

# DA TAX ALERT INDIRECT TAX

AN E-TAX ALERT FROM  
**Darda Advisors LLP**

May 2023  
Issue: 36

**GST COMPLIANCE  
CALENDER**

**GOODS AND  
SERVICE TAX**

**CUSTOMS AND  
OTHER**

**DA NEWS**

# PREFACE

We are pleased to present to you the thirty sixth edition of DA Tax Alert, our monthly update on recent developments in the field of Indirect tax laws. This issue covers updates for the month April 2023.

During the month of April 2023, there were certain changes under Goods and Service Tax, Customs and other; key judgments and rulings such as Amount paid during proceedings even voluntarily cannot be retained, RODTEP is allowed even for 'restricted' exported products, SC upheld that the 'Pre import' conditions are legal.

In the thirty sixth edition of our DA Tax Alert-Indirect Tax, we look at the tumultuous and dynamic aspects under indirect tax laws and analyze the multiple changes in the indirect tax regime introduced during the month of April 2023.

The endeavor is to collate and share relevant amendments, updates, articles, and case laws under indirect tax laws with all the Corporate stakeholders.

We hope you will find it interesting, informative, and insightful. Please help us grow and learn by sharing your valuable feedback and comments for improvement.

We trust this edition of our monthly publication would be an interesting read.

**Regards**

**Vineet Suman Darda**  
**Co-founder and Managing Partner**

**Darda Advisors LLP**  
**Tax and Regulatory Services**

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# GST COMPLIANCE CALENDAR

May  
2023

10

GSTR-7  
TDS Deductor

10

GSTR-8  
TCS  
Deductor

11

GSTR-1  
Normal Taxpayer

13

GSTR-1/6  
QRMP Taxpayer & Input  
Service Distributor

20

GSTR-5A  
OIDAR Service Provider

20

GSTR-3B  
Normal & QRMP Taxpayer

20

GSTR-5  
Non-Resident Taxable  
Person



# “Pre-Import” conditions under AA notification under GST is in accordance with law – SC

## **Issue:**

These appeals are directed against a judgment and order of the Gujarat High Court [M/s Shri Jagdamba Polymers Ltd. & Ors. v Union of India & Ors., Special Civil Application No. 19324 of 2018 - 2019-VIL-80-GUJ], wherein mandatory fulfilment of a 'pre-import condition' [Paragraph 4.13 of FTP, read with the HBP] incorporated in the Foreign Trade Policy of 2015-2020 ("FTP") and Handbook of Procedures 2015-2020 ("HBP") by Notification No. 33/2015-20 and Notification No. 79/2015-Customs, both dated 13.10.2017, was set aside.

## **Legal Provisions:**

Notification No. 33/2015-20 and Notification No. 79/2015-Customs, both dated 13.10.2017

## **Observation and Comments:**

The Honorable Supreme Court observed and held that:

The public notice clearly forewarned that AAs and their utilisation would not continue in the same manner as the AA scheme was operating hitherto. This trade notice has escaped the attention of the High Court, since there is no advertence to it in the impugned order, or a discussion about it. Likewise, the HBP was amended, and paragraph 4.27 (d) was inserted, which stated that duty free authorisation for inputs subject to 'pre-import condition' could not be issued.

The existence of paragraph 4.13 (i) reserving the power to insist upon the 'pre-import condition', meant that the policy was capable of change, depending on the exigencies of the time. This omission, together with the High Court's failure to notice paragraph 4.27 (d) of the HBP are serious infirmities in the impugned judgment.

This court has held, on previous occasions, that when reform by way of new legislation is introduced, the doctrine of classification cannot be applied strictly, and that some allowance for experimentation, to observe the effect of the law, is available to the executive or legislature.

Therefore, the exclusion of benefit of imports in anticipation of AAs, and requiring payment of duties, under Sections 3 (7) and (9) of Customs Tariff Act, 1975, with the 'pre-import condition', cannot be characterized as arbitrary or unreasonable.

