


Commercial's

P. Veera Reddy on
How to Handle
Customs Problems



10th EDITION 2023

SC Jain, (Managing Partner), RSA Legal Solutions
Shweta Jain, (Partner) RSA Legal Solutions

Key Highlights

- Updated by Union Budget, 2023
- Updated with CBIC Customs Manual 2023
- Book in the form of FAQ for easily tracing the problem
- Supported by legal provisions and judicial precedents
- Based on Notifications, Circulars, Instructions, Guidebooks issued by CBIC
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- Appropriate for industry, CHAs, students and professionals

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FOREIGN TRADE POLICY AND HANDBOOK OF PROCEDURES 2023


with Incentives & Exemptions

S.C. Jain • Shweta Jain • Abhishek Jain

COVERING

- Text of Foreign Trade Policy, 2023
- Text of Handbook of Procedures, 2023
- Updated Appendices as per FTP 2023
- Updated Aayat Niryaat Forms as per FTP 2023
- Foreign Trade (Development & Regulation) Act, 1992 and Rules, 1993
- Topic-wise Notifications, Trade Notices, Public Notices & Circulars
- FAQs
- Key Judicial Precedents on FTP by various Judicial Forums including High Courts and Supreme Court
- Key decisions by DGFT and RA/SEZs
- Key Decisions by various Committees
 - PRC Decisions
 - EPCG Committee Decisions
- Allied Laws

APRIL 2023 EDITION



Commercial Law Publishers (India) Pvt. Ltd.

We are proud to announce the launch of our new book “**How to Handle Customs Problems**” published by Commercial Law Publisher and authored by SC Jain (Managing Partner) and Shweta Jain (Partner) RSA Legal Solutions.

Key highlights of the book are:

- Updated by Union Budget, 2023
- Updated by CBIC Customs Manual, 2023
- Supported by legal provisions and judicial precedents
- Procedural clarity
- Appropriate for CHAs, industry, students and professionals

The link to purchase the book is https://commerciallawpublishers.com/home/product_view/1110/How-to-Handle-Customs-Problems

It gives us immense pleasure to announce the launch of our new book titled “**Foreign Trade Policy and Handbook of Procedures, 2023**” published by Commercial Law Publishers and authored by SC Jain (Managing Partner), Shweta Jain (Partner) and Abhishek Jain (Partner) at RSA Legal Solutions. Key highlights of the book are:

- Foreign Trade Policy, 2023
- Handbook of Procedures, 2023
- Updated Appendices as per FTP, 2023
- Updated Aayat Niryaat Forms as per FTP, 2023
- Foreign Trade (Development and Regulation) Act, 1992 and Rules 1993
- Topic wise Notifications, Trade Notices, Public Notices and Circulars
- FAQs
- Key Judicial Precedents by High Courts and Supreme Court
- Key decisions by DGFT, RAs and various committees

The link to purchase the book is: https://commerciallawpublishers.com/home/product_view/1141/Foreign-Trade-Policy-and-Handbook-of-Procedures-2023

SEMINAR FOR DGFT



We had been invited by Directorate General of Foreign Trade (DGFT) under Ministry of Commerce to present a seminar on the Adjudication procedure in terms of Foreign Trade (Development and Regulation) Act, 1992. It was a very interactive session with the officials of DGFT including very senior dignitaries of DGFT. Delhi DGFT office was physically present while the other RAs of DGFT at various locations in the country were present through live streaming with them. The interaction involved discussion over various case laws as decided by High Courts and Supreme Court, view point of DGFT on each aspect, industry issues being faced, challenges being faced by DGFT and industry in various matters etc. We are grateful to DGFT, Ministry of Commerce for having provided us this opportunity.



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ARTICLES BY TEAM RSA LEGAL

❖ Article on “Complexity over Clarity: The ‘Electronic Credit Reversal and Re-claimed Statement’ penned down by Anshul Mittal (Partner)



The Indian Government has taken significant steps to streamline the Goods and Services Tax Network (GSTN) and ensure that taxpayers report precise information regarding Input Tax Credit (ITC) availed, ITC reversal, ITC re-claimed, and ineligible ITC. However, this move of the Govt. has left many taxpayers scratching their heads. While the intention is to ensure accurate reporting, the execution raises significant concerns. These changes, outlined in Notification No. 14/2022 – Central Tax dated

05th July, 2022, and circular No.170/02/2022-GST, Dated 6th July, 2022, introduce a new feature called the "Electronic Credit Reversal and Re-claimed Statement" on the GST portal. While these changes appear well-intentioned, a closer look reveals potential pitfalls that taxpayers must be wary of.

1. Introduction of the Electronic Credit Reversal and Re-claimed Statement: A new statement, called the "Electronic Credit Reversal and Re-claimed Statement," is being introduced on the GST portal. This statement is designed to help taxpayers track ITC that has been reversed in Table 4B(2) and subsequently re-claimed in Table 4D(1) and 4A(5) for each return period, starting from the August return period.

The creation of the "Electronic Credit Reversal and Re-claimed Statement" initially seems like a useful tool for taxpayers. However, the devil is in the details. Taxpayers are now burdened with tracking ITC reversals and re-claims using this statement. This adds yet another layer of complexity to an already intricate GST filing process. Will this statement truly simplify matters, or is it just another layer of bureaucracy?

2. Alignment of Reclaimed ITC with Reversed ITC: This statement aims to ensure that when taxpayers reclaim ITC in GSTR-3B, the amount aligns appropriately with the corresponding reversed ITC. This is intended to improve the consistency and correctness of ITC reversal and reclaims.

Aligning reclaimed ITC with reversed ITC sounds sensible in theory. However, the practical execution of this alignment remains a concern. While the goal is to ensure consistency and correctness in reporting, it might inadvertently introduce more red tape for taxpayers. The government should provide clarity on how this alignment will be achieved without becoming a compliance nightmare.

3. Reporting Cumulative ITC Reversal Opening Balance: Taxpayers have the option to report their cumulative ITC reversal (ITC that has been reversed earlier and has not yet been reclaimed) as an opening balance for the "Electronic Credit Reversal and Re-claimed Statement." The reporting of this balance should consider ITC reversal activities until specific return periods:

- Monthly taxpayers should report their opening balance considering the ITC reversal done until the return period of July 2023.
- Quarterly taxpayers should report their opening balance up to Q1 of the financial year 2023-24, considering the ITC reversal made until the April-June 2023 return period.



