

Nangia Andersen LLP

Newsletter

Indirect Tax

June 2023





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01

Advance Rulings & Judgements



Appellate Authority for Advance Ruling (AAAR) upheld the order issued by Uttar Pradesh Authority for Advance Ruling (AAR) and held that works contract services in relation to water supply projects provided to Uttar Pradesh Jal Nigam (UPJN) would attract GST rate of 18% instead of 12% as UPJN does not qualify as ‘Local Authority’ as per Section 2(69) of Central Goods and Services Tax Act, 2017 (CGST Act).

Brief Facts

- M/s. Indian Hume Pipe Company Limited (‘Applicant’) is registered in the state of Uttar Pradesh and it undertakes contracts for construction of head works sumps, pump rooms, laying jointing of pipeline and commissioning and maintenance of the entire work for water supply projects/sewerage projects/facilities.
- The Customers of the Applicant include Government bodies/entities/authorities mainly, M/s Uttar Pradesh Jal Nigam for the aforementioned work. M/s Uttar Pradesh Jal Nigam hold PAN AALU0256C under Income Tax Act, 1961 and GSTIN- 09AALU0256C320 under the Goods and Service Tax Act, 2017.
- Applicant contended that works contract services provided in relation to water supply to M/s Uttar Pradesh Jal Nigam continues to attract concessional rate of GST at the rate of 12% since the same is classified as Local Authority even after issuance of Notification 15/2021 – Central Tax (Rate) dated 18th November 2021 which substituted the words “Union territory, a local authority, a Governmental Authority or a Government Entity” with “Union territory or a local authority” in Notification No. 11/2017 – Central Tax (Rate).

Issue Involved

- Whether the supply of works contract services in relation to water supply by the Applicant to M/s Uttar Pradesh Jal Nigam is eligible for charging GST at the concessional rate of 12% post issuance of Notification 15/2021 – Central Tax (Rate) dated 18th November 2021 read with Notification No. 22/2021 – Central Tax (Rate) dated 31st December 2021.

Decision

- AAAR held that M/s Uttar Pradesh Jal Nigam is a body corporate formed by the State legislature under UPWSS Act enacted by UP State Legislature and cannot be classified as local authority as it is not entrusted with power to raise funds for the furtherance of their activities and the fulfillment of their projects by levying taxes, rates, charges, or fees. It is essential that control or management of fund must vest in hands of the entity to be classified as Local Authority as per Section 2(69) of CGST Act. Hence, works contract services in relation to water supply provided by the Applicant to M/s Uttar Pradesh Jal Nigam attracts 18% GST liability.

[Uttar Pradesh AAAR Appeal Order No. 05/AAAR/10/03/2023 dated 10 March 2023]

Lump Sum amount of bonus received by applicant-service provider from service recipient for paying to service provider's employees is to be taxed at same GST rate as applicable for main service being canteen service.

Brief Facts

- M/s. Foodsutra Art of Spices Private Limited ('Applicant') is registered in the state of Telangana and it is involved in business of hotels, camping sites and other provision of short-stay accommodation and restaurant facilities operated in connection with the provision of lodging.
- The Applicant is providing canteen services to ITC limited ('Service Recipient') and it is submitted that along with consideration on provision of regular canteen services, they are receiving a Lump Sum amount of bonus from service recipient for paying to their employees.
- The Applicant contended that they are taking the bonus consideration from service recipient which is meant to be paid to their employees, by acting as an intermediary and therefore it will be taxable at the rate of 18% as the same is separate consideration received on account of their services provided as intermediary and it cannot be classified as restaurant services which are taxable at 5% GST under HSN 9963.

Issue Involved

- Whether the reimbursement of bonus will be treated as consideration received for provision of canteen services (main services) to the employees of the service recipient and attract 5% GST rate.

Decision

- AAR held that such reimbursement of bonus will be taxable at 5% GST if no commission is retained by the applicant in the capacity of an intermediary, as the same will be treated as consideration received for supply of main services i.e., canteen services under HSN 9963.
- Further, if the applicant is retaining some amount in terms of commission as an intermediary, then the same will be taxable at 18% GST and balance amount is taxable at 5% GST as per above contention

[Telangana Advance Ruling No. 07/2023 in A.R.Com/19 of 2022, dated 12 April 2023]

Hon'ble High Court of Delhi held that Rendering service on behalf of another person does not render the Service Provider an intermediary.

