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# Indirect Tax

April, 2024

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01

# Advance Rulings & Judgements

# Hon'ble High Court of Delhi quashes cryptic demand Order due to non-consideration of reply filed by the taxpayer against the impugned SCN and held that matter required to be remitted back to Adjudicating Authority for fresh adjudication.

## Brief Facts

- In the given case, the petitioner submitted a comprehensive reply to the Show Cause Notice (SCN), addressing each of the allegations raised by the Department. However, the impugned order merely stated that the reply was devoid of merits without providing any reasoned analysis. The court observed that this indicated a lack of application of mind by the Proper Officer.
- The petitioner challenged the order dated 24.12.2023, alleging that the Proper Officer failed to consider their detailed reply to the Show Cause Notice, resulting in an erroneous demand raised against them.

## Observations

- Whether impugned order passed after mere recording narration that reply against the SCN uploaded by the petitioner was not satisfactory sustainable?

## Decision

- The High Court of Delhi noted that the Proper Officer did not seek further clarification or documents from the petitioner if deemed necessary. This failure to afford the petitioner an opportunity to clarify or supplement their reply was deemed unfair.

- The High Court of Delhi emphasized that the Proper Officer's duty is to consider the merits of the reply submitted by the taxpayer before reaching a conclusion. Since this was not done in the present case, the court held that the impugned order could not be sustained.
- The High Court of Delhi set aside the impugned order and remitted the matter to the Proper Officer for re-adjudication. The Proper Officer was directed to intimate the petitioner about any additional details or documents required, allowing them an opportunity to respond before passing a fresh order.

[Max Healthcare Institute Ltd vs Union of India (W.P. (C) No. 3355 of 2024 & CM Appls 13818-20 of 2024 – Delhi HC) dated 05 March 2024]

**Calcutta High Court held that impugned order to be set aside which was passed holding reason that more than 6 adjournments had been granted and where the Adjudicating Authority did not afford the taxpayer an opportunity of being heard or to respond to SCN by extending further time.**

### **Brief Facts**

- The Petitioner claims to be a Cooperative Society registered under the West Bengal Cooperative Societies Act, 1973, and claims to be carrying out cooperative business for under privileged people and is engaged in the business of rendering service of collecting parking fees.
- The Petitioner was issued a Show Cause Notice (SCN) by the Proper Officer under the reason that the response submitted by the petitioner was not satisfactory.

### **Observations**

- The Petitioner filed an adjournment for filing a response to SCN. However, such request for adjournment was not considered by the Proper Officer and without affording an opportunity of being heard, passed an order in Form DRC 07 determining liability under Section 73 of Central Goods and Service Tax Act ('CGST Act').

### **Decision**

- The High Court of Calcutta held that the Adjournment granted in respect of proceedings under Section 61 of CGST Act cannot be clubbed together for the purpose of holding that the Petitioner was afforded with ample opportunity to respond to SCN.

- The High Court of Calcutta further held that since the Order stood vitiated on grounds of violation of principle of natural justice, alternative remedy in the form of an appeal is no bar for exercise of extraordinary writ jurisdiction and quashed the Order accordingly.
- The High Court of Calcutta also directed the petitioner to file its response to SCN & the proper officer to communicate the date of personal hearing. It was made clear to the petitioner that no more adjournments shall be granted in the instant matter.

[Pioneer Co-operative Car Parking Servicing and Constructions Society Limited vs Senior Joint Commissioner (WPA No. 3092 of 2024 and IA CAN 1 & 2 of 2024) dated 01 March 2024]

## **Hon'ble High Court of Madras quashes the order demanding GST liability for wrong reporting of SEZ Supplies in GSTR 1.**

### **Brief Facts**

- The petitioner supplied services to Dell International Services India Private Limited which is a SEZ unit. While filing GSTR 1, the petitioner inadvertently reported such turnover as taxable turnover. However, such turnover was correctly reported as Zero-rated supplies in GSTR 3B. The Petitioner could not participate in the inquiry proceedings initiated by the Proper officer as the emails regarding such notice were diverted to Spam folder by default.

