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## INDIRECT TAX NEWSLETTER

July, 2022 (updated till 11.07.2022)



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## REGULATORY UPDATES

### GST LAW

#### NOTIFICATION

#### INFORMATIVE SESSION

47th GST Council Meeting  
Summarized by Shweta Jain.

<https://www.youtube.com/watch?v=DzeLSiIKbBY>

The same can be accessed by clicking on the link mentioned above

#### ❖ Notification No. 09/2022-CT dated 05.07.2022

The CBIC has notified the Section 110(c) and Section 111 of the of the Finance Act, 2022. Section 110(c) of the said act enables the taxpayer to transfer of balance available in the Electronic Cash Ledger to Distinct Persons (under same PAN).

Further, Section 111 of the said act vide which Section 50(3) of CGST Act, 2017 has been amended and mandates that the 24% of interest will be leviable if the taxpayer has wrongly **availed and utilized the ITC**. It is imperative to note that the aforesaid amendments shall be effective from **retrospective effect i.e. 01.07.2017**.

#### ❖ Notification No. 10/2022-CT dated 05.07.2022

The CBIC has exempted the taxpayers having **aggregate turnover up to INR 2 crores** from filing **annual return in Form GSTR-9/9A for the F.Y. 2021-22**. The said relaxation is also provided for the F.Y. 2017-18, 2018-19, 2019-20 and 2020-21.

#### ❖ Notification No. 11/2022-CT dated 05.07.2022

The CBIC has extended the due date for filing **Form GST CMP-08** for composition taxpayers for the quarter ending 30.06.2022 from 18.07.2022 to **31.07.2022**.

#### ❖ Notification No. 12/2022-CT dated 05.07.2022

The CBIC has extended the waiver of late fee for delay in furnishing of **Form GSTR-4** by composition dealers for the **F.Y. 2021-22 till 28.07.2022**.

#### ❖ Notification No. 13/2022-CT dated 05.07.2022

The CBIC has extended the following timeline for adjudication process and refund. The same shall come into force with retrospective effect i.e. **01.03.2020**.

- ✓ The time limit for issuance of order under Section 73(10) of the CGST Act towards recovery of tax not paid or short paid or Input tax credit wrongly availed or utilized, in respect of the **F.Y. 2017-18** has been extended till **30.09.2023**.
- ✓ For the purposes of computing the time limit for issuance of order under Section 73(10) of the CGST Act towards recovery of erroneous refund, the period from 01.03.2020 to 28.04.2022 ought to be excluded.
- ✓ The time period from 01.03.2020 to 28.04.2022, has been excluded from computation of the limitation period for filing an application of refund under Section 54 or Section 55 the of CGST Act.



### ❖ Notification No. 14/2022-CT dated 05.07.2022

The CBIC has made various amendment in the CGST Rules. Few amendments have been encapsulated below:

- ✓ Revocation of suspension - Suspension of registration due to non-filing of returns for specified period by regular taxpayers and beyond 3 months of the due date by the composition dealer shall be automatically revoked on the filing of all previous returns, provided the registration has not been already cancelled.
- ✓ Duty credit scrips - The value of duty credit scrips shall be excluded in the computation of aggregate value of exempt supplies for the reversal of common credits under Rule 42 and Rule 43 of the CGST Rules.
- ✓ Declaration on the invoice - The taxpayers having aggregate turnover exceeding INR 20 crores in any of the FY from 2017-18 and onwards, but not mandated to generate e-invoice/IRN such as banking company, financial institution, NBFC, SEZ unit shall be required to provide a declaration to that effect in the invoices issued by them.
- ✓ Allowing transfer of any amounts from the electronic cash ledger of a person into central tax and integrated tax balances of other GST registrations under the same PAN. However, the said transfer is not allowed where there exists any unpaid liability in the electronic liability register. The enabling provision for this in the CGST Act i.e., Section 49(10) shall come into force w.e.f. **05.07.2022**.
- ✓ Rule 89(5) which provides the formula for grant of refund under the Inverted duty structure has been amended. The formula has been reproduced below:

*“Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - {tax payable on such inverted rated supply of goods and services x (Net ITC ÷ ITC availed on inputs and input services)}”*

## CIRCULARS/INSTRUCTIONS

### ❖ Instruction No. 03/2022-GST dated 14.06.2022

The CBIC has laid down the new procedure, on account of different practice being followed by the field formation, relating to the sanction, post audit and review of refund claims. The new procedure is introduced in order to bring uniformity to the system and also, to effectively monitor the sanction of refund claims to safeguard the interest of Revenue.