Brief Facts

- M/s McDonald's India Private Limited (McDonald's India) is engaged in the retail business of fast-food restaurants chain and is a subsidiary of McDonald's Corporation USA (McDonald's USA).
- McDonald's India had entered into an agreement with McDonald's USA for performance of certain services such as conducting interviews, making reference checks or performing any screening services in connection with potential joint venture partners, franchisees or employees (Service Agreement).
- In addition to above service agreement, McDonald's India had entered into separate agreement with McDonald's USA whereby McDonald's India was granted non-exclusive rights to certain intellectual property of McDonald's USA including the right to sub-license the same with prior approval of McDonald's USA (Master License Agreement or MLA).
- McDonald's India had entered into franchisee agreements to sub-license the intellectual property rights with various parties in India as per MLA. In terms of MLA, McDonald's India was liable to pay the agreed amount of consideration as royalty to McDonald's USA on account of provision of such services.
- The issue in the present case relates to the period April 2018 to March 2019 under the service agreement where McDonald's India claimed that the services provided by them to McDonald's USA are classified as Export of Service without payment of Integrated Tax under Letter of Undertaking & McDonald's India is also entitled to claim refund of accumulated ITC on account of above export of services.
- McDonald's India filed an application for refund of GST paid on Inputs and Input Services used for providing services to McDonald's USA under service agreement.
- However, the Adjudicating Authority rejected the refund application, stating that the services were not considered as Export of services but are intermediary services with the place of supply being India under section 13(8)(b) of the Integrated Goods and Services Tax Act, 2017 (IGST Act). Further, the Appellate Authority stated that the provisions of Sections 13(3)(b), 13(5) and 13(8)(b) of the IGST Act would be applicable in this case and held that the place of supply of services was in India and did not qualify as export of services under Section 2(6) of the IGST Act.

Observations

- Hon'ble High Court of Delhi observed that the Appellate Authority failed to consider the fact that the Master License Agreement (MLA), which granted the appellant the right to enter into sub-licenses with franchisees, was a separate agreement.
- It also noted that certain observations in the impugned order indicated that the Appellate Authority proceeded on the assumption that providing services on behalf of another party constituted acting as an intermediary.

- It also highlighted that the Service Agreement established McDonald's USA as the service recipient and McDonald's India as the service provider. They further emphasized that the supply of services from McDonald's India to McDonald's USA did not necessitate the physical presence of McDonald's USA in India as per Section 13(3)(b) of IGST Act.

Decision

- The High Court of Delhi held that it was appropriate to set aside the impugned order and the order passed by the Adjudicating Authority. The matter was remanded back to the Adjudicating Authority for a fresh consideration.
- The High Court also referred to the same issue covered by the recent decisions of this in M/s Ernst and Young Limited v. Additional Commissioner CGST Appeals – II, Delhi & Anr (supra) and M/s Ohmi Industries Asia Private Limited vs Assistant Commissioner, CGST (supra).

[McDonald's India Private Ltd [W.P. (C) 11430/2022 – Delhi HC, dated 18 May 2023]



Hon'ble High Court of Punjab & Haryana held that an Appeal cannot be dismissed merely on the grounds that self-certified copy of impugned order is not submitted.

Brief Facts

The Petitioner had filed the appeal against the impugned order which was dismissed on the grounds that the appeal was not accompanied by the certified copy of the impugned order as per Rule 108(3) of Central Goods and Services Tax Rules, 2017 (CGST Rules) and the appeals were not in accordance with Section 107 of CGST Act.

Observations

The Petitioner contended that appeal was filed along with digitally uploaded order on the common portal and hence the appeal could not be dismissed on the ground that certified copy was not attached with the appeals. It is further contended that it is technical flaw that the certified copy was not filed along with the appeal and only uploaded copy was attached, the appeal cannot be dismissed on this technical ground.

