

DA TAX ALERT INDIRECT TAX

AN E-TAX ALERT FROM
Darda Advisors LLP

November 2024

Issue: 54

**GST COMPLIANCE
CALENDER**

**GOODS AND
SERVICE TAX**

**CUSTOMS AND
OTHER**

DA NEWS

PREFACE

We are pleased to present to you the Fifty-Fourth 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 October 2024.

During the month of October 2024, there were certain changes under Goods and Service Tax, Customs and other; key judgments and rulings such as AAR Ruling on GST Applicability for One-Time Corporate Guarantee Provided by Foreign Group Company and Tribunal Upholds Substantial Compliance over Procedural Formalities for ASEAN FTA Preferential Tariff Benefits

In the Fifty-Fourth 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 October 2024.

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

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Co-founder and Managing Partner

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Tax and Regulatory Services

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GST COMPLIANCE CALENDAR

November
2024

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

AAR Ruling on GST Applicability for One-Time Corporate Guarantee Provided by Foreign Group Company

DA Insights:

This ruling clarifies that GST on corporate guarantees provided by overseas group companies without periodic renewal is a one-time liability, reducing administrative burdens associated with recurring payments.

Issue:

Whether GST under the reverse charge mechanism (RCM) for a one-time Corporate Guarantee (CG) provided by a foreign group company is payable periodically or only once.

October 26, 2023, without consideration, the value should be set at 1% of the deemed total loan value under Rule 28(2). The AAR emphasized that no recurring GST payments are necessary as the GST is applicable as a one-time payment for such import of service.

Legal Provisions:

Section 13(3) of the CGST Act & Rule 28 of the CGST Rules

Observation and Comments:

The Rajasthan Authority for Advance Rulings (AAR) held that GST under RCM is payable on a one-time basis for the Corporate Guarantee (CG) provided by the overseas group company to the applicant, Green Infra Wind Farm Assets Ltd, which is valid until the loan settlement date and does not require periodic renewal. The AAR clarified that since no consideration is charged for the CG, the time of supply under Section 13(3) of the CGST Act would be the date of entry in the applicant's books. Therefore, GST liability is to be discharged once, at the time of entry, rather than periodically.

Additionally, the AAR provided guidance on the valuation of the supply: for guarantees executed before October 26, 2023, the value should follow the general valuation mechanism under Rule 28(1). For guarantees executed post-

[Green Infra Wind Farm Assets Ltd \[TS-669-AAR\(RAJ\)-2024-GST\]](#)

Central Authorities Cannot Pursue ITC Investigation Already Cleared by State GST Authorities

DA Insights:

This ruling clarifies that once State authorities verify the authenticity of ITC claims, parallel investigations by Central authorities for the same transactions are not required, promoting efficiency and reducing redundant administrative procedures.

Issue:

Whether the Central GST Authorities can continue investigating the availment of Input Tax Credit (ITC) by Kanco Tea from specific suppliers when the State GST Authorities have already verified and found these credits to be genuine.

Legal Provisions:

Section 6(2) of the CGST Act, 2017

Observation and Comments:

The Gauhati High Court directed the Central GST authorities to halt their investigation into the ITC claims made by Kanco Tea and Industries from suppliers M/s Ridhi Industries and M/s Amazonite Steels, as the State GST Authorities had confirmed the genuineness of these credits. However, the Court permitted the Central authorities to proceed with their investigation regarding ITC claims from another supplier, M/s IESA Sales Private Ltd., for the financial year 2020-21, as the State GST authorities had not initiated any inquiry related to this supplier, and the petitioner had no objection to this investigation. The ruling emphasized that, under Section 6(2) of the CGST Act, the Central authorities should avoid parallel investigations on matters already settled by State authorities.

[KANCO TEA AND INDUSTRIES LIMITED \[TS-671-HC\(GAUH\)-2024-GST\]](#)

HC Dismisses ITC Claim on Immovable Property by LLP, Citing Lack of Documentation and Procedural Compliance

DA Insights:

This case underscores the necessity of complying with procedural requirements, particularly in presenting complete documentation. Taxpayers must substantiate ITC claims with adequate evidence and pursue the appellate remedy before seeking writ intervention.