### ❖ Circular No. 170/02/2022-GST dated 06.07.2022

The CBIC has provided clarification in relation to the mandatory furnishing of correct and proper information of Inter-State supplies and the amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORMGSTR-3B and statement in FORM GSTR-1.

### ❖ Circular No. 171/02/2022-GST dated 06.07.2022

The CBIC has provided the clarification in relation to the various issues pertaining to the applicability of demand and penalty in respect of the transaction involving fake invoices (issuing tax invoice, without actual supply of goods or services or both). To clarify the same, the CBIC has provided following scenarios:

S.No.	Issue	Clarification
1.	In case where a registered person “A” has issued tax invoice to another registered person “B” without any underlying supply	Since there is only been an issuance of tax invoice by the registered person ‘A’ to registered person ‘B’ without the underlying supply of goods or



	<p>of goods or services or both, whether such transaction will be covered as “supply” under section 7 of CGST Act and whether any demand and recovery can be made from ‘A’ in respect of the said transaction under the provisions of section 73 or section 74 of CGST Act.</p> <p>Also, whether any penal action can be taken against registered person ‘A’ in such cases.</p>	<p>services or both, therefore, such an activity does not satisfy the criteria of “supply”, as defined under section 7 of the CGST Act. As there is no supply by ‘A’ to ‘B’ in respect of such tax invoice in terms of the provisions of section 7 of CGST Act, no tax liability arises against ‘A’ for the said transaction, and accordingly, no demand and recovery is required to be made against ‘A’ under the provisions of section 73 or section 74 of CGST Act in respect of the same.</p> <p>Besides, no penal action under the provisions of section 73 or section 74 is required to be taken against ‘A’ in respect of the said transaction.</p>
2.	<p>A registered person “A” has issued tax invoice to another registered person “B” without any underlying supply of goods or services or both. ‘B’ avails input tax credit on the basis of the said tax invoice. B further issues invoice along with underlying supply of goods or services or both to his buyers and utilizes ITC availed on the basis of the above mentioned invoices issued by ‘A’, for payment of his tax liability in respect of his said outward supplies. Whether ‘B’ will be liable for the demand and recovery of the said ITC, along with penal action, under the provisions of section 73 or section 74 or any other provisions of the CGST Act.</p>	<p>Since the registered person ‘B’ has availed and utilized fraudulent ITC on the basis of the said tax invoice, without receiving the goods or services or both, in contravention of the provisions of section 16(2)(b) of CGST Act, he shall be liable for the demand and recovery of the said ITC, along with penal action, under the provisions of section 74 of the CGST Act, along with applicable interest under provisions of section 50 of the said Act.</p>
3.	<p>A registered person ‘A’ has issued tax invoice to another registered person ‘B’ without any underlying supply of goods or services or both. ‘B’ avails input tax credit on the basis of the said tax invoice and further passes on the said input tax credit to another registered person ‘C’ by issuing invoices without underlying supply of goods or services or both. Whether ‘B’ will be liable for the demand and recovery and penal action, under the provisions of section 73 or section 74 or any other provisions of the CGST Act.</p>	<p>n this case, the input tax credit availed by ‘B’ in his electronic credit ledger on the basis of tax invoice issued by ‘A’, without actual receipt of goods or services or both, has been utilized by ‘B’ for passing on of input tax credit by issuing tax invoice to ‘C’ without any underlying supply of goods or services or both. As there was no supply of goods or services or both by ‘B’ to ‘C’ in respect of the said transaction, no tax was required to be paid by ‘B’ in respect of the same. The input tax credit availed by ‘B’ in his electronic credit ledger on the basis of tax invoice issued by ‘A’, without actual receipt of goods or services or both, is ineligible in terms of section 16 (2)(b) of the CGST Act. In this case, there was no supply of goods or services or both by ‘B’ to ‘C’ in respect of the said transaction and also no tax was required to be paid in respect of the said transaction. Therefore, in these specific cases, no</p>



