40TH ISSUE

NOVEMBER 1ST - NOVEMBER 7TH

GST

CENTRAL EXCISE

SERVICE TAX

CUSTOMS

STATE TAXES

TAX CONNECT

JAV & ASSOCIATES

-Chartered Accountants

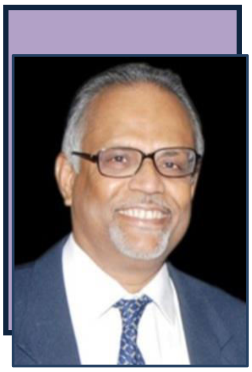
Head Office:
1, Old Court House Corner,
"Tobacco House" 1st Floor,
Room No.-13 (North), Kolkata-700001,
West Bengal

Branch Office:
Quarter No.-3/174, Gujarat Refinery Township
Jawaharnagar, Vadodara-391320,
Gujarat

Contact: **+919331042424; +919831594980; +918697575185; +913322625203**

e-mail: tb.chatterjee@dic.co.in; tb.chatterjee@yahoo.co.in; cavivekjalan@gmail.com; vivek.jalan@icai.org

EDITORIAL



Friends,

As expected, **Date of e- filing of returns under WBST, VAT, CST & ET Acts for Q.E. September, 2015 has been extended up to 16.11.2015.** With the country talking about ease of doing business, The Directorate of Commercial Taxes in West Bengal should be applauded for its good work in e-governance and ease of interaction with the Dept.

In GST, the Government has uploaded the reports of the Joint Committees on GST Business Processes on Returns also**. It is proposed that there would be in total 8 returns in GST.** In our forthcoming issues, we shall dwell on the salient features of each of these returns.

The CBEC, vide Circular No. 1010/17/2015-CX dated 23rd October 2015 has **revised monetary limits for launching prosecution to 1 crore.**

The CBEC, Vide NOTIFICATION No. 22/2015-CE (NT) dated 29.10.2015, has amended the Cenvat Credit Rules, 2004 vide which it has allowed that the credit of EC & SHEC paid by any output service provider for the period post 01.06.2015 can now be utilized by the service provider for payment of service tax. **However, for the cess of the prior period and accumulated in the books there is no clarification as yet.**

In Customs, The CBEC vide Circular No. 26/2015-Customs dated 23rd October, 2015 has clarified that all importers, exporters using services of Customs Brokers for formalities under Customs Act, 1962, shipping lines and air lines shall file customs documents under digital signature certificates mandatorily with effect from 01.01.2016.

In Income Tax, in a decision which might provide relief to many assesses, **The Hon'ble Karnataka High Court in the case of CIT vs. B. S. Shantakumari has held that Sec 54F is a beneficial provision & must be interpreted liberally**. It is sufficient if the funds are invested in the new house property within the time limit.

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

Truly Yours
Timir Baran Chatterjee
M.Com, FCS, MBA (International Business)-IIFT, ACMA

Vivek Jalan
FCA, CIDT (ICAI), B. Com

DUE DATE	COMPLIANCES FROM 1stNOVEMBER, 2015 TO 7TH NOVEMBER, 2015	STATUTE
6th Nov'15	Excise Duty Payment for All Assessee (including SSI units)	Central Excise Act
	Service Tax Payment for Aug '15 (Company)	Service Tax Rules
7th Nov'15	STDS payment for Oct '15	Assam VAT Act Tripura VAT Act Manipur Vat Act Odisha VAT Act
	TDS/TCS Payment for Oct '15	Income Tax Act

INDEX GUIDE

30th September, 2015

Dear Sir / Madam,

Certificate Course on Indirect Taxes
December, 2015
The Bengal Chamber of Commerce and Industry
Royal Exchange, 6 Netaji Subhas Road, Kolkata 700001

The Indirect Taxes Committee of the Bengal Chamber of Commerce and Industry is organizing a Certificate Course on Indirect Taxes in December, 2015. The Chamber had organized the Course last year and had received excellent feedback from the participants.

