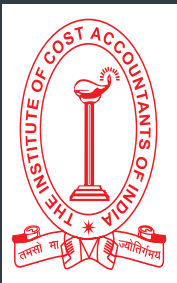


November, 2023

# TAX Bulletin

Volume - 147  
02.11.2023



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

Statutory Body under an Act of Parliament

[www.icmai.in](http://www.icmai.in)

**Headquarters:** CMA Bhawan, 12, Sudder Street, Kolkata - 700016

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## VISION STATEMENT

“The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally.”

## MISSION STATEMENT

“The CMA Professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting.”

## Objectives of Taxation Committees:

1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
4. Evaluating opportunities for CMAs to make way for further development and sustenance of the opportunities.
5. Conducting and monitoring of Certificate Courses on Direct and Indirect Tax for members, practitioners and stake holders and also Crash Courses on GST for Colleges and Universities.

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# The Institute of Cost Accountants of India

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1. Certificate Course on GST (CCGST)
2. Advanced Certificate Course on GST (ACCGST)
3. Advanced Certificate Course on GST Audit and Assessment Procedure (ACGAA)
4. Certificate Course on TDS (CCTDS)
5. Certificate Course on Filing of Returns (CCFOF)
6. Advanced Course on Income Tax Assessment and Appeals (ACIAA)
7. Certificate Course on International Trade (CCIT)

Admission Link - <https://eicmai.in/advsc/DelegatesApplicationForm-new.aspx>

### Modalities

Description	Course Name						
	CCGST	ACCGST	ACGAA	CCTDS	CCFOF	ACIAA	CCIT
Hours	72	40	30	30	30	30	50
Mode of Class	Offline/ Online	Online					
Course Fee* (₹)	10,000	14,000	12,000	10,000	10,000	12,000	10,000
Exam Fee* (₹)	1,000 per attempt						
Discounts	20% Discount for CMA Members, CMA Qualified and CMA Final Pursuing Students						

\*18% GST is applicable on both Course fee and Exam fee

### Eligibility Criteria for Admission

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*On passing the examination with 50% marks a Certificate would be awarded to the participant with the signature of the President of the Institute*

### Course Details

<https://icmai.in/TaxationPortal/OnlineCourses/index.php>

## Courses for Colleges & Universities by the Tax Research Department

### Modalities

### Eligibility

- ▲ B.Com/ BBA pursuing or completed
- ▲ M.Com/ MBA pursuing or completed

Description	Courses for Colleges and Universities	
	GST Course	Income Tax
Batch Size	Minimum 50 Students per Batch per course	
Course Fee* (₹)	1,000	1,500
Exam Fee* (₹)	200	500
Duration (Hrs)	32	32

For enquiry about courses, mail at: [trd@icmai.in](mailto:trd@icmai.in)

\*18% GST is applicable on both Course fee and Exam fee

Behind every successful business decision, there is always a **CMA**



**CMA (Dr.) V. Murali**  
Chairman  
Direct Taxation Committee, ICMAI

## FROM THE DESK OF CHAIRMAN

Esteemed Professional Colleague,

**T**he end week of the month of October is a very busy and important time for direct tax return compliances. As for the 30<sup>th</sup> of October, compliances like: furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194 M and 194s and Quarterly TCS certificate (in respect of tax collected by any person) in the month of September, 2023 are to be complied with. It's a busy time for all those who operate in the direct tax sphere of practice and for those who work in the tax compliance department of their offices.

### POINT TO PONDER

There is no end to learning. As J Krishnamurthi put it ***"It is not that you read a book, pass an examination, and finish with education. The whole of life, from the moment you are born to the moment you die, is a process of learning."*** It does not matter how slowly you go as long as you don't stop.. John Assaraf said ***"Be a warrior of your dream, a knight of your goal and a soldier of your wishes."***

### ACTIVITIES AND PLAN OF ACTION

To appraise about the department activities, I would like to state that the department for this fortnight has been busy with the conduct of the classes of the Taxation courses, publishing of the fortnightly bulletin and conduct of the quiz for the members among all other activities which are being carried on methodically. The Tax Research Department also has been holding online webinars and workshops both in direct and indirect taxes as per their schedule. The Tax Research Department is sparing no efforts to empower our members.

### EMERSON'S WORDS OF WISDOM

I have been always enthused by the words of Ralph Waldo Emerson. His thoughts and quotes have a rugged and upbeat sense to them that never fail to lift one's spirits up. I share a few of those wonderful quotes with you:

1. Write it in your heart that every day is the best day in this year.
2. Common sense is genius in working clothes.
3. For every minute you remain angry, you give up sixty seconds of peace of mind.
4. Little minds have little worries, big minds have no time for worries.

5. Hitch your wagon to a star
6. Every wall is a door.
7. Cause and effect are two sides of one fact.

### **WRAP UP POINT**

Life is not a calm stream which will gently allow you to take a leisurely swim. It changes and can be a stormy ocean with hidden depths, it can be an effervescent and ebullient thrill. It's our take on it that matters. Remember when the mind is weak, every situation is a problem. When the mind is balanced each situation is a challenge. When the mind is strong each situation is an opportunity. So, no excuses – be strong, face all challenges. Fight with your own strength, not with other's weakness because true success lies in your effort, not in others' defeat. Problems are not meant to stop you, They are meant to teach you, 'Delay' is the enemy of efficiency; 'Waiting' is the enemy of utilization So, don't delay anything and don't wait for anything because procrastination is the thief of time and late decisions deny progress.

To win, you have got to stay in the game. Start everyday with a new hope, leave bad memories behind and have faith for a better tomorrow. Robert Browning said '***Our aspirations are our possibilities***'. The measure of who we are is what we do with what we have.

With Warm Professional Regards,

Forever, yours in service,



**CMA (Dr.) V Murali**  
Chairman  
Direct Taxation Committee, ICAI  
02.11.2023



**CMA Rajendra Singh Bhati**  
Chairman  
Indirect Taxation Committee, ICMAI

## FROM THE DESK OF CHAIRMAN

**T**he department has organized a physical seminar at Hyderabad on the 31<sup>st</sup> of October, 2023. The topic for the session was “7<sup>th</sup> YEAR OF GST - CRITICAL ISSUES AND WAY FORWARD”.

