

Union Budget Analysis, 2023

Indirect Taxes



**WEBINAR ON
"THOROUGH
INSIGHT INTO
UNION BUDGET
PROPOSALS 2023"**



**Save the Date
3rd Feb 2023
3 pm to 5 pm**

**Covering both
Direct and
Indirect Taxes**



Speakers

For any queries, please contact
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CUSTOMS LAW

Changes in the Customs Act, 1962

1. **Two years expiry period for conditional exemption notifications not to be applicable on certain types of notifications**

Section 25(4A) of the Customs Act, which was introduced in the Union Budget, 2021, provide an expiry period of two years in respect of all conditional exemption notifications. However, vide this Finance Bill, 2023, a proviso to Section 25(4A) has been proposed to provide that this time limit will not be applicable in respect of the following types of exemption notifications:

- exemption notifications issued in relation to multilateral or bilateral trade agreements (FTA agreements);
- obligations under international agreements, treaties, conventions including with respect to UN agencies, diplomats, international organizations;
- privileges of constitutional authorities;
- schemes under Foreign Trade Policy;
- Central Government schemes having a validity of more than two years;
- re-imports, temporary imports, goods imported as gifts or personal baggage;
- exemption from any duty of customs not being levied under section 12 of the Customs Act (IGST, Compensation Cess, AIDC, etc).

2. **Nine months' time period specified for competition of proceedings before the Settlement Commission**

A new provision Section 127C(8A) has been proposed in the Customs Act which provides that all proceedings before the Settlement Commission will have to be completed within a period of nine months, which is to be computed from the end of month in which the settlement application has been filed. This period can be further extended for another three months. For pending settlement applications, this period of nine months will start on the date when the Finance Bill, 2023 receives the assent of the President of India.

If the proceedings are not concluded within the said nine months or extended period, the proceedings before the Settlement Commission will abate and the adjudicating authority will continue adjudication in the matter.

Changes in the Customs Tariff Act, 1975

1. **For rate changes, please refer to the Annexure-A**

2. **Benefit of Project Import Scheme dis-continued on Solar power plant / project**

Heading 9801 in Schedule I to the Customs Tariff Act has been amended to exclude solar power plant /solar power project from the purview of Project Imports Scheme.

3. **New Tariff items introduced – applicable w.e.f. 1st May, 2023**

The Schedule I to the Customs Tariff Act, 1975 is being proposed to be amended to introduce new tariff lines or modify existing tariff lines, to be applicable w.e.f. 1st May 2023. The changes have been proposed in chapter 3, chapter 4, chapter 9, chapter 10, chapter 12, chapter 13, chapter 19, chapter 27, chapter 29, chapter 31, chapter 38, chapter 39, chapter 48, chapter 52, chapter 54, chapter 57, chapter 61, chapter 62, chapter 63, chapter 69, chapter 71, chapter 84, chapter 85, and chapter 87 of Schedule I to the Customs Tariff Act.

4. **General Rules of Interpretation amended - applicable w.e.f. 1st May, 2023**

Clause I of the General Rules of Interpretation has been proposed to be amended w.e.f. 1st May 2023 to provide that where goods in the Schedule I to the Customs Tariff Act, 1975 are preceded by ‘ - - -’, it will mean that such goods are a sub-classification of immediately preceding goods which are preceded by “- - -”.

EXCISE LAW

Changes in the Central Excise Law

1. **Increase in NCCD on Cigarettes**

The Seventh Schedule to the Finance Act, 2001 has been amended w.e.f. 02.02.2023 to increase the NCCD rates applicable on specified cigarettes falling under HSN 2402.

2. Exemption provided to Blended CNG

Central excise duty exemption has been provided on blended Compressed Natural Gas (CNG) from so much of the amount as is equal to the GST paid on Bio Gas / Compressed Bio Gas contained in such blended CNG.

CENTRAL SALES TAX LAW

Changes in the Central Sales Tax Act, 1956

1. Central Sales Tax Appellate Authority replaced with the CESTAT

Earlier Section 19 of the Central Sales Tax Act, 1956 which provides for the Central Sales Tax Appellate Authority has been substituted with a new provision. This new section 19 empowers the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), constituted under section 129 of the Customs Act, to act as the Appellate Authority for settlement of inter-state disputes.