In this court's opinion, what applies to refunds, (the right to which can be curtailed legitimately) applies equally to exemptions. It has been held in *Bannari Amman Sugars Ltd. vs. Commercial Tax Officer & Ors* [2004 (6) Suppl. SCR 264 - 2004-VIL-23-SC] that if there is any tax concession, it "can be withdrawn at any time and no time limit should be insisted upon before it was withdrawn".

# “Pre-Import” conditions under AA notification under GST is in accordance with law – SC

For the foregoing reasons, this court holds that the Revenue has to succeed. The impugned judgment and orders of the Gujarat High Court are hereby set aside. However, since the respondents were enjoying interim orders, till the impugned judgments were delivered, the Revenue is directed to permit them to claim refund or input credit (whichever applicable and/or wherever customs duty was paid). For the sake of convenience, the revenue shall direct the appropriate procedure to be followed, conveniently, through a circular, in this regard.

## **DA Insights:**

The partial relief of availability of ITC or refund and consequent circular to be issued by CBIC is a welcome move in this judgment.

*[UOI & Others vs Cosmo Films Limited \[2023-VIL-47-SC\]](#)*

# GSTR-1 is a 'Return' and tax disclosed is a 'Self-Assessment Tax' – HC

## Issue:

The petitioner filed the GSTR-1 returns and missed to file the GSTR-3B for the disputed period and the request made under section 80 of CGST Act, 2017 which has been rejected holding that the facility of grant of instalments is only in respect of disputed tax and not admitted tax. Accordingly, the writ petition is filed.

## Legal Provisions:

Section 80 of CGST Act, 2017

## Observation and Comments:

The Honorable High Court observed and held that:

- The object of Section 80 is to benefit an assessee who approaches the Commissioner for a scheme of instalments. The sole exception to the application of Section 80 is in respect of admitted tax.
- The return of outward supplies is in form GSTR 1 and is the return that has been filed by the petitioner. Thus, the argument that GSTR 1 only deals with 'details' and hence would not constitute a statutory return is unacceptable and contrary to the scheme of the Act.
- Accepting the argument of the petitioner would tantamount to a situation wherein a delinquent assessee, one who has omitted to file a return of

monthly turnover but has filed the prescribed return reflecting taxable sales, is allowed the benefit under Section 80, of an instalment scheme. The object of Section 80 is only to benefit an assessee who has been complaint in effecting payment of the admitted tax.

- In this case, while the petitioner has filed returns it has not paid the tax and hence its barred from obtaining benefit under Section 80. The conclusion as aforesaid is supported by a decision of the Orissa High Court in the case of M/s. P.K. Ores Pvt Ltd @ M/s. PK Minings Pvt Ltd v Commissioner of Sales Tax & another - 2022-VIL-365-ORI

## **DA Insights:**

The Honorable High Court rightly held that the object of Section 80 is only to benefit an assessee who has been complaint in effecting payment of the admitted tax.

[M/s K.I. International \(India\) Ltd vs CCT and Others \[2023-VIL-267-MAD\]](#)

# Entitlement to claim ITC in respect of period of cancellation of registration till restoration of registration – HC

## Issue:

The writ petition has been filed challenging the order whereby the GST registration of the petitioner-firm has been cancelled on the ground of non-filing of GST return by it. The appeal filed by the petitioner-firm against the said order has also been rejected by the Appellate Authority.

## Legal Provisions:

Section 29 of CGST Act, 2017

## Observation and Comments:

The Honorable High Court observed and held that:

- During the pendency of this writ petition, the competent authority under the GST law had issued a notification dated 31.03.2023 and as per the said notification, on the conditions being fulfilled, the cancellation of registration effected on the ground of non-filing of GST return, could be revoked.
- It is made clear that when the competent authority considers the issue of revocation of cancellation of petitioner firm GST registration under the notification dated 31.03.2023, the petitioner-firm, shall be entitled to lodge its claim for availment of Input Tax Credit in respect of the period from the cancellation of the registration till the registration is restored.

## **DA Insights:**

The Honorable High Court has given major relief on availability of ITC during cancellation of registration.



