes And Customs vide notification no 1/2023 dated 30.12.2022 notified In exercise of the powers conferred under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017(13 of 2017), the Central Government hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 14/2017-Central Tax, dated the 1st July, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 818(E), dated the 1st July, 2017, namely: -

In the said notification, in the Table, after Sl. No. 8 and the entries relating thereto, the following Sl. No. and entries shall be inserted namely:-

FEMA

CIRCULAR

FOREIGN INVESTMENT IN INDIA - RATIONALISATION OF REPORTING IN SINGLE MASTER FORM (SMF) ON FIRMS PORTAL

OUR COMMENTS: The Reserve Bank of India vide circular no. RBI/2022-23/160 dated January 04, 2023 circulated that Attention of Authorised Dealer Category-I banks (AD banks) is invited to A.P. (DIR Series) Circular No. 30 dated June 07, 2018.

2. It is advised that the following changes are being implemented with respect to the reporting of foreign investment in SMF on FIRMS portal:

i. The forms submitted on the portal will be auto acknowledged. The AD banks shall verify the same within five working days based on the uploaded documents, as specified.

ii. In cases of delayed reporting, the AD banks shall either advise the Late Submission Fee (LSF) to the applicants, which will be computed by the system or advise for compounding of contravention, as the case may be.

The salient features of the changes made in the system are given in Annex for ready reference. For detailed guidelines, the FIRMS manual available at <https://firms.rbi.org.in> may be referred to, and the version of manual available at the portal will have the finality in case of any mismatch.

3. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

[For further details please refer the circular]

DISCUSSION

281 CASES TAKEN UP FOR INVESTIGATION BY ED REGARDING SUSPECTED FDI NORM VIOLATIONS DURING APR '19-MAR '22

OUR COMMENTS: About 281 cases have been taken up for investigation by the Directorate of Enforcement regarding suspected violations of foreign direct investment (FDI) norms all over the country during April 2019 to March this year, Parliament was informed on Wednesday. Necessary action as per provisions of Foreign Exchange Management Act, 1999 (FEMA) has been taken, which includes issuance of show cause notices, adjudication and imposition of penalty.

In these cases, following the due process of adjudication, penalties of more than Rs 2,600 crore have been imposed under the FEMA, adding the Reserve Bank of India (RBI) has done compounding of contraventions of FDI related FEMA provisions in total of 1,421 cases across the country during the last three years.

Being a quasi-judicial function, the processing of an application is done as per the provisions of the Geographical Indications of Goods (Registration and Protection) Act, 1999 and relevant rules in this regard.

A GI tag confers legal protection against its unauthorised use. Registration of GI also allows the authorised user exclusive right to the use of GI in relation to goods in respect of which is registered.

For startups, Rs 7,528 crore has been committed to 93 alternative investment funds (AIFs) under FFS (Fund of Funds for Startups) as on November 30.

CUSTOMS

NOTIFICATION

RATE OF EXCHANGE OF ONE UNIT OF FOREIGN CURRENCY EQUIVALENT TO INDIAN RUPEES WITH EFFECT FROM 6TH JANUARY, 2023

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 02/2023-Customs (N.T) dated 05.01.2023 notified In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 109/2022-Customs(N.T.), dated 15th December, 2022 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs 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 6th January, 2023, 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	57.75	55.30
2.	Bahraini Dinar	226.55	213.05
3.	Canadian Dollar	62.35	60.30
4.	Chinese Yuan	12.20	11.85
5.	Danish Kroner	12.00	11.60
6.	EURO	89.50	86.30
7.	Hong Kong Dollar	10.80	10.40
8.	Kuwaiti Dinar	278.75	262.10
9.	New Zealand Dollar	53.45	51.05
10.	Norwegian	8.35	8.05

	Kroner		
11.	Pound Sterling	101.45	98.10
12.	Qatari Riyal	23.30	21.90
13.	Saudi Arabian Riyal	22.70	21.35
14.	Singapore Dollar	62.75	60.7
15.	South African Rand	5.05	4.75
16.	Swedish Kroner	8.00	7.75
17.	Swiss Franc	90.80	87.40
18.	Turkish Lira	4.55	4.30
19.	UAE Dirham	23.25	21.85
20.	US Dollar	83.70	81.95

