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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
- Exhaustive coverage on all minute aspects of customs
- Procedural clarity
- Appropriate for industry, CHAs, students and professionals

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FOREIGN TRADE POLICY AND HANDBOOK OF PROCEDURES 2023


with Incentives & Exemptions

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- FAQs
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 - PRC Decisions
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APRIL 2023 EDITION



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We are proud to announce the launch of our 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

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It gives us immense pleasure to announce the launch of our 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
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TABLE OF CONTENTS

ARTICLES BY TEAM RSA LEGAL.....	4
REGULATORY UPDATES.....	10
GST	10
INSTRUCTIONS	10
CUSTOMS	11
NOTIFICATIONS	11
CIRCULARS	13
INSTRUCTIONS	13
FOREIGN TRADE POLICY	13
NOTIFICATIONS	13
PUBLIC NOTICE	16
TRADE NOTICE	17
RATIO DECIDENDI.....	17
ERSTWHILE LAW	17
GST LAW	19
CUSTOMS/FOREIGN TRADE POLICY	20
NEWS NUGGETS.....	21
ABOUT THE FIRM.....	22

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ARTICLES BY TEAM RSA LEGAL

- ❖ **Article on “DGFT Extends RoDTEP Benefits to AA, EOU & SEZ Units” penned down by Abhishek Jain (Partner)**



In a significant move to bolster India’s export framework, the Directorate General of Foreign Trade, has announced pivotal amendments to the **Foreign Trade Policy 2023** via **Notification No. 70/2023, dated March 8, 2024**. These amendments are strategically designed to enhance the scope and efficacy of the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme, an initiative aimed at making

Indian exports more competitive on the global stage.

Notably, **the inclusion of exports by Advance Authorisation (AA) holders, Export Oriented Units (EOUs), and Special Economic Zones (SEZ) units under the RoDTEP scheme** would support a diverse range of export-oriented industries.

Key highlights of the notification include:

1. Amendments in Eligibility and Scheme Provisions:

- Certain items/categories previously ineligible under the RoDTEP scheme, as listed in Para 4.55 of the Foreign Trade Policy 2023, have been made eligible with effect from March 11, 2024.
- The scheme’s provisions have been amended to provide a rebate to eligible exporters at a notified rate as a percentage of FOB value, with additional details for **exports by Advance Authorisation (AA) holders, Export Oriented Units (EOUs), and Special Economic Zones (SEZ) units** included in a new appendix (Appendix 4RE).

2. Extension and Implementation Dates:

- The scheme is now extended to include AA holders (excluding Deemed Exports), EOU, and SEZ units, with specific implementation periods and conditions outlined for each group. Notably, the implementation for SEZ units is contingent on the integration of these units with the Customs Automated System (ICEGATE), expected to be operational from April 1, 2024.

3. Budgetary and Rate Adjustments:

- Adjustments, including revisions or deletions, may be made to ensure the scheme’s outgo remains within the approved budget. Revised RoDTEP rates for 25 HS codes are also announced to align with recommendations from the RoDTEP Committee.

4. Extension of the RoDTEP Scheme:

- The notification also extends the overall duration of the RoDTEP scheme beyond the previously set deadline of June 30, 2024, to now continue until September 30, 2024.



In response to evolving trade dynamics and the recommendations of the Remission of Duties and Taxes on Exported Products (RoDTEP) Committee Report, the Indian government has recognized the necessity to adjust the Foreign Trade Policy 2023 to better support exporters and enhance the competitiveness of Indian goods in the global market. The amendments focus on extending the benefits of the RoDTEP scheme to include exports made by Advance Authorisation (AA) holders, Export-Oriented Units (EOUs), and Special Economic Zone (SEZ) units. This decision reflects the government's commitment to promoting exports by providing necessary incentives and rebates on exported products, thus facilitating the overall growth of India's export sector and aligning with the objectives of trade development and regulation as envisioned in the Foreign Trade (Development and Regulation) Act, 1992.

❖ **Article on “Navigating SCOMET Licensing in India: A Comprehensive Overview”
penned down by Shweta Jain (Partner)**



INDIA is a signatory to international conventions on disarmament and non-proliferation, viz. the Chemical Weapons Convention (CWC) and Biological and Toxin Weapons Convention (BWC). The United Nations Security Council Resolution 1540 obliges all member States to prohibit the access of WMD and their delivery systems to non-state actors (in particular for terrorist purposes); and prescribes measures and controls on WMD, their delivery systems and related materials, equipment and technology. India is a member of the major multilateral export control regimes, viz. the Missile Technology Control Regime (MTCR) [on missiles, delivery systems and related dual-use items], Wassenaar Arrangement (WA) [on munitions / military items and Australia Group on Biological and Chemical items. In consonance with the relevant control lists, guidelines and provisions of the international conventions, mechanisms and regimes, India regulates the exports of dual-use items, nuclear-related items, and military items, including software and technology.

India's strategic trade control regime plays a pivotal role in safeguarding national security interests while promoting international cooperation and responsible trade practices. Among its various regulatory frameworks, the Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET) control regime stands out as a crucial mechanism for regulating the export of sensitive goods, technologies including software. Understanding SCOMET licensing is essential for businesses engaged in high-technology sectors to ensure compliance and facilitate smooth operations within India's regulatory framework.

SCOMET Control Regime

Established under the Foreign Trade (Development and Regulation) Act, 1992, the SCOMET control regime encompasses a broad spectrum of items deemed critical for national security, defense, and strategic interests. These items include chemicals, organisms, materials, equipment, and technologies with potential dual-use applications, i.e., civilian applications with military or proliferation implications.