- Taxpayers have until 30th November 2023 to declare their opening balance for ITC reversal, with three opportunities for amendments during this period. After 30th November until 31st December 2023, only amendments will be allowed, and no fresh reporting will be permitted.

While the provision for a cumulative ITC reversal opening balance may seem generous, it comes with certain stipulations. Taxpayers are expected to report this balance accurately, taking into account previous reversal activities. Failure to do so could result in compliance issues. This might not be as beneficial as it appears, as it places additional reporting responsibilities on taxpayers, potentially leading to confusion and mistakes.

4. Validation Mechanism in GSTR-3B Form: The GSTR-3B form will incorporate a validation mechanism. If a taxpayer tries to reclaim excess ITC in Table 4D(1) compared to the available ITC reversal balance in the statement, along with ITC reversal made in the current return period in Table 4B(2), a warning message will be triggered. While taxpayers can still proceed with filing, they are advised not to reclaim ITC exceeding the closing balance of the "Electronic Credit Reversal and Re-claimed Statement." They should report their pending reversed ITC, if any, as ITC reversal opening balance.

The introduction of a validation mechanism in the GSTR-3B form is aimed at preventing erroneous claims. However, it also raises concerns. Taxpayers will now receive warning messages if they attempt to claim more ITC than the available balance. While this is intended to curb potential misuse, it might discourage taxpayers from making legitimate ITC claims, fearing repercussions. Striking a balance between oversight and enabling taxpayers is crucial, and it remains to be seen whether this mechanism achieves that balance.

5. Implementation Timeline for Warning Messages: The warning message will begin appearing for monthly taxpayers starting from the GSTR-3B filing for the August 2023 return period. Similarly, for quarterly taxpayers, this warning message will commence from the filing period covering July to September 2023.

The timeline for the introduction of warning messages during specific filing periods adds complexity to the process. Taxpayers must now keep track of when these warnings come into effect, potentially leading to confusion and errors. It is essential to consider whether this timeline is practical or if it places an undue burden on taxpayers.

Conclusion

In conclusion, these changes represent a significant leap forward in ensuring the accuracy and consistency of ITC reversal and re-claim reporting for GST taxpayers. While the government's objectives to enhance GST reporting accuracy are commendable, the practical implications of these changes warrant critical examination. It is imperative for taxpayers to familiarize themselves with these modifications and adhere to the new reporting requirements. Taxpayers may find themselves grappling with added complexities, risking compliance issues and errors in the process. Striking the right balance between oversight and simplicity should be the government's priority to ensure that taxpayers can efficiently implement the new requirement in the GST system without undue bureaucratic impediments. Clarity, transparency, and user friendliness should remain at the forefront of any tax regime to truly serve the best interests of taxpayers. The success of these changes will depend on whether they ultimately facilitate compliance or hinder it.

Looking into the department's actions over the past few months, it becomes apparent that they have not been attentive to the concerns of businesses. Instead of addressing these concerns, the plethora of notices



and communications received by business owners has left them perplexed about how to operate under the new regime. It's disconcerting to see multiple authorities issuing numerous notices for the same periods and issues without thoroughly verifying the data they rely on. The apparent approach of simply clicking a button on their computer system and sending out notices without due diligence is causing frustration among business owners. It's high time that the authorities take a step back and reevaluate their processes to ensure they are fair, reasonable, and supportive of businesses trying to comply with ever changing GST regulations.

❖ **Article on “DTA Setup vs. SEZ vs. EOU vs. MOOWR (Customs Bonded Warehouse)”
Pinned down by Rajat Dosi (Partner)**

In the intricate landscape of international trade, businesses in India are presented with an array of options to strategically manage their import and export operations. The diverse setups of DTA (Domestic Tariff Area) exporter, SEZ, EOU, and Moowr (Customs Bonded Warehouse) offer distinct advantages and trade-offs, each tailored to different business models and objectives. SEZs, EOUs and Moowr's setup provide tax benefits and duty exemptions, encouraging export-driven activities, while DTA setup offer flexibility. As businesses expand their global footprint, navigating the complexities of regulatory compliances, taxation, and operational flexibility becomes paramount. By comprehending the nuances of these setups, enterprises can optimize their international trade endeavours. Ultimately, a well-informed decision will pave the way for enhanced competitiveness and success in international commerce.

This article delves into the key attributes of these setups, including their registration requirements, import and export regulations, tax benefits, and compliance obligations, offering a comprehensive comparison to assist businesses in making informed decisions regarding their international trading operations.

Transaction / Subject	DTA Setup	SEZ	EOU	Moowr (Customs Bonded Warehouse)
Registration Requirement	CGST Act	SEZ Act and CGST Act	FTDR Act (FTP) and CGST Act	Customs Act and CGST Act
Approving Authority for setting up	No approval required for setting up	Development Commissioner under the SEZ Act	Development Commissioner under the FTP	Jurisdictional Commissioner of Customs
Setting up requirement (Geographical location)	Can be setup anywhere in India	Can be setup only in areas designated / notified as SEZs	Can be setup anywhere in India	Can be setup anywhere in India



Import of raw materials and consumables	On payment of applicable customs duties (BCD, SWS, IGST, Compensation Cess, anti-dumping duty, etc) <i>(However, benefit of the advance authorisation scheme can be availed which allows duty free import of inputs and consumables required for manufacture of export items)</i>	Exempt from payment of all applicable customs duties	Exempt from payment of all applicable customs duties	Exempt from payment of all applicable customs duties <i>(Section 65A has been introduced in the Customs Act which disallows IGST exemption / benefit on import by such customs bonded warehouse. However, this provision is yet to be notified)</i>
Import of Capital Goods	On payment of applicable customs duties (BCD, SWS, IGST, Compensation Cess, anti-dumping duty, etc) <i>(However, benefit of the EPCG authorisation scheme can be availed which allows duty free import of capital goods required for manufacture of export items)</i>	Exempt from payment of all applicable customs duties	Exempt from payment of all applicable customs duties	Exempt from payment of all applicable customs duties <i>(Section 65A has been introduced in the Customs Act which disallows IGST benefit on import by such customs bonded warehouse. However, this provision is yet to be notified)</i>