I am happy to note that the seminar was graced by **Shri Sandeep Prakash, Chief Commissioner (Customs and Central Tax - Hyderabad Zone)** and **CMA Mankoskar Surendrakumar Commissioner, Central Tax Hyderabad**. Both of the department representatives spoke about the way GST has carved its niche over the past few years and the plans that the Government is having for easier compliance and maintenance of transparency in the system.

The seminar also had insights from our resource pool wherein CMA Bhogavalli Mallikarjun Gupta deliberated on the issue of “ITC - understanding legal aspects”, CMA Anil Sharma on “Issues on GST Returns and Notices” and CMA Sanjay R Bhargave on “GST Litigation and Departmental Audit”. The session was really insightful and was widely appreciated by the participants.

The activities of the department for this fortnight has been the conduct of the classes of the Taxation courses, publishing of the fortnightly bulletin and conduct of the quiz for the members among all other activities which are being carried on diligently.

My have my best wishes to the Tax Research Department for their dedication and sincere efforts.

Thank You.

**CMA Rajendra Singh Bhati**  
Chairman  
Indirect Tax Committee, ICMAI  
02.11.2023

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Articles on the Topics of Direct and Indirect Taxation are invited from readers and authors. Along with the article please share a recent passport-sized photograph, a brief profile and the contact details. The articles should be the author's own original.  
Please send the articles to

*[trd@icmai.in](mailto:trd@icmai.in) / [trd.ad1@icmai.in](mailto:trd.ad1@icmai.in)*



# Streamlining Business Transactions: A Comprehensive Guide to E-Invoicing under GST



**CMA Amit Dey**  
Cost Accountant

## Introduction:

Goods and Services Tax (GST) was introduced in India with the aim of creating a unified and simplified taxation system. In line with this objective, the government has implemented electronic invoicing (e-invoicing) to enhance transparency, reduce tax evasion, and streamline business processes. This article explores the concept of e-invoicing under GST, its benefits, implementation process, and its impact on businesses.

## Understanding E-Invoicing:

E-invoicing is a digital method of invoicing where businesses generate, exchange, and authenticate invoices electronically. Under GST, the e-invoicing system was introduced to bring uniformity and standardization in the generation of invoices. This system aims to eliminate manual intervention in the preparation and processing of invoices, reducing errors and enhancing overall efficiency.

## Recent Updates:

“[einvoice1.gst.gov.in](http://einvoice1.gst.gov.in)” or the e-invoice portal is the first invoice registration portal, maintained by the National Informatics Centre (NIC) for generating IRN for e-invoices. The e-invoicing system initially became applicable on 1st October 2020 for large taxpayers and is extended to small taxpayers with a turnover over Rs.10 crore since 1st October 2022. Recently, the department mandated e-invoicing for businesses with more than Rs 5 crore turnover w.e.f. 1st August 2023.

## National Informatics Centre Advisory on NEW Time limit

It is to update you that it has been decided by the GST Authority to impose a time limit of 30 days for reporting of invoices from date of invoice, on e-invoice portals. This time limit is applicable for taxpayers with AATO greater than or equal to 100 crores.

Hence, the taxpayers in this category will not be allowed to report invoices older than 30 days on the date of reporting. Please note that this restriction will apply to the all-document types for which IRNs are to be generated. Thus, the Credit / Debit note will also have to be reported within 30 days of issue from date of issue. For example, if an invoice has a date of Nov. 1, 2023, it cannot be reported after Nov. 30, 2023.

This validation will come into effect from 1st Nov, 2023.

10th May 2023

CBIC notified the 6th phase of e-invoicing. Hence, taxpayers having more than Rs 5 crore turnover in any financial year from 2017-18 shall issue e-invoices w.e.f 1st August 2023.

06th May 2023

The GST department has deferred the time limit of 7 days to report the old e-invoices on the IRP portals by three months. Further, the department is yet to announce the new implementation date.

### 13th April 2023

As per the GST Network's advisories dated 12th April 2023 and 13th April 2023, taxpayers with annual turnover equal to or more than Rs.100 crore must report tax invoices and credit-debit notes to IRP within 7 days of invoice date from 1st May 2023.

### 30th January 2023

Few updates are made on the NIC's e-invoice portal-

- (1) User can select POS state code of '96-Other Country' against items where HSN codes are 9965 and 9968 (Services by way of transportation of goods, including by mail or courier).
- (2) The documents dated 1/10/2021 or after shall only be considered on the portal.
- (3) The portal has added a new error code 2295 for duplicate requests apart from 2150, with error as 'IRN is already generated and registered with GSTN Lookup Portal by other IRP'.

### 11th October 2022

The GST Council may implement the next phase of e-invoicing for businesses with an annual turnover of more than Rs.5 crore from 1st January 2023. The system may get extended to businesses with a turnover of over Rs.1 crore by the end of the next fiscal year.

### 1st August 2022

The e-Invoicing system for B2B transactions has now been extended to those with an annual aggregate turnover of more than Rs.10 crore up to Rs.20 crore starting from 1st October 2022, vide notification no. 17/2022.

### 24th February 2022

The e-Invoicing system will get extended to that annual aggregate turnover of more than Rs.20 crore up to Rs.50 crore starting from 1st April 2022, vide notification no. 1/2022.

## Key Features and Benefits of E-Invoicing:

**Standardization:** E-invoicing ensures a standardized format for invoices, facilitating easy exchange and understanding between businesses and government authorities. This consistency enhances transparency and reduces the chances of errors.

**Real-time Reporting:** One of the significant advantages of e-invoicing is the ability to report transactions in real-time to the GST Network (GSTN). This enables quicker and more accurate data processing, helping businesses and tax authorities to make informed decisions promptly.