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	63.70	61.65
2.	Korean Won	6.70	6.30

[For further details please refer the notification]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION REGARDING CUSTOMS AIRPORTS — APPOINTMENT FOR SPECIFIED PURPOSES

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 01/2023-Customs (N.T) dated 04.01.2023 notified In exercise of the powers conferred by clause (a) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India, Ministry of

CUSTOMS

Finance (Department of Revenue) No. 61/94-Customs (N.T.) dated the 21st November, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 828 (E), dated the 21st November, 1994, namely:-

In the said notification, in the Table, after serial number 15A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

Sl. No.	State/Union Territory	Airport	Purpose
(1)	(2)	(3)	(4)
"15B.	Tripura	Agartala	Unloading of baggage and loading of baggage."

[For further details please refer the notification]

NOTIFICATION SEA CARGO MANIFEST AND TRANSHIPMENT (SECOND AMENDMENT) REGULATIONS, 2022

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 114/2022-Customs (N.T) dated 30.12.2022 notified In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Sea Cargo Manifest and Transhipment Regulations, 2018, namely: -

1. Short title and commencement.-

(1) These regulations may be called the Sea Cargo Manifest and Transhipment (Second Amendment) Regulations, 2022. (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the said regulations, in regulation 15,-

a. in sub-regulation (2), for the words, figures and letters, "till 31st December 2022", the words, figures and letters, "till 31st December 2023" shall be substituted.

[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 Ministry of Finance (Department of Revenue) vide Notification No. 113/2022-Customs (N.T) dated 30.12.2022 notified n exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, 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	977
2	1511 90 10	RBD Palm Oil	982
3	1511 90 90	Others - Palm Oil	981
4	1511 10 00	Crude Palmolein	990
5	1511 90 20	RBD Palmolein	993
6	1511 90 90	Others Palmolein	992
7	1507 10 00	Crude Soya bean Oil	1348
8	7404 00 22	Brass Scrap (all grades)	4834

TABLE-2

Sl. No.	Chapter/ heading/ sub- heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)

CUSTOMS

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	584 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	779 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.	779 per kilogram
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.	584 per 10 grams

		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.	
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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	9093 (i.e., no change)"

2. This notification shall come into force with effect from the 31st day of December, 2022.

[For further details please refer the notification]

NOTIFICATION

SEEKS TO LEVY ADD ON JUTE PRODUCTS ORIGINATING IN OR EXPORTED FROM NEPAL AND BANGLADESH (SSR)

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Notification No. 33/2022-Customs (A.D.D) dated 30.12.2022 notified Whereas, the designated authority, vide notification No. 7/09/2021-DGTR, dated the 28th June, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th June, 2021, had initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), and in pursuance of rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "Jute Products comprising of Jute Yarn/ Twine (multiple folded/cabled and single), Hessian fabric, Jute sacking bags and Jute sacking cloth" (hereinafter referred to as the subject goods) falling under Tariff Headings 5307, 5310, 5607 or 6305 of the First Schedule to the Customs Tariff Act, originating in or exported from Bangladesh and Nepal (hereinafter referred to as the subject countries) initially imposed, vide notification of the Government of India, Ministry of

CUSTOMS

Finance (Department of Revenue), No. 01/2017- Customs (ADD), dated the 5th January, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 11(E), dated the 5th January, 2017;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject countries, the designated authority in its final findings, published, vide notification No. 7/09/2021-DGTR, dated the 30th September, 2022, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 30th September, 2022, has come to the conclusion that,-

(i) there is continued dumping of the subject goods from the subject countries and the imports are likely to enter the Indian market at dumped prices in the event of cessation of duty;

(ii) dumped imports from subject countries are causing injury to the domestic industry;

(iii) the information on record shows likelihood of continuation of dumping and injury in case the antidumping duty in force is allowed to cease at this stage;

(iv) there is sufficient evidence to indicate that the revocation of the anti-dumping duty at this stage will lead to continuation of dumping and injury to the domestic industry,

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, in order to remove injury to the domestic industry.