<p>Procurement from DTA</p>	<p>On payment of applicable GST (recipient can take input tax credit (ITC), if otherwise available)</p>	<p>Such supplies will qualify as 'Zero rated supplies' i.e., the supplier has the option to make such supplies either without payment of applicable GST (under LUT) or on payment of GST (of which he can either take refund or the recipient SEZ unit can take ITC)</p>	<p>Such supplies will qualify as 'Deemed Export supplies' i.e., such supplies will have to be made on payment of applicable GST of which the supplier / recipient EO unit can take refund or the recipient EO unit can take ITC</p>	<p>On payment of applicable GST (recipient can take ITC, if otherwise available)</p>
<p>Benefits on DTA procurement</p>	<p><i>No benefits are available</i></p>	<p>Benefit of either Advance authorization scheme or All Industry Rate (AIR) of duty drawback can be availed by the supplier.</p>	<p>Benefit of either advance authorization scheme or All Industry Rate (AIR) of duty drawback can be availed by the supplier.</p>	<p>No benefits are available</p>
<p>Income Tax benefits</p>	<p><i>No benefits available</i></p>	<p>No benefits available. Earlier some benefits were provided, however the same have been withdrawn now (deductions available to units' setup prior to July 2020)</p>	<p>No benefits available. Earlier some benefits were provided, however the same have been withdrawn now (deductions available to units' setup prior to April 2012)</p>	<p>No benefits available</p>



Excise duty benefit on local procurement	<i>No benefit available</i>	Fuel like HSD, natural gas, etc can be procured Without payment of excise duty for authorized operations.	Fuel like HSD, natural gas, etc can be procured without payment of excise duty for authorized operations.	No benefit available
DTA Clearances of finished goods	On payment of Applicable GST <i>(recipient can take ITC, if otherwise available)</i>	On payment of Applicable customs duties (BCD, SWS, IGST, etc), as applicable on import of such goods into India. Bill of entry is required to be filed with the customs authorities posted at the SEZ	On payment of applicable GST (recipient can take ITC, if otherwise available). Additionally, benefit of BCD exemption is availed on imported inputs used in the manufacture of finished product cleared in DTA is required to be surrendered / paid along with interest. Only tax invoice is required to be issued	On payment of applicable GST (recipient can take ITC, if otherwise available). Additionally, applicable customs duties (BCD, SWS, IGST, etc) will be payable on quantity of inputs / raw materials which have been used in the manufacture of such finished goods cleared in the DTA. Bill of entry for home consumption will have to be filed in respect of such goods.



<p>Export of finished goods</p>	<p>Have the option to export either on payment of IGST (of which refund can be obtained later) or without payment of IGST (under LUT)</p>	<p>Have the option to export either on payment of IGST (of which refund can be obtained later) or without payment of IGST (under LUT)</p>	<p>If exemption from IGST is availed at the time of import, the EOU unit will have to export without payment of IGST (under LUT). In case IGST benefit is not availed at the time of import, the EOU unit will have the option to export either on payment of IGST (of which refund can be obtained later) or without payment of IGST (under LUT)</p>	<p>Have the option to export either on payment of IGST (of which refund can be obtained later) or without payment of IGST (under LUT)</p>
<p>RoDTEP benefit on export of finished goods</p>	<p><i>Available (unless exports are being made under the advance authorization scheme) (this benefit can be availed along with the duty drawback benefit)</i></p>	<p>Not available</p>	<p>Not available</p>	<p>Not available</p>



AIR of Duty Drawback benefit on export of finished goods	<i>Available (unless exports are being made under the advance authorization scheme) (this benefit can be availed along with the RoDTEP benefit)</i>	Not available	Not available	Not available
Compliances	<i>GST returns required to be filed on monthly basis</i>	Apart from GST compliances, several other compliances have to be done in terms of the SEZ law – setting up, timely extension, APRs, QPRs, MPRs, ID Cards for employees, etc.	Apart from GST compliances, several other compliances have to be done in terms of the FTP – records required to be maintained, setting up, timely extension / renewals, APRs, QPRs, MPRs, etc	Apart from GST compliances, several other compliances have to be done in terms of the Customs Law – records required to be maintained as per the customs laws, setting up, appointment of warehouse-keeper, monthly returns, etc
Renewal Requirement	<i>No renewal requirement arising under any law</i>	Renewal requirement arising under the SEZ law every five years	Renewal requirement arising under the FTP every five years	Once permission obtained, no renewal is required
Superintendence by authorities (by way of visit for inspection or audit)	<i>GST and customs authorities</i>	GST, customs authorities and DC office	GST, customs authorities and DC office	GST and customs authorities



In the dynamic arena of international trade, businesses are confronted with a myriad of choices when it comes to optimizing their import and export operations. The distinctive configurations of DTA Setup, SEZ, EOU, and Moowr (Customs Bonded Warehouse) offer a spectrum of advantages and considerations, each meticulously suited to different business frameworks and objectives. As companies expand globally, dealing with rules, taxes, and efficiency becomes really important. By understanding the details of these setups, businesses can make smart choices for their international trade plans, using the benefits that match their goals. Ultimately, a smart decision will lead to better competitiveness and success in the world of global trade.

❖ **Article on “GST Chargeability on Assignment of Leasehold Rights: A Debate of Views”
penned down by Rajat Dosi (Partner)**



Introduction

The applicability of Goods and Services Tax (GST) on the assignment or transfer of long-term leasehold rights has been a subject of debate in India for quite some time. The significance of this issue arises from the fact that in India, a significant portion of land, industrial, commercial, or residential, is leased by Government bodies such as GIDC, HSIDC, RIICO, DDA, etc., to the allottees on a long-term basis (99 years

or 50 years). For grant of such lease the allottees usually pay a onetime premium (also commercially known as salami) and annual lease charges. Such lease transactions grant the allottees the right to use the land for an extended / long period, often spanning 99 years. Over time, these allottees either retain the land for their own use or opt to sell or assign it to other individuals, usually at a profit, for the remainder duration of the original lease period (commercially known as 'assignment of leasehold rights').

The question of GST applicability on assignment of leasehold rights has been looming for a long period of time without any concrete conclusions. While some interpret it as a 'supply of service' and subject to GST, others argue that it qualifies as 'sale of land' or 'deemed sale', exempting it from GST. In this article, we will explore both perspectives, taking into account the relevant legal provisions, CBIC Circulars, Advance Rulings, and consider the implications under land laws and the Income Tax Act.

View I - GST is Payable: Proponents of this view rely on the following arguments:

1. Relevant Legal Provisions:

1.1. Section 7 of the CGST Act, which is the charging section, encompasses all supplies of goods and services, including lease and rental activities, making them subject to GST.