All appeals pending before the existing Central Sales Tax Appellate Authority will be transferred to the CESTAT, on the date when the Finance Bill, 2023 receives the assent of the President of India.

2. Authority for Advance Ruling abolished

Section 24 of the Central Sales Tax Act has been omitted leading to the abolition of Authority for Advance Rulings. All applications pending before the existing Authority for Advance Rulings will be transferred to the CESTAT, on the date when the Finance Bill, 2023 receives the assent of the President of India.

GOODS AND SERVICES TAX

Changes in Central Goods and Services Tax, 2017

1. Scope for opting Composition scheme widened

- Registered person supplying goods through E-com operator can now opt for composition scheme.

2. Input Tax Credit (Section 16)

- **ITC reversal on non-payment to supplier within 180 days:** Initially a different kind of return filing process was introduced wherein GSTR-1, 2 and 3 were planned to be part of filing system. Accordingly various provisions of GST law were drafted. However, with time, it was realized that the same could not be implemented. Now the proposal is made that due to the present return filing system, the ITC that was availed as per the provisions of section 16, and where payment to the supplier is not made within period of 180 days from the date of invoice, needs to be reversed along with interest as per section 50.

RSA Comments:- Previously, it was required to be added to the outward tax liability, however, now after implementation of this change it will be the component of reversal shown in GSTR-3B.

3. **Blocked Input Tax Credit (Section 17)**

- **Scope of exempt supply increased for blocking ITC:** Though the supply of warehoused goods to any person before clearance for home consumption is treated neither as supply of goods nor as supply of services, however a proposal is made to include the value of such activities or transactions in the value of exempt turnover.

RSA Comments:- By doing so the input tax credit that was not required to be reversed, would now require reversal.

- **ITC on inputs for Corporate Social responsibility blocked:** A New clause is proposed to be inserted in the list of blocked credits to restrict the input tax credit in respect of goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013.

RSA Comments:- There have been a plethora of cases on this issue and the courts/AAR have passed contradicting decisions. This amendment puts an end to this issue.

4. **Persons not liable for registration (Section 23)**

- **Retrospective overriding effect given to the section 23 over Section 22(1) and section 24:** Any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under CGST/IGST Act and an agriculturist, to the extent of supply of produce out of cultivation of land shall not be liable to registration.

RSA Comments:- This amendment might be brought to clarify the confusion caused due to Section 24 which is also a *non-obstante* section wherein the registration has to be compulsorily taken. It contains the list of persons required to take registration mandatorily. One of such example is recipient of reverse charge supplies, etc. Now it is yet to be seen how the same will pass the test of law.

5. **Time limit of 3 years prescribed to furnishing details in GSTR-1, 3B, 8 and 9 (Section 37, 39, 44, and 52 amended)**

- New clause added in section 37, 39, 44 and 52 to restrict the time limit upto three years for furnishing the returns i.e. GSTR-1, 3B, 8 and 9 for a tax period by a registered person. Further, it also seeks to provide an enabling provision for extension of the said time limit, subject to certain conditions and restrictions, for a registered person or a class of registered persons.

6. **Refund of tax (Section 54)**

- Previously, the mechanism of provisional ITC was there as per section 41. However, in the new self-assessment scheme credit is only available once all the conditions for availing the same are fulfilled.

RSA Comments:- Therefore, by amendment it has been mandated that refund of the ninety percent of the total refund claimed shall be granted on provisional basis by removing the redundant provision.

7. **Enabling provision to compute delay (section 56)**

- Section 56 of the CGST Act is being amended so as to provide for an enabling provision to prescribe the manner of computation of period of delay for calculation of interest on delayed refunds. A notification for the same would be issued once the proposal to amend is accepted.

8. **Penal provision for E-com operators (Section 122)**

- A new sub-section (1B) in section 122 of the CGST Act is being inserted so as to provide for penal provisions applicable to Electronic Commerce Operators in case of contravention of provisions relating to supplies of goods made through them by unregistered persons or composition taxpayers.