The details are as follows:

6 Days Classes: 30 Hours

4th December, 2015 (Friday)	4:00 pm – 7:30 pm
5th December, 2015 (Saturday)	10.00 am – 5:30 pm
11th December, 2015 (Friday)	4:00 pm – 7:30 pm
12th December, 2015 (Saturday)	10.00 am – 5:30 pm
18th December, 2015 (Friday)	4:00 pm – 7:30 pm
19th December, 2015 (Saturday)	10.00 am – 5:30 pm

The Certificate Course will cover the following topics:

- **GST**
- **Central Excise**
- **Customs**
- **Service Tax**
- **CENVAT Credit Rules (both Central Excise / Service Tax)**
- **VAT**
- **Foreign Trade Policy**
- **Duty Drawback etc**

Faculty Members:

- **Mr. T. B. Chatterjee**, Chairperson, Indirect Taxes Committee, BCC&I, & Chief Corporate Officer, Legal and Corporate Affairs, DIC India Limited
- **Mr. Vivek Jalan**, Partner, M/s JAV & Associates, Chartered Accountants
- **Mr. Pulak Saha**, Partner - Tax & Regulatory Services, Price Waterhouse & Co. LLP
- **Mr. Debasish Ghosh**, Director, Deloitte Touche Tohmatsu India Pvt Ltd
- **Mr. Mrityunjay Acharjee**, Associate Vice President (Finance), Balmer Lawrie & Co Ltd, Kolkata
- **Mr. Anjan Sircar**, Consultant- Central Excise, Customs, Service Tax, Sales Tax, VAT and other Indirect Taxes

For the purposes of registration, please email the enclosed Ready Reply Form duly filled in, or get in touch with Ms. Sarbani Sett (Tel: **91-33-2230 3711 / 3733** (Extn. **215**); Cell: **+91-9831430781**; Email: sarbani@bengalchamber.com).

Regd Office The Bengal Chamber of Commerce and Industry Royal Exchange 6 Netaji Subhas Road Kolkata 700 001
P +91 33 2230 8396 | 3711 | 3733 | 3746 **F** +91 33 2230 1289 **E** bencham@bengalchamber.com www.bengalchamber.com

COMPONENTS OF GST RETURN FOR OUTWARD SUPPLIES (GSTR-1):

GSTR-1form would capture the following information:

1. Name along with GSTIN
2. Period to which the Return pertains
3. Gross Turnover in the previous Financial Year. (This information will be auto-populated in subsequent years)
4. Final invoice-level supply information separately for goods and services as follows:

   i) **B2B supplies (whether inter-state or intra-state)** - invoice level specified details will be uploaded.

   ii) **Inter-state B2C supplies** (including to non-registered Government entities, Consumer / person dealing in exempted / NIL rated / non GST goods or services)

   (a) **Invoice value more than Rs. 2,50,000** -the suppliers will upload invoice level details

   (b) **Invoices value between Rs. 50,000 and 2,50,000 & Invoice value less than Rs. 50,000 and where address is on record -** State-wise summary of inter-State supply would be filed.

   iii) **Parameters with respect to HSN code for goods and Accounting Code for services** (Applicable for supplies in 4(i) and (ii)(a) above)

   (a) **Taxpayers with turnover in the preceding financial year above 5 Crore -** HSN code (4-digit) for Goods and Accounting Codes for Services will be mandatory. (For the first year, self-declaration of turnover will be the basis and from second year onwards, turnover under GST will be used).

   (b) **Taxpayers with turnover between 1.5 Crores and 5 Crores in the preceding financial year** - HSN codes (2-digit chapter level) will be optional in first year and mandatory from second year.

   (c) **Taxpayers who have turnover below 1.5 Crore** will mention the description of goods/service

   (d) Any taxpayer may use HSN code at 6- digit or 8-digit level if he so desires.

   (e) **Compounding dealers may not be required to specify HSN at 2-digit level also.**

   (f) Prescribed Accounting code will be mandatory for services for which Place of Supply Rules are dependent on nature of services to apply the destination principle, irrespective of turnover.