Decision

The Hon'ble HC held that writ petition is being allowed and the impugned order is set aside and the matter is being remanded back to the competent Authority to pass fresh order on merits without going in to the question of filing certified copies of impugned orders.

[KPMG India Private Limited (CM-2645-CWP-2023) and OakNorth (India) Private Limited (CWP 6673 - 2023)]





02

GST Updates



Goods Transport Agency (GTA) opting to pay tax under forward charge mechanism for FY 2023-24

- The option for GTA to pay tax under forward charge mechanism for FY 2023-24 shall be exercised on or before 31 May 2023.
- The GTA, who commence new business or cross registration threshold on or after 1 April 2023, and wish to opt for payment of tax under forward charge mechanism are required to file their declaration in Annexure V for the FY 2023-24 physically before the concerned jurisdictional authority within forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.

[Notification No. 05/2023 - Central Tax (Rate) dated 9 May 2023]

E-Invoice Applicability to all Registered Persons having Turnover more than Rs. 5 Crores effective from 1 August 2023

- CBIC has issued a notification whereby any registered person under GST having an aggregate turnover of Rs. 5 Crores or more in any Financial Year from FY 2017-18 onwards would be required to comply with the E-invoice provisions with effect from 1st August 2023.
- Such specified Registered Persons will be required to generate IRN/e-invoice for:
 - Each Tax Invoice, Debit Note and Credit Note issued to Registered Persons (B2B Transactions)
 - Export Transactions
- Effective from 1 October 2020, 1 January 2021, 1 April 2021, 1 April 2022 and 1 October 2022, e-invoicing provisions was made applicable to registered taxpayers having aggregate turnover above INR 500 crores, INR 100 crores, INR 50 crores, INR 20 crores and INR 10 crores respectively in any of the preceding financial years from FY 2017-18 onwards.
- This phased wise manner of covering the businesses is a welcome move by the Government, instead of simply rolling out its applicability to all businesses at once.

[Notification No. 10/2023 - Central Tax dated 10 May 2023]



CBIC issues SoPs for scrutiny of GST returns for FY 2019-20 onwards

- CBIC has issued Instruction No. 02/2023-GST dated 26 May 2023, regarding the standard operating procedure (SOP) for online scrutiny of GST returns under section 61 of CGST Act and Rule 99 of CGST Rules for FY 2019-20 onwards. Earlier, the Instruction No. 02/2022-GST dated 22 March 2022 was issued for FY 2017-18 and FY 2018-19 as an interim measure till the time a Scrutiny Module for online scrutiny of returns is made available on the ACES-GST application.
- The Directorate General of Systems (DG Systems) has developed an online workflow functionality called “Scrutiny of Returns” in the CBIC ACES-GST application. This functionality provides for detailed workflow for the proper officer to communicate discrepancies noticed in the returns to the registered person, receive replies, issue orders, or take further actions such as issuing show cause notices, conducting audits, or investigations.
- The selection of returns for scrutiny will be done by the Directorate General of Analytics and Risk Management (DGARM) based on identified risk parameters. The selected GSTINs (GST Identification Numbers) will be made available on the scrutiny dashboard of the proper officers on the ACES-GST application. The risk parameters and the amount of tax or discrepancy involved will also be shown on the dashboard for reference.
- The Proper Officer shall finalize a scrutiny schedule in specified format which provides the month wise schedule for scrutiny in respect of all GSTINs selected for scrutiny.
- The proper officer shall conduct scrutiny of returns pertaining to minimum 4 GSTINs per month. Scrutiny of returns of one GSTIN shall mean scrutiny of all returns pertaining to a financial year for which the said GSTIN has been selected for scrutiny.