Issue:

Whether Chirantan Enterprises LLP is entitled to claim Input Tax Credit (ITC) on goods and services used in the construction of an immovable property leased for educational purposes under Section 17(5) of the CGST Act.

Legal Provisions:

- Section 17(5)(c) & (d) of the CGST Act (Restrictions on ITC for immovable property)
- Safari Retreats Pvt. Ltd. v. Chief Commissioner of Central Goods and Services Tax (Interpretation of immovable property as "plant" under GST law)

Observation and Comments:

The Madhya Pradesh High Court, referencing the Supreme Court's decision in Safari Retreats, noted that each case involving ITC claims on immovable property must undergo a functionality test to determine if the property qualifies as "plant and machinery." The court observed that Chirantan Enterprises failed to submit key documentation, such as a lease deed with the school, which could have substantiated their claim of ITC eligibility. The petitioner also did not attend personal hearings before the

adjudicating authority, weakening their claim further.

Since a final order had already been issued by the adjudicating authority denying the ITC, the High Court dismissed the writ petition, advising Chirantan Enterprises to appeal this order through the appropriate appellate mechanism. The court granted liberty to the petitioner to submit the necessary documents and rely on the Safari Retreats judgment during the appeal to strengthen their case.

[Chirantan Enterprises LLP vs. Commissioner CGST and Central Excise \[TS-678-HC\(MP\)-2024-GST\]](#)

HC Quashes CGST Demand Order for Lack of Reasoned Explanation and Procedural Fairness

DA Insights:

This case emphasizes the need for authorities to ensure procedural fairness by addressing taxpayers' submissions comprehensively in their orders. Orders must contain explicit reasoning to justify tax liabilities, especially in cases of complex tax adjustments.

Issue:

Whether the demand order issued under Section 73 of the CGST Act was valid, given that the petitioner alleged inadequate consideration of its responses, leading to a "cryptic order" without reasons.

the date of the SCN to the date of this judgment from the limitation period for determining the tax liability.

Legal Provisions:

Section 73 of the CGST Act & Section 16(2)(a) of the CGST Act

Observation and Comments:

The Kerala High Court observed that the demand order issued by the State Tax Officer appeared to be based on issues not originally raised in the Show Cause Notice (SCN), specifically a mismatch between GSTR-1 and GSTR-3B. The court noted that the order failed to reflect adequate consideration of the petitioner's responses, which had been submitted multiple times. Additionally, the judgment highlighted that merely quoting statutory provisions without explaining the reasons for liability determination did not meet the requirement for a reasoned order.

Given these findings, the court quashed the demand order and directed the respondent authority to issue a fresh notice and provide the petitioner an opportunity for representation. The High Court also excluded the period from

[Royal Sundaram General Insurance Co. Ltd. Vs. State Tax Officer & Ors. \[TS-682-HC\(KER\)-2024-GST\]](#)

HC Sets Aside Denial of GST Refunds for Procedural Non-Compliance

DA Insights:

This ruling reinforces the significance of adhering to procedural norms in tax matters. It highlights that tax authorities must follow established procedures to ensure fairness, thereby protecting taxpayers' rights to due process.

Issue:

The case primarily revolves around the denial of refund claims by the Deputy Commissioner of State Tax for certain export periods, where the petitioner argued non-compliance with the procedural requirements set forth in the Central Goods and Services Tax (CGST) Rules.

Legal Provisions:

Rule 92(3) of the CGST Rules, 2017

Observation and Comments:

The Bombay High Court observed that the orders issued by the Revenue denying refunds did not comply with the procedural requirements outlined in Rule 92(3). The Court noted that the respondent had failed to provide the petitioner with a reasonable opportunity to present their case, as mandated by the rules. The absence of a proper hearing and the lack of a notice detailing the reasons for the denial of refunds were highlighted as significant procedural shortcomings.