**Reduced Compliance Burden:** E-invoicing automates the generation of invoices and facilitates direct data transmission to the GSTN. This significantly reduces the compliance burden on businesses, as the information is readily available and can be seamlessly integrated into the GST return filing process.

**Minimized Errors:** Manual data entry is prone to errors, which can lead to discrepancies in tax filings. E-invoicing minimizes such errors by automating the process, ensuring that the data is accurate and consistent across all documents.

**Faster Processing and Payments:** With e-invoicing, the entire invoicing process becomes more efficient. Faster processing of invoices means quicker payment cycles, improving cash flow for businesses.

### Implementation Process:

Registration on the Invoice Registration Portal (IRP): Businesses with a turnover above a specified threshold are required to generate e-invoices. They need to register on the Invoice Registration Portal (IRP), a centralized platform that validates and authenticates e-invoices.

**Invoice Generation:** Once registered, businesses generate invoices in the prescribed format. The IRP validates the invoice and assigns a unique Invoice Reference Number (IRN) to each invoice.

**Transmission to GSTN:** The authenticated e-invoice is transmitted to the GSTN in real-time. This ensures that the transaction data is available to tax authorities for monitoring and analysis.

**Integration with GST Return:** The e-invoice data seamlessly integrates with the GST return filing process. This simplifies the compliance process and reduces the chances of errors in tax reporting.

## Impact on Businesses:

**Increased Efficiency:** E-invoicing streamlines the entire invoicing process, reducing manual effort and the



likelihood of errors. This leads to increased operational efficiency for businesses.

**Enhanced Compliance:** Businesses can ensure better compliance with GST regulations as e-invoicing facilitates accurate and real-time reporting.

**Cost Savings:** The automation of invoicing processes and reduced errors result in cost savings for businesses. Additionally, the streamlined compliance process minimizes the need for additional resources.

**Improved Cash Flow:** Quicker processing and payment cycles, facilitated by e-invoicing, contribute to improved cash flow for businesses.

## Conclusion:

E-invoicing under GST represents a significant step towards creating a more efficient and transparent taxation system in India. While businesses may initially face challenges in adapting to the new system, the long-term benefits in terms of reduced compliance burden, increased efficiency, and improved transparency make it a crucial component of the evolving GST framework. As technology continues to play a pivotal role in the business landscape, embracing e-invoicing becomes not just a regulatory requirement but also a strategic imperative for businesses looking to thrive in the digital era.

## Frequently Asked Questions

### 1. What are the methods/modes of e-invoice generation?

There are two modes/methods of e-invoice generation.

- First one is using the offline/excel tool
- Second one is using the API mode – directly or through GSPs.

### 2. What are the access mechanism for the e-invoicing system?

There are two access mechanism for e-invoicing system.

- Web based access for generation of IRN using the offline/excel based tools.
- API based access for generation of IRN using the APIs directly or through GSPs.

### 3. How to know the enablement of e-invoicing system

### for my Company?

There is an option in the <https://einvoice1.gst.gov.in> portal under search menu as 'Status of Tax Payer'. Select and enter the GSTIN and see the enablement status for the entered tax payer.

### 4. Whether e-Invoice is required for Export of Services?

Yes, if you are eligible for e-Invoicing, all the invoices of B2B and Exports need to be registered.

### 5. Is there any time limit for delivery of goods or generation of e-waybill in e-Invoice?

No, there is no time limit for delivery of goods or generation of e-waybill for the e-Invoice.

### 6. Do you need to upload RCM Invoices also?

Yes, if you are eligible for e-Invoicing, all the invoices including RCM invoices issued by the Supplier need to be registered.

### 7. How to generate E-invoice for Services?

The e-Invoice for services may be generated like any other invoice, by mentioning related SAC code and the total price in unit rate and the quantity may be mentioned as one.

### 8. In how many days can we generate e-Invoice after preparing manual invoice and e-Waybill?

Ideally, the e-invoice must be generated after preparing the manual invoice and before issuing it to the customer. The system presently allows to register invoices for the previous periods also.

### 9. If we miss to upload the invoices, then what is the solution?

Presently, system allows for the invoices to be registered for previous period. So, if you have missed uploading, then you may still generate e-Invoice for the previous period invoices.

### 10. Whether E-Waybill is mandatory for service invoices?

No, it is not required. e-Waybill is required only if at least one of the items in the invoice has Goods and the value of invoice exceeds Rs 50 thousand.

### 11. Whether Shipping bill number and date can be entered in e-Invoice?

Yes, they can be entered.

[Shipping bill is the main document on the basis of which

the customs office gives the permission for export. Shipping bill contains particulars of the goods being exported, the name of the vessel, the port at which goods are to be discharged, country of final destination, exporter's name and address, and so on.]

**12. Whether shipping bill number is mandatory while preparing E- Invoice?**

No, shipping bill number or date is not mandatory for preparing e-invoice.

**13. Is there any time limit to prepare a credit note against E-invoice?**

No, there is no time limit to prepare the credit notes or debit notes against the e-Invoice.

**14. I have crossed the notified Turnover in the current year, do I need to upload my invoices?**

No, e-Invoice is applicable only if the notified turnover is crossed in the previous years.

**15. Can the regular invoice be maintained along with portal generated invoice? Instead of sending the portal generated invoice can we send the regular format to customer.**

Invoice sent to the customer must contain the IRN number and the QR Code. Along with this you may send the regular invoice also.

**16. How do I upload invoices, in case I do not have ERP system?**

The e-invoice portal <https://gepp.einvoice1.gst.gov> helps the suppliers in registering the invoices without the necessity for ERP system. This is a browser based and user-friendly portal by which the e-invoices can be generated. The application may also be downloaded on to the mobile.

**17. Is e-Invoicing applicable if my customers are of SEZ type?**

Yes, its applicable. If the customer is of type SEZ, then e-Invoice may be generated using transaction type as SEZWP / SEZWOP by the Supplier.