   (g) HSN Codes at 8-digit level and Accounting Codes for services will be mandatory in case of exports and imports.

   (h) In order to differentiate between the HSN code and the Service Accounting Code (SAC), the latter will be prefixed with “s”.

   (iv) **Intra-State B2C supplies** (including to non-registered Government entities, consumer / person dealing in exempted / NIL rated / non GST goods or services), - consolidated sales (supply) details will be uploaded.

   (v) The supply information will also have details relating to the Place of Supply in order to identify the destination state as per the Place of Supply Rules where it is different from the location of the recipient.

5. Other details that will be submitted are:
   - supplies attracting Reverse charge
   - advance received against a future supply
   - taxes already paid on advance receipts (for invoices issued in the current tax period)
   - supplies exported including deemed exports (whether or not IGST paid).

6. There will be separate table for
   - revisions in relation to the outward supply invoices pertaining to previous tax periods (Including details of Credit/Debit Note, the differential value impact and the concomitant tax payable or refund/tax credit sought)
   - Modifications/correcting errors in the returns submitted earlier.
   - NIL rated, Exempted and Non GST outward supplies.

The return (GSTR-1) would be filed by the 10th of the succeeding month.

SERVICE TAX

NOTIFICATIONS & CIRCULARS

ASSIGNING OF ADDITIONAL CHARGE OF COMMISSIONER (APPEAL)

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India **vide F.No.22011/02/2015-Ad.II dated 21st October 2015**has reallocated the appellate charges of Commissioner (Appeals) Customs and Commissioner (Appeals) –I, Kolkata as follows:

i) Commissioner (Appeals) Ranchi - Additional Charge of Commissioner (Appeals) Customs,Kolkata
ii) Commissioner (Appeals) Shillong - Additional Charge of Commissioner (Appeals)-I, Kolkata

The concerned Commissioner (Appeals) will ensure that the hearings for disposal of appeals pertaining to Kolkata will be held in Kolkata only.

GUIDELINES FOR LAUNCHING OF PROSECUTION UNDER THE CENTRAL EXCISE ACT, 1944 AND FINANCE ACT, 1994 REGARDING SERVICE TAX

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India **vide Circular No. 1009/16/2015-CX dated 23rd October 2015** has issued guidelines for launching of Prosecution under the Central Excise Act, 1944 and Finance Act, 1994 regarding Service tax.

The Circular is self explanatory. The readers may refer the said circular.

REVISED MONETARY LIMITS FOR ARREST IN CENTRAL EXCISE AND SERVICE TAX

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India **videCircular No. 1010/17/2015-CX dated 23rd October 2015**has revised monetary limits for launching prosecution.

Henceforth, arrest of a person in relation to offences specified under clause (a) to (d) of sub-section (1) of Section 9 of the Central Excise Act, 1944 or under clause (i) or (ii) of sub-section (1) of section 89 of the Finance Act, 1994, may be made in cases where the evasion of Central Excise duty or Service Tax or the misuse of Cenvat Credit is equal to or more than rupees one crore.

Central Excise circular no. 974/08/2013-CX and Service Tax circular no. 171/6 /2013-ST both dated 17-7-2015 stand amended accordingly.

AMENDMENT IN NOTIFICATION NO. 25/2012 DATED 20TH JUNE 2012

OUR COMMENTS: The Department of Revenue, Ministry of Finance, Government of India **vide Notification. No. 20/2015 dated 21st October 2015**has amended **Notification No. 20/2012 dated 20th June 2012.**

The notification is self explanatory. The readers may refer the said notification.

COURT DECISIONS

MICRO INKS PVT LTD VERSUS COMMISSIONERS OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX - DAMAN [CESTAT AHMEDABAD]

BRIEF:Service tax paid on external commercial borrowings (ECB) under "Banking and Other financial services" under reverse charge, is admissible under the Cenvat Credit Rules provided the service availed is related to business activities.