- The Proper Officer shall scrutinize the returns and related particulars furnished by the registered persons to verify the correctness of the returns. Information available with the proper officer on the system in the form of various returns and statements furnished by the registered person and the data/ details made available through various sources like DGARM, ADAIT, GSTN, E-Way Bill Portal etc. may be relied upon for this purpose. Based on this, the notice in Form ASMT-10 to be issued to registered person through the scrutiny functionality.
- For each GSTIN identified for scrutiny, the proper officer is required to scrutinize all the returns pertaining to the corresponding Financial Year under consideration and a single compiled notice in FORM GST ASMT-10 may be issued to the registered person for that financial year.
- The instruction also mentions the acceptance or explanation of discrepancies by the registered person, and the actions to be taken by the proper officer based on the response received. It highlights that if no satisfactory explanation is furnished or the discrepancies are accepted but not paid, the proper officer may proceed with determining the tax and other dues under Section 73 or Section 74 of the CGST Act.
- The instruction specifies timelines for each step of the scrutiny process so that the scrutiny of returns would be conducted in a time bound manner.
- The reporting and monitoring would be done through the scrutiny dashboard now. The two MIS reports 'Monthly Scrutiny Progress Report' and 'Scrutiny Register' would be available in scrutiny dashboard on the ACES-GST application. This also dispenses with the requirement of sending monthly scrutiny progress reports to the Directorate General of Goods and Services Tax (DGGST) for the financial year 2019-20 onwards.
- It is clarified that since the scrutiny functionality has been provided on ACES-GST application only for FY 2019-20 onwards, the earlier Instruction No. 02/2022 dated 22 March 2022 will continue to apply for scrutiny of returns for FY 2017-18 and FY 2018-19.

[Instruction No. 02/2023 - GST dated 26 May 2023]

A photograph of three people in a raft navigating a turbulent white-water rapids. The rafters are wearing helmets and life jackets. The water is splashing and foaming. A red rectangular box is overlaid on the left side of the image, containing the number '03'. A white rectangular box is overlaid on the right side of the image, containing the text 'Customs Updates'.

03

Customs Updates



Notifications and Circulars

Notified duty-free imports of Crude Soya-bean Oil and Crude Sunflower Oil until 30 June 2023 for Tariff Rate Quota ('TRQ') authorization holders in the fiscal year 2022-23

Central Government has notified to exempt Crude Soya-bean oil (whether or not degummed) and Crude Sunflower seed oil when imported into India, from whole of the Customs Duty and Agriculture Infrastructure & Development Cess for the period 11.05.2023 to 30.06.2023 subject to certain specified conditions.

[Notification No. 37/2023- Customs, dated 10 May 2023]

Amendment in Australia Free Trade Agreement ('FTA') Notification to revise the tariff preferences for Coking Coal and Raw Cotton in accordance with the Finance Act, 2023

Central Government has revised the Australia FTA notification, altering the tariff preference for Coking Coal and Raw Cotton as per the Finance Act, 2023. The amendment modifies Table II and Table IV of the previous notification (N.No. 65/2022-Customs dated 26.12.2022), updating entries and rates for specific goods.

[Notification No. 38/2023- Customs, dated 23 May 2023]

Insertion of the rail link route connecting Bathnaha-Indian Customs Yard, Jogbani in India, and Nepal Customs Yard, Biratnagar in Nepal

Central Government via notification has amended the Principal Notification No. 63/1994-Customs (N.T.) dated 21st November 1994, in relation to the insertion of the rail link route connecting Bathnaha-Indian Customs Yard, Jogbani in India, and Nepal Customs Yard, Biratnagar in Nepal.

[Notification No. 37/2023- Customs (N.T.), dated 18 May 2023]

Amendment in Customs Stations and routes

Central Government has issued a notification to modify Principal Notification No. 63/1994-Customs (N.T.) dated 21st November 1994, to modify Customs Stations and routes of the following:

- Anandpara (India) - Ramgarh (Bangladesh) route via River Feni.
- The road from NH-8 in Anandpara (India) through Maitri Setu to Ramgarh (Bangladesh).

[Notification No. 35/2023- Customs (N.T.), dated 17 May 2023]

Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver

Central Government has substituted Table 1, 2 and 3 of Notification No. 36/2001-Customs (N.T.), dated the 3rd August 2001 by affixing new Tariff Values for Edible Oils, Brass Scrap, Areca Nut, Gold and Silver accordingly effective from 16 May 2023.