Consequently, the Court set aside the impugned orders denying refunds and remitted the matter back to the concerned authority for reconsideration, explicitly instructing compliance with Rule 92(3). The Court emphasized that while the petitioner had submitted certain undertakings regarding the

refunds, these should not impede their right to seek refunds for the disputed periods. The ruling underscores the necessity of adhering to procedural fairness in tax administration and the importance of respecting the rights of taxpayers.

[Haren Textiles Pvt. Ltd. vs. Deputy Commissioner of State Tax \[TS-692-HC\(BOM\)-2024-GST\]](#)

HC Revokes GST Registration Cancellation for Lack of Clarity and Due Process

DA Insights:

This case highlights the critical importance of due process in tax administration, particularly the need for clarity in communications from tax authorities. It underscores that vague notices can lead to unjust outcomes, reinforcing the right of taxpayers to a fair hearing.

Issue:

The main issue in this case was the cancellation of GST registration for Mahakali Foods Pvt. Ltd. due to alleged non-filing of GSTR-3B returns, and whether the relevant authorities had adequately applied their minds in issuing the show cause notice and subsequent orders.

Legal Provisions:

Section 29 of the Central Goods and Services Tax (CGST) Act, 2017

Observation and Comments:

The Madhya Pradesh High Court scrutinized the actions of the Adjudicating Authority and the Appellate Authority, concluding that both had failed to apply their minds appropriately. The Court noted that the show cause notice did not clearly articulate the violations attributed to Mahakali Foods, rendering it vague and lacking substance. Additionally, the cancellation order indicated that the amounts payable were all listed as "zero," which further suggested a lack of clarity and rationale in the authorities' decisions.

Given these deficiencies, the High Court set aside both the cancellation order and the appellate order that dismissed the appeal on the grounds of limitation. The Court directed the authorities to issue a fresh show cause notice and reconsider the matter with proper

adherence to legal standards. The ruling emphasizes the necessity of clear communication and a thorough examination of the facts before taking punitive actions against taxpayers.

[Mahakali Foods Pvt. Ltd. vs. Ministry of Finance State of M.P. \[TS-693-HC\(MP\)-2024-GST\]](#)

HC Reverses Denial of ITC for Pipelines in LNG Re-gasification, Upholding Judicial Precedent

DA Insights:

This ruling reinforces the significance of judicial precedent in tax matters and clarifies the need for tax authorities to consider the functionality of assets when determining their classification under the CGST Act. It reflects the judiciary's role in ensuring that taxpayers have a fair opportunity to present relevant facts and arguments in their favor.

Issue:

The primary issue in this case was the denial of Input Tax Credit (ITC) on pipelines used in a re-gasification unit for supplying Liquefied Natural Gas (LNG) to customers, based on the blocked credit provision under the CGST Act, specifically regarding the constitutional validity of the exclusion of pipelines under section 17(5).

Legal Provisions:

- Section 17(5) of the Central Goods and Services Tax (CGST) Act, 2017, which outlines the items for which ITC is not available, including "pipelines laid outside the factory premises.
- "Explanation to section 17(5) regarding the definition of "plant and machinery."

Observation and Comments:

The Bombay High Court quashed the orders of the Authority for Advance Rulings (AAR) and the Appellate Authority for Advance Rulings (AAAR) that denied ITC to Western Concessions Pvt. Ltd. The Court held that the matter is "fully covered" by the Supreme Court's verdict in the case of Safari Retreats, which established that the terms "plant and machinery"

have distinct legal interpretations within the context of the CGST Act. The High Court emphasized the need for a factual inquiry, noting that the AAR and AAAR failed to consider the implications of the Supreme Court's judgment, particularly the functionality test to determine whether a pipeline can be classified as "plant or machinery.

"The High Court also criticized the lower authorities for not adequately analyzing the relevance of the Supreme Court's ruling and for incorrectly applying both sub-clauses (c) and (d) of section 17(5) when they should have focused only on clause (c). As a result, the Court directed the AAR to reconsider the ITC eligibility with the new additional material provided by the assessee within four months. This decision not only underscores the need for a thorough examination of the facts but also highlights the importance of judicial review in the tax administration process.