OUR COMMENTS: In the above case, the assesse obtained ECBs for the purpose of capital expenditure to increase their existing facility and to create new production capacity of the company in India and abroad. The ECB services here clearly isin relation to the business activities.

The assesse contends that during the relevant period the **services relating to business activities were covered in the definition of inputs services under Rule 2 (l) of Cenvat Credit Rules, 2004** andthe lower authorities have no contrary argumentsto this.

The **Hon'ble CESTAT** held that the services availed by the appellant were Banking and other financial services on which service tax was paid under reverse charge.

The Cenvat Credit taken by the appellant with respect to the ECB, for which tax was paid under Banking and other financial services, is therefore covered with in the definition of Rule 2(l) of the Cenvat Credit Rules, 2004 prevalent during the relevant period.

[Decided in favour of the assessee]

CENTRAL EXCISE

NOTIFICATIONS & CIRCULARS

The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide

- **Circular No. 1009/16/2015 -CX dated 23rd October 2015** has issued guidelines for launching of Prosecution under the Central Excise Act, 1944 and Finance Act, 1994 regarding Service tax and

- **Circular No. 1010/17/2015-CX dated 23rd October 2015** has revised monetary limits for launching prosecution.

Please refer the Service Tax section above for details.

COURT DECISIONS

COMMR. OF CENTRAL EXCISE, MUMBAI VERSUS OFFICIAL LIQ. BRIMCO PLASTIC MACH. P. LTD. [SUPREME COURT]

BRIEF: Transaction value is to be arrived at at the time of clearance of the goods at the factory gate and all the expenses which are incurred post clearance and after the supply of equipment in respect of installation, erection and commissioningcannot be added/ included to determine the assessable value.

OUR COMMENTS: In the above case, the assessee is engaged in manufacturing excisable goods, viz., plastic machinery and installing and commissioning it at the factory sites of their customers. They manufacture most of the components at their factory and bring some components from the market. All the components are taken to the customer's site in unassembled form (for convenient transportation)for assembly and installation.

The Department wanted to add certain cost incurred towards installation, erection, etc., for arriving at the transaction value.

The **Hon'ble Supreme Court** held that it is clear from Section 4 of the Central Excise Act that the transaction value is to be arrived at at the time of clearance of the goods at the factory gate. All the expenses which are incurred post clearance (that too, after the supply of equipment) in respect of installation, etc., could not have been taken into consideration.

The appeal of the Revenue was dismissed.

[Decided against Revenue]

CCE V/S FEDERAL MOGUL TPR INDIA LTD. [2015] [HIGH COURT]

BRIEF: Exemption granted under notification No. 8/205-ST dated 01/03/2005 to taxable service of production of goods on behalf of the client on which appropriate duty is paid by the principal manufacturer is not an absolute exemption.
Further, unlike section 5A of Central Excise Act 5, 1944 exemption notifications u/s. 93 of the Act are optional.

OUR COMMENTS: In the above case, the assessee is a manufacturer who sends goods to its sister concern for Chrome Planting on job work basis. The sister concern returns the goods to the assessee and raises invoice for job work charges with service tax. The goods thereafter passes through various manufacturing process and the assesse availsCENVAT credit of service tax passed by its sister concern while final clearance of goods from the factory.

The Department's contention is that an exemption is granted under notification No. 8/205-ST dated 01/03/2005 to taxable service of production of goods on behalf of the client on which appropriate duty is paid by the principal manufacturer. The said exemption notification is an unconditional notification.Further,the Department also contends that section 5A (1A) of the Central Excise Act, 1944 which mandates the assessee to avail the exemption notification is applicablehere. Therefore, service tax has been wrongly charged and the assesse has incorrectly taken credit of the same.