# Deeming valuation to be considered only where the assessee is unable to supply the bifurcation of the construction as relatable to construction services or sale of land – HC

## **Issue:**

The multiple writ petitions are filed against the assessment orders which imposed the additional output tax liability under the said notification in cases of composite construction, a 70:30 formula.

## **Legal Provisions:**

Section 7 and Schedule II of CGST Act, 2017

## **Observation and Comments:**

The Honorable High Court observed and held that:

- I am of the considered view that the Notification dated 28.06.2017 would be applicable only in cases where the assessee is unable to supply the bifurcation of the construction as relatable to construction services or sale of land.
- The deeming fiction would not apply in cases where the assessee is in a position to supply the actual amount of the consideration received towards construction services and land cost. He may not however proceed on the basis that the formula as per deeming fiction is the only method of assessment in such cases.

- In light of the discussion as aforesaid and being of the unambiguous view that the position taken by the authority on merits is not the correct view, assessments are set aside.

## **DA Insights:**

Under composite supply, involving artificial or deeming valuation is incorrect and against the provisions of law and need to be set aside. Even renewable sector is facing similar issue due to vague 70:30 valuation of goods and services.

[M/s Avigna Properties Pvt Ltd Vs STO \[2023-VIL-264-MAD\]](#)

# Scrutiny proceedings of return as well as proceeding under Section 74 are two separate and distinct exigencies – HC

## **Issue:**

The short question which is raised in the present petition is as to whether the department is enjoined to issue a notice under section 61 (3) of CGST Act, 2017 once returns have been submitted by the assessee before initiating action under Section 74 of the Act or not.

## **Legal Provisions:**

Section 61 (3) and Section 74 of CGST Act, 2017

## **Observation and Comments:**

The Honorable High Court observed and held that:

- The scrutiny proceedings of return as well as proceeding under Section 74 are two separate and distinct exigencies and issuance of notice under Section 61(3), therefore, cannot be construed as a condition precedent for initiation of action under Section 74 of the Act.
- In our view, merely because no notices were issued under Section 61 of the Act would mean that issues of classification or short payment of tax cannot be dealt with under Section 74 as exercise of such power is not dependent upon issuance of notice under Section 61. The argument is misconceived is thus, repelled.

## **DA Insights:**

The said judgment may lead to multiple adjudicating proceedings parallelly under separate proceedings.

*[M/s Naarjuna Agro Chemicals Pvt Ltd Vs State of U.P. And Another \[2023-VIL-266-ALH\]](#)*

# Amount paid during proceedings even voluntarily cannot be retained - HC

## **Issue:**

During search at the factory premises of the applicant, the authority collected the deposit through reversal of ITC from electronic credit ledger and surrender of refund already applied. The respondents did not supply copy of Panchnama, copy of resumed record and electronic gadgets, which are necessary to file returns and comply with the requirement of banks. In this backdrop, the present petition has been filed.

## **Legal Provisions:**

Section 74(1) of the CGST Act, 2017 read with Rule 142(1A) of CGST Rules, 2017

## **Observation and Comments:**

The Honorable High Court observed and held that:

In the present case as well, from the date when the search was conducted and amount was deposited, no summons under Section 74 (1) of the CGST Act have been issued till date.

The amount was deposited during search and as per judgment passed in Vallabh Textiles' case (supra), this deposit cannot be taken to be voluntary. Since no proceedings under Section 74 (1) of the CGST Act have been initiated till date, as per Rule 142 (1A) of CGST Rules, 2017, the department cannot even issue Form GST DRC-01A to ask the petitioner to make payment of tax, interest and penalty due.

In view of the above discussion, a direction is being given to the respondents to return the amount of Rs.2.54 crores to the petitioner(s) along with simple interest at the rate of 6% per annum from the date of deposit till the payment is made.

## **DA Insights:**

The law itself is very clear and also CBIC clarified on the said issue, the same needs to be followed by authority in true spirit to avoid undue hardship to assessee.