India's SCOMET list is periodically updated by the Directorate General of Foreign Trade (DGFT), aligning with evolving global security concerns and technological advancements.

SCOMET List

The SCOMET list notified in 2001 was last updated in 2023 (Appendix 3 of Schedule 2 of ITCHS Classification of Export and Import). There are total eight categories of such items. Various categories and licensing authorities in SCOMET are as under:

SCOMET Category	SCOMET Items	Licensing Jurisdiction
0	Nuclear materials, nuclear-related other materials, equipment and technology	Department of Atomic Energy (DAE)
1	Toxic chemical agents and other chemicals	DGFT
2	Micro-organisms, Toxins	DGFT
3	Materials, Materials Processing Equipment and related Technologies	DGFT
4	Nuclear-related other equipment and technology, not controlled under Category '0'	DGFT
5	Aerospace systems, equipment, including production and test equipment, and related technology	DGFT
6	Munitions List	Department of Defence Production (DDP), Ministry of Defence (DGFT for Category 6A007 and 6A008)
7	Reserved	
8	Special Materials and Related Equipment, Material Processing, Electronics, Computers, Telecommunications, Information Security, Sensors and Lasers, Navigation and Avionics, Marine, Aerospace and Propulsion	DGFT

Key components of List and its dual use implications

1. Special Chemicals

This category encompasses chemicals with applications across diverse industries, while also exhibiting properties conducive to chemical weapons or military applications. Instances might involve chemicals utilized in pharmaceutical or agricultural sectors, which nevertheless harbor potential for utilization in the development of chemical weaponry.

2. Organisms

Within this category, biological agents and organisms are included. It encompasses living entities that could find utility in medical, agricultural, or industrial sectors, yet simultaneously present a potential threat concerning biological weapons or bio-terrorism.

3. Materials



Materials capable of serving in both civilian and military capacities are addressed within the SCOMET framework. This encompasses metals, alloys, composites, and specialized materials possessing attributes conducive to dual-use applications.

4. Equipment

Different categories of equipment that might find utility in strategic domains, including machinery, apparatuses, or systems with the potential for dual-use functionalities.

5. Technologies

The technological dimension of SCOMET pertains to knowledge and information applicable across a wide array of sectors. It encompasses technologies utilized in research, development, and manufacturing processes, yet possessing the potential for military and weapons of mass destruction (WMD) applications.

Therefore, what may be generally thought that the products of any company are merely for agricultural use or containing chips or encryption, or may be used for cosmetics, etc. will be covered under dual use items and will accordingly attract the SCOMET licensing process. The SCOMET list is very large running into approx. 250 pages with many broad definitions and wide variety of products to be included within its ambit.

It's crucial to emphasize that the aforementioned list encompasses not only physical components but also technologies, including software, across various fields, provided they have the potential for dual use.

The SCOMET list categorizes software based on its technical specifications and capabilities, especially if it has encryption features or can be used in sensitive sectors like defense, aerospace, or nuclear technology or any of the 9 categories. Companies dealing with the export of software falling under SCOMET regulations must adhere to the licensing requirements to prevent unauthorized proliferation and safeguard national interests.

Few examples to understand the dual use are given below:'

Category	Products	Civil/ Industrial use	Military/ WMD use
Category 1	Triethanolamine	Cosmetics and Personal Care Products, Pharmaceuticals	Ammunition Manufacturing, Chemical Weapons
	Sodium Sulphide	Chemical Manufacturing, Paper and Pulp Industry	Chemical Warfare Agents
Category 2	Clostridium butyricum	Probiotic, Biotechnology	Biological warfare
Category 5	UAVs, Drones	Aerial Photography and Videography, Search and Rescue, Infrastructure Inspection	Surveillance and Reconnaissance, Target Acquisition, Strike Operations, Electronic Warfare,



			Mine Detection and Clearance
Category 6	TNT, Explosives, HMX, Propellants	Demolition and Construction, Mining, Pyrotechnics	Demolition and Breaching, Landmines, Controlled Explosive Devices, Blast Mitigation
Category 8	Telecommunication systems and equipment/Encryption Software /Information Security	Telephony, Television and Broadcasting, Satellite Communications, Energy and Utility Monitoring	Command and Control, Secure Communication, Secure Military Networks, Interoperability
	Integrated circuits	Consumer, Electronics, Smart Home Technology, Industrial Automation	Missiles and Guided Munitions, Communications and Encryption, Military Electronics
	Lasers, components and optical equipment	Laser Surgery and Medical Devices, Barcode Scanners and Optical Readers, Entertainment and Laser Shows, Astronomy and Space Observation.	Laser Targeting and Range finding, Night Vision and Targeting, Laser Weapons, Laser Range Designators

Process

Any individual or entity seeking to export SCOMET items must obtain prior authorization from the relevant authorities. The Department of Commerce, Ministry of Commerce and Industry, is responsible for administering SCOMET licensing through the DGFT. The licensing process involves meticulous scrutiny to assess the potential risks associated with the transfer of controlled items.

Conclusion

Hence, it is imperative to thoroughly comprehend and conduct a detailed examination of the goods manufactured by an entity intended for export, to ascertain whether they fall under the purview of SCOMET licensing. The concept is not as straightforward as it may initially appear. An in-depth study of the SCOMET classification is necessary to determine the applicability of the licensing procedure. Even if exporters who have not obtained SCOMET licenses have been exporting goods without encountering issues thus far, there is a possibility of encountering challenges in the future. This is because the government is enhancing its knowledge base and implementing robust software systems and intelligence mechanisms.