9. **Decriminalization and compounding of certain offences (Section 132 and 138)**

- Following the recommendations of the 48th GST Council meeting, the amendment has been proposed in Section 132 and 138 as follows:
- To de-criminalize the three kinds of offences under GST:
 - Obstruction or preventing any officer in discharge of his duties;
 - Deliberate tampering of material evidence;
 - Failure to supply the information.
- To reduce the compounding amount from the current tax range of 50%-150% to the range of 25%-100%.

10. Data Sharing with other systems (Section 158A inserted)

- New Section 158A is proposed to be inserted so as to provide for prescribing manner and conditions for sharing of the information furnished by the registered person in his return or in his application of registration or in his statement of outward supplies, or the details uploaded by him for generation of electronic invoice or E-way bill or any other details, as may be prescribed, on the common portal with such other systems, as may be notified.

11. Retrospective effect to paras 7 and 8 of Schedule III of CGST Act

- Proposal is made to give retrospective effect to the insertion done in the schedule III wherein, mercantile trading, Supply of warehoused goods to any person before clearance for home consumption and High Sea sales were treated neither as supply of goods nor supply of services.

RSA Comments:- The same has been proposed to settle the issue with respect to the litigations pending for the past period when clause 7 and 8 were not in Schedule III wherein the departments had raised the demands pertaining to that period.

- A saving clause will also be inserted clarifying that no refund of the tax already paid on such transactions will be allowed for the period from 1st July 2017 to 31st January 2019.

Changes in Integrated Goods and Services Tax, 2017

1. Definition of Non-taxable online recipient and OIDAR to be amended (Section 2(16) & (17))

- The new definition is introduced to provide for taxability of OIDAR service provided by any person located in non-taxable territory to an unregistered person receiving the said services and located in the taxable territory.
- OIDAR definition has been amended to remove the condition of the service being essentially automated and involves minimal human intervention.

RSA Comments:- Now, if it is proved that the services is mediated through IT and impossible to perform in the absence of IT then the same can be classified as OIDAR. The implication of the same will widen the Tax net and more person will be covered under the GST net.

2. **POS to be destination of goods in case of export through mail/courier omitted (Section 12(8))**

- A proviso to sub-section (8) of section 12 of the IGST Act was introduced in year 2019. Section 12(8) provides for the place of supply of services by way of transportation of goods, including by mail or courier.
- As per the proviso where transportation of goods was a place outside India the POS was deemed to be the destination of the goods. The same is being omitted so as to specify the place of supply, irrespective of destination of the goods, in cases where the supplier of services and recipient of services are located in India.

RSA Comments:- As per the GST law, the credit of the same was not restricted as IGST was charged in all such cases. However, with the introduction of GSTR-2B the inward supplies on which POS is any place other than the State of the recipient, the same was not reflected in auto-populated data. Due to this the problem was being faced in availing such credits. Now the same will be resolved.

ANNEXURE – A

Customs Tariff

Tariff Rate Changes					
A.	Increase in Tariff rate (to be effective from 02.02.2023) * [Clause 126(a)] of the Finance Bill, 2023]			Rate of Duty	
	<i>*Will come into effect immediately through a declaration under Provisional Collection of Taxes Act,1931</i>				
S. No.	Heading, sub-heading tariff item	Commodity	From	To	
		Chemicals			
1.	2902 50 00	Styrene	2%	2.5%	
2.	2903 21 00	Vinyl Chloride Monomer	2%	2.5%	
		Rubber			
3.	4005	Compounded Rubber	10%	25% or Rs. 30 per kg., whichever is lower	
		Gems and Jewellery Sector			
4.	7113, 7114	Articles of precious metals	20%	25%	
5.	7117	Imitation Jewellery	20% or Rs. 400 per kg., whichever is higher	25% or Rs. 600 per kg., whichever is higher	
		Electrical Goods			
6.	8414 60 00	Electric Kitchen Chimney	7.5%	15%	
		Automobiles and Toys			
7.	8712 00 10	Bicycles	30%	35%	
8.	9503	Toys and parts of toys (other than parts of electronic toys)	60%	70%	

