INDIRECT TAX NEWSLETTER

December, 2022 (updated till 30.11.2022)

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ARTICLES BY TEAM RSA LEGAL

❖ Article on **"Love for ongoing legacy practices in Appeals"** penned down by **Shweta Jain (Partner at RSA)**

The human evolution theory talks about how the human body has evolved from time to time by picking up various traits in order to survive within the changing environment. According to the theory, the strongest are those who are adaptable to the change.

However, it feels like the GST lawmakers and authority are still not aware of the theory of evolution. This is the reason why despite the constant efforts of the Government to create awareness on the E-governance, still the authority and the lawmakers have not adapted to the changes and have restrained themselves from adopting the concept of E-filing of documents entirely. Therefore, at present there exists certain provisions in GST Act, where still manual (as per the department officers) submission of the documents is also required, even after the facility for the same is available on the Common GST Portal. It feels like the lawmakers and the authorities are not so confident on adopting the electronic mechanism entirely.

Section 107 of the Central Goods and Services Tax Act, 2017 (CGST Act), allows the person aggrieved from the order passed or decision made by the Adjudicating Authority to file an appeal before the prescribed Appellate Authority. The procedure to file an appeal is prescribed in Rule 108 of the Central Goods and Services Tax Rules, 2017 (CGST Rules). As per Rule 108, the aggrieved person is required to appeal in FORM GST APL-01 along with relevant documents either electronically or in other way as notified by the Commissioner. However, only a provisional acknowledgment is generated on online submission. In order to obtain the acknowledgment, the applicant is required to submit the certified copy of the order or the decision within 7 days of the online submission. The relevant extract of the provision is provided hereunder for the reference:

> *"**Rule 108. Appeal to the Appellate Authority. -***
>
> *(1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in **FORM GST APL-01** , along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.*
>
> *(2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** shall be signed in the manner specified in rule 26.*
>
> *(3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf:*
>
> ***Provided** that where the certified copy of the decision or order is submitted within seven days from the date of filingthe **FORM GST APL-01**, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.*
>
> *Explanation. -For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued."*

It is important to note that in the above provision, nowhere it is mentioned that there should be a physical manual filing of the certified order along with the copy of appeal. The provision merely says that certified copy of the order has to be filed. Before, getting into this, let us first analyse whether this filing itself is required or not.

Therefore, the question that arises from the above is whether the additional step of submission of certified copy of the order or decision is even required when the appeal itself is being submitted against the order no. on the GST Portal. To elaborate the above let's go through how the filing of appeal actually takes place on the GST Portal.

First Step: Log in to the portal and go to the tab My Applications under the Service Tab. Afterword click on New Application.

Second Step: Fill in the details of the order against which the appeal is to be filed and click on search. The portal will display all the details of the order against which the applicant is required to file an appeal and thereafter the applicant can submit all the appeal in the FORM GST APL-01 along with all the relevant documents.

As evident from above steps described, the mechanism of filing of the appeal online is structured in such a way that the appeal will be filed along with the details of the order against which the Appeal is to be filed. Therefore, the requirement of submission of certified copy of the order serves no purpose other than giving a reason to the Authorities to reject the appeal on the non-compliance of the submission which itself is non-sensical. Since the entire mechanism of GST is based entirely on online portal, even the order is available online for the taxpayers and the GST authorities to download. Therefore, with the availability of the order available on the GST Portal itself, there appears no such requirement for the order to be certified and filed later after filing the appeal online. The fact is that the lawmakers while drafting the GST Act have carried forward the same legacy which were present in the earlier regime.