- ❖ **Article on “Advance Authorization for import without BIS ISI certificate” penned down by Anshul Mittal (Partner)**



Can Import of Goods Covered Under Mandatory QCO as Raw Material for Manufacture of Export Goods Be Done Without BIS Certification?

In the realm of manufacturing and trade, understanding the legal requirements for importing goods, especially those intended for the manufacture of export products is crucial. The Bureau of Indian Standards (BIS) plays a significant role in ensuring the quality and safety of goods sold within India. This brings us to the intricate issue of whether goods covered under mandatory Quality Control Orders (QCO) can be imported without a BIS certificate as raw material by manufacturers intending to use these goods for export purposes.

Understanding the Legal Framework

As per the legal framework, specifically section 17 (1), it is stated that no person shall manufacture, import, distribute, sell, hire, lease, store, or exhibit for sale any goods, articles, processes, systems, or services notified under the BIS mandatory certification scheme without a Standard Mark, except under a valid license. Furthermore, even with a license, applying a Standard Mark is prohibited unless the goods or services conform to the relevant standards or prescribed essential requirements.

This stipulation clearly indicates that importing without complying with Indian Standards (IS) is not permissible.

The primary aim of BIS regulation is to regulate the quality of goods within the Indian market. However, the question arises about the fate of notified products imported as raw materials for use in domestically manufactured goods that are exported outside India. While some QCOs provide clear exemptions for such goods, ambiguity remains in various other QCOs regarding this aspect like Copper products, Steel related products etc.

The Industry’s Struggle for Clarity

The industry has been facing challenges in finding clear answers to this query. Manufacturers often encounter apprehensions at customs ports, where they face queries from customs officers, and their clearances are not smooth. They struggle to clarify that the application of domestic laws regarding quality standards is meant for goods sold in Indian markets. Despite various notifications and circulars issued by the Directorate General of Foreign Trade (DGFT) addressing this issue, the lack of a one-to-one correlation and a mechanism for the actual user to assume liability during customs clearance persists.

The Solution: Advance Authorization

The most effective mechanism to safeguard against such complications is to apply for **Advance Authorization** as per the Foreign Trade Policy (FTP), following the prescribed process. However, it is very important to note that importing without adhering to the process specifically prescribed for such



imports can lead to the denial of exemption from the application of mandatory QCO, even for Advance Authorization holders.

Legal Expertise is Key

Given the complexities involved, it is advisable for manufacturers to seek detailed guidance from legal experts before proceeding with such imports or applying for advance authorizations. Understanding the procedure in depth and ensuring compliance with all regulatory requirements is essential to avoid potential legal hurdles and to facilitate smooth customs clearance.

In conclusion, while the framework aims to uphold the quality of goods within the Indian market, manufacturers seeking to import goods for export production must understand these regulations carefully. Advance Authorization emerges as a viable solution, yet adherence to the prescribed process and consultation with legal experts are paramount to ensure compliance and smooth operation in the global marketplace.

REGULATORY UPDATES

GST

INSTRUCTIONS

❖ **Instruction No. 01/2023-24- [GST-INV] dated 30.03.2024**

CBIC issued the following guidelines for CGST field formations in maintaining ease of doing business while engaging in investigation with regular taxpayers:

- ✦ Each investigation must be initiated only after the approval of the Principal Commissioner who shall also be responsible for completion of the same. However, prior written approval from the Zonal Principal Chief Commissioner is mandated for initiating investigations in specific cases which include matters of interpretation seeking to levy tax or duty on any sector, commodity, or service, whether in Central Excise or GST; investigations concerning large industrial houses and major multinational corporations; sensitive matters with national implications or; matters which are already under consideration before the GST Council.
- ✦ Within 30 days of initiating an investigation, the Principal Commissioner is mandated to take specific actions.
- ✦ When initiating investigations involving listed companies, PSUs, corporations, government departments, or agencies established by law, official letters should be addressed to the designated officers instead of summons, detailing the reasons for the investigation and requesting for submission of relevant specified details in a reasonable time period.
- ✦ These letter or summons must clearly state the nature of the inquiry and the same should not be used as a means to seek information filled in formats or proforma. Furthermore, summons should strictly adhere to the scope defined for them and require prior reasoned approval from an officer not below the Deputy/Assistant Commissioner level.
- ✦ Information readily available on the GST portal should not be requested from regular taxpayers.
- ✦ The relevancy and propriety of the information being sought must be recorded electronically before summoning any documents or information from regular taxpayers.
- ✦ Within four working days of recording a statement under summons, a scanned copy should be submitted for information to the Additional/Joint Commissioner.



- ✚ Investigations are expected to conclude within a year, and delays in issuing show cause notices are discouraged.

CUSTOMS

NOTIFICATIONS

❖ **Notification No. 13/2024- Customs dated 06.03.2024**

CBIC has reduced the Basic Customs Duty (BCD) to 5% on the imports of “Meat and edible offal, of ducks, frozen”, w.e.f. 07.03.2024, provided the following conditions are fulfilled:

- ✚ The importer must provide a certificate from the designated officer, according to the Office Memorandum (OM) No. L-110109(3)/1/2016- Trade (E-2625) dated 22.02.2024, issued by the Department of Animal Husbandry and Dairying; and
- ✚ The importer must furnish to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, the following:
 - a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Tourism recommending that the importer is a 3-star and above operational hotel, or
 - a valid restricted import authorization issued by the DGFT.

❖ **Notification No. 14/2024- Customs dated 12.03.2024**

CBIC has exempted gold falling under Customs Tariff Heading 7108 of the First Schedule to the Customs Tariff Act, 1975, when imported into India by Reserve Bank of India , from the whole of the duty of customs leviable thereon and from the whole of Agriculture Infrastructure and Development Cess, leviable under the Finance Act, 2021.