B. Tariff rate changes (without any changes to the effective rate of Customs Duty) [Clause 126(b)] of the Finance Bill, 2023]			Rate of Duty	
Note: In order to simplify the tax structure, number of BCD rates are being reduced. This rationalization of BCD rate structure is being carried out in a manner so as to maintain the existing incidence of duty in certain items. These changes need to be read with appropriate changes in AIDC/SWS rates				
S. No.	Heading, sub-heading tariff item	Commodity	From	To
1.	4011 30 00	New or retreaded pneumatic tyres, of rubber , of a kind used on aircraft of heading 8802	3%	2.5%
2.	7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	12.5%	10%
3.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	12.5%	10%
4.	7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	12.5%	10%
5.	7110 11 10 7110 11 20 7110 19 00 7110 21 00 7110 29 00 7110 41 00 7110 49 00	Platinum, unwrought or in semi-manufactured form, or in powder form	12.5%	10%
6.	7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi- manufactured	12.5%	10%

7.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 8549	12.5%	10%
8.	7118	Coin	12.5%	10%
9.	8802 20 00 8802 30 00 8802 40 00	Aero planes and other aircrafts	3%	2.5%
C.	Tariff rate changes (with changes to the effective rate of Customs Duty) [Clause 126(b)] of the Finance Bill, 2023]		Rate of duty	
1.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	12.5%	10%

A. Changes in Basic Customs Duty (to be effective from 02.02.2023)			Rates of Duty	
S. No	Chapter, Heading, sub-heading, tariff item	Commodity	From	To
		Agricultural Products and By Products		
1.	0802 99 00	Pecan nuts	100%	30%
2.	1504 20	Fish lipid oil for use in manufacture of aquatic feed	30%	15%
3.	1520 00 00	Crude glycerin for use in manufacture of Epichlorohydrin	7.5%	2.5%
4.	2102 20 00	Algal Prime (flour) for use in manufacture of aquatic feed	30%	15%

5.	2207 20 00	Denatured ethyl alcohol for use in manufacture of industrial chemicals	5%	Nil
6.	2301 20	Fish meal for use in manufacture of aquatic feed	15%	5%
7.	2301 20	Krill meal for use in manufacture of aquatic feed	15%	5%
8.	2309 90 90	Mineral and Vitamin Premixes for use in manufacture of aquatic feed	15%	5%
		Minerals		
9.	2529 22 00	Acid grade fluorspar (containing by weight more than 97% of calcium fluoride)	5%	2.5%
		Petrochemicals		
10.	2710 12 21, 2710 12 22, 2710 12 29	Naphtha	1%	2.5%
		Gems and Jewellery Sector		
11.	7102, 7104	Seeds for use in manufacturing of rough lab-grown diamonds	5%	Nil
12.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	7.5%	10%
13.	7106	Silver Dore	6.1%	10%
		IT, Electronics		
14.	25, 28, 32, 39, 40, 69, 73, 85	Specified chemicals/items for manufacture of Pre-calcined Ferrite Powder	7.5%	Nil
15.	3824 99 00	Palladium Tetra Amine Sulphate for manufacture of parts of connectors	7.5%	Nil
16.	Any Chapter	Camera lens and its inputs/parts for use in manufacture of camera module of cellular mobile phone	2.5%	Nil
17.	8529	Specified parts for manufacture of open cell of TV panel	5%	2.5%
		Electronic appliances		
18.	8516 80 00	Heat Coil for use in the manufacture of	20%	15%

		Electric Kitchen Chimneys		
		Automobiles		
19.	8703	Vehicle (including electric vehicles) in Semi-Knocked Down (SKD) form .	30%	35%
20.	8703	Vehicle in Completely Built Unit (CBU) form , other than with CIF more than USD 40,000 or with engine capacity more than 3000 cc for petrol- run vehicle and more than 2500 cc for diesel-run vehicles, or with both	60%	70%
21.	8703	Electrically operated Vehicle in Completely Built Unit (CBU) form, other than with CIF value more than USD 40,000	60%	70%
22.	39,40,58,70,72 73,83,84,85,87,90	Vehicles, specified automobile parts/components, sub-systems and tyres when imported by notified testing agencies for the purpose of testing and/ or certification , subject to conditions	As applicable	Nil
		Capital goods		
23.	84, 85	Specific capital goods/machinery for manufacture of Lithium ion cell for use in battery of electrically operated vehicle (EVs)	As applicable	Nil
B.	Changes in Basic Customs Duty (without any change in the effective rate of Customs Duties i.e., BCD+AIDC+SWS)		Rate of Duty	
	<p>Note: In order to simplify the tax structure, number of BCD rates are being reduced. This rationalization of BCD rate structure is being carried out in a manner so as to</p>			