		demand and recovery of either input tax credit wrongly/ fraudulently availed by 'B' in such case or tax liability in respect of the said outward transaction by 'B' to 'C' is required to be made from 'B' under the provisions of section 73 or section 74 of CGST Act.
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This Circular clarifies that in the case of a fake invoice, since there is no supply of underlying goods or services by the supplier ('A'), there is no 'supply' and hence, there cannot be any GST liability on the supplier. On the same equitable principle, if a tax invoice is further issued by the recipient ('B') to his buyer ('C'), without there being any underlying supply of goods or services, there is no supply involved. Consequently, since no tax is required to be paid, the credit as well cannot be recovered (as already utilized for a wrong tax payment). However, where 'B' uses the credit against his genuine supplies, the credit can be recovered from 'B' u/s. 73 & 74. In all instances, penalty and prosecution provisions will apply.

Further, the CBIC has clarified that actual action to be taken against a person will depend upon the specific facts and circumstances of the case which may involve complex mixture of above scenarios or even may not be covered by any of the above scenarios. Any person who has retained the benefit of transactions specified under sub-section (1A) of section 122 of CGST Act, and at whose instance such transactions are conducted, shall also be liable for penal action under the provisions of the said sub-section.

### ❖ **Circular No. 172/02/2022-GST dated 06.07.2022**

The CBIC vide above circular has provided the clarification on the following issues:

- ✓ **Refund claimed by the recipients of supplies regarded as deemed export:**  
The refund of ITC arises on account of deemed export supplies, allowed to the recipients, is not ITC in terms of provisions of Chapter V of the CGST Act, 2017. Therefore, such ITC availed by the recipient on the deemed export supply for claiming refund of tax paid on supplies regarded as deemed exports is not to be included in the "Net ITC" for computation of refund of unutilised ITC on account of zero-rated supplies or inverted duty structure.
- ✓ **Clarification on various issues of section 17(5) of the CGST Act**
  - a. All services including food, life insurance, rent-a-cab etc. if provided by employers against mandatory requirement under any law would be allowed as ITC.
  - b. "leasing" referred in clause (iii) of Section 17(5)(b) refers to the leasing of motor vehicles, vessels and aircrafts only and not to the leasing of any other items.
- ✓ **Perquisites provided by employer to employees**  
It has been clarified that perquisites provided by the employer to the employee in terms of contractual agreement entered into between the employer and the employee, will not be subjected to GST.
- ✓ **Utilisation of the amounts available in the electronic credit ledger and the electronic cash ledger for payment of tax and other liabilities**



- a. It has been clarified that payment towards any output tax (excluding reverse charge liability), whether self-assessed or paid as a consequence of any proceeding, could be made through utilization of balance available in electronic credit ledger.
- b. Further, it has been clarified that the balances in electronic credit ledger cannot be used for payment of interest, penalty, fees or other amounts (except output tax) payable under the GST laws. Similarly, electronic credit ledger cannot be used for payment of an erroneous refund sanctioned to the taxpayer, where such refund was sanctioned in cash.
- c. However, the aforesaid payments can be made through the balance available in the electronic cash ledger

❖ **Circular No. 173/02/2022-GST dated 06.07.2022**

The CBIC has provided the clarification in relation to the claiming refund under an inverted duty structure where the supplier is supplying goods under some concessional notification.

The department, whilst rejecting the aforesaid refund claim, placed its reliance upon para 3.2 of Circular No. 135/05/2020-GST dated 31.03.2020 wherein it was clarified that refund on account of inverted duty structure would not be admissible in cases where the input and output supply are same.