Western Concessions Pvt. Ltd. vs UOI & Ors. [TS-686-HC(BOM)-2024-GST]

GSTN Portal Changes

GST Registration Update for Metal Scrap Buyers

The Goods and Services Tax Network (GSTN) has updated the registration process for metal scrap buyers. As per the advisory issued on October 13, 2024, and Notification No. 25/2024 - Central Tax dated October 9, 2024, taxpayers in this category must select "Others" under the "Constitution of Business" section in Part B of Table 2 of Form GST REG-07. A text box will appear where "Metal Scrap Dealers" must be entered. This step is mandatory for compliance with the new GST provisions. After completing this, the remaining details in Form GST REG-07 should be filled and submitted on the GST portal.

Barring of GST Return Filing After Three Years

Effective from early 2025, the GST portal will enforce a three-year filing limit for GST returns as mandated by the Finance Act, 2023. Taxpayers will not be able to file returns under Sections 37, 39, 44, and 52 – covering forms GSTR-1, 3B, 4, 5, 5A, 6, 7, 8, and 9 – once three years have passed from the original due date.

Advisory on Biometric-Based Aadhaar Authentication and Document Verification for GST Registration in Ladakh

GST registration applicants in Ladakh are now subject to biometric-based Aadhaar authentication and document verification under amended Rule 8 of the CGST Rules, 2017. The process involves OTP-based or biometric Aadhaar authentication and may require appointment booking at a GST Suvidha Kendra (GSK). Applicants must carry original documents for verification, including Aadhaar and PAN cards, and follow the guidelines provided in email notifications for appointment scheduling and GSK visits.

GST Collection

Rs 1,87,346 crore gross GST revenue collected for October 2024

GST Gross and Net Collections (Amount in crores) – October 2024						
GST Collections	Monthly			YTD		
	Oct-2023	Oct-2024	% Growth	Oct-2023	Oct-2024	% Growth
A	B	C	D = C/B-1	E	F	G = F/E-1
A.1. Domestic						
CGST	30,062	33,821		2,15,846	2,37,373	
SGST	38,171	41,864		2,70,777	2,94,365	
IGST	49,188	54,878		3,11,091	3,51,963	
CESS	11,162	11,688		75,940	81,437	
Gross Domestic Revenue	1,28,582	1,42,251	10.6%	8,73,654	9,65,138	10.5%
A.2. Imports						
IGST	42,127	44,233		2,83,841	3,02,524	
CESS	1,294	862		7,017	6,779	
Gross Import Revenue	43,421	45,096	3.9%	2,90,857	3,09,303	6.3%
A.3. Gross GST Revenue(A.1+A.2)						
CGST	30,062	33,821		2,15,846	2,37,373	
SGST	38,171	41,864		2,70,777	2,94,365	
IGST	91,315	99,111		5,94,931	6,54,488	
CESS	12,456	12,550		82,957	88,216	
Total Gross GST Revenue	1,72,003	1,87,346	8.9%	11,64,511	12,74,442	9.4%

Link: https://tutorial.gst.gov.in/downloads/news/revenue_report_oct24.pdf

HC Orders Customs Department to Pay Interest on Delayed SAD Refund After 10-Year Delay, Imposes Costs for Non-Compliance

DA Insights:

This ruling underscores the judiciary's firm stance on upholding statutory timelines for refunds, ensuring that government authorities cannot delay payments unreasonably. It also highlights the accountability of officers in cases of unjustified delays in taxpayer refunds.

Issue:

The issue in this case was whether the interest on the delayed refund of Special Additional Duty (SAD) should be calculated from the date of the refund application or from a later date, as argued by the Revenue.