	maintain the existing incidence of duty on certain items. These changes need to be read with appropriate changes in AIDC/SWS rates			
S. No	Chapter, Heading, sub-heading, tariff item	Commodity	From	To
1.	2701, 2702, 2703	Coal, peat, lignite	1%	2.5%
2.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	12.5%	10%
3.	7108	Gold Dore	11.85%	10%
4.	7110 11 10 7110 11 20 7110 19 00 7110 21 00 7110 29 00 7110 41 00 7110 49 00	Platinum, unwrought or in semi-manufactured form, or in powder form other than those used in manufacture of noble metal compounds, noble metal solutions and catalytic converters	12.5%	10%
C.		Change in end date of exemption (No change in effective rate of duty).	Rate of duty	
S. No	S. No in Notification no 50/2017-Customs	Commodity	From	To
1	368	Ferrous waste and scrap	Nil	Nil (up to 31.03.2024)

2	374, 375	Raw materials for use in manufacture of CRGO steel	Nil	Nil (up to 31.03.2024)
3	527A	Lithium-ion cell for use in the manufacture of battery or battery pack of cellular mobile phone	5%	5% (up to 31.03.2024)
4	527B	Lithium-ion cell for use in the manufacture of battery or battery pack of electrically operated vehicle (EVs) or hybrid motor vehicle	5%	5% (up to 31.03.2024)
5	168	Specified inputs and sub-parts for use in manufacture of telecommunication grade optical fibre or optical fibre cables	Nil	Nil (up to 31.03.2025)
6	341	Preform of silica for use in the manufacture of telecommunication grade optical fibres or optical fibre cables	5%	5% (up to 31.03.2025)
7	341A	Inputs for manufacture of Preform of silica	Nil	Nil (up to 31.03.2025)
8	237	Specified inputs for use in the manufacture of EVA sheet or back sheets which are used in the manufacture of solar cell or modules	Nil	Nil (up to 31.03.2024)
9	340	Solar tempered glass for use in the manufacture of solar cell or solar module	Nil	Nil (up to 31.03.2024)
10	405, 406	Raw materials and parts for manufacture of wind operated electricity generators, including permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity operators	5%	5% (up to 31.03.2025)
11.	559	Raw material and parts (including Dredger) for use in the manufacture of	Nil	Nil (up to

		ships/vessels		31.03.2025)
12	166	Specified Drugs, medicines, diagnostics kits or equipment, bulk drugs used in manufacture of drugs or medicines	5%	5% (up to 31.03.2025)
13	167	Lifesaving drugs/ medicines and diagnostic test kits, bulk drugs used in manufacture of life-saving drugs or medicines	Nil	Nil (up to 31.03.2025)

Customs duty exemptions /concessions being discontinued

Certain BCD exemptions under notification No. 50/2017-Customs dated 30.6.2017 and other notification are being discontinued with effect from 31.03.2023. The following are being discontinued as they are redundant

S. No.	S. No. of Notfn	Description
1.	S. No. 16 of 50/2017-Customs	This exemption entry pertaining to 'Human Embryo' is being withdrawn as it is redundant on account of prohibition of import of Human Embryo under the Assisted Reproductive Technology (Regulation) Act, 2021 and The Surrogacy (Regulation) Act, 2021. [notification No. 22/2015-20 dated 20 th July, 2022 of DGFT refers]
2.	S. No. 325 of 50/2017-Customs	This exemption entry pertaining to 'Monofilament Yarn' is being withdrawn as tariff rate is also at 5% and hence redundant
3.	48/2017-Customs	Exemption to catering cabin equipment, food and drinks on re-importation by aircrafts of the <i>Indian Airlines Corporation</i> from foreign flights is being withdrawn.