*[Modern Insecticides Ltd and Another vs Comnr, CGST \[2023-VIL-256-P&H\]](#)*

# Once duty paid under ‘Protest,’ authorities need to pass appropriate order – HC

## **Issue:**

The records reveal that a notice under Section 20 of the IGST Act, 2017 read with Section 129(1) of the CGST Act, 2017 was issued to the petitioner on the ground that movement of goods of petitioner was after the e-way bill had expired. The petitioner in response deposited the amount of tax and penalty under protest and prayed for release of the confiscated goods. The authorities have treated the deposit of tax as a voluntarily deposit of tax on part of the petitioner and by ignoring the protest contained in reply of the petitioner has proceeded to release the goods etc.

## **Legal Provisions:**

Section 20 of the IGST Act, 2017 read with Section 129(1) of the CGST Act, 2017

## **Observation and Comments:**

The Honorable High Court observed and held that:

- Learned State Counsel does not dispute the contention urged on behalf of the petitioner on the aforesaid aspect and states that the competent authority shall pass an appropriate order referable to Section 129(3) of the GST Act and it shall be open for the petitioner to pursue its remedy, accordingly.
- In view of the stand so taken by the respondents, we deem it appropriate to dispose of this petition with a direction

upon the respondent no. 2 to consider the protest made by the petitioner while depositing the amount of tax and penalty and pass appropriate orders under Section 129(3) of the GST Act within a period of six weeks from the date of presentation of copy of this order.

## **DA Insights:**

The proceedings at check post still follows erstwhile regime policy and leads to deposit of additional tax and penalty even ‘Under Protest’.

[Hindalco Industries Limited Vs State of U.P. And Another \[2023-VIL-257-ALH\]](#)

## **GST Notification / Circulars / Guidelines / Instructions**

### **Advisory on GST Document Reference Number (RFN) in offline communications**

Press Release No. 580 28/04/2023

*Instruction no. No. 7451/CT&GST, Dated 02.05.23*

### **GSTN Advisory on Bank Account Validation**

*Press Release No. 579 24/04/2023*

### **New functionalities in ADVAIT to detect outliers & anomalies in GST & Customs**

*DO No. 04/CH(IC)/2023 dated 02 May 2023*

### **GST search authorization (INS-01) and inspection notices shall use RFN**

*Trade Circular 10T of 2023 03/05/2023*

### **Extension of Last Date for Filing PT Return in Form III in West Bengal – An Opportunity to Avoid Penalties**

*Memo No 49 CT/Pro dated 27/04/2023*

### **Amnesty scheme for revocation of cancellation of GST registration –**

*Instructions Internal Circular No. 4A of 2023 28/04/2023*

## GSTN Portal Changes

### Advisory on Bank Account Validation

GSTN has introduced the functionality for bank account validation is now integrated with the GST System. This feature is introduced to ensure that the bank accounts provided by the Tax Payer is correct. The bank account validation status can be seen under the **Dashboard**→**My Profile**→**Bank Account** Status tab in the FO portal. Tax Payers will also receive the bank account status detail on registered email and mobile number immediately after the validation is performed for his declared bank account.