[‘SEZWP’ for SEZ supplies with payment of tax, ‘SEZWOP’ for SEZ supplies without payment of tax,]

**18. Do we need to upload the Digital signature on E-Invoice portal?**

No, supplier cannot upload the digitally signed invoice

to the portal. The e-invoice system will digitally sign the e-invoice details uploaded to the portal and return the signed invoice and QR code to the Supplier.

**19. I'm unable to enter slash '/' in the document number, what should I do?**

Document number in e-Invoice should not be starting with 0, / and -. You should pass the document number without such characters.

**20. Whether manual invoice with USD/EURO Currency and E-Invoice with INR be used? (Or) Can we upload export invoice details with foreign currency?**

All invoices to be registered on the portal should contain the values in INR, however there are some optional fields in the schema in which the foreign currency may be included.

**21. I have already registered in GST Portal. Whether I need to register again on the E-invoice system Portal?**

Yes. All the registered users under GST who wish to generate IRN need to register on E-invoice system separately using his GSTIN. Once GSTIN is entered, the system sends an OTP to his registered mobile number registered with GST Portal and after authenticating the same, the system enables him to generate his/her username and password for the E-invoice system. After generation of username and password of his/her choice, he/she may proceed to make entries to generate IRN.

**22. I have already registered in EWB Portal. Whether I need to register again on the E-invoice Portal?**

No, Users who are already registered on the e-way bill portal need not to again register on the e-invoice system. User can use EWB login credentials to login at e-invoice system.

**23. Will it be possible to allow invoices that are registered on invoice registration system/portal to be downloaded and/or saved?**

Yes. The IRP after registering the invoice, will share a digitally signed e-invoice for record of the supplier. You can download the invoice for further use and action.

**24. What is Invoice Reference Number (IRN)?**

The Invoice Reference Number (IRN) is a unique number (also known as hash) generated by



the e-invoice system using a hash generation algorithm. For every document viz., an invoice or debit or credit note to be submitted on the e-invoice system, a unique 64-character Invoice Reference Number (IRN) shall be generated which is based on the computation of hash of GSTIN of supplier of document (invoice or credit note etc.), Year, Document type and Document number. This shall be unique to each invoice and hence will be the unique identity for each invoice for the entire financial year in the entire GST System for a taxpayer.

#### **25. Can IRN be deleted or cancelled?**

The IRN, once generated cannot be modified or deleted. However, if IRN is generated with wrong information, it can be cancelled. Once cancelled, the same document (with same document number) can't be reported again for generation of IRN. The cancellation is required to be done within 24 hours from the time of generation.

#### **26. If there is a mistake or wrong entry in the e-invoice, what has to be done?**

If there is a mistake, incorrect or wrong entry in the e-invoice, then it cannot be edited or corrected. Only option is to cancel that invoice/IRN and report a new document (with new number) and generate a fresh IRN.

#### **27. Whether e-invoices generated through GST system can be partially / fully cancelled?**

E-Invoice/IRN can't be partially cancelled. It has to be fully cancelled.

The e-invoice mechanism enables invoices to be cancelled. This will have to be triggered through the IRP within 24 hours.

#### **28. What is the need to create sub-users? Why do I need sub-users?**

Many of the businesses have multiple places of business or head office and branch at different locations or work remotely from the principal place

of business. Generating IRN with a single login may be a challenge for them. To overcome this challenge business can create multiple sub-users. A sub-user can use the same login credentials created originally and perform the actions as per the access that is given to them. For example, a sub-user may be allowed to generate IRN and restricted to accept IRN.

Most of the times, the tax payer or authorized person himself cannot operate and generate IRN's. He will be dependent upon his staff or operator to do that. He would not like to avoid sharing his user credentials to them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign the roles to them. He can assign generation of IRN or report generation activities based on requirements. This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid misuse of credentials.

#### **29. How many sub-users can be created?**

For every principal/additional place of business, user can create maximum of 10 sub-users. That is, if tax payer has only (one) principal business place (and no additional place of business), he can create 10 sub-users. If tax payer has 3 additional places and one principal place of business (i.e. 4 places), then he can create 40 (4 X 10) sub users.

#### **30. What are the Modes of Generation of e-invoice, the taxpayer can use?**

Multiple modes can be used for reporting invoices to IRP:

- Bulk Upload,
- API based,
- Mobile app based,
- GSP based.

# Precautions to be undertaken in the preparation of the Anticipatory Income-Tax Statement for the Financial Year 2023-2024



**CMA (Dr) Sivakumar A**  
Asst Professor

Many Drawing and Disbursing Officers will demand Anticipatory Income –Tax Statements in the coming months. Under those circumstances, it is pertinent to understand about different aspects of the preparation of the Anticipatory Income-Tax Statement for the Financial Year 2023-2024. Following are some of the important of them. (Related with Individuals)

1. You have to consider the Finance Act of 2023 and the Income Tax Act 1961 as base for the preparation of the Anticipatory Income-Tax Statement for the Financial Year 2023-2024.
2. Sec 115 BAC is the default one .If you want to opt the old regime, please give an option form to continue in the old regime of taxation.

## **Amendment to sec 115 BAC in the A.Y 2024-2025 is as follows:**

Following sub-section (IA) shall be inserted after sub-section (1) of section 115 BAC by the Finance Act 2023 w.e.f 01/04/2024:

(IA) Notwithstanding anything contained in this Act but subject to the provisions of this chapter, the income tax payable in respect of the total income of a person, being

an individual or Hindu undivided Family or association of persons (other than a co-operative society) , or body of individuals ,whether incorporated or not , or an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2, other than a person who has exercised an option under sub-section (6) ,for any previous year relevant to the assessment year beginning on or after the 1st day of April 2024, shall be computed at the rate of tax given

**Table No: 1**

Serial No.	Total Income	Income Tax Rate
1	Up-to Rs. 300,000	No Tax
2	Rs. 300,000 to Rs. 600,000	5%
3	Rs. 600,000 to Rs. 900,000	10%
4	Rs. 900,000 to Rs. 12,00,000	15%
5	Rs 12,00,000 to Rs 15,00,000	20%
6	Above Rs 15,00,000	30%

3. As per Sec 115 BAC, you need not pay taxes up-to Rs





700,000(Total Income). If your Total Income exceeds Rs 700,000 in the Previous Year 2023-2024, then following is the tax rates applicable to you.