- As the petitioner could not respond/participate in such proceedings initiated by the Proper Officer, an order was passed by them demanding GST liability on such supplies made to SEZ unit.

### **Observations**

- Madras High Court observed that the petitioner had issued a valid tax invoice which is prima facie evidence which proves that the supplies were made to SEZ unit by the petitioner.

### **Decision**

- Madras High Court quashed the order with the direction to the petitioner to submit response to SCN within 15 days from the receipt of copy of the order and also directed the Proper Officer to provide a reasonable opportunity of being heard & issue a fresh order within a period of 2 months.

[Southern Engineering Services Vs Deputy State Tax Officer -1 [W.P. No. 6523 of 2024 and W.M.P No. 7251 & 7252 of 2024 – Madras HC, dated 14 March 2024]



## Hon'ble High Court of Allahabad held that no penalty is payable if the terms of Show Cause Notice (SCN) is duly complied by the Taxpayer.

### Brief Facts

- The petitioner was served with the SCN under Section 46 of the CGST Act by the Proper Officer where they were asked to furnish returns within 15 days in order to withdraw the proceedings.
- Subsequently, the Petitioner furnished the returns within the time prescribed in the SCN. However, the Respondent passed the Impugned Order imposing penalty under Section 125 of the CGST Act, recorded the date of reply submitted by the Petitioner, and returned the findings stating that no reply was furnished by the Petitioner.

### Observations

- Allahabad High Court observed that the Proper Officer issued the impugned order by imposing penalty by returning the findings that no reply to the SCN was tendered by the Petitioner. The finding is vitiated on account of non-application of mind to the facts in the record.
- It further observed that the petitioner had complied with the terms of the SCN by furnishing the returns within 15 days, there was no lawful justification to impose the penalty.

### Decision

- Allahabad High Court quashed the Order passed by the Proper Officer in the view that the order is contrary to law and passed on non-application of mind and sets a precedent that emphasizing the invalidity of penalties when the terms of a Show Cause Notice are diligently complied with.

[Rathore Building Material Vs Commissioner of State Tax [W.P. No. 1361 of 2023 – Allahabad HC, dated 1 December 2023]

**Charges collected directly in relation to electricity transmission or distribution are exempt from GST, whereas charges collected for ancillary activity for electricity transmission and distribution are taxable at the prevailing GST rate of 18%.**

### **Brief Facts**

- The Applicant Tamil Nadu Generation & Distribution Corporation Limited is fully owned by Tamil Nadu State and is a distribution licensee responsible for Generation and Distribution of electricity.
- The Applicant states that it collects various charges for transmission for Generation, Transmission or Distribution of Electricity.

### **Issue Involved**

- Whether GST is applicable on all such multiple charges collected by the Applicant for Generation, Transmission or Distribution of Electricity?
- Whether the charges collected for ancillary services in respect of generation & distribution of electricity by the Applicant classifies as composite supply?

### **Decision**

- AAR held that charges collected for belated payments surcharge, dishonored cheque service charge and Network/wheeling charges rendered by applicant are directly or closely related to transmission or distribution of electricity, therefore, these charges will be completely exempted as per Notification No. 12/2017-CT(Rate) dated 28.06.2017.

- AAR referred to CBIC Board's Circular No. 34/8/2018-GST dated 01.03.2018 & held that charges such as application fees, meter rent, testing fees, etc., are deemed taxable @ 18% GST as per Notification No. 11/2017 – Central Tax (Rate) dated 28.06.2017 as they are not directly related to the transmission or distribution of electricity and they are in the nature of ancillary services to generation, distribution/transmission of electricity.
- AAR further held that all charges collected for generation, distribution/transmission of electricity cannot be treated as Composite Supply as all not all charges qualify as naturally bundled with the principal supply. Some Charges are infrequent, need based and provided independently of electricity distribution and hence not constituting a composite supply & such charges are taxable @ 18% GST rate as clarified above.