Dashboard > My Profile > Bank Account Status

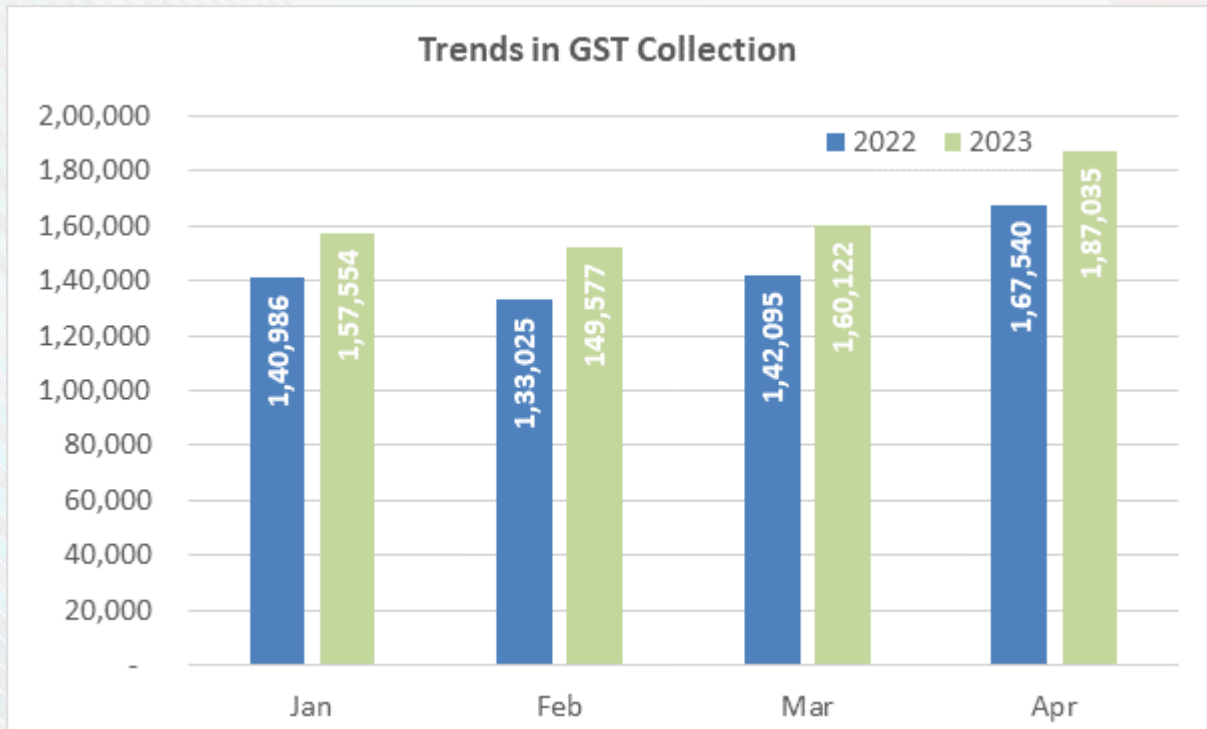
Sl No	Type of Account	Account Number	Bank Name	Bank Address	Account Status
					✔

### New facility to verify document Reference Number (RFN) mentioned on offline communications issued by State GST authorities

The GST portal generates documents with a unique DIN/RFN which can be traced on the taxpayer's dashboard. A facility for taxpayers to verify these documents using auto-generated RFN is under development. A new facility for RFN generation by State tax officers and verification by taxpayers is available for offline communications. Taxpayers can verify the RFN by navigating to **User Services > Verify RFN** option. The facility is only for offline correspondence issued by State GST authorities, while the CBIC DIN facility may be used for documents issued by Central GST officers..

Dashboard	Services	GST Law	Downloads	Search Taxpayer	Help and Taxpayer Facilities	e-Invoice	
Registration	Ledgers	Returns	Payments	User Services	Refunds	e-Way Bill System	Track Application Status
My Saved Applications				My Applications			
View/Download Certificates				View Notices and Orders			
View My Submissions				Search HSN Code			
Holiday List				Feedback			
Furnish Letter of Undertaking (LUT)				View My Submitted LUTs			
Locate GST Practitioner (GSTP)				Engage / Disengage GST Practitioner (GSTP)			
ITC02-Pending for action				View Additional Notices/Orders			
Cause List				Communication Between Taxpayers			
My Masters				Search BoE			
Search Advance Ruling				View PMT-03A			
Opting Forward Charge Payment by GTA (Annexure V)				Verify RFN			

# GST Revenue Collection in March 2023 - Rs. 1,87,035 Cr.



Source: PIB





# Once order of assessment was no longer in existence, claim for refund is automatically unsustainable – CESTAT

## **Issue:**

The appellant / importer is challenging the OIA passed by the Commissioner (Appeal), whereby the orders of the Deputy Commissioner reappraising its earlier order were set aside and consequently the refund claim was also rejected.