In this regard, the CBIC clarified that the assessee is eligible to claim refund of the accumulated input tax credit on account of inverted duty structure as per the provisions of Section 54 (3) (ii) of the CGST Act, 2017. Accordingly, the said para 3.2 of Circular No. 135/05/2020-GST dated 31.03.2020 substituted vide this circular.

❖ **Circular No. 174/02/2022-GST dated 06.07.2022**

The CBIC vide aforesaid circular has delineated the procedure in relation to the re-credit of the amount in electronic credit ledger in cases where any excess or erroneous refund sanctioned to them had been paid back by them either on their own or on being pointed by the tax officer. In this regard, The GSTN has introduced the new functionality of FORM GST PMT-03A which allows proper officer to re-credit the amount in the electronic credit ledger of the taxpayer. Rule 86 (4B) of CGST Rules 2017 has been inserted vide Notification No. 14/2022-CT dated 05.07.2022 which provide for re-credit in the electronic credit ledger where the taxpayer deposits the erroneous refund sanctioned to him.

This provision shall apply only in respect of the following categories of refund:

- ✓ Refund sanctioned under Section 54(3)(i) of the CGST Act in respect of unutilized ITC on account of zero-rated supplies made without payment of tax;
- ✓ Refund sanctioned under Section 54(3)(ii) of the CGST Act in respect of unutilized ITC on account of inverted duty structure;
- ✓ Refund sanctioned under Rule 96(3) of the CGST Rules, in cases where refund was claimed in contravention of Rule 96(10).

❖ **Circular No. 175/02/2022-GST dated 06.07.2022**

The CBIC has delineated the manner of filing the refund of unutilized ITC on account of export of electricity.

❖ **Circular No. 176/02/2022-GST dated 06.07.2022**

The CBIC had issued a Circular No. 106/25/2019-GST dated 29.06.2019 which provides clarification in respect of filing of refund claim as per Rule 95A of CGST Rules by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international



tourist against foreign exchange. However, CBIC has omitted Rule 95A of the CGST Rules retrospectively vide Notification No. 14/2022-CT dated 05.07.2022. Consequently, CBIC has withdrawn Circular 106/25/2019 dated 29.06.2019 *ab-initio*.

### ADVISORY/UPDATE

- ❖ The GSTN has issued the advisory/update in relation to the **Availing of ITC as per law and GSTR2B:**
  - ✓ For some of the taxpayers, there was an issue in relation to duplicate entries in GSTR2B which has since been fixed and correct GSTR 2B has been generated. In this regard, taxpayers while filing GSTR3B are advised to check and ensure that the value of ITC they are availing is correct as per the law.
  - ✓ They may check the correct ITC value from download of Auto drafted ITC statement GSTR2B or pdf of System Generated GSTR3B or on the ITC observed on the mouse hover of Table 4 in GSTR3B, particularly in any such case where there is any difference observed between the correct figures available at places as stated above and the prefilled GSTR3B observed on screen.

### CUSTOMS

#### NOTIFICATIONS

- ❖ **Notification No. 37/2022-Cus dated 30.06.2022**

The CBIC has extended the exemption from the payment of Integrated Tax and Compensation Cess on import of goods for under AA/EPCG/EOU Schemes has been extended till the time any further notification will be issued. Earlier the said exemption was provided up to 30.06.2022.

#### CIRCULARS/INSTRUCTIONS

- ❖ **Circular No. 09/2022-Cus dated 30.06.2022**

The CBIC has issued the SoP for facilitating e-commerce jewelry exports through courier route, as it looks to provide a simplified regulatory framework for manufacturers and traders who want to export jewelry made of precious metals and imitation jewelry through e-commerce in courier mode.