❖ **Notification No. 15/2024- Customs dated 12.03.2024**

In order to increase the import duty leviable on goods falling under Chapter 90 of the First Schedule to the Customs Tariff Act, 1975, with Chapter Heading “Photographic, cinematographic, measuring & etc. instruments”, the CBIC has substituted the existing standard rates of duty on specified goods with the following:

Tariff Item	Description of Goods	Standard Rate
9022	Apparatus based on use of X-rays of alpha, beta, gamma.....	
9022 30 00	- X-ray tubes	15%
9022 90 90	--- Other	15%

❖ **Notification No. 17/2024- Customs dated 14.03.2024**

CBIC has exempted Basic Customs Duty (BCD) on the import of smart wearable devices including smart rings, shoulder bands, neck bands or ankle bands, leviable under First Schedule to the Customs Tariff Act, 1975, which is in excess of the amount calculated as per the standard rate of 10%.

❖ **Notification No. 19/2024- Customs dated 15.03.2024**

CBIC has amended Notification No. 50/2017 - Customs dated 30.09.2017 to give concession to EVs imported under the Ministry of Heavy Industries Scheme to promote manufacturing of electric passenger cars in India.



❖ **Notification No. 20/2024- Customs dated 15.03.2024**

CBIC has amended notification no. 11/2018- Customs dated 02.02.2018 to exempt Social Welfare Surcharge (SWS) on Electric Vehicles (EVs) imported under the Ministry of Heavy Industries Scheme to promote manufacturing of electric passenger cars in India.

❖ **Notification No. 20/2024- Customs (N.T.) dated 11.03.2024**

CBIC has amended notification no. 24/2023- Customs (N.T.) dated 01.04.2023 that provides the manner of issuance of duty credit scrips under the Remission of Duties and Taxes on Exported Products scheme (RoDTEP scheme). Considering that the RoDTEP scheme was extended to Advance Authorisation (AA) holders (except deemed exports), Export Oriented Units (EOU) and Special Economic Zone (SEZ) units, corresponding amendments have been made to the aforesaid notification to stipulate the manner of issuance of duty credit scrips to AA holders and EOUs.

❖ **Notification No. 26/2024- Customs (N.T.) dated 28.03.2024**

CBIC has amended the Sea Cargo Manifest and Transshipment Regulations, 2018 (SCMTR) to extend the transitional period by providing additional time for carriers and other stakeholders to adjust their operations and comply with the SCMTR, 2018's requirements till 30.06.2024.

❖ **Notification No. 03/2024- Customs (ADD) dated 14.03.2024**

CBIC seeks to impose anti-dumping duty on import of "Printed Circuit Boards (PCBs)" originating in or exported from China PR and Hong Kong for five years subject to certain conditions.

❖ **Notification No. 04/2024- Customs (ADD) dated 14.03.2024**

CBIC seeks to impose anti-dumping duty on imports of "Para-Tertiary Butyl Phenol (PTBP)" originating in or exported from Korea RP, Singapore and the United States of America for five years.

❖ **Notification No. 05/2024- Customs (ADD) dated 14.03.2024**

CBIC seeks to continue to levy anti-dumping duty on imports of "Ethylene Vinyl Acetate (EVA) Sheet for Solar Module" originating in or exported from China PR for five years.

❖ **Notification No. 06/2024- Customs (ADD) dated 14.03.2024**

CBIC seeks to impose anti-dumping duty on import of "All types of Self-Adhesive Vinyl (SAV), with Poly Vinyl Chloride (PVC) film thickness above 100 microns, made by using PVC films and imported in roll form only", originating in, or exported from China PR for three years.

❖ **Notification No. 07/2024- Customs (ADD) dated 15.03.2024**

CBIC seeks to extend the anti-dumping duty imposed on imports of "Cast Aluminium Alloy Wheels or Alloy Road Wheels (ARW)" originating in or exported from China PR for five years.

❖ **Notification No. 01/2024- Customs (CVD) dated 11.03.2024**

CBIC seeks to amend Notification No. 01/2019- Customs (CVD) in order to extend the levy of countervailing duty on Pnumatic radial tyres originating in or exported from China PR up to 23.07.2024.



CIRCULARS

❖ **Circular No. 3/2024- Customs dated 08.03.2024**

The Circular addresses the imperative need for gender-specific infrastructure facilities at customs facilities. In this context, the circular mandates the creation of gender-specific infrastructure, acknowledging the increasing participation of women in customs-related roles. Below are some specific measures outlined in this circular to achieve gender inclusivity: -

- ✚ Implementing gender-responsive infrastructure at the logistics facilities to enhance workplace efficiency for women including sufficient lightening, panic buttons, etc.
- ✚ Providing care infrastructure such as creches in compliance with the Maternity Benefits Act, 2017.
- ✚ Establishing Internal Complaints Committees (ICC) to address issues of sexual harassment.
- ✚ Conducting gender sensitization training sessions for all the staff.
- ✚ Regularly upgrading facilities from a gender perspective.

INSTRUCTIONS

❖ **Instruction No. 05/2024- Customs dated 14.03.2024**

CBIC informed that some breeds of dogs have been identified as ferocious which are dangerous for human life and shall be prohibited for import, breeding, selling as pet dogs and other purposes. Therefore, this instruction has been issued to sensitize officers with respect to the ban on import of the said breed of dogs.

❖ **Instruction No. 06/2024- Customs dated 23.03.2024**

Election Commission of India (ECI) has issued Standard Operating Procedure for stepping up of Preventive Vigilance Mechanism by the jurisdictional CBIC field formations and to prevent flow of suspicious cash, illicit liquor, drugs/narcotics, freebies and smuggled goods during elections.