The **Hon'ble High Court** held that the said Exemption Notification applies only is cases where such goods are produced using raw materials or semi-finished goods supplied by the principal manufacturer and goods so produced are returned for use in or in relation to the manufacture of the goods on which appropriate duty of excise is paid. **Therefore the above exemption notification is a conditional notification.**

As regards applicability of section 5A of the Central Excise Act, 1944 it was held that the **provisions of section 5A of Central Excise Act which mandates to avail the exemption, are not applicable to the Finance Act, 1994**. Accordingly, the Tribunal order was unheld and CENVAT credit of the service tax paid by the job worker was allowed to the assessee.

[Decided against Revenue]

CUSTOMS

NOTIFICATIONS & CIRCULARS

USE OF DIGITAL SIGNATURE FOR SUBMISSION OF DOCUMENTS

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Circular No. 26/2015-Customs dated 23rd October, 2015** has decided that **all importers, exporters using services of Customs Brokers for formalities under Customs Act, 1962, shipping lines and air lines shall file customs documents under digital signature certificates mandatorily with effect from 01.01.2016.**

(In Circular No 10/2015–Customs, dated 31.03.2015, only importers registered under Accredited Client Programme (ACP) were required to file Bills of Entry with digital signature w.e.f. 01.05.2015)

The importers/exporters desirous of filing Bill of Entry or Shipping Bill individually may however have the option of filing declarations/documents without using digital signature.

Further, wherever the customs process documents are digitally signed, the Customs will not insist on the user to physically sign the said documents.

REVISED GUIDELINES FOR LAUNCHING OF PROSECUTION IN RELATION TO OFFENCES PUNISHABLE UNDER CUSTOMS ACT, 1962

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Circular No. 27/2015-Customs dated 23rd October, 2015** has issued revised guidelines for prosecution in relation to offences punishable under Customs Act, 1962.

The circular is self explanatory. The readers may refer the said circular.

REVISED GUIDELINES FOR ARREST AND BAIL IN RELATION TO OFFENCES PUNISHABLE UNDER CUSTOMS ACT, 1962

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India **vide Circular No.28/2015-Customs dated 23rd October 2015** has streamlined the guidelines for arrest and bail in relation to offences punishable under Customs Act, 1962 issued **vide F. No. 394/71/97-Cus (AS) dated 22.06.1999 and F. No. 394/68/2013-Cus (AS) dated 17.09.2013 and** revised the monetary limits for launching prosecution

The circular is self explanatory. The readers may refer the said circular.

IMPOSITION OF ANTI-DUMPING DUTY ON IMPORT OF SUBJECT GOODS

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 48/2015-Customs (ADD), 49/2015-Customs (ADD), 50/2015-Customs (ADD) and 51/2015-Customs (ADD)all dated 21st October, 2015** has imposed anti-dumping duty on import of subject goods.

The notification is self explanatory. The readers may refer the said notification.

COURT DECISIONS

REGAL IMPEX VERSUS C.C., ICD, TKD, NEW DELHI [CESTAT NEW DELHI]

BRIEF: Fine and penalty cannot be imposed as a condition for re-export of the goods without any reasonable ground.

OUR COMMENTS: In the above case, the assessee imported goods from a well established multi-national on M/s Basell International Trading FZE. The goods imported by assessee were different from the goods ordered. The assessee took up the matter with the supplier who immediately confessed to the mistake and returned the money through bank and also agreed to bear the expenses with regard to re-export of thee goods.
In cases where anti-dumping duty is imposed after the orders for supply of goods are placed but before their import the importer can legitimately request for re-export on the ground that the import has become economically unviable due to anti dumping duty.
Further, from the facts and circumstances of the case it is clear that there was no mala fide intention on the part of the appellants.
Hence, the Hon'ble CESTAT allowed the re-export of goods. There is no reasonable ground for imposition of fine and penalty as a condition for re-export of the goods and therefore the impugned order was set aside.

[**Decided in favour of the assessee]**

INCOME TAX

NOTIFICATIONS & CIRCULARS

AMENDMENT IN NOTIFICATION NUMBER S.O.2914(E), DATED THE 13TH NOVEMBER, 2014

OUR COMMENTS: The CBDT (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 82/2015 dated 19th October, 2015** has amended **S.O.2914(E), dated the 13th November, 2014.**

The notification is self explanatory. The readers may refer the said notification.