- ❖ **Instruction No. 09/2022-Cus dated 22.06.2022**

In light of the recent prohibition imposed on the use of “single use plastic” by the Ministry of Environment, Forests, and Climate Change (MoEFCC) which shall come into force w.e.f. 01.07.2022, the CBIC mandates that the import of carry bags made of virgin or recycled plastic must be no less than 75 microns thick as of 30.09.2021 and 120 microns thick as of 31.12.2021. Furthermore, from 01.07.2022, the manufacture, import, stocking, distribution, sale, and use of single-use plastic (SUP) commodities, including polystyrene and expanded polystyrene, will be prohibited.

- ❖ **Instruction No. 12/2022-Cus dated 07.07.2022**

The CBIC, in order to curb the import of mobile phones with duplicate, fake and non-genuine International Mobile Equipment Identity (IMEI), has provided the SOP (version 1.1). Department of Telecommunication has informed that the SOP version 1.0 (which is older one) has been modified appropriately due to the





operationalization of the new system i.e. Indian Counterfeited Device Restriction (ICDR) system w.e.f. 28.01.2020

## **FOREIGN TRADE POLICY**

### **NOTIFICATIONS**

❖ **Notification No. 15/2015-2020 dated 01.07.2022**

The DGFT has extended the last date upto **31.08.2022** for submission of the online application under MEIS for the export made during the period 01.09.2020 to 31.12.2020. It is imperative to note that any application filed after 31.08.2022 will become time-barred.

❖ **Notification No. 16/2015-2020 dated 01.07.2022**

The DGFT has amended Para 4.14, Para 5.01(a) and Para 6.01(d)(iii) which pertains to the AA, EPCG and EOU Schemes respectively, vide which exemption from the payment of Integrated Tax and Compensation Cess on import of the goods has been extended till the time any further notification will be issued. Earlier the said exemption was provided up to 30.06.2022.

❖ **Notification No. 19/2015-2020 dated 07.07.2022**

The DGFT has amended time period in the registration time period of the Steel Import Monitoring System (SIMS). Now, the requirement of advance registration of a minimum of 15 days from the expected date of arrival of import consignment under SIMS has been abolished.

### **PUBLIC NOTICE**

❖ **Public Notice No. 13/2015-2020 dated 09.06.2022**

The DGFT has amended Para 5.15 of HBP 2015-20 vide which the last date of filing the annual return is extended up to **30.09.2022**. Further, it has been clarified that the imposition of penalty of Rs. 5,000/- for the late fee of filing of annual return will be applicable from FY 2022-23 onwards.

### **TRADE NOTICE**

❖ **Trade Notice No. 13/2022-23 dated 30.06.2022**

The DGFT mandates that the existing e-BRC module is now upgraded to a new IT platform and it is proposed to the IEC Holder to discontinue the earlier version (<http://dgftebrc.nic.in/>) from the end of 31.07.2022. Existing users of the e-BRC module i.e. the AD Banks will require to migrate to the new environment (<https://dgft.gov.in>) on an urgent basis so that services to exporting community do not get impacted.

### **CIRCULAR**

❖ **Circular No. 39/2015-20 dated 07.06.2022**

The DGFT has decided to relax the condition of requirement of submission of 'Bill of Export' for export made to SEZ prior to 01.04.2015 as a proof of export obligation discharge in the case of Advance



Authorization. The Authorization Holder can submit corroborative evidence in lieu of 'Bill of Exports' such as:

- ✓ ARE-1 form duly attested by jurisdictional Central Excise/GST Authorities of AA holder.
- ✓ Evidence of receipt of the supplies by the recipient in the SEZ
- ✓ Evidence of payment made by the SEZ unit to the AA holder

❖ **Circular No. 40/2015-20 dated 27.06.2022**

The DGFT has provided clarification in relation to the compulsory registration under the Chip Import Monitoring System (CHIMS). Relevant clarification has been reproduced below:

- ✓ Importer may include multiple products in one registration number. However, for each shipment, a separate registration number is required.
- ✓ The CHIMS is applicable for air/sea shipments also. The CHIMS registration can also be made on the same day of arrival of import.
- ✓ The microprocessors covered under ITC (HS) code 84733010 and memory modules under ITC (HS) code 84733099 are excluded from CHIMS.