Social Welfare Surcharge (SWS)

A.	AMENDMENT TO NOTIFICATION NO. 11/2018 – CUSTOMS, DATED 02.02.2018 (w.e.f. 02.02.2023)
S. No.	Description
	Following goods are being exempted from levy of Social Welfare Surcharge in order to maintain the total effective duty owing to rationalization of basic customs duty rate structure:

1.	Silver (HSN 7106), Gold (HSN 7108) & Imitation Jewellery (HSN 7117).
2.	Platinum (HSN 7110) other than rhodium and goods covered under S. Nos. 415(a) and 415A of the Table in notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017.
3.	All goods falling under HSN 7113, other than the goods covered under S. Nos. 356, 357 and 364C of the Table in notification No. 50/2017-Customs, dated the 30 th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30 th June, 2017.
4.	All goods falling under HSN 7114, other than the goods covered under S. Nos. 356 and 357 of the Table in notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30 th June, 2017.
5.	Bicycles (HSN 8712 00 10)
6.	Motor vehicle including electrically operated vehicles falling under HSN 8703 covered under S. No. 526 (1)(b), 526 (2)(b), 526A(1)(b) and 526A(2)(b) of the Table in Notification No. 50/2017-Customs dated the 30th June, 2017, published in the Gazette of India vide no G.S.R. 785(E) dated the 30th June, 2017
7.	Aeroplane and other aircrafts falling under tariff items 8802 2000, 8802 3000 and 8802 4000 covered under S. No. 543 A of the Table in Notification No. 50/2017-Customs dated the 30th June, 2017, published in the Gazette of India vide no G.S.R. 785(E) dated the 30th June, 2017.
8.	Toys and parts of toys (HSN 9503) other than goods covered under S. No. 591 of the Table in Notification No. 50/2017-Customs dated the 30th June, 2017
B.	RESCINDING OF NOTIFICATION RELATING TO SWS These notifications are being rescinded on account of being redundant due to basic customs duty rate structure rationalization:
1	No. 13/2021-Customs, dated the 1 st February, 2021
2	No. 34/2022-Customs, dated the 30 th June, 2022

Agriculture Infrastructure And Development Cess (AIDC)

Notification No. 11/2021 – Customs, dated 01.02.2021 is being amended to revise the AIDC rates on the following goods (w.e.f. 02.02.2023):

A.	AIDC rate changes (with changes to the effective rate of Customs Duty)	Rate of Duty
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S. No	Chapter, Heading, sub-heading, tariff item	Commodity	From	To
1.	7106,98	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	2.5%	5%
2.	71	Silver Dore	2.5%	4.35%
B.	Changes to AIDC (without any change to the effective rate of Customs Duty)		Rate of Duty	
S. No	Chapter, Heading, sub-heading, tariff item	Commodity	From	To
1.	2701, 2702, 2703	Coal, peat, lignite	1.5%	Nil
2.	40113000	New pneumatic tyres, of rubber , of a kind used on aircraft as mentioned in Entry 280 A of Notification No. 50/2017-Cus	Nil	0.5%
3.	7108 or 98	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	2.5%	5%
4.	71	Gold Dore	2.5%	4.35%
5.	7110	Platinum other than rhodium and goods covered under S. Nos. 415(a) and 415A of the Table in notification No. 50/2017-Customs, dated the 30th June, 2017.	1.5%	5.4%
6.	8802 20 00 8802 30 00 8802 40 00	Aero planes and other aircraft covered under S.No. 543A of Notification No.50/2017-Cus	Nil	0.5%

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.

Our firm has recently been awarded with the “**Highly Recommended Law Firms, 2022**” by the Leaders Globe Magazine. RSA has successfully found a place in the list of Finalist for “**Tax Law Firm of the Year 2021**” by **Asian Legal Business (ALB) Awards**. RSA recently featured in the **Top 20 recommended lawyers in India** by **Business Connect magazine in 2019-2020**. RSA has been chosen in top 5 finalist in the category of “**Best Start up law firm of the year**” award by the prestigious **IDEX Legal Awards**. Also, the firm was awarded with the “**Top 10 GST Consultants Award**” by the famous **Insight Success Magazine**.

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