Legal Provisions:

Section 27A of the Customs Act, 1962

Observation and Comments:

The Bombay High Court ruled that the interest on the delayed refund of SAD must be calculated from the date of the refund application, rejecting the Revenue's interpretation of Section 27A. The Court criticized the Revenue's approach, which forced the assessee to undergo two remand orders simply to get a legitimate refund adjudicated. The Court highlighted that, according to Section 27A, the period for calculating interest begins three months after the date of the refund application. It emphasized that once a refund order is made, the liability to pay dates back to the initial collection date, mirroring how duty liability applies from when it is due.

The Court ordered the Deputy Commissioner of Customs to pay interest at 6% per annum on the refund amount within two months, increasing to 8% if the deadline was missed. Additionally, the Court imposed a cost of Rs. 15,000 on the Revenue for the delayed processing and warned that additional interest would be recovered from the responsible officer if payment was further delayed. The Court found Revenue's defenses baseless, particularly since the case involved a small claim amount, and held that the petition "deserves to succeed."

[Ajay Industrial Corporation Ltd vs Deputy Commissioner of Customs \[TS-484-HC-2024\(BOM\)-CUST\]](#)

High Court Upholds Validity of Customs Public Notice Requirements in Trade Agreement Compliance Case

DA Insights:

This case emphasizes the importance of compliance with procedural requirements under trade agreements. The judgment affirms that customs authorities can seek explanations in specific circumstances to verify adherence to the rules, promoting transparency and accountability in import transactions.

Issue:

The petitioner challenged a public notice dated June 24, 2024, specifically Clause 3(ii), arguing it imposes additional requirements conflicting with the Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement) Rules, 2009. The petitioner sought to clear goods for home consumption under Notification No. 46/2011 without the need for additional explanations or conditions.

Legal Provisions:

Notification No. 46/2011-Customs & Public Notice No. 55 of 2024 & Section 28DA of the Customs Act, 1962

Observation and Comments:

The Bombay High Court upheld the validity of Clause 3(ii) in the public notice, ruling that it does not conflict with the 2009 Rules. The Court observed that the requirement for an importer to provide an explanation when identical Free on Board (FOB) values are stated in both the FTA Certificate of Origin and the third-country invoice is a necessary measure to ensure compliance with the preferential trade agreements. The requirement to explain such identical values does not impose an

unreasonable burden on the petitioner, as it serves to facilitate proper assessment by the customs authority.

Furthermore, the Court clarified that the obligation to provide an explanation is only invoked when FOB values are identical, thus ensuring that importers retain the right to benefit from preferential trade agreements as long as they comply with the relevant rules. The petition was ultimately dismissed, with the Court noting that while the public notice requires clarification from importers, it does not infringe upon their statutory entitlements under the applicable trade agreements.

[M/s. Idori India Pvt Ltd & Anr vs. The Chief Commissioner of Customs, Jawaharlal Nehru Customs & Ors. Writ Petition No. 13723 of 2024](#)

HC Invalidates VAT Assessment on Royalty Payments, Emphasizing Procedural Fairness and Timeliness

DA Insights:

This ruling reinforces the judiciary's stance on the necessity of adhering to procedural fairness and natural justice in tax assessments. The decision serves as a cautionary tale for tax authorities regarding the importance of due diligence and proper documentation in assessments involving cross-border transactions.

Issue:

The case addresses the legality of a VAT liability imposed on royalty payments made by Ferrero India for the use of Intellectual Property Rights (IPR) granted by a Luxembourg-based company. The core issue revolves around the alleged flawed assessment process and whether the assessment order was within the statutory limitation period.

Legal Provisions:

Maharashtra Value Added Tax (MVAT) Act, particularly Section 23(4)

Observation and Comments:

The Bombay High Court quashed the assessment order regarding the VAT liability on royalty payments, finding it "entirely unsustainable." The Court highlighted several critical flaws in the decision-making process, including breaches of Section 23(4) of the MVAT Act, failure to adhere to principles of natural justice, lack of fair play, non-application of mind, and legal malafides. The judgment pointed out that the assessment mischaracterized the transactions involved and relied on unrelated agreements, indicating a serious disconnect between the facts of the case and the assessment made.