## **Legal Provisions:**

Sections 17 and 27 of Customs Act, 1962

## **Observation and Comments:**

The Honorable CESTAT observed and held that:

- Re-assessment is permitted only under Section 17(3)(4) and (5) of the amended provisions. Similar was the position prior to the amendment. It will virtually amount to an order of assessment or re-assessment in case the Assistant Commissioner or Deputy Commissioner of Customs while dealing with refund application is permitted to adjudicate upon the entire issue which cannot be done in the ken of the refund provisions under Section 27.
- We are of the considered view that the Commissioner (Appeals) had rightly observed that the Deputy Commissioner had no jurisdiction to review its own order and reassess the bill of entry once

again after the goods were cleared on payment of duty and the same was bad in view of the decision of the Apex Court in *Priya Blue* (supra) and in *ITC* (supra). We find no justification to interfere with the said order and we accordingly, affirm the view taken by the Commissioner.

## **DA Insights:**

The importer should have challenged the initial assessment and then would have filed the refund claim to obtain the relief.

# The word "premises" is wide enough to cover the entire stretch where the pipelines were installed – EPCG related

## Issue:

The Appellant are engaged in the business of manufacture of iron ore pellets, for which they have set up an integrated facility, consisting of a beneficiation plant at Barbil, Odisha and a pellet-making facility at Jajpur, Odisha. As the Iron Pellets manufactured by the Appellant were to be exported, it applied for EPCG licenses in respect of the capital goods that were required for the pre-production, production, and post-production of such Iron Ore Pellets. The Appellant applied for EPCG Licenses in respect of the Pipes required for movement of the concentrate from Barbil to Jajpur and for sourcing water from a nearby river for manufacture of concentrate and for depositing the tailings, generated in the manufacture of concentrate.

The EODCs were issued, however; a SCN was issued under Section 28, read with Section 124 of the Customs Act, 1962. The said SCN alleged that the conditions of Notification No.64/2008-Cus. and Para 5.3.2 of the Handbook of Procedures of FTP stood violated in as much as the imported pipelines were not installed at the premises mentioned in the EPCG licenses as the manufacturing premises/factory. Further the order was issued against which the appeal is filed before CESTAT.

## Legal Provisions:

Section 28, read with Section 124 of the Customs Act, 1962

## Observation and Comments:

The CESTAT observed and held that:

- From the above, we find that the notification requires the imported capital goods are to be installed in the 'factory or premises' of the EPCG license holder. The Notification does not mention that the installation has to be made within the Central Excise Registered factory. The word "premises" mentioned in the Notification is wide enough to cover the entire stretch where the pipelines were installed in this case. It is an integrated factory to manufacture Iron Ore Pellets from raw material.
- In view of above discussion, we hold that the Appellant has installed the pipelines within the factory or premises of the assessee and hence, they are eligible for concessional rate of duty as specified in Notification No. 64/2008-Cus.dated 09/05/2008. Accordingly, we set aside the OIO and allow the appeal filed by the Appellant, with consequential relief, if any.

## **DA Insights:**

The CESTAT rightly observed the word 'premises' which have wider coverage than 'factory premises' under Central Excise.

# RODTEP is allowed even for ‘restricted’ exported products – HC

## **Issue:**

The writ petition is filed to restrain the custom officers under jurisdiction from taking any coercive measures for recovery of the amount sanctioned and paid

under the RODTEP Scheme for exports of sugar made from 1.6.2022 to 30.11.2022 and to direct the custom officers concerned to permit the petitioner to lodge shipping bills for export of white refined sugar with claim of export benefit under RODTEP.

## **Legal Provisions:**

Section 142 of Customs Act, 1962

## **Observation and Comments:**

The Honorable High Court observed and held that:

- The petitioner shall be entitled to claim the RoDTEP Scheme benefit in respect of the exports of white refined sugar at the rate permissible. Even if such benefit is not claimed or mentioned in the shipping bills, the petitioner is permitted to make necessary application seeking such benefit in respect of the consignments concerned.
- The non-mentioning of the claim of the benefit in the shipping bill shall also not be treated as waiver on part of the petitioner by the authorities.
- The authority shall process the claim of the petitioner for RoDTEP Scheme

benefit irrespective of the fact that the same was not mentioned or lodged along with the shipping bill concerned.