[Tamil Nadu Advance Ruling No. 122/AAR/2023 in Application No. 05/2023/ARA, dated 19 December 2023]

02

## Judgements and Rulings (Customs)

## **Airtel's classification of 'Battery Fuse Units' as 'parts' of a Transmission Device is rejected, and exemption is denied.**

### **Factual of the case**

The appellant M/s Bharti Airtel imported and cleared Battery Fuse Units (BFUs) under the chapter heading 8529 9090, considering them as parts of Base Transmission Station (BTS) for telecom use, and claimed exemption under Sl. No. 16 of Notification No. 25/2005-Cus; dated 01.03.2005.

However, after taking a note of the technical literature, the original authority classified the items under the chapter heading 8536, thus denying the intended benefit of the notification. The Commissioner (Appeals) upheld this classification, leading to the dismissal of the appellant's appeal. Consequently, the appellant filed an appeal before the CESTAT.

### **Observations**

Reviewing the technical literature of BFU, the Bangalore CESTAT observed that the description provided under the chapter heading 8529 9090 precisely outlines the specific parts intended for classification within that category. However, the contested product, the Circuit Breaker, does not fit within these specified parts related to transmission components. On the other hand, the chapter heading 8536 explicitly includes the automatic circuit breaker.

### **Decision**

CESTAT concludes that since the technical literature of the BFU does not establish it as an integral part of the communication system, it is "rightly classifiable under the chapter heading 8536 as 'Automatic Circuit Breakers' and therefore ineligible for the benefit of the Notification.

[Bharti Airtel Ltd (TS-98-CESTAT-2024-CUST)]



03

Customs updates

## Notifications, Circulars and Instructions

### Tariff:

#### 1. Notification issued to reduce BCD on import of meat and edible oils

The Central Government has amended Notification 50/2017-Customs dated 30<sup>th</sup> June 2017 by introducing Entry No. 3AB to lower the Basic Customs Duty ('BCD') to 5% on imports of frozen duck meat and edible offal of ducks, frozen on fulfillment of specified conditions. The amendment will be effective from 7<sup>th</sup> March 2024.

**[Notification No. 13/2024-Customs dated 6 March 2024]**

#### 2. Notification issued to amend specific tariff items in Chapter 90 of the 1<sup>st</sup> Schedule to Customs Tariff Act, 1975

The Central Government has amended the rate of tariff item 9022 3000 and 9022 9090 in Chapter 90 of the 1<sup>st</sup> Schedule to Customs Tariff Act, 1975 from 10% to 15% with effect from 1<sup>st</sup> April 2024.

**[Notification No. 15/2024 – Customs dated 12 March 2024]**

#### 3. Amendment in Notification No.50/2017- to change the applicable BCD rate on specified parts of medical X-ray machines

The Central Government has modified Notification No. 50/2017 Customs dated 30<sup>th</sup> June 2017 to introduce Entry No. 563B, 563C, and 563D, relating to specific components of medical X-ray machines namely High Frequency X-Ray Generator, Vertical Bucky, Ray Tube Suspension, X-Ray Grid and Multi Leaf Collimator/ Iris for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use. The Notification will be effective from 1<sup>st</sup> April 2024.

**[Notification No. 16/2024- Customs, dated 12 March 2024]**

**4. Amendment in Notification No. 57/2017-Customs to modify BCD rates certain smart wearable devices**

The Central Government has amended Notification No. 57/2017 Customs dated 30<sup>th</sup> June 2017 to exclude smart wearable devices including smart rings, shoulder bands, neck bands or ankle bands from the concessional rate band.