AMENDMENT ININCOME TAX RULES, 1962 [RULE 2F]

OUR COMMENTS: The CBDT (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 84/2015 dated 20th October, 2015 has amended the Income Tax Rules, 1962 which may be termed as Income-tax (17th Amendment), Rules, 2015 and which shall come into force from 14/05/2015.**

In the Income-tax Rules, 1962, in rule 2F for sub-rules (I) and (2) the following sub-rules shall be substituted namely:

(1) The Infrastructure Debt Fund shall be set up as a Non-Banking Financial Company conforming to and satisfying the conditions provided by the Reserve Bank of India in the Infrastructure-Debt Fund - Non-Banking Financial Companies (Reserve Bank) Directions, 2011, vide notification No, DNBS 233/CGM (US)-2011, dated the 21st November 2011 as amended vide Notification No. DNBR 020/CGM (CDS) 2015, dated the 14th May, 2015,

(2) The funds of the Infrastructure Debt Fund shall be invested only in Post Commencement Operation Date Infrastructure Projects which have completed at least one year of satisfactory commercial operations that are

(i) Public Private Partnership Projects and are a party to triplicate agreement with the concessionaire and the project authority for ensuring compulsory buy out and termination payment;

(ii) Non-Public Private Partnership Projects and Public Private Partnership Projects and Public Partnership Projects without a project authority, in sectors where there is no project authority".

AMENDMENT INNOTIFICATION 78/2015 DATED 12TH OCTOBER, 2015

OUR COMMENTS: The CBDT (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 85/2015 dated 21st October, 2015 has amended Notification No. 78/2015 dated 12th October, 2015** published vide number S.O.2791(E),dated the 12th October,2015,in the Gazette of India, Extraordinary, Part II, Section 3,Sub-section(ii),at page 3,in line 26,-

(i) for "by vide" read "vide";
(ii) for "29th October,2015" read "29th September,2015" .

COURT DECISIONS

M/S. PAI TRANSPORT COMPANY VERSUS ITO, WARD-2 (2) , BELGAUM [ITAT PANAJI]

BRIEF: Penalty levied u/s 271B is not a blanket penalty but is subject to the control of Sec. 273B. The business of commission agent on transportation does not qualify as business of accommodation entry providing.

OUR COMMENTS: In the above case, the assessee is a booking agent for transportation of goods and he accounted for only the commission in its Profit & Loss Account. He never accounted for total freight received by him in the books of accounts and maintained a separate account called 'Freight payable' for paying to the various truck operators.

The Assessee was of the bona fide belief that as his turnover i.e. the commission income was below the prescribed limit of 40 lacs, he did not got its books of accounts audited. However, the AO included the "Freight payable" account in his turnover considering it to be business of accommodation entry providing and levied penalty u/s 271B.

The Hon'ble ITAT noted that the income of the assessee is basically from commission on transportation. **The penalty levied u/s 271B is not a blanket penalty but is subject to the control of Sec. 273B.** Also, no defects have been found in the assessee's book.

Accordingly, it held that the penalty levied u/s 271B by the AO, and as confirmed by the ld. CIT(A) stands deleted.

[**Decided in favour of the assessee]**

ANDHRA PRADESH

AMENDMENT IN SCHEDULE VI - CHANGE IN RATE OF TAX OF IMFL AND OTHER ALCOHOLIC DRINKS

OUR COMMENTS: The Commercial Taxes Department, Government of Andhra Pradeshvide **Notification No. G.O.Ms.395dated 21stOctober, 2015** has amended tax rates in Schedule VI of Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005). The notification is self explanatory. The readers may refer the said notification.