[Notification No. 34/2023- Customs (N.T.), dated 15 May 2023]

Imposes the levy of Countervailing Duty ('CVD') on imports of 'Saturated Fatty Alcohols' originated in or are exported from Indonesia, Malaysia, and Thailand

Central Government imposed levy of CVD on imports of Saturated Fatty Alcohols of Carbon Chain length C10 to C18 and their blends originating in or exported from Indonesia, Malaysia and Thailand and imported into India for a period of 5 years.

[Notification No. 01/2023- Customs (CVD), dated 04 May 2023]

Circular issued regarding the amnesty scheme for one time settlement of default in export obligation by Advance and Export Promotion Capital Goods ('EPCG') authorization holders

- DGFT has notified the Amnesty Scheme for one time settlement of default in Export Obligations ('EO') by Advance and EPCG authorization holders, in this regard the Central Government has issued Circular No. 11/2023-Customs dated 17 May 2023 which the following clarifications:
- Authorization holders can regularize pending cases by paying applicable Customs duty equivalent to the EO shortfall, with interest capped at 100% of exempted duties mentioned in the Public Notice No. 02/2023 dated 01 April 2023. No interest is payable on Additional Customs Duty and Special Additional Customs Duty. The payment process must be completed by 30 September 2023.
- The amendments made by the Notification No. 32/2023- Customs provide that in a case of default in export obligation, when the duty on the goods is paid to regularise the default in term of Public Notice No. 02/2023 dated 1 April 2023 notified by DGFT, the amount of interest to be paid by the importer shall be payable as specified in the said Public Notice dated 1 April 2023. No other change is involved.
- The scheme does not cover cases that are under investigation or have been adjudicated for fraud, mis-declaration, or unauthorized diversion of material and/or capital goods.
- Authorization holders cannot claim CENVAT Credit or Refund under any provision of law for duties paid under this scheme. However, cases involving calculation mistakes will be dealt with on a case-by-case basis.
- The cases under the scheme to be monitored and tracked in an efficient manner to ensure expeditious closure of bona fide defaults.

[Circular No. 11/2023-Customs, dated 17 May 2023]

CBIC circular highlighting aspects of the Foreign Trade Policy, 2023 and Handbook of Procedure

The Central Government has clarified few aspects of Foreign Trade Policy, 2023 ('FTP') and Handbook of Procedure ('HBP') which include the following:

- The Special Advance Authorization Scheme ('SAAS') in para 4.04A of FTP allows import of specialized fabrics for garment production. Self-declaration can be used for authorization issuance, with the condition that norms finalized within 90 days in such cases.
- The Self Ratification Scheme for Advance Authorization in para 4.06 of FTP is extended to manufacturers who hold a valid 2-Star or above Status and have applied for AEO certification. However, AEO certification should be obtained within 120 days, otherwise norms will be fixed by the DGFT's Norms Committee.
- In terms of para 4.09 of FTP, Spices under the Advance Authorization Scheme now require a minimum value addition of 25%.
- Items with a basic customs duty exceeding 30% are ineligible for self-declaration import (para 4.11 of FTP).
- Project imports are excluded from the EPCG scheme.

- Exemption from furnishing a bank guarantee is not available to units with confirmed demands under CGST/SGST/UTGST/IGST Acts (as per para 6.11 (d) of FTP). Units with AEO certification may be exempt from furnishing a bank guarantee for import or job work in DTA to EOU/EHTP/STP/BTP, subject to conditions prescribed.
- As per para 6.04 (b) (i) of HBP, Export Oriented Units setting up wind or solar captive power plants are not eligible for tax/duty benefits.
- Conversion to EOU from DTA (in para 6.38 (a) of HBP units with an EPCG license is permitted if export obligations are fulfilled with obtaining EODC and applicable duties and taxes are paid on imported capital goods under the EPCG scheme.
- Nominated Agencies in the Gems and Jewellery schemes have been revised.

[Circular No. 12/2023-Customs, dated 24 May 2023]



A person is climbing a steep, snow-covered mountain peak. The sun is setting in the background, creating a warm, golden glow over the scene. The sky is filled with soft, white clouds. The overall atmosphere is one of adventure and achievement.