1.2 Schedule II of the CGST Act deems lease or rental of land or immovable property as a 'supply of services', attracting GST. This Schedule also deems 'agreeing to do an act' as a 'supply of service', attracting GST.

2. CBIC Circular:

2.1. CBIC Circular No. 44/18/2018-CGST clarifies that the assignment or transfer of leasehold rights is indeed a 'supply of service' subject to GST payment.



2.2. The circular emphasizes that registration requirements and stamp duty payments do not exempt these transactions from GST liability. It also clearly states that these transactions do not qualify as 'sale of land' under Schedule III to the CGST Act (which entails transactions on which no GST is applicable).

3. Legal Precedents:

3.1. Advance Rulings from various states, including Tamil Nadu, West Bengal, and Maharashtra, have consistently classified assignment of leasehold rights as 'supply of service' liable to GST. The assignment transactions were seen as consideration for agreeing to transfer the leasehold rights to the assignee and accordingly opined to be subjected to GST in terms of Schedule II to the CGST Act.

3.2. In *Builders Association of Navi Mumbai v. Union of India* [2018] 92 taxmann.com 134/67 GST 334/2018 (12) GSTL 232 (Bom.), the Hon'ble Bombay High Court has held that long term lease transactions, irrespective of the duration of lease, will be subject to GST. This judgment has been accepted by the Hon'ble Supreme Court and challenge to the same, *via* the SLP route, was rejected.

3.3. Even judgments rendered under the erstwhile service tax regime have considered such long-term lease transactions as being subject to service tax, irrespective of the duration of lease period - Greater Noida Industrial Development Authority (Allahabad High Court) and Rajasthan Housing Board (CESTAT).

View II - GST is Not Payable: Those supporting this view rely on the following arguments:

1. Relevant Legal Provisions:

1.1. Schedule III to the CGST Act enumerates activities that will neither be treated as 'supply of goods' nor as 'supply of services', making them exempt from GST liability. 'Sale of land' is one such transaction listed in Schedule III, exempting it from GST.

2. Interpretation of 'Sale of Land':

2.1. While the CGST Act defines 'supply', it does not explicitly define 'land'. In the absence of a definition, courts may refer to other laws for interpretation.

2.2. Various Land laws in India, such as the Land Acquisition Act, 1894, the Gujarat Land Revenue Code, 1879, the Indian Registration Act, 1908 and the General Clauses Act, 1897, unanimously define 'land' or 'immovable property' to include 'benefits arising out of land'.

2.3. Since leasehold rights confer benefits over land for a certain period, they can be argued to constitute 'benefits arising out of land', and thereby it can be argued that assignment of leasehold rights qualifies as 'sale of land'.

2.4. If assignment of leasehold rights is seen as 'sale of land', then it is exempt from GST under Schedule III. These transactions have not been analysed by the Hon'ble Bombay High Court in this light in the Builders Association of Navi Mumbai (Supra) case.

3. Income Tax Treatment:

3.1. The Central Board of Direct Taxes has issued a Circular No. 35/2016 clarifying that long terms lease transactions are to be treated as 'deemed sale' under the Income Tax Act. Accordingly, no Tax Deducted at Source (TDS) is required to be deducted, under Section 194-I, on one time premium payable for such transactions.

3.2. Hon'ble Supreme Court judgment in the case of Commissioner of Income Tax v. M/s. Poddar Cements, Tax Reference Case No. 9-10 of 1986, has been held that considering ground realities person holding lease



rights over a long period of time will be considered as 'owner', and income arising from such property will be taxed as 'income from house property'.

3.3. Such treatment under the Income Tax Law reinforces the argument that assignment of leasehold rights may qualify as 'sale of land', supporting the view of GST exemption.

4. Incongruous position of law:

4.1. The application of GST on assignment of leasehold rights on the face of it is very incongruous and irrational as such leasehold rights (for 99 years) are treated as 'sale' or 'deemed sale' under the land laws, income tax laws, therefore the same should not be treated differently under the GST law.

4.2. It is a trite position of law that any interpretation which leads to absurdity, or any incoherent position of law should be avoided. Given the same, such interpretation which provides for varied treatment of same transaction under different-different law should be avoided.

5. Constitutional Validity:

5.1. The constitutional validity of Schedule II provisions, including the chargeability of GST on lease transactions, is currently being examined by a nine-member bench of the Hon'ble Supreme Court in the case of Mineral Area Development Authority and others v. Steel Authority of India and others, Civil Appeal No. 4487 of 2010. The petitioner in this case has argued that:

5.1.1. By virtue of Entry 49 of List II of 7th Schedule to the Constitution of India, only State legislatures are competent to tax transactions involving immovable property and therefore the Central Government cannot levy tax on lease / renting transactions under Article 246A of the Constitution.

5.1.2. It is also contended that lease transactions do not involve the provision of a service and, therefore, should not attract GST.

5.2. If this ongoing constitutional challenge in the Supreme Court is decided in favour of the assessee, it can even be argued that no GST will be payable on assignment of leasehold rights.

Conclusion

The chargeability of GST on the assignment or transfer of leasehold rights remains a contentious issue with two divergent views. The first view emphasizes the existing legal provisions, CBIC Circular, and Advance Rulings, while the second view considers land laws, Schedule III of the CGST Act, and the income tax treatment. While the GST authorities are leaning towards GST applicability, it can certainly also be argued that such transactions should be treated as 'sale of land', exempting them from GST.

If the view of the GST applicability is accepted then such transactions, happening on a daily basis across the length and breadth of our country, will become subject to GST, even though such transactions as per the law lands and income tax law are treated as 'deemed sale'. However, since the matter is yet to be conclusively settled, it is advised that taxpayers should approach these transactions with careful consideration of the applicable laws and above discussed rulings.

❖ **Article on “Government’s Decision to Initially Impose and Later Extend Import Restrictions On IT Products: A critical analysis” Penned down by Anshul Mittal (Partner)**



The Government of India, through the Ministry of Commerce and Industry, issued two notifications that highlight an interesting sequence of policy decisions regarding the import of certain electronic products falling under HSN 8471. **Notification No. 23/2023, issued on 3rd August 2023**, introduced immediate restrictions on the import of items such as Laptops, Tablets, All-in-one Personal Computers, and Ultra small form factor Computers and Servers. However, in a

noteworthy turn of events, **Notification No. 26/2023, released on 4th August 2023**, amended the previous notification, postponing the implementation of restrictions to a later date, 1st November 2023.