❖ **Circular No. 41/2015-20 dated 05.07.2022**

Clarification w.r.t. applicability of PIMS at the time of import at SEZ/FTWZ/EOU and further import into DTA has been provided. Few clarifications have been reproduced below:

- ✓ PIMS Registration shall be required at the point of import by a Unit in SEZ/FTWZ or at the time of import by an EOU of the items covered under PIMS
- ✓ PIMS Registration shall not be required by the DTA Unit at the time of Customs Clearance from the SEZ/FTWZ/EOU to DTA if no processing has taken place of the item of paper that has already been registered under PIMS at the time of entry into an SEZ/FTWZ/EOU. However, if processing has taken place in the SEZ/FTWZ/EOU with a change in HS Code the at 8-Digit level, then the importer in DTA will require to register under PIMS if the processed item falls under any of the tariff lines covered under PIMS.

## FEMA

### **CIRCULAR**

❖ **Circular No. 10 dated 11.07.2022**

The RBI has introduced the procedure for International Trade Settlement in Indian Rupees (INR). The new procedure has been introduced to promote the growth of global trade with emphasis on exports from India and to support the increasing interest of global trading community in INR, the RBI has decided to put in place an additional arrangement for invoicing, payment, and settlement of exports / imports in INR. Few relevant points have been reproduced below:

- ✓ **Invoicing:** All exports and imports under this arrangement may be denominated and invoiced in Rupee (INR)
- ✓ **Exchange Rate:** Exchange rate between the currencies of the two trading partner countries may be market determined



- ✓ Indian importers undertaking imports through this mechanism shall make payment in INR which shall be credited into the Special Vostro account of the correspondent bank of the partner country, against the invoices for the supply of goods or services from the overseas seller /supplier.
- ✓ Indian exporters, undertaking exports of goods and services through this mechanism, shall be paid the export proceeds in INR from the balances in the designated Special Vostro account of the correspondent bank of the partner country.
- ✓ Indian exporters may receive advance payment against exports from overseas importers in Indian rupees through aforesaid Rupee Payment Mechanism.
- ✓ 'Set-off' of export receivables against import payables in respect of the same overseas buyer and supplier with facility to make/receive payment of the balance of export receivables/import payables.
- ✓ The Rupees balance in the Special Vostro Account can be used for:
  - a. Payments for projects and investments.
  - b. Export/Import advance flow management
  - c. Investment in Government Treasury Bills, Government securities, etc. in terms of extant guidelines and prescribed limits, subject to FEMA and similar statutory provision.

### **RATIO DECIDENDI**

#### **GST LAW**

- ❖ **Adi Enterprises Vs Union of India, R/Special Civil Application No.10479 of 2019 – Gujarat High Court**  
In the instant matter, the Petitioner sought for the direction to the Respondent to grant refund of the amount of IGST, already paid by the applicants on ocean freight, along with appropriate interest on such refund. The Hon'ble High Court relied upon the case of UOI v. Mohit Mineral Pvt. Ltd., AIR 2018 SC 5318 and directed the Respondent to grant the refund of IGST along with the statutory rate of interest.
- ❖ **Chep India Private Limited v Union of India & Ors. W.P. No. 1075 of 2021- Bombay High Court**  
In the instant matter, the Petitioner has inadvertently filed TRAN-1 from its Andhra Pradesh GST Login ID instead of its Maharashtra GST Login ID on the GSTN Portal, which resulted in the balance of eligible CENVAT credit as of 30.06.2017, not being transferred to either of its GST registration in Maharashtra or Andhra Pradesh. In this regard, the Hon'ble Bombay High Court allowed the petitioner to file the revised TRAN-1 and directed the GSTN to open the portal for such revision.
- ❖ **Atlas Pvc Pipes Limited Vs State of Odisha, W.P.(C) No. 14163 of 2022- Orissa High Court**  
The issue involved in the instant matter is that the Appellant's appeal rejected by the GST Appellate Authority on the sole premise that the appellant has not furnished the certified copy of the impugned order. In this regard, A division bench of the Hon'ble Orissa High Court has held that the GST appellate authority cannot dismiss an appeal merely on the technical ground that the certified order is not submitted along with the appeal memo.