**[Notification No. 17/2024- Customs, dated 14 March 2024]**

**5. Amendment in BCD rates for specified goods imported from Republic of Mauritius**

Notification No. 25/2021-Customs dated 31<sup>st</sup> March 2021, amended by prescribing the effective rate of BCD on specified goods imported from Republic of Mauritius subject to fulfilment of conditions. The Notification is effective from 1<sup>st</sup> April 2024.

**[Notification No. 18/2024-Customs dated 14 March 2024]**

**6. Amendment in Notification No. 50/2017-Customs to give concession to Electric Vehicles imported under of the Ministry of Heavy Industries Scheme to promote manufacturing of electric passenger cars in India**

Pursuant to introduction of “Scheme to promote manufacturing of electric passenger cars in India” by the Ministry of Heavy Industries, the Central Government has amended Notification No. 50/2017 Customs dated 30<sup>th</sup> June 2017 to provide concession on BCD and IGST in relation to Electronically Operated Vehicles falling under Chapter 8703 subject to conditions. Also, Social Welfare Surcharge exempted for certain EV’s.

**[Notification No. 19 and 20/2024 – Customs dated 15 March 2024]**

**7. Amendment in BCD rates for specified goods imported from UAE**

The Central Government *vide* this notification has prescribed revised rates specified for goods falling under Table No. 1 of Notification No. 22/2022- Customs dated 30<sup>th</sup> April 2022 in respect to third tranche of India-UAE CEPA. The Notification is effective from 1<sup>st</sup> April 2024.

**[Notification No. 21/2024- Customs, dated 15 March 2024]**



## **Non-Tariff:**

### **1. RoDTEP support to export by Advance Authorisation Holders and Export Oriented Units**

Amendment made in Notification No. 24/2023-Customs (N.T.) dated 1<sup>st</sup> April 2023 to provide manner of issuance of duty scrips under RoDTEP to Advance Authorisation Holders and EOUs.

**[Notification No. 20/2024-Customs (N.T.) dated 15 March 2024]**

### **2. Amendment in Notification No.58/2021-Customs (N.T.) dated 1<sup>st</sup> July 2021 to notify Agreement / Arrangement on Cooperation and Mutual Administrative Assistance ('CMAA') in Customs Matter of India and with other Countries**

The Government of India *vide* this notification has expanded the range of collaboration in customs affairs by integrating the Agreement with the Republic of Armenia into the current framework. This action demonstrates India's dedication to augmenting cooperation with global allies for efficient customs management and enforcement.

**[Notification No. 23/2024-Customs (N.T.) dated 15 March 2024]**

### **3. Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver**

The Central Government has amended Notification No. 36/2001-Customs (N.T.), dated the 3<sup>rd</sup> August 2001 to provide new Tariff Values in respect of certain oils / edible oils and Brass Scraps, Gold and Silver and Areca Nut categorised under Table 1,2 and 3 subject to certain conditions.

**[Notification No. 25/2024- Customs (N.T), dated 28 March 2024]**

**4. Amendment in Sea Cargo Manifest and Transhipment Regulations, 2018,**

The Central Government has modified the deadline prescribed in regulation 15(2) of the Sea Cargo Manifest and Transhipment Regulations, 2018 allowing authorized sea carriers to continue delivering cargo declarations in the legacy formats until 30<sup>th</sup> June 2024 which was originally set to expire on 31<sup>st</sup> March 2024.

**[Notification No. 26/2024- Customs (N.T), dated 28 March 2024]**

**Anti-Dumping Duty:**

**1. Imposition of Anti-Dumping Duty ('ADD') on Printed Circuit Boards ('PCB') imported into India from China PR and Hong Kong**

The Central Government has imposed ADD on import of certain PCB's originating in, or exported from China PR and Hong Kong for a period of five years subject to conditions prescribed.