Notification No. 23/2023: Initial Swift Restrictions

Notification No. 23/2023 was issued with the intention of amending the Import Policy of Items under HSN 8471 of Chapter 84 of Schedule-I. This notification introduced restrictions on the import of specific electronic items and outlined various conditions under which import would be allowed. These conditions ranged from requiring a valid License for Restricted Imports to offering exemptions for certain categories like personal use, research and development, repair, and re-export. The notification aimed to control the influx of these products and promote domestic manufacturing and technological development.

Notification No. 26/2023: The Reversal and Its Implications

The subsequent **Notification No. 26/2023**, issued just a day after the first, brought about a major change. This amendment pushed the effective date of **Notification No. 23/2023** from an immediate effect to a later date, i.e., 1st November 2023. This essentially meant that the initial rush to impose restrictions with immediate effect was reversed, allowing importers a more extended transitional period to adjust their strategies and operations.

Critical Analysis of the Government's Decision

The sequence of these notifications raises pertinent questions about the government's policy-making process and its communication with stakeholders. The initial decision to impose immediate import restrictions without providing a reasonable transition period appears to be somewhat hasty. It could be argued that the sudden imposition of restrictions may have caused confusion among importers, businesses, and consumers alike.

The subsequent amendment reflects a degree of reconsideration on the part of the government. The decision to extend the implementation of the restrictions suggests an acknowledgment of the challenges that businesses might face due to an abrupt policy change. However, this also raises concerns about the government's ability to foresee the practical implications of such decisions before they are initially introduced.

Furthermore, the government's actions could potentially impact investor confidence, as businesses may become cautious about the stability of import regulations and overall policy predictability. This scenario might deter foreign investors and impact international trade relationships.



In terms of policy execution, the government's approach in these notifications seems reactive rather than proactive. It is essential for the government to thoroughly analyze the potential consequences of such policies before their implementation, especially when they have a significant impact on trade and commerce.

In conclusion, while the government's decision to impose import restrictions and then amend them for a later effective date may have been prompted by the realization of practical challenges, it also highlights the importance of careful policy planning, stakeholder engagement, and communication. Such policy reversals, though indicative of a willingness to adapt, can impact the stability and predictability of the business environment. To foster sustainable economic growth and a favorable investment climate, a more thoughtful and well-coordinated policy-making approach is crucial.

REGULATORY UPDATES

GST

NOTIFICATIONS

❖ **Notification No. 36/2023-Central Tax dated 04.08.2023**

By virtue of this notification, the CBIC has specified the following special procedures to be followed by electronic commerce operator (ECO) in respect of supply of goods made through it by **persons paying tax under Section 10** (Composition Dealers) of the CGST Act, 2017:

- ✚ ECO is to not allow any inter-State supply of goods through it by the said person;
- ✚ ECO shall collect tax at source in respect of the said supply and pay the same to the government in terms of Section 52(3) of the CGST Act, 2017; and
- ✚ ECO is to furnish the details of such supplies in the statement in Form GSTR-8 electronically on the Common Portal.

❖ **Notification No. 37/2023-Central Tax dated 04.08.2023**

By virtue of this notification, the CBIC has specified the following special procedures to be followed by electronic commerce operator (ECO) in respect of supply of goods made through it by persons **exempted from obtaining registration** in accordance with Notification No. 34/2023-Central Tax dated 31.07.2023:

- ✚ ECO is to allow supply of goods through it by the said person only if enrolment number has been allotted on the Common Portal to the said person;
- ✚ ECO is to not allow any inter-State supply of goods through it by the said person;
- ✚ ECO shall not collect tax at source in respect of the said supply made through it; and
- ✚ ECO is to furnish the details of such supplies in the statement in Form GSTR-8 electronically on the Common Portal.

❖ **Notification No. 38/2023- Central Tax dated 04.08.2023**

By virtue of this notification, the CBIC has issued the CGST (Second Amendment) Rules, 2023 to further amend the CGST Rules, 2017 in order to align with the recommendations of the 50th GST Council. Some of the important amendments introduced are:

- ✚ Rule 9(1) of the CGST Rules, 2017 has been amended to remove the requirement of physical verification of business premises in the applicant's presence for granting registration.



- ✚ Proviso to Rule 46(f) of the CGST Rules, 2017 has removed the requirement of mentioning the name and address of the recipient along with its PIN Code in a tax invoice issued by a registered person for undertaking supply through an ECO to an unregistered person and instead only mandated the mentioning of the name of the state of the recipient.
- ✚ Rule 108(1) of the CGST Rules, 2017 has been amended to provide that an appeal under Form GST APL-01 can now be filed electronically. However, such appeal may be filed manually only if the Commissioner has so notified or the same cannot be filed electronically due to non-availability of the decision of order to be appealed against on the common portal and in such cases a provisional acknowledgement shall be issued to the appellant immediately.
- ✚ Rule 88D has been inserted in the CGST Rules, 2017 to provide that if the ITC availed in GSTR-3B exceeds ITC available in GSTR-2B by the prescribed amount and percentage, such difference will be electronically intimated to the taxpayer in Part A of Form GST DRC-01 along with a copy on email which the taxpayer is required to respond to in Part B of Form GST DRC-01C within 7 days on the Common Portal or is required to pay the amount equal to the excess ITC availed in GSTR-3B along with interest through Form GST DRC-03.
- ✚ Rule 138F has been inserted in the CGST and the respective SGST Rules to provide that where a commissioner of state tax mandates furnishing of information regarding intra-State movement of gold and precious stones and the consignment of such goods exceeds such amount not below two lakh rupees, then every registered person causing such intra-state movement of such goods shall generate an e-way bill.