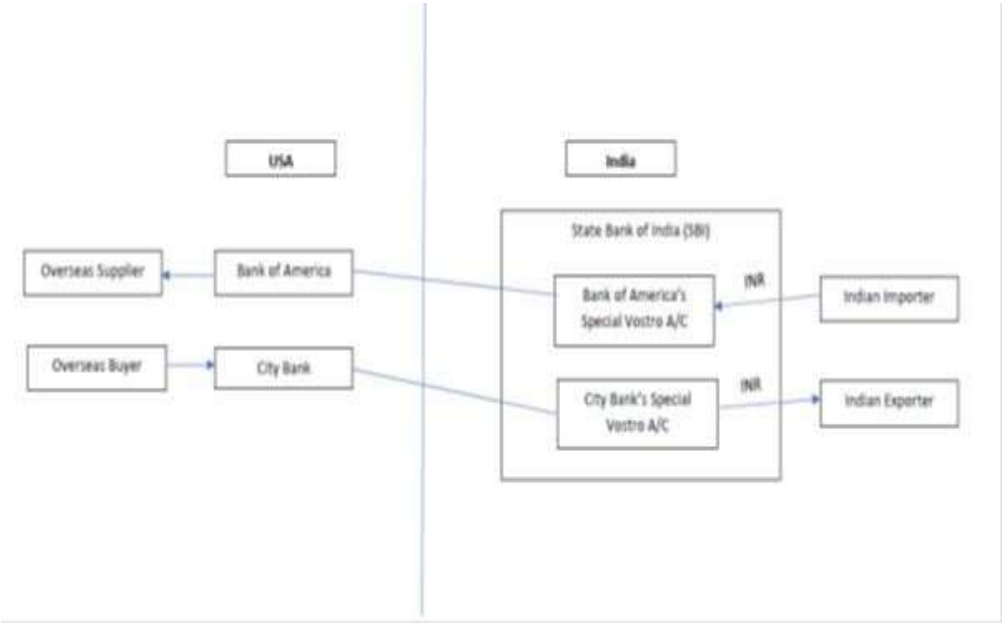
In the old tax regime, there was no concept of doing everything online. In the old regime, everything proceeded with the physical submission of the documents in the department, as there was absence of any online mechanism. Since, there was no online mechanism, therefore there was absence of maintenance of documents on the internal server of the department and everything was recorded in the stacks of the huge paperwork and files. That is why, for the ease of the department it was mandatory to submit the certified copy of the Order along with filing of the appeal. The submission of 'Certified' copy of the order was also mandatory in order to avoid any opportunity of tweaking and changing the facts in the order passed. The physical submission of the order in the older regime was born out of the absence of online mechanism. However, this is not the case in GST, since there is an availability of well functionable portal from which the records can be fetched without any extra effort, without looking into the huge stacks of the papers. The lawmakers have seemed to have forgotten this aspect of the GST law.

As if the, additional step wasn't enough, another problem is added by the practice followed in different Commissionerate's in the department. The sub-rule 3 of Rule 108, just states the fact over the requirement to submit the certified copy but it doesn't specify the way it is supposed to be submitted. Since, there is no specific mention of physical submission, for the ease of the applicant, the certified copy of the order can also be submitted along with the appeal at the time of filing of the Appeal. However, it seems that the department is still in the delusion of the fact that nothing has changed with GST. The department authorities, have their own assumptions and interpretations on the provisions, and that is why sometimes they even end up rejecting the appeal in case the applicant has submitted the certified copy of the order at the time of filing application online,

on the grounds of procedural lapse or even when certified copy is not submitted at all. Moreover, the third problem here is that, the law even does not specify whether the certified copy has to be department certified or self- certified. Due to this, different practices are being followed in different jurisdictions and accordingly the authorities get a one point program of rejecting the appeals merely on own whims and fancies.

❖ **"Export Proceeds in INR now eligible for export benefits" Pen down by Rajat Dosi (Partner at RSA)**

1. This article seeks to briefly capture the new mechanism put in place by the Reserve Bank of India ("RBI") which allows Indian import and export transactions to be settled in Indian Rupees ("INR"). It further captures the recent changes made in the Foreign Trade Policy, 2015-22 ("FTP") and the Handbook of Procedures, 2015-22 ("HBP") to allow export benefits in respect of such exports settled in INR.
2. The RBI, vide its A.P. (DIR Series) Circular No.10 dated 11.07.2022, has introduced a new mechanism for settlement of international trade (import and export) in INR. This new mechanism permits invoicing, payment and settlement of Indian import and export transactions in INR. For enabling such settlement, the RBI has permitted authorized Indian Banks (AD category banks) to open and operate Special Rupee Vostro Accounts of banks of other countries in India. In simple words, this new mechanism permits international trade transactions in INR in the following ways:
   - Indian importer can make payment to the overseas supplier in INR by crediting payment in INR in the Special Rupee Vostro Account of the overseas supplier's bank in India;
   - Similarly, in case of payment to be received by the Indian Exporter, the overseas buyer can make payment in INR, through the Special Rupee Vostro Account of the overseas buyer's bank held by an AD category bank in India; in which case the payment will be received by the Indian Exporter in INR.