The Court underscored that allowing a remand for reassessment would only extend the statutory period and enable the revenue authorities to impose harsher penalties. It emphasized the need for assessments to be made within the prescribed time limits, noting that the order in question was issued beyond the legal timeframe. The Court ultimately ordered the assessment to be quashed and did not entertain a remand, highlighting that the breach of natural justice principles was sufficiently apparent to warrant this action.

Soremartec S. A., Luxembourg & Ors. vs The State of Maharashtra & Ors. [TS-478-HC-2024(BOM)-VAT]

HC Quashes Notices on Input Tax Credit Reversal for Capital Goods, Clarifying Distinct Treatment from Inputs

DA Insights:

This ruling reinforces the understanding that capital goods should be treated distinctly from inputs regarding ITC claims. The judgment underscores the importance of precise definitions and legislative intent in tax law, potentially impacting future tax assessments and compliance for manufacturers.

Issue:

The case concerns the validity of notices issued to MRF Ltd. proposing the reversal of Input Tax Credit (ITC) on capital goods utilized in the manufacturing and inter-state sale of goods. The primary issue is whether restrictions on availing ITC apply to capital goods similarly as they do to inputs.

the only restrictions related to capital goods were those outlined in Rule 10(4)(b), which governs the availment of ITC in a staggered manner—50% in the year of purchase and the remaining before the end of the third financial year. This ruling also reflects a comparative analysis with the Cenvat Credit Rules, underscoring the distinct treatment afforded to capital goods and inputs.

Legal Provisions:

Section 19 of the TNVAT Act, 2006

Observation and Comments:

The Madras High Court quashed a series of notices issued against MRF Ltd., emphasizing that the restrictions on Input Tax Credit (ITC) should not apply to capital goods solely based on the nature of inter-state sales or stock transfers. The Court noted that under the TNVAT Rules, specifically Rule 10(4)(e), there is no direct correlation required between capital goods and sales, contrary to the treatment of 'inputs,' which are consumable in the production of taxable goods.

The judges further clarified that the limitations imposed under Sections 19(4) and 19(5) of the TNVAT Act were intended to apply exclusively to 'inputs' and not to capital goods. They stated that

[MRF Ltd vs. State of Tamil Nadu and Others \[TS-483-HC-2024\(MAD\)-VAT\]](#)

Tribunal Upholds Substantial Compliance over Procedural Formalities for ASEAN FTA Preferential Tariff Benefits

DA Insights:

This ruling underscores the importance of substantial compliance over rigid procedural adherence in trade agreements, allowing for flexibility when minor errors do not impact the legitimacy of documentation. It encourages a balanced approach in customs assessments, focusing on the essence of compliance rather than technicalities.

Issue:

The case examines whether minor procedural lapses in presenting the Certificate of Origin (COO) can justify denial of preferential tariff benefits under the ASEAN Free Trade Agreement (FTA).

procedural issues should not override the substance of the COO when the authenticity of the origin is established.

Legal Provisions:

ASEAN Free Trade Agreement (FTA) provisions on preferential tariffs

Observation and Comments:

The Chennai Customs, Excise & Service Tax Appellate Tribunal ruled in favor of M/s Devendran Coal, holding that minor procedural deficiencies should not obstruct entitlement to substantial benefits under the ASEAN FTA. The appellant presented a COO that was initially missing the “issued retroactively” stamp within the prescribed three-day period post-shipment, but later amended it without altering any factual information about the goods' origin. The Tribunal noted that the core objective of the COO—to establish the origin of goods—was met beyond doubt. Denying the preferential tariff benefit based solely on a minor procedural lapse would be unjust and contrary to the principles of substantial compliance. The Tribunal emphasized that

[M/s Devendran Coal International Pvt Ltd vs Commissioner of Customs \(Imports\). \[CAN. 42618 of 2014\]](#)

Customs Notification / Circulars / Guidelines / Instructions

Clarification on Origin Procedures under FTAs for Imports with Third-Party Invoicing