FOREIGN TRADE POLICY

NOTIFICATIONS

❖ **Notification No. 64/2023 dated 01.03.2024**

DGFT has permitted the export of following food commodities with a specified quantity through National Cooperative Exports Limited (NCEL):

Commodity Name	Country Name	Quantity
Non-Basmati White Rice	Tanzania (Zanzibar)	30,000 MT
Broken Rice	Djibouti	30,000 MT
	Guinea Bissau	50,000 MT

❖ **Notification No. 66/2023 dated 06.03.2024**

DGFT has revised the import policy condition of the items under ITC(HS) Code 02074200 and 02074500 of Chapter 2 of ITC (HS) 2022, Schedule-I (Import Policy). In accordance with the Department of Animal Husbandry & Dairying (DADH) Office Memorandum No. L-110109(3)/1/2016- Trade (E-2625), the import of Premium Duck Meat for supply to Hotels and Restaurants shall be restricted. Conversely, the



import of duck meat “not cut in pieces, frozen” covered under HS code 0207 42 00 and import of duck meat “other, frozen” covered under HS code 0207 45 00 shall be free.

❖ **Notification No. 68/2023 dated 07.03.2024**

The DGFT has revised the permissible import quantities of Raw Petroleum Coke (RPC) for manufacturing of Calcined Petroleum Coke (CPC) and Calcined Petroleum Coke (CPC) for Aluminium Industry from FY 2024-25 onwards, subject to the following conditions:

- ✚ Such imports shall be used only as a feedstock/ raw material and under no circumstances be used as fuel.
- ✚ Such imports cater entirely to the domestic needs of aluminium industry, for the processes as permitted under the relevant regulations/ statutes.
- ✚ Import of RPC by Calciners shall be on Actual User basis and shall not be transferred to any other units including SEZ units. Export of CPC by Calciners shall not be permitted.
- ✚ Import of CPC by Aluminium Industry shall be on Actual User basis. Further, the export of Anode by Aluminium industry shall not be permitted.
- ✚ The RPC/CPC processing capacity as on the date of Commission for Air Quality Management (CAQM) Order i.e. 14.02.2024 shall be taken on record for any pro-rata allocations.
- ✚ All other conditions as mentioned in the CAQM in NCR & Adjoining Areas Order No.- F. No. 160014/16/2021-MERD/PetCoke-35 dated 14.02.2024 should also be complied with.

❖ **Notification No. 70/2023 dated 08.03.2024**

The DGFT has extended the Remission of Duties and Taxes on Exported Products (RoDTEP) support for exports manufactured by Advance Authorization (AA) holders, Export Oriented Units (EOU), Special Economic Zones (SEZ) units in the following manner:

- ✚ RoDTEP is extended to AA holders (except deemed exports) & EOU units from 11.03.2024 till 30.09.2024 as per Appendix 4RE.
- ✚ Extension of RoDTEP to SEZ units as per Appendix 4RE will take place on IT integration of SEZs with Customs Automated System (ICEGATE).
- ✚ RoDTEP rate revisions in 25 HS codes are also being made in Appendix 4R.
- ✚ RoDTEP Scheme extended earlier in September 2023 till 30.06.2024, is further extended for exports till 30.09.2024.

❖ **Notification No. 71/2023 dated 11.03.2024**

The DGFT has enabled provisions for exempting import of inputs that are subject to mandatory Quality Control Orders (QCOs) by Advance Authorization holders, EOUs and SEZ. Accordingly, the list of Ministries/ Departments i.e. Ministry of Steel and Department for Promotion of Industry and Internal Trade (DPIIT) are notified in Appendix 2Y of the Foreign Trade Policy, 2023.

❖ **Notification No. 72/2023 dated 11.03.2024**

Export Policy of Human Biological Samples under Chapter 30 of ITC HS schedule-2 of export policy is amended to the extent that export of item that contains Human biological materials/samples/products under Chapter 30 is free subject to the NOC from Central Drugs Standard Control Organization (CDSCO) or Indian Council of Medical Research (ICMR), Department of Health Research (DHR).



❖ **Notification No. 73/2023 dated 11.03.2024**

The Central Government incorporated policy conditions for export of Chitin, Chitosan, Chitosan Salts (Chitosan Hydrochloride, Chitosan Acetate, Chitosan Lactate) and Chitosan Derivatives (Chitosan Succinamide) to European Union (EU) countries under ITC-HS Code 39139090, which are:

✚ A 'Shipment Clearance Certificate' is to be issued consignment-wise by the CAPEXIL indicating details of the name and address of the exporter, address of the registered plant, IEC No. of the exporter, Plant approval Number, nature of export product, quantity, invoice number and date, port of loading (name of the port) and destination.

✚ After the shipment is made, the exporter shall also provide a 'Health Certificate' consignment-wise to the buyer giving details of the product with HS Code, packaging, its origin, destination, vessel name, date of departure, health requirements, etc. This Health Certificate would be issued jointly by CAPEXIL, and Regional Animal Quarantine Officer, Department of Animal Husbandry, Dairying and Fisheries, Ministry of Agriculture and Farmers Welfare, Government of India.

❖ **Notification No. 74/2023 dated 11.03.2024**

The Central Government has notified the RoDTEP implementation for export of products manufactured by Advance Authorization (AA) holders (except deemed exports) and Export Oriented Units (EOU) for 166 Tariff lines.

❖ **Notification No. 75/2023 dated 14.03.2024**

The policy for the Export of Natural Honey (HSN 0409 00 00) is 'Free' subject to a Minimum Export Price (MEP) of USD 2,000 per Metric Ton. The said MEP is imposed till 31.12.2024 or until further orders, whichever is earlier.