3. Prior to the above new mechanism, export invoices could be denominated in free foreign exchange or in INR, however, payment and settlement was required to be done in free foreign exchange only, as per the

FEMA laws (except for special arrangements such as the one made for transactions with Iran, which were permitted in INR).

4. The above new mechanism for settlement of international transactions in INR was also incorporated in the FTP in Para 2.52(d) vide the DGFT Notification No. 33/2015-2020 dated 16.09.2022. Even though the exporters were permitted to settle transactions in INR, via this new mechanism, however, such export transactions settled in INR were not eligible to avail certain export benefits provided under the FTP. Para 4.21 of the FTP (which pertains to the advance authorization scheme) and Para 5.11 of the HBP (which pertains to the EPCG scheme) allowed exports to be counted towards fulfilment of export obligation arising thereunder, only if the export proceeds are realized in free foreign exchange.
5. Given the above, now the following changes have been made in the FTP (vide the DGFT Notification No. 43/2015-20 dated 09.11.2022) and HBP (vide the DGFT Public Notice No. 35/2015-20 dated 09.11.2022) to extend the export benefits under the FTP to even such exports (settled in INR):
   - Para 2.53 of the FTP has been amended to provide that export proceeds realized in INR, in terms of above RBI circular dated 11.07.2022, will be eligible for all export benefits under the FTP and such exports will also be eligible to be counted towards fulfilment of export obligation arising under the FTP;
   - Para 3.20 of the FTP, which deals with the Status Holder Certificate, has been amended to provide that for calculation of export performance (for current and previous three financial years) even such exports realized in INR, in terms of above RBI circular dated 11.07.2022, will be considered.
   - Para 4.21 of the FTP has been amended to provide that such exports realized in INR, in terms of above RBI circular dated 11.07.2022, will be counted towards fulfilment of export obligation arising under the advance authorization scheme; and
   - Para 5.11 of the HBP has been amended to provide that such exports realized in INR, in terms of above RBI circular dated 11.07.2022, will be counted towards fulfilment of export obligation arising under the EPCG scheme.
6. In simple words, vide the above amendments, the benefit of the advance authorization scheme, EPCG scheme and Status Holder Scheme, has been extended to even such exports realized in INR, in terms of above RBI circular dated 11.07.2022.
7. However, interestingly, no such corresponding changes have been made in the Export Oriented Unit (EOU) scheme in the FTP. Such exports realized in INR, in terms of above RBI circular dated 11.07.2022, have not been considered towards fulfilment of positive NFE requirement of the EOU scheme. Either the same has been missed out or may be in days to come a similar addition will be made even in the EOU Scheme to this effect.

REGULATORY UPDATES

GST LAW

NOTIFICATIONS

❖ **Notification No. 22/2022-CT dated 15.11.2022**

By the virtue of this notification, CBIC has permitted the Input Tax Credit Claim (ITC) and revision of invoices till 30th November, 2022 by making certain changes in the instructions provided under Para. 7 of the FORM GSTR-9.

❖ **Notification No. 23/2022-CT dated 23.11.2022**

The CBIC has empowered the Competition Commission of India (CCI) established under section 7(1) of the Competition Act, 2002 to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him. The same shall be effectuated w.e.f. **01.12.2022**.

❖ **Notification No. 24/2022-CT dated 23.11.2022**

The CBIC, whilst empowering the Competition Commissioner of India (CCI) for the Anti-profiteering cases under the GST Law, has amended the following provision related to the Anti-Profiteering Authority as provided under the CGST Rules, 2017:

The following rules have been omitted:

- Rule 122: Constitution of the Authority.
- Rule 124: Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority
- Rule 125: Secretary to the Authority
- Rule 134: Decision to be taken by the majority
- Rule 137: Tenure of Authority

Further, Rule 127 which provides for "**Duties of the Authority**" has been amended to substitute the word '**Duties**' with the word '**Functions**'. Furthermore, in the Explanation provided after rule 137, the meaning of '**Authority**' has been amended to mean the authority notified under sub-section (2) of section 171 of the Act. The above amendments shall become effective from **01.12.2022**.