## **DA Insights:**

The Honorable High Court has given interim relief without any reasons for allowing the same and may lead to further questioning on the legal stand at Higher forum.

*[M/s Shree Renuka Sugars Ltd vs UOI \[2023-VII-252-GUJ-CU\]](#)*

## **Customs Notification / Circulars / Guidelines / Instructions**

### **Realignment of RoDTEP Schedule w.e.f 01.05.2023**

*Notification No: 04/2023-DGFT Dated: 1st May, 2023*

### **New TRQ Applications under tariff head 7108 under India-UAE CEPA for FY 2023-24**

*Public Notice No. 12/2023-DGFT [F. No. 01/89/180/01/AM-22/PC-2[B]/Part-I/E-35248.]*

### **Appendices & Aayat Niryat Forms of Foreign Trade Policy, 2023**

*Public Notice No. 10/2023-DGFT [F. No. 01/75/171/00016/AM-23/FTP Cell.]*

### **Advance Authorization ad-hoc norms validity extended to 31.03.2026**

*Public Notice No. 09/2023 DGFT [F. No. 01/94/180/011/AM24/PC-4.]*

### **Amnesty scheme for Advance & EPCG authorization holders – Amendment**

*Public Notice No: 7/2023 DGFT [F. No. 18/15/AM-23/P-5]*

### **Procedure for applying for Amnesty scheme by Advance & EPCG authorization holders**

*Policy Circular No. 1 /2023-24-DGFT*

### **Amendment under Interest Equalisation Scheme in respect of UIN**

*Trade Notice No. 04/2023-24-DGFT dated 21April 2023 and trade Notice No. 03/2023-24-DGFT dated 20 April 2023*

### **Pre-deposit payment method for cases pertaining to Central Excise & Service Tax- Issues faced by the taxpayers who have paid the pre-deposit amount through FORM GST DRC-03 in GST Appeals- Instruction issued**

In this regard it may be noted that the above-mentioned Instructions were meant to the cases of appeals belonging to the Central Excise/ Service Tax only and any reference to the GST Act was unintentional and for the limited purpose of drawing a parallel between provisions of the GST Act and Central Excise Act, 1944/ the Finance Act, 1994. Hence last line of part 2 of the said instruction may be considered as infructuous.

*Instruction no. CBIC-240137/14/2022-Service Tax Section-CBIC dated 18 April 2023*

## **CBIC amends Notification No. 22/2003 & 23/2003 Central Excise dated 31.03.2003 from the new FTP perspective**

Notification No 20/2023-Central Excise Dated: 26th April, 2023

## **CBIC amend 20 Customs Tariff notifications, notification No. 50/2017-Customs to align HS Codes w.e.f. 01.05.2023**

Notification No. 34, 35 and 36/2023-Customs Dated: 29th April, 2023

## **Amending Customs Notifications to implement the Amnesty Scheme for one time settlement of default in export obligation by Advance and EPCG authorization holders notified by DGFT**

Notifications No. 32/2023-Customs Dated: 26th April, 2023

## **Customs (Waiver of Interest) Third Order, 2023**

CBIC waives the interest payable for the period from 14th April, 2023 till the date of removal of such system inactivity and thereafter upto three days (including holidays), in respect of such goods relating to those Bills of Entry on which the duty payment for the specific Bill of Entry was initiated in terms of para 8.2 of Circular No. 09/2023- Customs dated 30.03.2023 on or before 13.04.2023, but this process was not successful due to technical issues in the common portal leading to rejection coupled with an inability to re-initiate that payment from the electronic cash ledger.

Order No. 3/2023-Customs (N.T.) dated 17 April 2023

## **Custodians & Shipping Lines directed to waive demurrage & detention charges till 13.04.2023**

Public Notice No.31 /2023 dated 12 April 2023

## **Online filing of AEO-LO application – Version 3.0 of web-application Launched**

Circular No. 10/2023-Customs | Dated: April 11, 2023

## **Registration of Importers as per provision of Plastic Waste Management Rues, 2016**

As a background, importers of plastic packaging product or products with plastic packaging or carry bags or multi-layered packaging or plastic sheets or like require registration with CPCB/SPCB/PCC at the time of clearance.