❖ **Notification No. 76/2023 dated 15.03.2024**

The Central Government amended the policy condition of De-oiled Rice Bran, to extend export prohibition on the same beyond 31.03.2024 till 31.07.2024.

❖ **Notification No. 77/2023 dated 16.03.2024**

The Central Government has revised the import policy and its conditions on the import of below-mentioned goods from "free" to "prohibited" subject to the condition that import would be "free" if Cost Insurance Freight (CIF) value is 3.5 US Dollar and above per Kilogram for the period up to 15.09.2024:

ITC (HS) Code	Item Description
60063100	Of synthetic fibres- Unbleached or bleached
60063200	Of synthetic fibres- Dyed
60063300	Of synthetic fibres- Of yarns of different colours
60063400	Of synthetic fibres- Printed
60063500	Other

Further, the existing "free" import policy as it stands prior to this notification shall be in effect from 16.09.2024, unless expressly amended by subsequent notification.



❖ **Notification No. 78/2023 dated 16.03.2024**

Vide this notification import of Premium Duck Meat as per DAHD OM No. L-110109(3)/1/2016-Trade (E-2625) dated 22.02.2024 and under Department of Revenue Notification 13/2024-Customs dated 06.03.2024 for supply to 3-Star and above Operational Hotels as per Notification issued by Ministry of Tourism, Government of India, as amended shall be 'Restricted'. Other Imports under ITC(HS) code 02074200 and 02074500 shall be 'Free'.

❖ **Notification No. 79/2023 dated 18.03.2024**

The Central Government amended the import policy condition of Urea [EXIM code 31021010] of Chapter 31 of ITC (HS), 2022, Schedule I (Import Policy) vide which Import of Urea (Agricultural grade) on Government account is allowed through Indian Potash Limited (IPL), till 31.03.2025.

❖ **Notification No. 82/2023 dated 27.03.2024**

The Central Government has notified the policy for General Authorization for Export of Telecommunication-related items under SCOMET Category 8A5 Part 1 (GAET) & Export of Information Security items under SCOMET Category 8A5 Part 2 (GAEIS) to grant one-time bulk licenses for these items.

PUBLIC NOTICE

❖ **Public Notice No. 46/2023 dated 06.03.2024**

The DGFT amended the timelines and procedures for the registration of import of Yellow Peas [ITC (HS) code 07131010] under the Import Monitoring System (YP-IMS) arriving at Indian Port after 31.03.2024.

❖ **Public Notice No. 47/2023 dated 07.03.2024**

The DGFT created a new Appendix 2Y under Foreign Trade Policy, 2023 and list of Ministries/ Departments whose notifications on mandatory Quality Control Orders (QCOs), that are exempted by the DGFT for goods to be utilised/ consumed in manufacture of export products, have been notified.

❖ **Public Notice No. 50/2023 dated 11.03.2024**

Through this notification, the public notice no. 47/2024 was superseded and the list of Ministries/Departments whose notifications on mandatory QCOs, that are exempted by the DGFT for goods to be utilized/consumed in manufacture of export products, have been updated. The updated Appendix 2Y is reproduced hereinbelow:

S. No.	Name of Ministry/ Department
1.	Ministry of Steel
2.	Department for Promotion of Industry and Internal Trade (DPIIT)
3.	Ministry of Textiles

❖ **Public Notice No. 51/2023 dated 14.03.2024**

The DGFT has amended Para 4.06 and Para 4.14 of Handbook of Procedures 2023 to streamline and automate the process of fixation of Norms and Notification of new SIONs under Advance Authorization Scheme, for ease of doing business and trade facilitation.



❖ **Public Notice No. 52/2023 dated 27.03.2024**

The DGFT has notified the procedure for General Authorization for Export of Telecommunication items (GAET) under Paragraph 10.15(I) of the Handbook of Procedures 2023.

❖ **Public Notice No. 53/2023 dated 27.03.2024**

The DGFT has notified the procedure for General Authorization for Export of Information Security items (GAEIS) under Paragraph 10.15(II) of the Handbook of Procedures 2023.

❖ **Public Notice No. 54/2023 dated 28.03.2024**

The DGFT has updated the list of banks authorized by the RBI to import gold and silver for FY 2024-25 w.e.f. 01.04.2024 and valid up to 31.03.2025 under Appendix 4B of Handbook of Procedures, 2023.

TRADE NOTICE

❖ **Trade Notice No. 39/2023-24 dated 18.03.2024**

Effective 01.01.2024, in order to claim the benefit of a concessional rate of import duty for exports to the United Kingdom (UK), Indian exporters are required to adhere to the new rules under the UK Developing Countries Trading Scheme (DCTS). Consequently, the origin criteria necessary for satisfying the Rules of Origin to avail tariff concessions on exports from India to the UK must be filled in through self-certification.

❖ **Trade Notice No. 40/2023-24 dated 20.03.2024**

The DGFT has extended the Interest Equalization Scheme (IES) up to 30.06.2024 as notified by RBI vide Circular No. DOR.STR.REC. 78/04.02.001/2023-24 dated 22.02.2024. In this regard, it may be noted that a cap of Rs. 2.50 Cr per IEC is imposed till 30.06.2024 for the quarter starting from 01.04.2024.