**Table No: 2**

Serial No.	Total Income	Income Tax Rate
1	Up-to Rs. 300,000	No Tax
2	Rs. 300,000 to Rs. 600,000	5%
3	Rs. 600,000 to Rs. 900,000	10%
4	Rs. 900,000 to Rs. 12,00,000	15%
5	Rs 12,00,000 to Rs 15,00,000	20%
6	Above Rs 15,00,000	30%

4. If you continue in the old regime, you need not pay taxes up-to total Income Rs 500,000 (Including Rebate). There is no change in the tax rates with respect to the Old Regime in the F.Y 2023-2024. If your total Income exceeds Rs 500,000, following is the Income Tax Rates as per the Old Regime of Taxation. (Assume Age is below 60)

**Table No: 3**

Serial No.	Total Income	Income Tax Rate
1	Up-to Rs. 250,000	No Tax
2	Rs. 250,000 to Rs 500,000	5%
3	Rs. 500,000 to Rs 10,00,000	20%
4	Above Rs 10,00,000	30%

5. There is no change in the Income Tax Rates for the following Individuals in the Old Regime of Taxation. (F.Y 2023-2024)
  - a. Senior Citizen
  - b. Super Senior Citizen
6. Following is an analysis under Old regime of taxation:

Age-44 years

Total Income-Rs 549,000

Method: Old.

Income Tax Liability

Up-to Rs. 250,000-Nil

Rs 250,000 to Rs 500,000-5%-Rs 12,500

Rs 500,000 to Rs 549,000=49,000

49,000\*0.20=Rs 9800

Total=12,500+9800=Rs 22,300

Add: 4% Cess =Rs 22,300\*0.04=892

Total Income Tax Liability=22,300+892=Rs 23,192/-

**Income Tax Liability is Zero as per Sec 115BAC with respect to the above example.**

8. If you opt New Regime, you can only claim the following deductions in the F.Y 2023-2024.
  - a. Sec 80CCD (2)-Contribution to NPS by the Employer
  - b. Standard Deduction: Maximum Amount Rs 50,000
  - c. Family Pension Deduction: Maximum Rs 15,000
  - d. Deduction under Sec 80 JJAA
  - e. Contribution to Agniveer Corpus Fund (Sec 80 CCH (2))
  - f. Deduction under Section 24 with respect to the let out property.
9. In section 87A of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of April, 2024, namely:—

“Provided that where the total income of the assessee is chargeable to tax under sub-section (1A) of section 115BAC, and the total income—

- (a) does not exceed seven hundred thousand rupees,

the assessee shall be entitled to a deduction from the amount of income-tax (as computed before allowing for the deductions under this Chapter) on his total income with which he is chargeable for any assessment year, of an amount equal to one hundred per cent. of such income-tax or an amount of twenty-five thousand rupees, whichever is less;

- (b) exceeds seven hundred thousand rupees and the income-tax payable on such total income exceeds the amount by which the total income is in excess of seven hundred thousand rupees, the assessee shall be entitled to a deduction from the amount of income-tax (as computed before allowing the deductions under this Chapter) on his total income, of an amount equal to the amount by which the income-tax payable on such total income is in excess of the amount by which the total income exceeds seven hundred thousand rupees.”.

### Interpretation of the above clause

As per New Regime of Taxation, you will get exemption even if you total Income is up-to Rs 728,000. Please look at the following table.

**Table No: 4.**

Serial No.	Total Income	Income Tax Liability	Amount Exceeds Rs 700,000	Net Income Tax Liability
1	704,000	25,400	4000	4000+ Cess@4%
2	724,000	27,400	24000	24,000 +Cess@4%
3	728,000	27,800	28,000	27,800+ Cess@4%. <b>Here the benefit ends.</b>

- 10. You can also claim relief under both regimes in the following cases.
  - a. If you receive arrears of DA.
  - b. If you receive arrears of Salary
  - c. If you receive arrears of Pension

11. Following is an another example:

Age: 52.

Total Income: Rs 724,000/-

**Method: Old.**

#### Income Tax Liability

Up-to Rs 250,000- Nil

Rs 250,000 to Rs 500,000-5%-Rs 12,500

Rs 500,000 to Rs 724,000=224,000

224,000\*0.20=Rs 44,800

Total=12,500+44,800=Rs 57,300

Add: 4% Cess =Rs 57,300\*0.04=2292

Total Income Tax Liability=57300+2292=Rs 59,592/-

Income Tax Liability is as follows as per Sec 115BAC with respect to the above example.

Rs 724,000-700,000=Rs 24,000.

Then Rs 24,000+24,000\*0.04=Rs 24,960.

12. Important Precautions to be taken by the individuals in the preparation of Anticipatory Income Tax Statement

- a. As far as individuals are concerned, please give utmost importance to the salary /pension accrual date. If the salary is due in next month, salary from 2023 March to salary to 2024 February is to be taken into consideration.
- b. Following types of salary /pension is to be taken into consideration
  - i. Arrears of Salary
  - ii. Advance of Salary
  - iii. Arrears of Pension



- iv. Advance of pension
- v. Arrears of DA
- vi. Arrears of DR
- vii. Arrears of HRA/Medical Allowance
- viii. Arrears of other allowances
- c. Contribution to Central Government /State Government medical Insurance schemes can be claimed as deduction under Sec 80 D
- d. Deductions under Chapter VIA can be claimed based on relevant documents
- e. Keep relevant documents with respect to deductions .You cannot claim deductions unless

you have sufficient evidence in your hand .You need not produce documents while giving anticipatory income tax statements. But the documents have to be produced before the DDO/ Bank Manager/ Treasury officer at the time of giving final income tax statements

f. Equal split-up of income tax liability is required due to following reasons

- i. It is required as per the Income Tax Act 1961 and the Income Tax Rules 1962
- ii. It is beneficial to you as per financial planning concepts.
- f. Keep copies of Anticipatory Income Tax statements in your hand