**[Notification No. 03/2024- Customs (ADD), dated 14 March 2024]**

**2. Levy of Anti-Dumping Duty on 'Para-Tertiary Butyl Phenol (PTBP)' imported from Korea RP, Singapore and United States of America for 5 years**

The Central Government has imposed ADD on import of PTBP originating in, or exported from Korea RP, Singapore and United States of America for a period of five years subject to conditions prescribed.

**[Notification No. 04/2024- Customs (ADD), dated 14 March 2024]**

**3. Continue levy of Anti-Dumping Duty on 'Ethylene Vinyl Acetate (EVA) Sheets for Solar Module' imported from China**

On review of anti-dumping duty on imports of EVA Sheets for Solar Module originating in, or exported from China PR, the Central Government based on the findings of designated authority seeks to continue the imposition of ADD for a period of five years subject to conditions prescribed.

**[Notification No. 05/2024- Customs (ADD), dated 14 March 2024]**

**4. Levy of anti-dumping duty on 'Self-Adhesive Vinyl (SAV)' imported from China PR for 3 years**

Based on the findings of the designated authority *vide* Notification No. 6/13/2022-DGTR dated 28<sup>th</sup> December 2023, the Central Government has imposed ADD on SAV for imports originating in, or exported from China PR for a period of three years subject to conditions.

**[Notification No. 06/2024- Customs (ADD), dated 14 March 2024]**

**5. Ongoing levy of Anti-Dumping Duty on Cast Aluminium Alloy Wheels or Alloy Road Wheels (ARW) used in Motor Vehicles Aluminium Road Wheels imported from China PR to continue**

On review of anti-dumping duty on imports of subject goods originating in, or exported from China PR, the Central Government based on the findings of designated authority seeks to continue the imposition of ADD on these goods for a period of five years subject to conditions.

**[Notification No. 07/2024- Customs (ADD), dated 15 March 2024]**

**Countervailing Duty:**

**1. Extension of Countervailing Duty (CVD) on new unused pneumatic radial tyres imported from China PR**

The Central Government has extended the imposition of CVD on new, unused pneumatic radial tyres of certain specifications originating in or exported from China till 23<sup>rd</sup> July 2024 unless altered beforehand.

04

Foreign Trade  
Policy

## Notifications

### 1. Amendment in import policy condition for Duck Meat Chapter 2 of ITC (HS) 2022, Schedule-I (Import Policy).

The Ministry of Commerce and Industry has revised the import policy condition of Duck Meat under ITC (HS) Code 02074200 and 02074500 of Chapter 2 of ITC (HS) 2022, Schedule-I (Import Policy) specifying that Premium Duck Meat for supply to Hotels and Restaurant is 'Restricted' as per DAHD OM No. No. L-110109(3)/1/2016-Trade (E-2625) dated 22<sup>nd</sup> February, 2024 and under Department of Revenue Notification No. 13/2024-Customs dated 6<sup>th</sup> March 2024. Other imports under ITC (HS) Code 02074200 and 02074500 shall be free.

**[Notification No. 66/2023, dated 6 March 2024]**

### 2. Amendment in import policy condition for Raw Pet Coke and Calcined pet Coke under Chapter 27 of Schedule-I (Import Policy)

Central Government has amended the import policy of Raw Pet Coke ('RPC') and Calcined Pet Coke ('CPC') under Chapter 27 of Schedule- I of ITC (HS) 2022, wherein the permissible import quantities of RPC for manufacturing of CPC and CPC for Aluminium Industry, from AY 2024-25 onwards has been revised in line with recommendations of CAQM issued vide order dated 15<sup>th</sup> February 2024.

**[Notification No. 68/2023, dated 07 March 2024]**

### **3. Enabling provisions for import of inputs subjected to mandatory Quality Control Orders (QCOs) by Advance Authorization holders and EOU**

The Central Government has amended the Foreign Trade Policy (FTP), 2023, introducing provisions to exempt inputs imported by Advance Authorisation holders and EOUs from mandatory QCOs. Accordingly, 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 FTP, 2023.