CIRCULARS

❖ **Circular No. 200/12/2023-GST dated 01.08.2023**

The CBIC vide the issuance of this circular has issued clarification on the rates and classification of certain goods and services based on the recommendations of the GST Council in its 50th meeting held on 11.07.2023, which are:

Goods	Clarification
Un-fried or un-cooked snack pellets	The said goods manufactured through the process of extrusion will attract a GST rate of 5% under CTH 1905, w.e.f. 27.07.2023
Fish Soluble Paste	GST Rate on the said goods falling under CTH 2309 is reduced from 18% to 5% w.e.f. 27.07.2023.
Desiccated coconut and Biomass briquettes	In view of genuine interpretational issues, the CBIC has regularized the issues related to the applicability of GST rates on the said goods for past periods up to 27th July 2023 on an “as is” basis.
Imitation Zari thread or yarn	GST rate has been reduced from 12% to 5% w.e.f. 27.07.2023 and the issue for the past periods from the said date has been regularized on an ‘as is’ basis.
Plates, cups made from areca leaves	Issues relating to GST on the said goods have been regularized on “as is basis” for the period prior to 01.10.2019.
GST rate on goods falling under HSN 9021	GST rate on said goods falling under HSN 9021 would attract GST rate of 5% and in view of prevailing genuine doubts, the issue for the past periods has been hereby regularized on “as is basis”. However, it is clarified that



	no refunds will be granted in cases where GST has already been paid at a higher rate of 12%
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❖ **Circular No. 201/13/2023-GST dated 01.08.2023**

The CBIC vide the issuance of this circular has provided the following clarification on the applicability of GST on certain services:

- ✚ Services supplied by a director of a company to the company in his private capacity such as services supplied by way of renting of immovable property to the company will not be taxable under RCM. This is because in terms of Entry No. 6 of Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017 only those services supplied by director of company, which are supplied by him or in the capacity of director of that company will be taxable under RCM in the hands of the company.
- ✚ Further, it has also been clarified that supply of food or beverages in a cinema hall will be taxable as 'restaurant service' as long as the food or beverages are supplied by way of or as part of a service and is supplied independent of the cinema exhibition service. Moreover, when the sale of cinema ticket and supply of food and beverages are clubbed together and such bundled supply satisfies the test of composite supply, the entire supply will attract GST at the rate applicable to the principal supply that is the service of exhibition of cinema.

CUSTOMS

NOTIFICATIONS

❖ **Notification No. 07/2023-Customs (ADD) dated 03.08.2023**

By virtue of this notification, the CBIC has imposed anti-dumping duty on dispersion unshifted single mode optical fibre originating in or exported from China PR, Indonesia and Korea PR, for a period of five years.

❖ **Notification No. 08/2023-Customs (ADD) dated 29.08.2023**

By virtue of this notification, the CBIC has imposed anti-dumping duty on fishing net, falling under Customs Tariff Heading 6508 11 10, originating in or exported from from China PR and Malaysia.

❖ **Notification No. 58/2023-Customs (N.T.) dated 03.08.2023**

Through this notification the CBIC has introduced the Deferred Payment of Import Duty (Amendment) Rules, 2023 to bring about amendments in Rules 5 and 6 of the Deferred Payment of Import Rules, 2016.

❖ **Notification No. 47/2023-Customs dated 19.08.2023**

Through this notification the CBIC has introduced amendments in the second schedule to the Customs Tariff Act, 1975 to put 50% export duty on onions falling under Customs Tariff Heading 070310.

❖ **Notification No. 48/2023-Customs dated 19.08.2023**

Through this notification the CBIC has imposed a 40 percent duty on the export of onions to check the price rise and improve the supplies in the domestic market till 31.12.2023.

❖ **Notification No. 49/2023-Customs dated 25.08.2023**

Through this notification the CBIC has levied 20% export duty on parboiled rice by including it in the 2nd Schedule of the Customs Tariff Act, 1975.



❖ **Notification No. 50/2023-Customs dated 25.08.2023**

Through this notification the CBIC has amended Notification No. 55/2022 dated 31.10.2022 to provide exemption to certain varieties of rice falling under HSN 10063010, w.e.f. 16.10.2023 provided the following conditions are fulfilled:

- ✚ The goods meant for export shall have entered the customs station for the purpose of exportation before 25.08.2023 and an order permitting clearance has not been issued by the proper officer and;
- ✚ The goods meant for export are backed by irrevocable Letters of Credit wherein the same has been opened before 25.08.2023 and the message exchange date between the Indian and Foreign bank/swift date should be before 25.08.2023 and such Letters of credit should have been authenticated by the recipient bank.

❖ **Notification No. 51/2023-Customs dated 31.08.2023**

Through this notification the CBIC has amended Notification No. 11/2021 dated 01.02.2021 to exempt LPG, Liquefied Propane and Liquefied Butane from the levy of Agriculture Infrastructure and Development Cess (AIDC).

CIRCULARS

❖ **Circular No. 19/2023-Customs dated 02.08.2023**

By virtue of this circular, the CBIC has extended the automatic Let Export Order (LEO) facility to allow upon X-ray, clearance to Courier Shipping Bills (CSB) marked for 'assessment only' provided that the CSB has been cleared under assessment and examination has not been mandated. This measure is taken based on stakeholders' inputs and is a step towards improving ease of doing business in the Customs Clearance process.

FOREIGN TRADE POLICY

NOTIFICATIONS

❖ **Notification No. 23/2023 dated 03.08.2023**

By virtue of this notification, import of laptops, tablets, all-in-one personal computers, ultra small form factor computers and servers falling under HSN 8741 is 'Restricted' and their import would be allowed against a valid license for restricted imports. However, the said restriction does not apply in the following cases:

- ✚ Import under Baggage Rules, 2016;
- ✚ Import of one such item (except server), including those purchased from e-commerce portals, through post or courier;
- ✚ Import up to 20 such items per consignment for specified purposes subject to the condition that such goods shall be used only for the stated purposes and will not be sold. Further, after the intended purpose, the goods would either be destroyed beyond use or re-exported;
- ✚ Re-import of goods repaired abroad; and
- ✚ Such items which are an essential part of capital goods.

❖ However, by virtue of Notification No. 26/2023 dated 04.08.2023, the DGFT has extended the transitional period for the import of laptops, tablets, all-in-one personal computers, ultra small form factor computers



and servers falling under HSN 8741 till 31.10.2023. The said extension allows for the clearance of the said import consignments without the requirement of a licence until the aforesaid date.

❖ **Notification No. 24/2023 dated 03.08.2023**

By virtue of this notification RoDTEP benefit relating to 18 HS codes under Heading 5208, notified vide Notification No. 63/2015-20 dated 25.03.2023 has been regularized w.e.f. 01.01.2023 in consultation with the Department of Revenue.