EWAYBILLS ARE MANDATORY FOR PSU OIL COMPANIES WHEN THEY TRANSPOR GOODS TO/FROM YAMAN

OUR COMMENTS: The Commercial Taxes Department, Government of Andhra Pradeshvide **Circular No. CCT's Ref. No.Enft/E3/422/2015 dated 19thOctober, 2015** has amended **Circular No. CCT's Ref. No.Enft/E3/422/2015 dated 6th May, 2015** as follows:

Public Sector Oil Companies namely IOCL, HPCL and BOCL are exempted from mandatory usage of Waybills/ eWaybills for goods vehicles moving within the state or on interstate movement **except goods vehicles going to or coming from Yanam (Pondicherry)**. The goods vehicles shall be accompanied by Invoices/ Delivery Challans preprinted with the logos of the OMCs and also the Transporter declarations during the interstate movement of goods. **The eWaybills are mandatory for the PSU Oil Companies when they transport goods to/ from Yanam.**

ASSAM

EXTENSION IN DATE FOR FILING OF AUDIT REPORT

OUR COMMENTS: The Finance (Taxation)Department, Government of Assam**vide Notification No. FTX.49/2014/88 dated 12th October, 2015** has **extended the time limit for filing the annual return** under section 29 of Assam Value Added Tax, 2003 and the filing of audit report connected therewith by a dealer, **upto 31st December 2015**.

Provided that such extension shall not affect the original time limit provided under proviso to rule 17(5) and 17B in subsequent filing.

DELHI

FORM DP-1 SHALL BE SUBMITTED ONLINE BY ALL THE DEALERS LATEST BY 23/11/2015

OUR COMMENTS: The Department of Trade and Taxes, Government of National Capital Territory of Delhi **vide Notification No.F.3(352)/Policy/VAT/2013/929-40 dated 21st October, 2015** has modified **Notification No. F.3(352)/Policy/VAT/2013/818-829 dated 30/09/2015** and notified that the Form DP-1 shall be submitted online by all the dealers (registered upto 30/09/2015) latest by 23/11/2015.

Rest of the contents of the above said Notifications shall remain the same.

EXTENSION OF LAST DATE FOR FILING FORM DVAT-16, DVAT-17 AND DVAT-48 OF SECOND QUARTER FOR 2015-2016 TO 16/11/2015

OUR COMMENTS: The Department of Trade and Taxes, Government of National Capital Territory of Delhi**vide Notification No.F.7(420)/VAT/Policy/2011/PF/959-9619 dated 28th October, 2015** has extended the last date for filing of online/hard copy of second quarter for 2015-16, in Form DAVT-16, DVAT-17 and DVAT-18 to **16/11/2015.**

However, the tax due shall continue to be paid in the usual manner as per section 3(4) of the Delhi Value Added Tax Act, 2004. The dealers filing the returns through digital signature need not file hard copy of the return/Form DVAT-56.

ORISSA

ODISHA VALUE ADDED TAX (AMENDMENT) ACT, 2015 EFFECTIVE FROM 1ST OCTOBER 2015

OUR COMMENTS: The Finance Department, Government of Odishavide **Notification No. S.R.O.No. - /2015 dated 19thOctober, 2015** has appointed 1st day of October, 2015 as the date on which the Odisha Value Added Tax (Amendment) Act, 2015 (Odisha Act 7 of 2015) shall be deemed to have come into force.

UTTAR PRADESH

AMENDMENT IN NOTIFICATION NO. KA.NI.-2-2757/X1-9(1)/08-U.P.-ACT-30-2007-ORDER-(31)-2008

OUR COMMENTS: The Finance Section, Government of Uttar Pradesh**vide Notification No.- KA.NI.-2-1498/XI-9(1)/2008-U.P.Act-30-07-Order-(144)-2015dated 14th October, 2015** has amended **Notification no. KA.NI.-2-2757/X1-9(1)/08-U.P.-Act-30-2007-Order-(31)-2008, dated September 29, 2008**as follows:

In the Schedule, for entry at serial number 9, the following entry shall columnwise be substituted, namely:-

Sl. No	Description of goods	Rate of Tax
1	2	3
9	Coal including coke in all its forms.	2% of the value of goods.