CIRCULARS

❖ **Circular No. 181/13/2022-GST dated 10.11.2022**

The CBIC has provided the clarification in relation to the amended formula for grant of refund in cases of inverted duty structure as prescribed under sub-rule (5) of rule 89 of the CGST Rules, 2017 and the same would be applicable in respect of refund applications filed on or after **05.07.2022**.

Following clarification has been provided in this regard:

"Vide Notification No. 14/2022-Central Tax dated 05.07.2022, amendment has been made in sub-rule (5) of rule 89 of CGST Rules, 2017, modifying the formula prescribed therein. The said amendment is not clarificatory in nature and is applicable prospectively with effect from 05.07.2022. Accordingly, it is clarified that the said amended formula under sub-rule (5) of rule 89 of the CGST Rules, 2017 for calculation of refund of input tax credit on account of inverted duty structure would be applicable in respectof refund applications filed on or after 05.07.2022. The refund applications filed before 05.07.2022 will be dealt as per

the formula as it existed before the amendment made vide Notification No. 14/2022-Central Tax dated 05.07.2022."

It is also clarified that the restriction imposed vide Notification No. 09/2022-CT (Rate) dated 13.07.2022 on refund of the unutilised input tax credit on account of inverted duty structure in case of specified goods falling under chapters 15 and 27 would apply prospectively only.

❖ **Circular No. 182/14/2022-GST dated 10.11.2022.**

The CBIC has issued guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022. Guidelines have been issued addressing the following subject matter:

- Accessing the filed or revised transitional forms
- Appropriate jurisdictional tax officer for verification
- Time frame for verification
- Role of counterpart tax officer
- Issuance of verification report
- Passing of order, etc.

INSTRUCTION

❖ **Instruction No. 4/2022-GST Dated 28.11.2022**

The CBIC has prescribed the new procedure to be followed for the verification of risky exporters and their suppliers by superseding the earlier issued SOP's issued dated 23.01.2020 and 20.05.2020.

Rule 96 of CGST Rules, 2017, as amended from time to time, provides for withholding of IGST refund to exporters in following cases:

- In case request is received from Jurisdictional Commissioner to withhold the payment of refund
- The proper officer determines that the goods were exported in violation of the provisions of Customs Act
- The Commissioner in Board or an officer authorized by Board, believes that verification of credentials of exporters is essential, on the basis of data analysis and risk parameters.

Further sub-rule 5A of the aforementioned rule states that if the IGST refund is withheld as per point (c) quoted above, then the refund would be transmitted to the proper officer in FORM GST RFD-01 and the refund would be granted by the officer only after satisfying himself that there is no need to withhold the refund.

In order to streamline the amendments in rule 96, ICES advised the system managers to identify those exporters, whose verification of credentials is essential, to grant the refund. Such identification was to be done on the basis of data analysis and risk parameters, and all-India suspension will be put on IEC or GSTN of such Exporters, to withhold IGST Refund. Once the above alert is placed, the data with respect to the shipping bills of the concerned Exporter would be transmitted to GSTN, through ICEGATE the for generation of a refund claim as mentioned in sub-rule 5A.

Afterwards, the transmitted refund claim will be passed on to the jurisdictional proper officer. Before granting the refund, the officer will have to ascertain the genuineness of the exporter and verify the correctness of availment and utilization of ITC by the exporter and exercise due diligence. The proper officer is also allowed to conduct physical verification of the place of business of the exporter if required.

After the verification, detailed speaking order will be passed by the proper officer in FORM GST RFD-06 granting the refund. Further, a proper officer is also required to provide feedback on the common portal recommending whether the said suspension on the exporter should continue in future as well.

GSTN shall transmit the data regarding the refund processed and also the requirement of continuation of alert on the exporter to the Directorate General of Analytics and Risk Management, for necessary action on removal or continuation of the suspension.