RATIO DECIDENDI

ERSTWHILE LAW

❖ **Rajasthan State Road Transport Corporation vs. Joint Commissioner of Central Excise & Service Tax, CESTAT New Delhi**

In the instant case, the department conducted an audit of the appellant's record for the period from April 2010 to March 2015, wherein they discovered certain discrepancies in documents such as bills/ invoices/ challans that were issued against services provided by the appellant. The department alleged that the amount pending (sundry) against government and private debtors (sundry debtors) for the services provided by the appellant was neither included in the gross value of taxable services nor shown in ST-3 returns of the respective period. Resultantly, the show cause notice proposed to recover service tax amounting to INR 1,64,78,600/- along with the appropriate interest and penalties. The Hon'ble Tribunal, at the outset observed that in normal parlance, the term 'sundry debtors' refers to businesses, individuals or companies receiving services or products from another company or business without making the payment immediately. Since, there is no provision in the Act or the Rules to disclose sundry debtors in the ST-3 returns, the Tribunal was of the view that the amounts mentioned in the balance sheet as unrealized receivable as profit and loss amounts from sundry debtors cannot be



considered as value of service. Further, it observed that the show cause notice as well as the consequent orders have just appreciated the difference between the amounts mentioned in the profit and loss account and the ST-3 returns, without appreciating the amount out of the impugned invoices which has actually been received by the appellant and without verifying whether the requisite services were finally being provided or not. Accordingly, the Tribunal held that demand cannot be confirmed merely by appreciating the difference between the profit and loss account/balance sheet and ST-3 returns. Accordingly, the Hon'ble Tribunal set aside the demand confirmed against the appellant.

❖ **Denso India Private Limited vs. Additional Director General (Adjudication), CESTAT New Delhi**

In the instant case, the issue relates to the inclusion of notional cost of designs and drawings in the assessable value of the parts and components manufactured by the appellant which are supplied free of cost by Maruti Suzuki India Ltd, on payment of royalty to its parent company. The department by placing reliance on Rule 6 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000, which levies excise duty on all expenses incurred by buyer on behalf of the manufacturer including "drawings, blue prints, technical maps and charts" formed a view that cost of specifications supplied by Maruti to the appellant free of cost should be included in the assessable value of the final products manufactured by the appellant. Accordingly, show cause notice was issued to the appellant, wherein the proposed duty demand was quantified by taking a percentage of the amount of running royalty and lump-sum royalty paid by Maruti to its parent company as the notional cost of specifications provided by Maruti. However, the adjudicating authority partially dropped the proposed duty demand corresponding to the running royalty and confirmed the remaining demand. Being aggrieved by the said order, the appellant approached the Tribunal. The Hon'ble Tribunal noted that the goods involved in the dispute were engineering goods and that unless the potential vendor was made aware of the requirement by way of design and drawing, the vendor would not have been in a position to quote a price for the supply. These specifications were supplied by Maruti to the potential vendors, including the appellant free of cost before the letter of intent was issued and was only for the purpose of short-listing the vendors for supply of components. Accordingly, no additional consideration towards sale was received by the appellant from Maruti as anything which is supplied by the buyer to the vendor before even identifying the potential manufacturer as the supplies can never be treated as an additional consideration. Further, the Tribunal observed that the manufacture of components was not possible from the specification supplied by the buyer (which merely provided the dimensions of the desired components) and the vendor was responsible and had to prepare detailed drawings and designs for which it received technical support from its parent company abroad and paid service tax on royalty. Moreover, it is pertinent to note that, Rule 6 only covers drawings which are used in the production of final product and those designs which are necessary for the production of such goods. However, in the present case, the appellant had prepared their own detailed drawings and designs with the help of technical assistance from collaborators upon payment of royalty, to manufacture parts/ components, instead of using the designs supplied by Maruti which were merely the layout of the components. Accordingly, the Hon'ble Tribunal held that the specification drawings which were supplied by Maruti cannot not be said to be used in the production of the components, hence the cost of same is not includible in the assessable value of parts or components manufactured by the appellant.



GST LAW

❖ Raghav Ventures vs. Commissioner of Delhi GST, Delhi High Court

In the instant case, for the months of December 2022, February 2023, March 2023 and May 2023, the appellant undertook export of mobile phones of various brands and accessories to M/s AZ Logistic, Dubai, UAE, after discharging their burden of IGST. Thereafter, the Petitioner furnished the GST returns in Form GSTR-3B and submitted applications for refund of IGST via Form GST RFD-01, to which the Petitioner received a system generated acknowledgement via Form GST RFD-02. Having not received the refund for a prolonged period of time, the Petitioner filed a writ petition before the Hon'ble High Court seeking direction to the respondent to grant the total IGST refund amounting to INR 2,44,75,410/- for the aforesaid specified period along with interest. While the writ petition was pending before the Hon'ble High Court, the IGST refund for the said period was sanctioned and credited into the Petitioner's bank account but without any interest. The department objected for the grant of interest on the grounds that vide Form GST RFD-01, the Petitioner has only claimed the integrated tax and not the interest on the same. The High Court observed that Section 56 of the CGST Act, 2017 provides that interest on delayed refund becomes payable, if on the expiry of the period of sixty days from the date of receipt of the application for refund, the amount claimed is still not refunded. The Court noted that payment of interest under the aforesaid section, being statutory, is automatically payable without any claim, in case the refund is not made within sixty days from the date of receipt of the application and that the same cannot be denied on the ground of waiver on the claim of interest in Form GST RFD-01. Accordingly, even though the Petitioner may not have claimed interest in his refund application, his claim of interest cannot be denied under Section 56 of the CGST Act, 2017 as the same is mandatory and payable automatically in terms of the provisions of the Act. In view of the above, the High Court directed the respondent to process the refund of interest and credit the same into the account of Petitioner.