**[Notification No. 69/2023, dated 07 March 2024]**

### **4. Amendment in Foreign Trade Policy, 2023 taking into account the recommendations of RoDTEP Committee Report**

Central Government has amended the Foreign Trade Policy, 2023 considering the recommendations of RoDTEP Committee as follows:

- Extension of RoDTEP scheme to AA holders and EOUs (excluding deemed exports) from 11.03.2024 to 30.09.2024, as mentioned in Appendix 4RE;
- Extension of RoDTEP scheme to SEZ units contingent upon integration with ICEGATE, as detailed in Appendix 4RE;
- Revisions in RoDTEP rates for HS Codes are included in Appendix 4R;
- Further extension of RoDTEP scheme for exports from 30.06.2024 to 30.09.2024;

**[Notification No. 70/2023, dated 08 March 2024]**

## **5. Amendment in export policy of Human Biological Samples**

Central Government has amended the export policy of Human Biological Samples under Chapter 30 of the ITC HS Schedule- 2. Under this amendment, the export of items containing Human biological materials/ samples/ products within this category is now permissible, provided that a NOC is obtained from either the Central Drugs Standard Control Organisation (CDSCO) or the Indian Council of Medical Research (ICMR), Department of Health Research (DHR).

**[Notification No. 72/2023, dated 11 March 2024]**

## **6. Incorporation of policy condition for export against ITC HS code 39139090 of Schedule-2 (Export Policy) of ITC (HS) 2023**

Central Government hereby incorporates policy conditions for export of Chitin, Chitosan, Chitosan salts, Chitosan salts (Chitosan Hydrochloride, Chitosan Acetate, Chitosan Lactate) and Chitosan Derivatives (Chitosan Succinamide) to European Union (EU) countries under ITC-HS code 39139090.

**[Notification No. 73/2023, dated 11 March 2024]**

## **7. Implementation of RoDTEP Scheme to cover Exports by AA Holders and EOUs for 166 Tariff Lines**

Central Government, in reference to Notification No. 70/2023 dated 08.03.2024 notifies that the RoDTEP implementation for exports of products manufactured by AA holders (except deemed exports) and EOU for 166 Tariff lines will be effective from 01.04.2024 due to technical enablement at Customs Automated System.

**[Notification No. 74/2023, dated 11 March 2024]**

## **8. Imposition of Minimum Export Price (MEP) on export of Honey**

Central Government imposes Minimum Export Price (MEP) on export of Natural Honey under ITC HS code 0409 00 00 of Schedule 2 of the ITC (HS) Export Policy, 2023, till 31<sup>st</sup> December 2024 or until further orders, whichever is earlier.

**[Notification No. 75/2023, dated 14 March 2024]**

## **9. Amendment in policy condition of De-Oiled Rice Bran**

Central Government has amended Notification No. 51/2023 dated 08.12.2023 extending the export prohibition of De-Oiled Rice Bran beyond 31<sup>st</sup> March 2024, until 31<sup>st</sup> July 2024.

**[Notification No. 76/2023, dated 15 March 2024]**

## **10. Imposition of Minimum Import Price on Synthetic Knitted Fabrics**

Central Government has revised the Import policy of ITC (HS) codes 60063100, 60063200, 60063300, 60063400 and 60069000 under Chapter 60 of ITC (HS) 2022, Schedule- I (Import Policy). A Minimum Import Price of US Dollar 3.50 per kilogram has been imposed until 15<sup>th</sup> September 2024.

Further, the existing 'Free' Import Policy, as it stands prior to the issuance of this Notification, shall be in effect starting from 16<sup>th</sup> September 2024, unless expressly amended by subsequent notifications.

**[Notification No. 77/2023, dated 16 March 2024]**

## **11. Amendment in Import Policy Condition for Duck Meat**

Central Government has amended the Import Policy Condition under ITC (HS) Code 02074200 and 02074500 of Chapter 2 of ITC (HS) 2022, Schedule – I (Import Policy).