In view of above, CPCB has requested concerned authorities to consider clearance of above-mentioned import consignments, based on the proof of submission of application for registration on the portal. The real-time status of the submitted application is also available in the National Dashboard section of the centralized EPR Portal (<https://eprplastic.cpcb.gov.in/>).

Instruction No. 14/2023-Customs dated 17 April 2023



# DA NEWS

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# Goods and Services Tax

- New GST rules in effect from today for businesses with turnover of over ₹100 crore
- GST-registered consumers can approach AAR bench
- Start automated GST scrutiny, FM Sitharaman tells CBIC
- Employee services from branch office to head office, and vice versa to attract 18 pc GST: AAR

# Customs and other

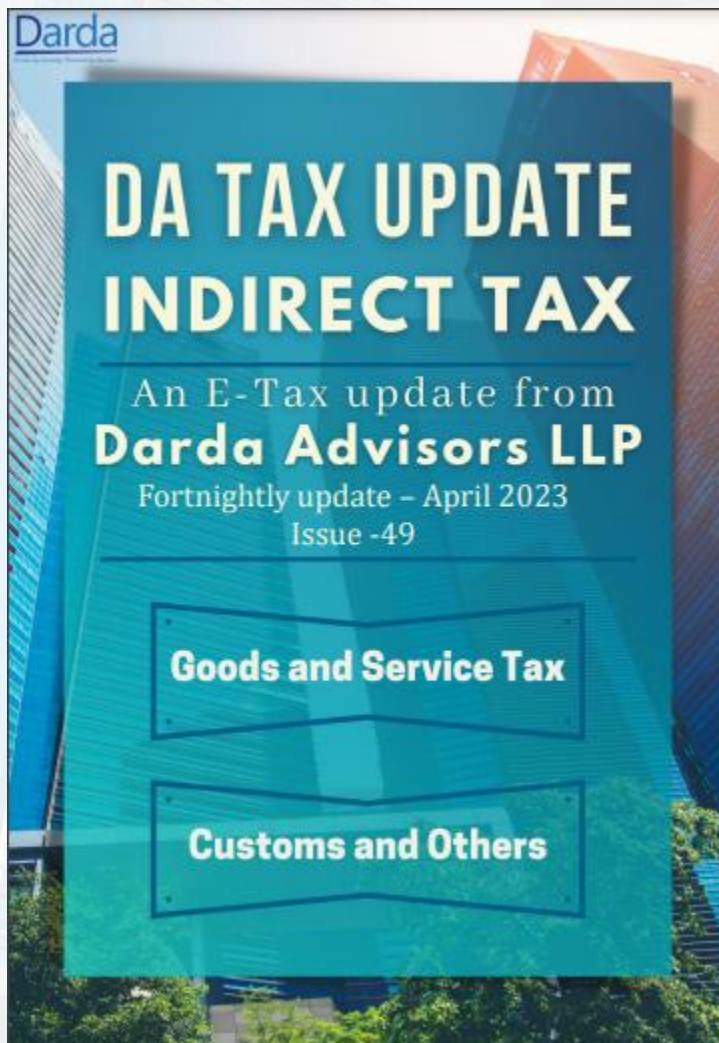
- Imports stuck at ports due to payment glitches
- Clarity on customs duty may boost local telecom gear manufacturing
- Customs dept busts Tramadol smuggling syndicate, Andhra company director arrested
- CBIC likely to introduce new system of publishing daily currency exchange rates



# DA Updates and Articles for the month of April 2023

## Indirect Tax Fortnightly Update for the month of April 2023

[https://dardaadvisors.com/wp-content/uploads/2023/04/DA-Indirect-Tax-Fortnightly-Update\\_April-2023.pdf](https://dardaadvisors.com/wp-content/uploads/2023/04/DA-Indirect-Tax-Fortnightly-Update_April-2023.pdf)



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