❖ Jhansi Enterprises vs State of U.P., Allahabad High Court

In the instant case, the vehicle carrying the goods of the appellant was intercepted by the respondent and subsequently an order was passed for physical verification/inspection of the conveyance, goods & documents as neither e-way bill nor any other document such as tax invoice, bill of supply, challan or bill of entry related to the goods in transit were produced before the respondent at the time of interception. However, after the issuance of the said order for physical verification/inspection, the documents related to the goods such as tax invoice and e-way bill were produced before the respondent, which was not accepted for being generated after the said interception took place. Basis the above, the appellant was issued a show cause notice under Section 129(3) of the CGST Act, 2017 stating the movement of goods was in contravention to the provisions of the said Act. However, without accepting the submissions of the appellant, an order dated 14.03.2019 for demand of tax and penalty was passed, which was upheld on appeal vide order dated 30.08.2019. Being aggrieved by the said orders, the appellant filed a writ petition before the Hon'ble High Court. At the outset, the High Court observed that it is a settled position of law that if there is no intention to evade tax on the part of a person then imposition of tax and penalty is not proper and justified. However, there must be some reasonable grounds to show that there was actually no intention to evade tax on the part of the tax payer. In the present case, it is an admitted fact that neither the invoice nor the e-way bill was accompanying the said goods when it was intercepted by the authorities. This contravention of the GST Rules cannot be treated as a mere common mistake. Since, it is also a settled law that when the goods are not accompanied by the invoice and e-way bill, a presumption is raised that there is an intention to evade tax, the burden of



proof for establishing that there was no intention to evade tax shifts on the assessee. However, in the present case, the Petitioner has not been able to explain the factum of absence of invoice and e-way bill with a proper and reasonable explanation and has accordingly failed to rebut the presumption of evasion of tax. Further, the High Court also observed that mere furnishing of the documents subsequent to the interception cannot be a valid ground to show that there was no intention to evade tax. Accordingly, the High Court held that since the appellant has not complied with the provisions of the GST Act along with the allied rules, the application of section 129(3) of the CGST Act, 2017 is valid and just in law.

CUSTOMS/FOREIGN TRADE POLICY

- ❖ **Aloka Trivitron Medical Technologies Pvt. Ltd. vs. Commissioner of Customs, CESTAT Chennai**

In the instant case, the appellants were importing various parts and accessories in semi-knock down (SKD) condition for further use in the assembly and manufacture of Colour Doppler-SSD 4000 Ultrasound Scanner. Accordingly, on import of the said goods, the appellants filed bill of entry in which he declared the goods as parts and components for manufacturing colour Doppler SSD-4000 Ultrasound Scanner and claimed classification under customs tariff item 9018 19 90 of the Customs Tariff Act, 1975 and availed the benefit of exemption from payment of CVD. However, the department used chapter note 2(a) of Chapter 90, wherein it has been provided that if the parts and accessories are goods included in any of the headings of the Chapters 84, 85 or 91 then such goods are to be classified under the respective headings, to hold that the present consignment had various components and some of them if separately classified, would fall under Chapters 84 and 85, thus not eligible for exemption from payment of CVD. Therefore, two show cause notices were issued wherein the appellants was called upon to show cause as to why some components out of the concerned consignment imported under SKD condition should not be classified under respective headings and why exemption from payment of CVD claimed by the appellant should not be denied. The said show cause notices were adjudicated and vide order-in-original, the demands were confirmed and penalties were imposed. Aggrieved by the said order, the appellant is before the Hon'ble Tribunal. At the outset, the Hon'ble Tribunal observed that if the department wants to remove certain parts from SKD package and classify them differently, then it must establish that remaining parts, if assembled together have the essential character of the final product. However, the department has not been able to bring forward any such evidence. Accordingly, the Hon'ble Tribunal held that since the goods are presented in semi-knock down (SKD) condition, the department does not have the authority of law to separate different parts and components and classify them differently in view of Rule 2(a) of General Rules for Interpretation of the Customs Tariff. Aggrieved by the said order, the department preferred an appeal to the Hon'ble Supreme Court, which in turn refused to interfere with the judgment passed by the Hon'ble Tribunal and accordingly the decision of the Tribunal attained finality.
- ❖ **Bisco Limited vs. Commissioner, Supreme Court of India**

In the instant case, the appellant imported 595 cases of second-hand steel mill machinery and parts under the project import facility. Due to heavy rains, the appellant obtained permission from the Superintendent to unload and store 264 cases outside the notified warehouse area but within the factory premises, to prevent damage. During a search, the officials found only 304 cases inside the warehouse, 264 cases outside but within the premises as per the said permission and 27 cases were missing entirely. Subsequently, the respondent issued show cause notice demanding duty, interest and penalties. Vide adjudication order, the Commissioner confirmed the demand by invoking section 71 of the Customs



Act, which states goods not to be taken out of warehouse except on clearance for home consumption or for removal to another warehouse, along with interest and penalty. After various court proceedings the appellant approached the Hon'ble Supreme Court by filing a statutory appeal. The Supreme Court observed that 264 cases found outside but within the premises could not be considered improperly removed from the warehouse considering that the Superintendent had granted permission to unload a portion of the cargo outside the open space notified as public bonded warehouse, but within the factory premises of the appellant, and the said permission was not cancelled/revoked later. Furthermore, only when the goods are cleared from the warehouse after expiry of the permitted period or its permitted extension, the goods are deemed to have been improperly removed under Section 72(1)(b) of the Customs Act. Accordingly, the Hon'ble Court held that the Department's decision to invoke Section 71 of the Customs Act and consequently levy interest under Section 28AB is not justified and cannot be sustained.

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- ❖ [GSTN issues advisory on GSTR-1/IFF: Introduction of New 14A and 15A tables](#)
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