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of

the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[For further details please refer the notification]

ORDER
INSTRUCTION REGARDING CONSOLIDATED LIST OF ANIMAL FEED ADDITIVES/PREMIX/ SUPPLEMENTS FOR IMPORT INTO INDIA

OUR COMMENTS: The Ministry of Finance (Department of Revenue) vide Instruction No. 33/2022 dated 30.12.2022 ordered that Reference is invited to Office Memorandum No. L-110102(2)/2/2016-Trade (E-246) dated 21.12.2022 from the Department of Animal Husbandry and Dairying (DAHD) enclosing the consolidated list of certain feed additives / supplements and antibiotics to be used in animal feed.

2. Vide this OM, DAHD has informed about the review undertaken regarding the import of animal feed additives / premix / supplements for import into India and communicated the following:

(a) The import of animal feed additives / premix / supplements into India will be regulated strictly as per annexed list.

(b) The manufacturer will also put a label on the final pack about its ingredients and about the mandatory requirement of respective withdrawal period, if any as indicated against particular item.

(c) This order will be effective from the date of issuance of above said O.M dated 21 12.2022.

3. It is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the above-mentioned consolidated list of animal feed additives /premix/ supplements for Import into India

4. The difficulties, if any, in the implementation of this instruction may be brought to the notice of the Board.

5. Hindi version follows.

[For further details please refer the order]

DGFT

PUBLIC NOTICE

AMENDMENTS TO PARA 2.56 OF HANDBOOK OF PROCEDURE AND ADDITION OF AGENCIES TO APPENDIX 2G

OUR COMMENTS: The Ministry of Commerce and Industry vide public notice no. 48/2015-2020 dated 05.01.2023 notified In exercise of powers conferred under the paragraph 2.04 of the Foreign Trade Policy, 2015-20, the Director General of Foreign Trade hereby amends para 2.56 (d) & (e) of Handbook of Procedure 2015-20 and appendix 2H (format of Pre-Shipment Inspection Certificate) of Appendices and Aayat Niryat Forms,' of and also includes the below agencies in Appendix 2G of 'Appendices and Aayat Niryat Forms' of Foreign Trade Policy, 2015-20 in terms of Para 2.55 (d) of HBP 2015-20 with immediate effect

1. Following is added at the end of para 2.56 (d):

(v) One Photo of Inspector shall be captured with empty container in the background having only one door closed (door with container number) and container number shall be clearly readable in that photo. Another photo of Inspector shall be captured with sealed container with same container number on the door clearly readable.

(vi) Photo of Instrument used for inspection (as indicated at serial no (h) of PSIC) shall be captured along with container seal, having container seal number and instrument serial number, visible in the same photo.

2. Para 2.56 (e) is amended to read as:

(e) The photographs and/or video clippings [as per 2.56 (d) above] shall be uploaded on DGFT website (<https://www.dgft.gov.in/CP/>) by PSIA at the time of issue of PSIC.

3. Following declaration is added at serial no 4 of Declaration in Appendix 2 H:

"This PSIC has been issued by the Inspector from country of inspection. Same is verifiable from the IP address used to issue the PSIC."

4. Various Agencies are added in Appendix 2G

5. The above agencies at S. No. 1 to 15 above are recognized for Pre-Shipment Inspection Certificates as per provisions of Para 2.55(e) of HBP, 2015-20 from the date of issue of

this Public Notice. Hence the PSIAs approved shall have validity period of 03 years or till such time to be notified by DGFT, whichever is earlier. Details of approved spectrometers and survey meters for issuance of PSIC by these agencies are annexed.

6. The notified PSIA must ensure to update their membership certificate of MRAI/ISRI/IFIA and their office address and contact details within 30 days.