### CUSTOMS

❖ **ITCO Industries Ltd. Vs Commissioner of GST and Central Excise, Customs Appeal No. 40304 of 2021- CESTAT Chennai**

In the instant matter, the appellant, on account of non-fulfilment of the export obligation under the two Advance Authorization, has paid the basic customs duty plus CENVAT along with the applicable interest, accordingly, filed the refund claim for CENVAT, and the same was rejected by the Adjudicating Authority. In this regard, the Hon'ble Tribunal, while relying upon of the case of *Mithila Drugs Pvt. Ltd. Vs Commissioner of CGST, Excise Appeal No. 50808 of 2020-SM*, held that the appellant is eligible for the refund of CVD and SAD paid by them. Accordingly, the impugned order set aside.

❖ **Anjaleem Enterprise P Ltd Vs C.C.E. & S.T., Customs Appeal No. 10151 of 2015-CESTAT Ahemdabad**

The instant matter, the Appellant is engaged in development and export of Software as 100% EOU and accordingly availing the benefits of exemption from payment of customs duty on the imported goods. The appellant applied for a De-Bonding of the 100% EOU. The issue involved in the instant matter was to ascertain the period of depreciation of the imported goods. In this regard, the Hon'ble CESTAT held that the period of depreciation should be ascertained upto the date of payment of duty on imported capital goods. Therefore, the duty demanded by the Adjudicating Authority is not sustainable.

### NEWS NUGGETS

- ❖ [GST's future: Electricity and petroleum need to be subsumed in it. GoI could help by avoiding cess, surcharge](#)
- ❖ [Need to consider bringing fuel under GST: Central Board of Indirect Taxes and Customs chief Vivek Johri](#)
- ❖ [Will the levy of GST be the last nail in the coffin for cryptocurrencies in India?](#)
- ❖ [India can be a star in agrochem market if the government encourages collaboration.](#)
- ❖ [With global slowdown fears rising, India expected to focus more on services exports](#)
- ❖ [Lanka crisis to boost India's trade logistics](#)
- ❖ [India, EU conclude first round of negotiations for free trade pact](#)
- ❖ [Whisky war brews in India-UK trade talks ahead of 5<sup>th</sup> round](#)
- ❖ [Ecommerce customs duty key to end big tech's monopoly, rent-seeking behaviour: India](#)
- ❖ [Commerce Ministry looking to release new FTP before September, says official](#)

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**KEY PERSONS**



**S.C. Jain (Managing Partner)**

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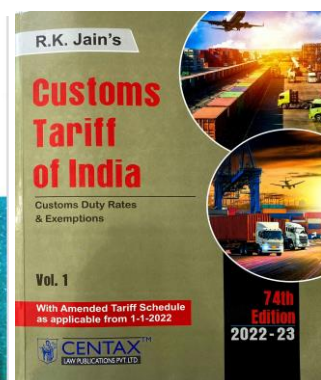
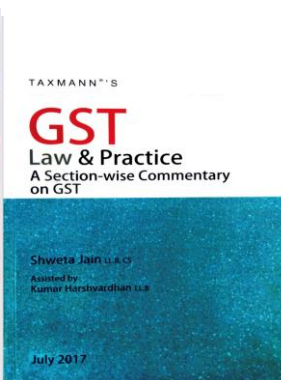
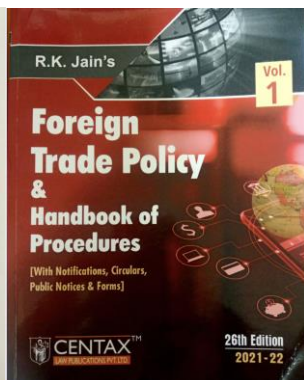
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