CUSTOMS

NOTIFICATIONS

- **Notification No 98/2022-Cus (NT) and Notification No. 99/2022-Cus (NT) both dated 29.11.2022**

  The CBIC has extended the exemption from **29.11.2022** to **31.03.2022** in relation to the deposits made by such class of persons or with respect to such categories of goods for payment of duty, interest, penalty etc. in terms Section 51A of Customs Act 1962 which pertains to Electronic Cash Ledger. Further, the said payment may be made through the Electronic Credit Ledger w.e.f. **01.04.2023**.

CIRCULARS

- **Circular No. 24/2022-Cus dated 28.11.2022**

  The CBIC has provided the clarification in relation to the Integration of ICEGATE with AQCS-ICS (Animal Quarantine and Certification Services-Import Clearance System) and the same shall be come into force w.e.f. 01.12.2022. Vide aforesaid Circulars, the CBIC has mandates that the import of items as specified therein shall require Veterinary Health Certificate (853AQ1), Laboratory Reports / Certificate of Analysis (COA)(001AQ1) and SIP (911DF1).

  Further, provide the list of leather products cover under Chapter 41 (between 4104 to 4115) not to be routed to AQCS-ICS for NoC.

INSTRUCTIONS

- **Instruction No. 30/2022-Cus and Instruction No. 31/2022-Cus both dated 14.10.2022.**

  The CBIC has provided the instructions in relation to the Requirement of Registration of foreign food manufacturing facilities falling under following food categories, who intend to export their product falling under following categories:

  - Milk and Milk products;
  - Meat and Meat products including poultry, fish and their products;
  - Egg powder;
  - Infant food;
  - Nutraceuticals

  Further, the format has been prescribed vide which Foreign Food Manufacturing Units are required to serve the requisite information. The same shall be effectuated w.e.f. **01.02.2023**.

  Furthermore, the list of 61 Customs Ports has been provided vide which import of the aforesaid products shall be permissible.

- **Instruction No. 32/2022-Cus both dated 28.11.2022**

The CBIC has extended the date of implementation from **01.11.2022** to **01.01.2023** for the requirement of a Health Certificate accompanied by the import of the following food consignments:

- Milk and Milk Products;
- Pork and Pork Products;
- Fish and Fish Products.

FOREIGN TRADE POLICY

NOTIFICATION

❖ **Notification No. 41/2015-2020 dated 07.11.2022**

The DGFT has amended the Policy Condition No. 7(ii) of Chapter 27 of Schedule-I (Import Policy) of ITC HS, 2022 vide which now the importer can apply for registration under Coal Import Monitoring System (CIMS) not earlier than 60th day and not later than 5 days (earlier it was 15 days) before the expected date of arrival of import consignment.

❖ **Notification No. 43/2015-2020 dated 09.11.2022**

The DGFT has amended the FTP vide which export benefits/fulfillment of Export Obligation for Invoicing payment and settlement of exports and imports in INR, in terms of Circulars No. 10 dated 11.07.2022 issued by the Reserve Bank of India, is permissible. The same shall be effectuated w.e.f. **09.11.2022**.

❖ **Notification No. 45/2015-2020 dated 29.11.2022**

The DGFT has amended the Export Policy of Organic Non-Basmati Broken Rice falling under ITC HS Code 1006 vide which export of Organic Non-Basmati Rice, including Organic Non-Basmati Broken Rice, will be governed as per provision under Notification No. 03/2015-2020 dated 19.04.2017.

❖ **Notification No. 46/2015-2020 dated 30.11.2022**

The DGFT has amended Appendix 3 (SCOMET items) to Schedule-2 of ITC HS Classification of Export and Import Items, 2018. The same shall come into force w.e.f. **30.12.2022**.

PUBLIC NOTICE

❖ **Public Notice No. 35/2015-20 dated 09.11.2022.**

The DGFT has amended the Para 5.11 of HBP 2015-20 vide which the invoicing, payment and settlement of exports and imports in INR for export proceeds under the EPCG Scheme will be permissible in terms of Circulars No. 10 dated 11.07.2022 issued by the Reserve Bank of India. The same shall be effectuated w.e.f. **09.11.2022**.