❖ **Notification No. 25/2023 dated 03.08.2023**

By virtue of this notification, DGFT has amended the export policy of Red Sanders Wood. The said notification has notified an annual export quota (April to March) of 900 MT for Tamil Nadu for artificially propagated Red Sanders and a zero export quota for wild specimens of red sanders, subject to the following conditions:

- ✚ State government shall develop a digital platform with Geo-referenced sites and MIS giving the number of trees, their age, and diameter at breast height.
- ✚ The working plan Guidelines of States needs to include specific management plans/ harvest plans with approved rotation periods for sustainable harvest of red sanders wood from plantations in forest and non-forest areas.

❖ **Notification No. 28/2023 dated 28.08.2023**

By virtue of this notification the DGFT has revised the registration fee under Steel Importing Monitoring System (SIMS) and now instead of paying registration fee of Rs. 1 per thousand rate subject to minimum of Rs. 500/- and maximum of Rs. 1 lakh on CIF value, importers are required to pay a flat registration fee of Rs. 500 for the said process.

❖ **Notification No. 29/2023 dated 29.08.2023**

By virtue of this notification, the DGFT has introduced relaxations in Notification No. 20/2023 dated 20.07.2023 by allowing export of non-basmati white rice only when the consignment is handed over to the Customs and the export duty is paid before 21:57:01 hours on 20.07.2023.

❖ **Notification No. 30/2023 dated 30.08.2023**

By virtue of this notification, the DGFT notified the following quantities of Non-Basmati White Rice falling under HSN Code 1006 30 90 to be exported to Bhutan, Mauritius, and Singapore through National Cooperative Exports Limited:

- ✚ Export of 79,000 Mts to Bhutan
- ✚ Export of 14,000 Mts to Mauritius
- ✚ Export of 50,000 Mts to Singapore.

PUBLIC NOTICE

❖ **Public Notice No. 24/2023 dated 04.08.2023**

By virtue of this public notice, the DGFT has amended Para 4.73(15) of Handbook of Procedures, 2023 to modify the name of authorized laboratories for certification/grading of diamonds.

❖ **Public Notice No. 25/2023 dated 04.08.2023**



By virtue of this public notice, the DGFT has issued amendments in the conditions of the Standard Input Output Norms (SION) at E-136 for the export of wheat flour (atta) with millets, which are:

- ✚ Export items will contain a minimum of 65% Wheat Flour and a minimum of 15% Millets in addition to other ingredients.
- ✚ Import entitlement of wheat under the Advance Authorisation for such export items will be calculated in proportion to the percentage content of whole wheat in the export item;
- ✚ Export description in the Shipping Bill must indicate the percentage content of whole wheat flour, percentage content of Millets, and other ingredients being added.
- ✚ Millets and other ingredients that are added to the export item must be domestically sourced.

❖ **Public Notice No. 26/2023 dated 04.08.2023**

By virtue of this public notice, the date for implementation of track and trace system for export of drug formulations with respect to maintaining the Parent-Child relationship in packaging levels and its uploading on Central Portal has been extended up to 01.02.2024 for both SSI and non SSI manufactured drugs.

❖ **Public Notice No. 29/2023 dated 25.08.2023**

By virtue of this public notice, the DGFT has allocated quantity of 5841 MT for the export of Sugar to EU from India under TRQ for the year 2023-2024 (October 2023 to September 2024). Further the said public notice also provides that if Certificate of Origin is required for preferential export of sugar to EU, it shall be issued by the ADGFT, Mumbai on the recommendation of APEDA regarding entity and quantity for which eligible. Additionally, other certification requirements prescribed specifically for the export of the subject goods to EU would continue to be followed. Moreover, the quota will be operated by the Agriculture and Processed Food Products Export Development Authority (APEDA), New Delhi as the implementing agency for the export of TRQ items to EU.

POLICY CIRCULAR

❖ **Policy Circular No. 04/2023-24 dated 31.08.2023**

By virtue of this circular, the DGFT has clarified that the import of Isopropyl alcohol by SEZ units is out of purview of Notification No. 64/2015-20 dated 31.03.2023 which imposed safeguard measures in the form of Country-wise Quantitative Restrictions (QR) on import of Isopropyl alcohol for the year 2023-24 and the import of the same in SEZ shall not be subjected to country-wise QR provided no DTA sale of the said product is allowed by SEZ units.

TRADE NOTICE

❖ **Trade Notice No. 20/2023 dated 16.08.2023**

Through this trade notice, the DGFT, in compliance with the Order of the Delhi High Court dated 10.08.2023 has extended the last date for submission of application, for obtaining the license for export of broken rice to Senegal, Gambia and Indonesia, till the disposal of the said petition.

❖ **Trade Notice No. 21/2023 dated 16.08.2023**

Through this trade notice, the DGFT has partially amended Trade Notice No. 17/2023 dated 28.07.2023 to extend the last date for submission of application, for obtaining the license for the export of Wheat, Wheat Flour(Atta) and Maida/Semolina to Bhutan up to 21.08.2023. Further the said trade notice has also clarified that in case any applicant fails to export the allocated quota to the respective country within the specified



time period, the said applicant will be blacklisted for the next two financial years and action under the relevant provisions of the FT (D&R) Act, 1992 will also be taken.

❖ **Trade Notice No. 22/2023 dated 16.08.2023**

Through this trade notice, the DGFT has extended the transition period for mandatory filing of applications for Non-Preferential Certificate of Origin through the e-CoO Platform upto 31.12.2023. However, agencies/chambers notified under Appendix-2E have been given the last opportunity to on-board on the electronic platform for CoO by 31.08.2023 as it will give sufficient time to such onboarded agencies for smooth transition to online system and conducting outreach programmes for their members to shift to online system before 31.12.2023. However, if the on-boarding process is not completed then such agencies/chambers will be de-notified from Appendix 2E.

❖ **Trade Notice No. 24/2023 dated 25.08.2023**

Through this trade notice, the DGFT has clarified that the official certificates issued by SHEFEXIL before the issuance of Notification No. 22/2023 dated 31.07.2023, shall continue to be recognized even after the issuance of this notification.

RATIO DECIDENDI

ERSTWHILE LAW

❖ **Vrindavan Construction vs. Commissioner (Appeals), CESTAT Kolkata**

In the instant case, the Hon'ble CESTAT noted that the authorities below it, have held that extended period of limitation is invocable in the present case on the ground that the Appellant had violated the provisions of law by claiming exemption from payment of service tax on services provided to the Government. In this regard, the Hon'ble CESTAT held that every non-payment/non-levy of duty does not attract extended period and there must be a deliberate default on the part of the Appellant to invoke extended period. Since the department has not brought in any evidence to substantiate the allegation of suppression of fact with an intention to evade payment of duty, the demands confirmed in the impugned order are not sustainable.