Specifically, the import of Premium Duck Meat for supply to 3-star and above operational hotels, shall be restricted. However, other imports under ITC (HS) Code 02074200 and 02074500 shall remain 'Free'.

**[Notification No. 78/2023, dated 16 March 2024]**



## **12. Amendment in Import Policy Condition of Urea**

Central Government has amended the policy condition of Urea [EXIM code 31021010] of Chapter 31 of ITC (HS) 2022, Schedule-I (Import Policy). Import of urea (Agricultural grade) on Government account is now permitted through Indian Potash Limited (IPL), in accordance with para 2.21 of FTP, 2023, until 31<sup>st</sup> March 2025.

**[Notification No. 79/2023, dated 18 March 2024]**

## **13. Amendment in export policy of onion**

Export prohibition on export of onions under HS Code 0703 10 19 that was earlier valid till 31<sup>st</sup> March 2024 has now extended until further orders.

**[Notification No. 81/2023, dated 22 March 2024]**

## **14. Amendment to General Authorization Policy for Export of Telecommunication related items and Information Security Items**

Central Government has amended Para 10.08 of Chapter 10 of FTP 2023 introducing changes to the policy concerning the General Authorisation for Export of Telecommunication- related items under SCOMET Category 8A5 Part 1 (GAET) and Export of Information Security items (GAEIS) under SCOMET Category 8A5 Part 2. The amendment allows to grant one-time bulk licenses for these items. The detailed procedure for these General Authorisations will be notified separately *via* Public Notice.

**[Notification No. 82/2023, dated 27 March 2024]**

## Public Notice

### 1. Import of Menthol through specific ITC (HS) Codes under DFIA/ Advance Authorisation.

The Central Government has amended the Handbook of Procedures (HBP) and Standard Input-Output Norms (SION) with immediate effect and has prescribed that Menthol under specific ITC(HS) codes 29061100, 30039021, 33012590 and 33012400 shall stand suspended from SION and/or Adhoc Norms, wherever it appears in any SION and/or Adhoc Norms, pending review of such norms. Till such review is undertaken, no Advance Authorisation and/ or DFIA shall be issued for these codes.

**[Public Notice No. 48/2023, dated 7 March 2024]**

### 2. Procedure for Import Allocation for the Financial Year 2024-25, for import of Calcined Petroleum Coke for Aluminium Industry and Raw Petroleum Coke for CPC manufacturing industry - reg.

In Compliance to the order passed by Hon'ble Supreme Court, the DGFT has prescribed the procedure for allocation for the Financial Year (F.Y.) 2024-25, for the import of Calcined Petroleum Coke ('CPC') for use in the Aluminium Industry and Raw Petroleum Coke ('RPC') for the CPC manufacturing industry.

**[Public Notice No. 49/2023, dated 11 March 2024]**

### 3. Enabling provisions for import of inputs that are subjected to mandatory QCOs by AA holders, EOU and SEZ.

DGFT *vide* this notice has created a new Appendix 2Y under Foreign Trade Policy, 2023 with immediate effect and the list of Ministries /Departments have been updated whose notifications on mandatory QCOs are exempted by the DGFT for goods to be utilised/ consumed in manufacture of export products.

**[Public Notice No. 50/2023, dated 11 March 2024]**

**4. Amendments in Para 4.14 and 4.06 of the Handbook of Procedures 2023.**

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

**[Public Notice No. 51/2023, dated 14 March 2024]**

**5. Notification of Procedures for General Authorisation for Export of Telecommunication ('GAET') Items (GAET) under category 8A5 Part I / II of SCOMET-reg.**

DGFT has notified the policy for obtaining export authorization for telecommunication-related items falling under SCOMET category 8A5 Part I and Information Security items falling under SCOMET category 8A5 Part II.