TB



# Press Releases

## DIRECT TAX

### Time Series data of Direct Taxes shows improved Taxpayer compliance

ITRs filed by individual taxpayers register increase of 90% from 3.36 crore in Assessment Year (AY) 2013-14 to 6.37 crore in AY 2021-22

Average gross total income for individual taxpayers registers an increase of 56% from AY 2013-14 to AY 2021-22

In an indication of widening tax base subsequent to various reforms measures, 7.41 crore ITRs filed for AY 2023-24 till date, including 53 lakh new first time filers

295% increase in ITRs filed by individual taxpayers with gross total income of Rs. 5 lakh to Rs. 10 lakh from AY 2013-14 to AY 2021-22

291% increase in ITRs filed by individual taxpayers with gross total income of Rs. 10 lakh to Rs. 25 lakh from AY 2013-14 to AY 2021-22

Data further indicates increase in net direct tax collections from Rs. 6.38 lakh crore in FY 2013-14 to Rs. 16.61 lakh crore in FY 2022-23

Posted On: 26 OCT 2023 8:15PM by PIB Delhi

The Income Tax Department has, over the years, focused on several measures to ensure ease in compliance of taxpayers and transparent tax administration. In line with transparency in its functioning, the Department had released the Time Series Data of Direct Taxes and Income Tax Return statistics, in various tranches, from time to time.

The data shows that the number of ITR filings has shown a consistent upswing over the last few years. **The returns filed by individual taxpayers have increased from 3.36 crore in Assessment Year (AY) 2013-14 to 6.37 crore in AY 2021-22 registering an overall increase of 90%. During the current fiscal too, 7.41 crore returns have been filed for AY 2023-24 till date, including 53 lakh new first time filers.** This is an indication of the widening of tax base subsequent to various reform measures put in place by the Department.

In fact, while the overall number of returns of individual taxpayers has shown an increase over the years, there is

also an increase in number of returns filed by individual taxpayers across various ranges of gross total income.

- i. **In the range of gross total income upto Rs. 5 lakh, the number of returns filed by individual taxpayers has increased from 2.62 crore in AY 2013-14 to 3.47 crore in AY 2021-22 registering an increase of 32%. This range of income includes individuals having income below taxable limit who may not be filing returns.**
- ii. **In the range of gross total income of Rs. 5 lakh to Rs. 10 lakh, and Rs. 10 lakh to Rs. 25 lakh, the number of returns filed by individual taxpayers from AY 2013-14 to AY 2021-22 has registered an increase of 295% and 291% respectively.**

This indicates that individual taxpayers are showing a positive trend of migration to higher range of gross total income.

A further analysis of the gross total income of individual



taxpayers for AY 2013-14 and AY 2021-22 also shows that:

- i. The proportionate contribution of gross total income of top 1% individual taxpayers vis-à-vis all individual taxpayers has decreased from 15.9% in AY 2013-14 to 14.6% in AY 2021-22.
- ii. The proportionate contribution of gross total income of bottom 25% individual taxpayers vis-à-vis all individual taxpayers has increased from 8.3% in AY 2013-14 to 8.4% in AY 2021-22.
- iii. The proportion of gross total income of middle 74% group of individual taxpayers increased from 75.8% to 77% in the above period.
- iv. The average gross total income for individual taxpayers increased from about Rs. 4.5 lakh in

AY 2013-14 to about Rs. 7 lakh in AY 2021-22 representing an increase of 56%. The increase in average gross total income for top 1% individual taxpayers is 42% while that for bottom 25% individual taxpayers is 58%.

The above data is clearly indicative of a robust growth in the gross total income of individuals across different income groups subsequent to AY 2013-14. The overall impact has been reflected in increase in net direct tax collections from Rs.6.38 lakh crore in FY 2013-14 to Rs. 16.61 lakh crore in FY 2022-23. This has been made possible due to the taxpayer friendly and taxpayer oriented progressive policies adopted by the Government. The Department is committed to ensure transparency in processes, efficiency in administration and concerted efforts at building trust with taxpayers and stakeholders.

## Record 7.85 crore ITRs filed for all assessment years up to 31st October, 2023

Over 7.65 crore ITRs filed for AY 2023-24 till 31st October, 2023; 11.7% higher Y-o-Y

More than 7.51 crore ITRs verified and almost 96% of the verified ITRs stand processed till 31st October 2023

Over 1.44 crore statutory forms filed up to 31st October, 2023

Posted On: 01 NOV 2023 5:50PM by PIB Delhi

The Income Tax Department registered a record number of filing of Income Tax Returns (ITRs) till 31st October, 2023, which was the due date for filing of ITRs (other than ITR 7) for taxpayers not having any international or specified domestic transaction, in whose case books of account were required to be audited.

More than **7.65 crore** ITRs were filed for AY 2023-24 till 31st October, 2023, which is **11.7%** higher as compared to the 6.85 crore ITRs filed for AY 2022-23 till 7th November, 2022, the due date for filing such ITRs in the preceding year. Further, total number of ITRs filed in FY 2023-24 for all assessment years up to 31st October, 2023 stands at 7.85 crore, an all-time high when compared to a total of

7.78 crore ITRs filed in FY 2022-23.

Out of the 7.65 crore ITRs filed for AY 23-24, more than 7.51 crore ITRs have already been verified. Further, out of the 7.51 crore verified ITRs, 7.19 crore have already been processed till 31st October 2023 i.e. almost 96% of the verified ITRs stand processed.

31st October, 2023 was also the due date for filing of some crucial statutory forms like Form 10B, 10BB and Form 3CEB. More than 1.44 crore of various types of statutory forms filed upto 31st October, 2023.

During the peak filing days the e-filing portal successfully handled the traffic providing a seamless experience to the taxpayers and tax professionals for filing of Forms and

ITRs. This was widely appreciated by the taxpayers and professionals on various platforms including Social Media.