04

Foreign Trade Policy Updates

Supreme Court Case

Hon'ble Supreme Court validates 'pre-import' condition for Advance Authorisation; Upholds law's integrity over business inconvenience

Brief Facts

- Notification No.18/2015-Custom, dated 1 April 2015 governs import of inputs against Advance Authorization for physical exports. This notification granted complete exemption from payment of BCD (Basic Customs Duty), CVD (Additional Duty of Customs) and SAD (Special Additional Duty of Customs), apart from granting exemption to other customs duties such as ADD, etc.
- On introduction of GST, the said Notification was amended to limit the exemption to payment of BCD alone. Vide Notification No. 79/2017-Cus dated 13 October 2017, exemption from payment IGST as well as Compensation Cess was extended, however subject to fulfilment of 'pre-import condition' and 'physical exports'.
- Vide Notification No. 33 (RE-2015-2020), dated 13 October 2017, Para 4.14 of the Foreign Trade Policy 2015-20 was also amended similarly. However, the pre-import condition was later omitted by Notification No. 1/2019-Customs dated 10 January 2019.
- Investigation was initiated against various manufacturer-exporters who had availed exemption of IGST and Compensation Cess, on the ground that pre-import condition was not satisfied. As per the revenue, pre-import condition means that goods had to be imported first and then the final product manufactured using such imported goods should be exported.
- The said pre-import condition was challenged before the Hon'ble Gujarat High Court wherein it was held that 'pre-import condition' as contemplated in Notification No. 79/2017-Cus. for availing IGST exemption under Advance Authorisation Scheme, is ultra vires on the ground that the same does not meet the test of reasonableness and is also not in consonance with the scheme of Advance Authorization Scheme.

Observations

- Hon'ble Supreme Court observed that DGFT was granted the authority to impose a pre-import condition for any inputs as per paragraph 4.13 of the FTP. While the introduction of the pre-import condition may have caused difficulties for exporters and led to the need to change their previous business practices, it cannot be considered a valid reason to deem the insertion of the pre-import condition as arbitrary.
- The allegation of discrimination lacks merit as paragraph 4.13 itself empowered the DGFT to impose a pre-import condition on any inputs that were not specifically included in Appendix-4J. This discretion provided flexibility to policymakers to treat different AA holders differently.

- Further, Hon'ble Supreme Court mentioned that in the present case the High Court had escaped its attention on the Trade Notice 11/2017 indicating important FTP provisions in context of implementation of GST regime w.e.f. 01.07.2017 where there is no exemption from payment of IGST and Compensation Cess for imports under AA.
- The Hon'ble Supreme Court noted that inconvenience caused to exporters by paying two duties and claim refunds could not be a ground to hold the 'pre-import' condition as arbitrary. Therefore, the Apex Court set aside Gujarat High Court judgment and held that pre-import condition in Foreign Trade Policy for availing benefit of exemption is not arbitrary or unreasonable.
- Court opines that what applies to refunds equally applies to exemptions, quotes from landmark SC judgment in Bannari Amman Sugars wherein the Court held that if there is any tax concession, it can be withdrawn at any time.

Decision

- Hon'ble Supreme Court overturned the judgment passed by the Gujarat High Court. However, considering that the respondents were operating under interim orders until the challenged judgments were delivered, the Revenue is instructed to allow them to claim refunds or input credits, as applicable, wherever customs duty was paid.
- To do so, respondents must approach the jurisdictional commissioner within six weeks of this judgment with supporting documentation. The refund/credit claims will be evaluated on a case-by-case basis, considering their individual merits.

[[UOI vs Cosmo Films Ltd \[TS-162-SC-2023-GST\]](#)]



Notifications and Trade Notice

Realignment of RoDTEP Schedule w.e.f 01.05.2023 consequent to amendments made under Finance Bill, 2023

Central Government amended Appendix 4R of the RoDTEP Schedule to align the same with the First Schedule of the Customs Tariff Act effective from 1 May 2023 as under:

- 149 tariff lines at 8 Digit Level are added in the RoDTEP Schedule
- 52 tariff lines at 8 Digit Level are deleted from the RoDTEP Schedule

[Notification No. 4/2023, dated 01st May 2023]

Amendment in import policy condition of Apples under ITC (HS) 08081000 of Chapter-08 of ITC (HS), 2022, Schedule-I (Import Policy)

- Central Government via notification amended the Import Policy condition under ITC(HS) 08081000.
- As per the revised policy condition import of apples under the said ITC(HS) is 'Prohibited' wherever the CIF Import Price is less than equal to Rs. 50/- per kilogram. Further, Minimum Import Price (MIP) conditions shall not be applicable for imports from Bhutan.