7. As per para 2.55 (f) of HBP 2015-20, "a PSIA can also carry out inspections in countries, where it does not have a full time equipped branch office but which falls within its area of operation, by deputing its Inspectors. However, for such inspections in other countries, the PSIA will be required to give prior intimation to DGFT by sending an email (at psia-travel@gov.in) and furnishing details of visit / inspection done by the Inspector in PSIC".

Effects of this public notice:

I. Para 2.56 has been amended to highlight mandatory physical presence of inspectors at place of inspection.

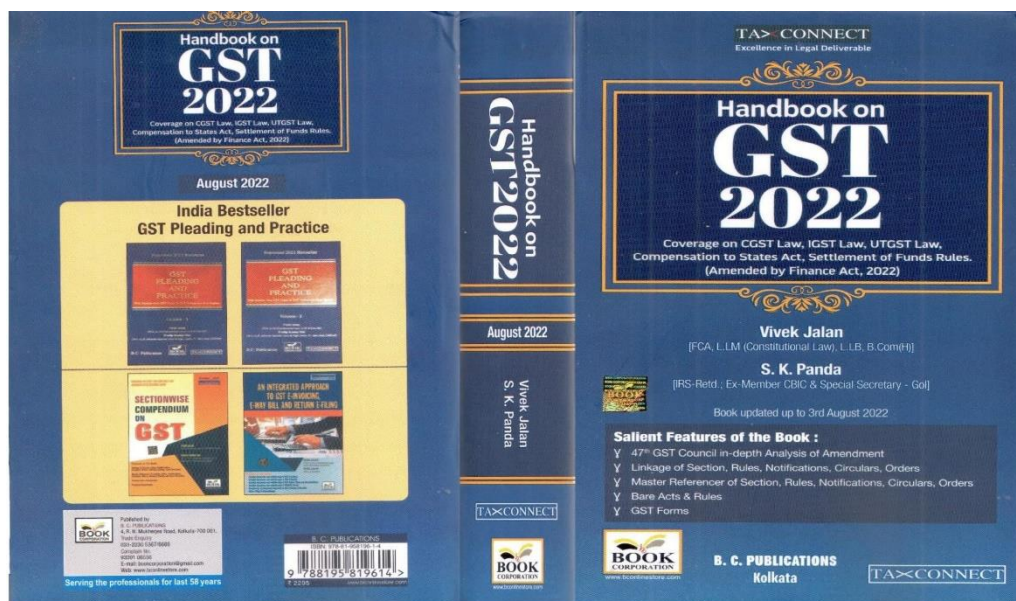
II. Format of PSIC has been amended to underline that PSIC shall be issued by inspector from country of inspection only.

III. 15 Agencies are notified as PSIA, additional instruments have been added for 1 existing PSIA and additional areas of operation have been added for 07 existing PSIAs.

[For further details please refer the Public Notice]

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5. GST Forms

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6. Discussion on SOP on Scrutiny of Returns and GST Audit Manual by CBIC under respective Sections
7. Discussion on Recent Instruction on GST-Summons, Arrest and Bail

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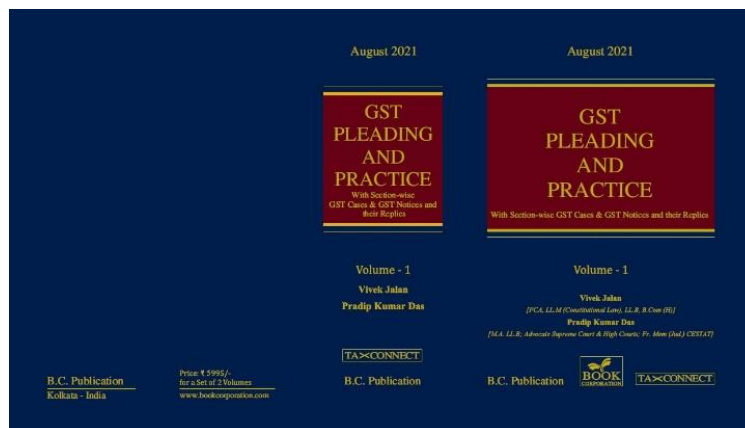
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