The support from the helpdesk was provided to taxpayers through inbound calls, outbound calls, live chats, Webex and co-browsing sessions. The helpdesk team also supported resolution of queries received on the Twitter handle of the Department through Online Response Management (ORM), by proactively reaching out to the taxpayers/stakeholders and assisting them for different issues on near real-time basis.

**Eight webinars** related to filing of auditable & time barring forms, filing of ITR-3/5/6, DSC registration, form 10B/10BB filing, etc. were conducted to guide the taxpayers and tax professionals. Educational videos pertaining to the same were also uploaded on the e-filing portal.

The IT Department expresses its gratitude to all the taxpayers and tax professionals for their support in compliances and requests the attention of taxpayers who are yet to file the Forms and ITRs, to file them. The Department urges all taxpayers and tax professionals to continue to make tax related compliances in time.

## INDIRECT TAX

### In fight against fake ITC, DGGI detects more than 6,000 fake ITC cases involving more than Rs. 57,000 crore GST evasion with the arrest of 500 persons between April 2020 to September 2023

In FY23-24, DGGI detects Rs. 1.36 lakh crore overall GST evasion involving voluntary payment of Rs. 14,108 crore

Posted On: 18 OCT 2023 8:34PM by PIB Delhi

Being the premier Intelligence and Investigating Agency of GST tax evasion across the country, the Directorate General of GST Intelligence (DGGI) had initiated a Special Drive against the practice of claiming fake Input Tax Credit (ITC) to plug the leakage in Government revenue from November, 2020, and continues to check ITC evasion actively. **From April 2020 to September 2023, more than 6,000 fake ITC cases involving more than Rs. 57,000 crore GST evasion has been detected and a total of 500 persons have been arrested.**

Since June 2023, DGGI has laid special emphasis to identify and apprehend the masterminds and disrupting syndicates, operating across the country. Cases have been unraveled using data analysis aided by advanced technical tools which has lead to the arrest of tax evaders. These tax syndicates often use gullible persons and enticed

them with job / commission / bank loan etc. to extract their KYC documents which were then used for creation of fake / shell firms / companies without their knowledge and consent. In some cases, KYCs were used with the knowledge of the concerned person by paying them small pecuniary benefits. **In the current Financial Year 2023-24, a total of 1,040 fake ITC cases involving Rs. 14,000 crore has been detected with a total of 91 fraudsters have been apprehended till date.**

In order to tackle the menace of GST evasion, the DGGI develops intelligence, especially in new areas of tax evasion, through advanced tools for data analytics besides using its intelligence network across the country to collect such information. **Overall in FY2023-24, Rs. 1.36 lakh crore has been detected as overall GST evasion (including fake ITC) and voluntary payment of Rs. 14,108 crore has been made for the same.**

## GST revenue collection for October 2023 is second highest ever, next only to April 2023, at Rs.1.72 lakh crore; records increase of 13% Y-o-Y

Revenue from domestic transactions (including import of services) is also 13% higher Y-o-Y

Average gross monthly GST collection in FY 2023-24 now stands at ₹ 1.66 lakh crore; 11% higher Y-o-Y

Posted On: 01 NOV 2023 2:31PM by PIB Delhi

The gross GST revenue collected in the month of October, 2023 is ₹ 1,72,003 crore out of which ₹ 30,062 crore is CGST, ₹ 38,171 crore is SGST, ₹ 91,315 crore (including ₹ 42,127 crore collected on import of goods) is IGST and ₹ 12,456 crore (including ₹ 1,294 crore collected on import of goods) is cess.

The government has settled ₹ 42,873 crore to CGST and ₹ 36,614 crore to SGST from IGST. The total revenue of Centre and the States in the month of October, 2023 after regular settlement is ₹ 72,934 crore for CGST and ₹ 74,785 crore for SGST.

The gross GST revenue for the month of October, 2023 is 13% higher than that in the same month last year. During the month, revenue from domestic transactions (including import of services) is also 13% higher than the revenues from these sources during the same month last year. The average gross monthly GST collection in the FY 2023-24 now stands at Rs. 1.66 lakh crore and is 11% per cent more than that in the same period in the previous financial year.

The chart below shows trends in monthly gross GST revenues during the current year. The table below shows the state-wise figures of post settlement GST revenue of each State till the month of October 2023.

### Chart: Trends in GST Collection

State/UT	Pre-Settlement SGST			Post-Settlement SGST[1]		
	2022-23	2023-24	Growth	2022-23	2023-24	Growth
Jammu and Kashmir	1,318	1,762	34%	4,299	4,817	12%
Himachal Pradesh	1,341	1,546	15%	3,368	3,302	-2%
Punjab	4,457	4,903	10%	11,378	13,115	15%
Chandigarh	351	389	11%	1,227	1,342	9%
Uttarakhand	2,805	3,139	12%	4,513	4,890	8%
Haryana	10,657	11,637	9%	18,291	20,358	11%
Delhi	8,000	9,064	13%	16,796	18,598	11%
Rajasthan	8,832	9,859	12%	19,922	22,571	13%
Uttar Pradesh	15,848	18,880	19%	38,731	42,482	10%
Bihar	4,110	4,731	15%	13,768	15,173	10%
Sikkim	179	297	66%	489	629	29%