[Notification No. 5/2023, dated 08 May 2023]

Amendment in Export Policy of Cough Syrup w.e.f. 01/06/2023

- Central Government via notification has made amendments in Chapter 30 of Schedule 2 of the ITC (HS) Export Policy related to export of cough syrup.
- Effective from 1 June 2023, export of cough syrup under ITC(HS) codes falling under the Heading 3004 shall be permitted subject to the export sample being tested and production of Certificate of Analysis (CoA) issued by any laboratories prescribed under the revised export policy.

[Notification S.O. 2242(E). No. 6/2023, dated 22 May 2023]

Amendment in Export Policy of broken rice under HS Code 10064000

The Central Government via notification has incorporated the policy condition for broken rice in the export policy and prescribed an exception that export of broken rice under ITC(HS) 10064000 (though prohibited) will be allowed on the basis of permission granted by the Government of India to other countries to meet their food security needs based on the request of their Government.

[Notification No. 7/ 2023, dated 24th May 2023]

Syncing of ITC (HS), 2022- Schedule-1 (Import Policy) with Finance Act 2023 (No.8 of 2023) dated 31.03.2023 and Foreign Trade Policy, 2023

Central Government amended the ITC (HS), 2022- (Schedule-1) Import Policy in sync with the Finance Act, 2023 and Foreign Trade Policy, 2023 with immediate effect.

[Notification No. 8/2023, dated 29 May 2023]

Amendment in Policy condition on export of Rice

- The Central Government has made amendments to Notification No. 27/2015-2020 dated 17th August 2022, specifying that the export of Rice (Basmati and Non-Basmati) to EU member states and certain other European countries such as Iceland, Liechtenstein, Norway, Switzerland, and the United Kingdom will now necessitate a Certificate of Inspection from EIA/EIC.
- However, for exports to the remaining European countries, a Certificate of Inspection by Export Inspection Council/Export Inspection Agency will not be required for a period of six months starting from the date of notification.

[Notification No. 9/2023, dated 29 May 2023]

Introduction of online facility of requesting appointment for virtual meeting/personal hearing to the exporters from offices of DGFT w.e.f. 01.06.2023.

- With an objective of Trade Facilitation and to extend proactive support to the exporting community the Central Government has issued Trade Notice to inform the introduction of online facility of requesting appointment for virtual meeting/ personal hearing to the exporters effective from 1 June 2023.
- With the help of this facility the exporters will be able to request for online personal hearing and the concerned officers at Regional Authorities of DGFT shall provide suitable time and link for virtual hearing.

[Trade Notice No. 06/2023-24, dated 31 May 2023]

05

Compliance Calendar

Indirect Tax

S. No.	Compliance Category	Compliance Description	Frequency	Due Date	Due Date falling In September 2022
1	Form GSTR-1 (Details of outward supplies)	Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme	Monthly	11 th day of succeeding month	For Tax Period May 2023 - 11 June 2023
2	Form GSTR-3B (Monthly return)	Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme	Monthly	20 th day of next month	For Tax Period May 2023 - 20 June 2023
3	QRMP Scheme Invoice furnishing facility ('IFF') Form GST PMT-06 (Monthly payment of tax)	<ul style="list-style-type: none"> Optional facility to furnish the details of outward supplies under QRMP Scheme Payment of tax in each of the first two months of the quarter under QRMP Scheme 	Monthly Monthly	1 st day to 13 th day of succeeding month 25 th of the succeeding month	<ul style="list-style-type: none"> For Tax Period May 2023 – 1 to 13 June 2023 For Tax Period May 2023 – 25 June 2023
4	Form GSTR-6 (Return for Input Service distributor)	<ul style="list-style-type: none"> Return for input service distributor 	Monthly	13 th of the succeeding month	For Tax Period May 2023- 13 th June 2023

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