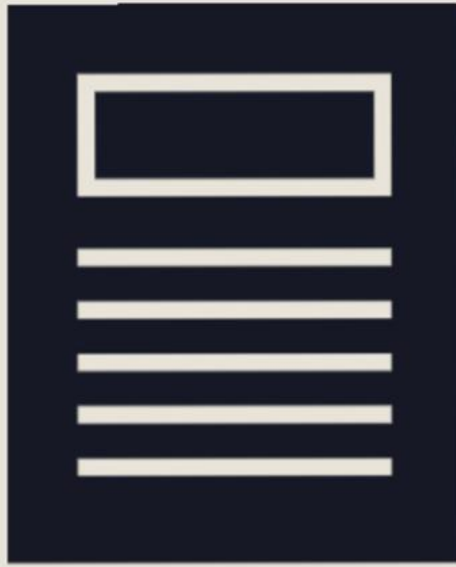
CBIC has issued clarifications to customs officials regarding import clearances under FTAs, especially where third-party invoicing is involved, such as in the ASEAN-India FTA. The guidance emphasizes that third-party invoices are valid under certain FTAs and that a Certificate of Origin (COO) should be accepted if it meets the originating criteria, regardless of third-party involvement. Customs officers may seek verification if origin criteria are in doubt, following CAROTAR rules, but must prioritize FTA provisions if conflicts arise. Any denial of preferential duty claims should follow due process, with a clear justification if the origin criteria are unmet.

Instruction No. 23/2024 - Customs, dated 21st Oct, 2024

Issuance of Equipment Type Approval (ETA) for License-Exempt Wireless Equipment

CBIC has issued instructions regarding the self-declaration process for Equipment Type Approval (ETA) for license-exempt wireless equipment, as per the Office Memorandum from the Department of Telecommunications (DoT) dated September 9, 2024. Applicants can now apply for ETA through the SARAL Sanchar portal, allowing for faster processing and issuance of ETA certificates. ETA holders must ensure compliance with RF regulations and obtain necessary clearances from DGFT prior to equipment import. CBIC advises customs officers to follow this process, with the earlier Instruction No. 16/2022-Customs modified accordingly.

Instruction No. 24/2024 - Customs, dated 22nd Oct, 2024



DA NEWS

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Goods and Services Tax

- GST reduction will make insurance little affordable for customers, says Department of Finance Joint Secy
- GST rates to be cut on 20 litre water bottles and bicycles to 5%, raised for luxury shoes, watches, and beauty products
- GST return filing time limit soon: No filing to be allowed after 3 years of due date, it's time to file any pending return
- New GST amnesty scheme notified: Waiver of interest and penalty on GST tax demand for eligible taxpayers to be effective from November 1, 2024
- India's SUV makers get a ₹10,000 crore tax notice

Customs and other

- India, Spain sign agreements in rail transport, customs matters
- India plans 'safeguard duty' to protect steel companies from cheap imports
- Vedanta gets total penalty of Rs 102.03-cr from Customs Department, Tamil Nadu
- Customs duty cut, slash MRP of 3 cancer drugs, pharma companies told

DA Updates and Articles for the month of September 2024

DA - Indirect Tax Fortnightly Update – October 2024

Link: <https://dardaadvisors.com/wp-content/uploads/2024/10/DA-Indirect-Tax-Fortnightly-Update-October-2024-1.pdf>

DA Newsflash (GST): Special Procedure for Rectification of Orders

Link: <https://www.linkedin.com/feed/update/urn:li:activity:7249763903281209344>

DA Newsflash (GST): Waiver of Interest and Penalty under Section 128A

Link: <https://www.linkedin.com/feed/update/urn:li:activity:7249999648273137665>

DA Newsflash (DGFT): Mandatory Annual Return from FY 2023-24 Onwards under the RoDTEP Scheme

Link: <https://www.linkedin.com/feed/update/urn:li:activity:7255212015009374208>

DA Newsflash (FTP): Key Update on clarifications for Free Trade Agreements (FTAs) between India and UAE, and India and ASEAN

Link: <https://www.linkedin.com/feed/update/urn:li:activity:7255435440114081792>

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