**[Public Notice No. 52 and 53 /2023, dated 27 March 2024]**

**6. Amendment in Appendix 4B of Handbook of Procedures, 2023**

DGFT has amended the list of banks authorized to import gold/silver under Appendix 4B of Handbook of Procedures, 2023 for F.Y. 2024-25 with effect from 1<sup>st</sup> April 2024 valid till 31<sup>st</sup> May 2025.

**[Public Notice No. 54/2023, dated 28 March 2024]**

## Trade Notice

### 1. Changes in origin declaration for Self-certification under UK Developing Countries Trading Scheme (DCTS)

On account of replacement of origin declaration process with DCTS, Indian Exporters to the UK are required to adhere to the new rules under DCTS to avail concessions on their exports to the UK. Indian Exporters accordingly are directed to use origin declaration wording under DCTS scheme, in place of origin declaration wording under GSP is filled through self-certification

**[Trade Notice No. 39/2023-24, dated 18 March 2024]**

### 2. Amendments under Interest Equalization Scheme (IES)

Post the extension of IES upto 30<sup>th</sup> June 2024 as notified by RBI, DGFT has imposed a cap of INR 2.5 crores per IEC from 1<sup>st</sup> April 2024 to 30<sup>th</sup> June 2024.

**[Trade Notice No. 40/2023-24, dated 20 March 2024]**



05

Compliance  
Calendar

S. No.	Compliance Category	Compliance Description	Frequency	Due Date	Due Date falling in April 2024
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 <sup>th</sup> day of succeeding month	For Tax Period March 2024- 11 April 2024
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 <sup>th</sup> day of succeeding month	For Tax Period March 2024- 20 April 2024
3	<b>QRMP Scheme</b> Form GSTR- 1 (Quarterly Return)	<ul style="list-style-type: none"> <li>Details of outward supplies filed by registered person under QRMP Scheme</li> </ul>	Quarterly	13 <sup>th</sup> of the succeeding quarter	<ul style="list-style-type: none"> <li>For Tax Period January - March 2024 – 13 April 2024</li> </ul>

	Form GSTR- 3B (Quarterly Return)	<ul style="list-style-type: none"> <li>Registered person having turnover less than INR 5 crores in the previous FY and registered in prescribed 14 States/ UT*</li> </ul>	Quarterly	22 <sup>nd</sup> of the succeeding quarter	<ul style="list-style-type: none"> <li>For Tax Period January - March 2024 – 22 April 2024</li> </ul>
	Form GSTR- 3B (Quarterly Return)	<ul style="list-style-type: none"> <li>Registered person having turnover less than INR 5 crores in the previous FY and registered in prescribed 22 States/ UT**</li> </ul>	Quarterly	24 <sup>th</sup> of the succeeding quarter	<ul style="list-style-type: none"> <li>For Tax Period January - March 2024 – 24 April 2024</li> </ul>
4	Form GSTR-6 (Return for Input Service distributor)	<ul style="list-style-type: none"> <li>Return for input service distributor</li> </ul>	Monthly	13 <sup>th</sup> of the succeeding month	For Tax Period March 2024- 13 April 2024
5	Form GSTR-7 (Return for Tax Deducted at Source)	<ul style="list-style-type: none"> <li>Return filed by individuals who deduct tax at source.</li> </ul>	Monthly	10 <sup>th</sup> of the succeeding month	For Tax Period March 2024- 10 April 2024

\*14 specified states/ UT: Chhattisgarh, Madhya Pradesh, Gujarat, Dadra and Nagar Haveli and Daman and Diu, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh

\*\*22 specified states/ UT: Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha

6	Form GSTR-8 (Statement of Tax collection at source)	<ul style="list-style-type: none"><li>Return to be filed by e-commerce operators who are required to collect tax at source under GST.</li></ul>	Monthly	10 <sup>th</sup> of the succeeding month	For Tax Period March 2024- 10 April 2024
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