CIRCULAR

❖ **Circular No. 44/2015-20 dated 17.11.2022**

The DGFT has provided Relief in Average Export Obligation in terms of Para 5.19 of HBP 2015-20. Accordingly, all Regional Office may re-fix the Annual Average for EPCG Authorization issued in the FY 2021-22. For the list of the items, kindly refer to the aforesaid circular.

TRADE NOTICE

- **Trade Notice No. 21/2022-23 dated 25.11.2022**
  The DGFT has provided the One-time relaxation for submission of hard copy of applications for claiming assistance under the erstwhile 'Transport and Marketing Assistance (TMA) for Specified Agriculture Products' Scheme.

RATIO DECIDENDI

GST LAW

- **M/s. Usha Martin Ltd. v. Additional Commissioner & Ors. (W.P.(T) No. 3055 of 2022) dated November 10, 2022, High Court of Jharkhand.**
  In the present matter, after the implementation of GST, petitioner obtained GST Registration and filed TRAN-1 under the GST Regime, to claim CENVAT credit available in previous regime. However, the transfer of CENVAT credit of some invoices, was denied by the GST Authority over the fact that the CENVAT credit claimed is in contravention of the Central Excise Act. The petitioner filed the petition questioning the jurisdiction of the GST Authorities to examine the correctness of CENVAT Credit.
  The Hon'ble High Court citing the provisions of Section 73 of the CGST Act, which states, proceedings by the GST Authority can only take place in the matters of non-payment of tax, short-payment of tax or for wrongly availing the ITC, if they are covered under the purview of the Act. Since, the question on eligibility of the CENVAT credit, doesn't fall under the provisions of Section 73, therefore GST Authority have no right to decline the transfer of CENVAT Credit into to new regime. It was held that Goods and Services Tax Authorities, do not have jurisdiction to determine whether CENVAT credit will be admissible under the respective Act.

- **Abi Egg Traders Vs Assistant Commissioner, CGST Salem (Tamil Nadu) Writ Petition No. 3773 of 2020, High Court of Madras.**
  The petitioner in furtherance of his business, exported eggs "without payment of tax'' however, the same was inadvertently reported as "Export with payment of Tax''. Owing to these inadvertent errors while filing the return portal did not provide the option to claim a refund under "Export Without payment of goods" and revenue rejected the refund for this very reason. The Hon'ble High Court held that rejection of refund solely on the inadvertent errors that had transpired would be hypothetical. Hence, the conclusion of the officer was set aside and the officer shall issue the refund within a period of eight (8) weeks from today after satisfying himself in regard to the quantum of refund as on the date of refund of application.

- **RSB Transmissions India Limited v. Union of India, 2022-VIL-745-JHR.**
  The petitioner filed the GSTR-3B form after the deadline for the period of July 2017 to December 2019. After filing, the revenue department calculated interest on the cash component under Section 50(1) of the CGST Act. The petitioner argued that interest should not be levied since the money is deposited in its Electronic Cash Ledger (or "ECL") before submitting GSTR 3B. According to the High Court, any deposit made using the methods listed in Section 49(1) of the CGST Act is only a deposit for taxes, interest, etc. Such a deposit is not a sum that has been allocated to the government. The Court noted that only upon submission of GSTR-3B is the amount in ECL allotted towards tax. As a result, the Court decided that revenue had calculated interest on the petitioner's late tax payment accurately.

- **Ramki Cements Private Limited V/s The State Tax Officer, Virudhunagar (Tamil Nadu) W.P.(MD)No.24778 of 2022, Madras High Court.**

  In the present case the issue was whether serving a Show Cause Notice to the driver and emailing to the Petitioner is sufficient communication when there is an inadvertent mistake in mentioning the transport destination. To attain the finality on this issue the Hon'ble High Court held that the petitioner has not received the show cause notice and the issuance of the notice to the driver of the consignment is not adequate. Hence, the impugned order is liable to be set aside.