GST LAW

❖ **Suncraft Energy Private Limited vs The Assistant Commissioner, Calcutta High Court**

In the instant case, the Appellant was served with a show cause notice for recovery of excess ITC availed since some of its suppliers did not disclose the supplies made to the Appellant in their Form GSTR-1 for the Financial Year 2017-2018 and accordingly such transactions never auto-populated in Form GSTR-2A of the Appellant. However, without considering the submissions of the Appellant, the adjudicating authority passed an adverse order, raising demand for payment of tax along with applicable interest and penalty. Aggrieved by the said impugned order, the Appellant filed an appeal before the Hon'ble Calcutta High Court. At the outset, the Court observed that the department did not conduct any enquiry against the supplier, more particularly when by virtue of the Press Release dated 04.05.2018 it has been clarified that there shall not be any automatic reversal of input tax credit from the buyer on non-payment of tax by seller and in case of default in payment of tax by the seller, recovery shall be made from the seller, however, reversal of credit from the buyer shall also be an option available with the revenue authorities to address exceptional situations like missing dealer, closure of business by supplier or supplier not having adequate



assets, etc. Further, the High Court observed that the department without resorting to any action against the seller has ignored the tax invoices and bank statements produced by the Appellant which clearly substantiate that they have paid the price of goods and services rendered as well as the tax payable thereon. Therefore, the Hon'ble Court was of the opinion that before directing the Appellant to reverse the input tax credit and remitting the same to the government, the department ought to have taken action against the seller and unless and until the department is able to bring out the exceptional case where there has been collusion between the Appellant and the concerned seller or where the seller is missing or the seller has closed down its business or the seller does not have any assets and such other contingencies. Therefore, it was held that straight away the department was not justified in directing the Appellant to reverse the ITC availed by them and accordingly the demand raised against the Appellant is not sustainable.

❖ **Singla Exports vs. Central Board of Indirect Taxes & Customs, High Court of Delhi**

In the instant case, the Petitioner decided to discontinue the business operations and accordingly filed an application for cancellation of its GST Registration w.e.f. 30.04.2022. However, the department issued a show cause notice proposing to cancel the GST registration of the Petitioner without providing any specific reasons. In pursuance to the said show cause notice, the adjudicating authority passed the impugned order cancelling the GST Registration of the Petitioner w.e.f. 02.07.2017 on the grounds that the Petitioner failed to respond to the show cause notice and appear for a personal hearing as well as for non-compliance of any specified provisions in the GST Act or the Rules made thereunder. Aggrieved by the impugned order cancelling the GST registration without specifying any precise reason, the Petitioner approached the Hon'ble High Court of Delhi. At the outset the Court remarked that it is a settled law that a show cause notice must specify the reasons for the proposed action so as to enable the noticee to respond to the same. In the instant case, the said show cause notice did not provide any clue as to which provisions of the GST Act or rules thereof were allegedly violated by the Petitioner. Since the said show cause notice was incapable of eliciting any meaningful response, the impugned order passed pursuant to the said show cause notice cannot be sustained for the same reason. Moreover, the impugned order does not indicate the alleged statutory violations on account of which the Petitioner's GST registration was cancelled. Additionally, the High Court observed that the impugned order is auto-generated as on one hand it cancels the GST registration of the Petitioner for failing to reply to the show cause notice and on the other hand remarks that the Petitioner's reply was examined. Moreover, the impugned order is not signed by the concerned person as well. In view of the aforesaid, the High Court quashed the impugned order by holding that an auto-generated order which does not specify the reasons for cancellation of GST registration cannot be sustained.

CUSTOMS/FOREIGN TRADE POLICY

❖ **Rajib Saha vs. Commissioner of Customs (Preventive), CESTAT Kolkata**

The Appellant was issued show cause notice alleging that he had evaded payment of additional duty of customs by way of undervaluation considering that the declared MRP of the cement imported by the Appellant was much less as compared to the MRP declared on the cement imported from the same manufacturer through other ports. In complete ignorance to the submissions made by the Appellant, the adjudicating authority confirmed the demand of duty along with interest and imposed penalty. On appeal, it was observed that MRP on the same item is decided on consideration of a number of factors besides landing cost and duty element and since in the instant case, the goods were imported through different ports, that itself is a valid reason for the difference in price. Moreover, since the goods so imported through different ports under different MRP were being sold at the same price, hence the price difference cannot be



attributed to suppression of value by the Appellant. Further, the CESTAT relied upon the ruling of the Hon'ble Supreme Court in the case of *ITC Ltd. vs. CCE*, wherein it has been held that in the absence of any challenge to the order of the assessment in appeal, refund application against the assessed duty is not maintainable in the self-assessment era, to hold that since the impugned order was passed demanding differential duty without challenging the original assessment of the Bills of entry, the same is not sustainable.

❖ **M/s. Vikram Trading Company vs. The Commissioner of Customs, CESTAT Chennai**

In the instant case, the Appellant preferred an appeal before the Hon'ble CESTAT against the order of the Commissioner (Appeals) which enhanced the value of the goods imported from Malaysia under Rule 8 of the Customs Valuation Rules, 1988. The Court noted that in terms of Rule 10A of the said Rules if proper officer has reasons to doubt the truth or accuracy of the value declared by the importer, he can proceed to redetermine the value of the goods after rejecting the transaction value. In the instant case the value has been enhanced by the department by only taking the NIDB data into consideration in contravention to various judicial precedents wherein it has been held that NIDB data can only be a guideline for the Customs authority to arrive at the value of the goods and cannot be applied directly, unless the value given therein falls within the parameters of identical goods or similar goods. In view of the above, the High Court set aside the impugned order which enhanced the value of the imported goods without giving proper reasons to reject the transaction value.

NEWS NUGGETS

- ❖ [GSTN issues advisory for GST registration applicants marked for biometric Aadhaar authentication](#)
- ❖ [GSTN Launches Mobile App and Web Portal for 'Mera Bill Mera Adhikaar' Scheme](#)
- ❖ [GSTN issues advisory on e-invoice glossary and steps for guiding taxpayers](#)
- ❖ [GST E-invoice system integrates new option for sub users, view/cancel/generate EWB](#)

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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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