CUSTOMS/ FOREIGN TRADE POLICY

- **M/s. Renaissance Global Limited versus Union of India & Ors. (Writ Petition No.2003 of 2009) Dated: 18.11.2022 (Bombay High Court)**

  The petitioner imported a consignment of gold and silver jewellery for remaking, which was detained by the Assistant Commissioner of Customs, Air Intelligence Unit. The Assistant Commissioner issued a Show Cause Notice, proposing to confiscate the consignment under Sections 111(d) and 111 (m) under the Customs Act, 1962 and impose penalty. The Show Cause Notice also proposed to levy Customs Duty under Section 28 of the Customs Act along with interest.

  The Bombay High Court has ruled that import of finished jewellery for the purpose of melting and remaking of fresh pieces of jewellery in a Special Economic Zone (SEZ), is an authorised operation. Therefore, the Court held that there is no prohibition on import of finished jewellery for remaking, without payment of Customs Duty, in terms of Rule 27(1) of the Special Economic Zones Rules, 2006 (SEZ Rules).

- **M/s Victory Electric Vehicles International Pvt. Ltd. Versus Union of India W.P.(C) 12425/2022 & CM Appl.37362/2022, Delhi High Court**

  In the present matter, the SCN was issued to the petitioner without the expiry of fifteen days of the pre-consultation period. Further, the petitioner contented that there has been a violation of the safeguard provided in the proviso appended to Section 28(1)(a) of the 1962 Act requiring holding of pre-notice consultation with the person chargeable with tax and interest. The court said that the importance of pre-show cause notice consultation is exemplified in the provisions of sub-regulation (4) of Regulation 3. The Hon'ble Delhi High Court has held that it is obligatory on the part of the concerned officer to ensure that prior to the issuance of the show-cause notice a pre-notice consultation should be held and stated that this is even infraction to the rights of such person.

NEWS NUGGETS

- Centre releases ₹17,000 crore GST compensation to States; total ₹1.15 lakh crore released this fiscal
- I-T Dept raids insurance agents' premises over alleged tax evasion
- Competition watchdog CCI to handle GST profiteering complaints from next month
- Tax revenues may top FY23 Budget Estimate by ₹3-3.5 lakh crore
- Exporters flag EU withdrawal of GSP and ocean freight tax
- GST collection November 2022: Revenues rise 11% to Rs 1.46 lakh crore
- Centre allows International Trade Settlements in INR for Export Promotion Schemes under the FTP.
- India, Australia free trade agreement to come into force from December 29
- FTA talks with EU to focus on goods and investments

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ABOUT THE FIRM

RSA Legal Solutions is a top-tier Tax Law firm committed to providing world-class advisory, litigation, and compliance services to businesses, and is singularly focused on serving the needs of business clients. The firm specializes in GST, Customs, Foreign Trade Policy, SEZ laws, FEMA, Income Tax, Corporate laws, and other allied laws. RSA has partners from top law firms and Big 4s.

RSA Legal has successfully found a place in the list of Finalists for "**Tax Law Firm of the Year 2021**" by the Asian Legal Business (ALB) Awards. RSA was recently featured in the "**Top 20 Recommended Lawyers**" in India by Business Connect magazine in 2019-2020. RSA has been chosen in the top 5 finalists in the category of "**Best Startup law firm of the year**" award by the prestigious IDEX Legal Awards. Also, the firm was awarded the **"Top 10 GST Consultants Award"** by the famous Insight Success Magazine.

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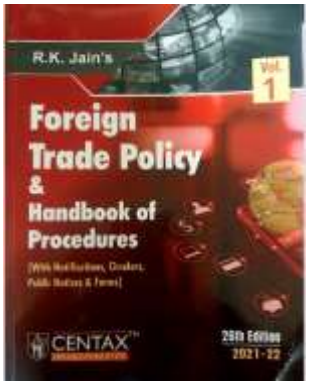

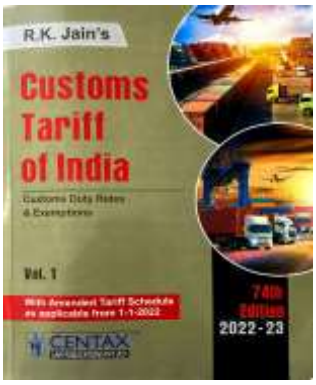

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