State/UT	Pre-Settlement SGST			Post-Settlement SGST[1]		
	2022-23	2023-24	Growth	2022-23	2023-24	Growth
Arunachal Pradesh	282	378	34%	932	1,155	24%
Nagaland	125	177	42%	564	619	10%
Manipur	166	210	27%	812	659	-19%
Mizoram	105	168	60%	488	573	18%
Tripura	242	299	23%	847	928	9%
Meghalaya	265	353	33%	841	988	17%
Assam	2,987	3,428	15%	7,237	8,470	17%
West Bengal	12,682	13,799	9%	22,998	24,607	7%
Jharkhand	4,329	5,152	19%	6,466	7,128	10%
Odisha	8,265	9,374	13%	11,031	12,723	15%
Chhattisgarh	4,285	4,773	11%	6,421	7,656	19%
Madhya Pradesh	6,062	7,384	22%	15,418	18,100	17%
Gujarat	21,644	24,005	11%	32,943	36,322	10%
Dadra and Nagar Haveli and Daman and Diu	381	372	-3%	709	606	-15%
Maharashtra	48,870	58,057	19%	74,612	84,712	14%
Karnataka	20,165	23,400	16%	37,924	42,657	12%
Goa	1,111	1,307	18%	2,024	2,299	14%
Lakshadweep	6	16	162%	18	66	259%
Kerala	7,016	8,082	15%	17,450	18,370	5%
Tamil Nadu	20,836	23,661	14%	34,334	37,476	9%
Puducherry	271	288	6%	695	833	20%
Andaman and Nicobar Islands	112	125	12%	287	311	8%
Telangana	9,538	11,377	19%	21,301	23,478	10%
Andhra Pradesh	7,347	8,128	11%	16,441	18,488	12%
Ladakh	81	121	49%	311	377	21%
Other Territory	97	140	44%	281	685	144%
<b>Grand Total</b>	<b>2,35,167</b>	<b>2,70,777</b>	<b>15%</b>	<b>4,46,167</b>	<b>4,97,562</b>	<b>12%</b>



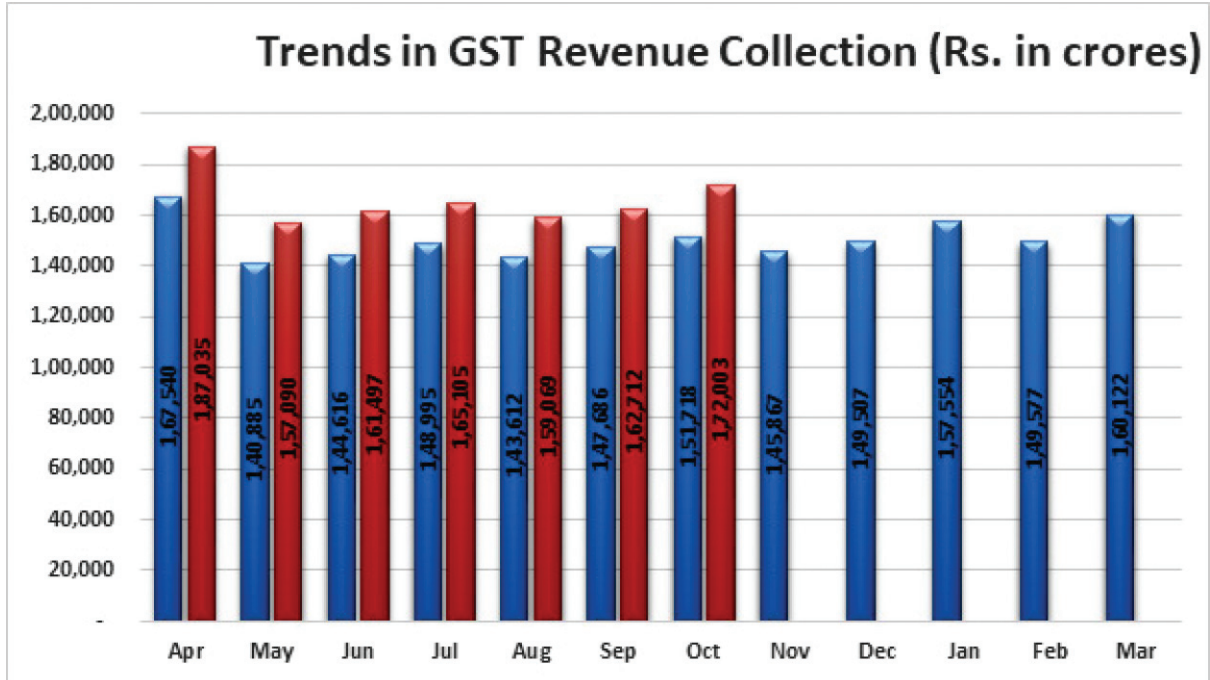


Table: SGST & SGST portion of IGST settled to States/UTs

April-October (Rs. in crore)

# NOTIFICATIONS & CIRCULARS

## Direct Tax

### Central Tax Circular No. 12/2023-Central Tax (Rates) Dated 19th October 2023

The Central Government Seeks to amend Notification No 11/2017- Central Tax (Rate) dated 28.06.2017

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table,

- (i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 6%(Rs. 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line

of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

- (ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ central tax at

the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

- (iii) against serial number 34, -

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a “shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services, -

- (i) serial number 696 and the entries relating thereto shall be omitted;
- (ii) serial number 698 and the entries relating thereto shall be omitted.



2.This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow,*

<https://taxinformation.cbic.gov.in/view-pdf/1009893/ENG/Notifications>

**Notifications  
Central Tax**

**Notification No. 13/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 12/2017- Central Tax (Rate) dated 28.06.2017.

G.S.R. ----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II,

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of-  (a)water supply;  (b)public health;  (c)sanitation conservancy;  (d)solid waste management; and  (e)slum improvement and upgradation	Nil	Nil

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item(a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009894/ENG/Notifications>

**Notifications  
Central Tax**

**Notification No. 14/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 13/2017- Central Tax (Rate) dated 28.06.2017.

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R. 692(E), dated the 28th June, 2017, namely

In the said notification, in the Table, -(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(ii) against serial number 5A, in column (2), after the words "Services supplied by the Central



Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009895/ENG/Notifications>

**Notifications  
Central Tax  
Notification No. 15/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 15/2017- Central Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017),the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 15/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 694(E), dated the 28th June, 2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupatio, whichever is earlier”, shall be substituted.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009896/ENG/Notifications>

**Notifications  
Central Tax  
Notification No. 16/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 17/2017- Central Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E) dated the 28th June, 2017, namely: -

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus “shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely: -

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, - “(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009897/ENG/Notifications>



**Notifications  
Central Tax  
Notification No. 17/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06. 2017.

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification,

in Schedule I – 2.5%, -

- (i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“92A	1703	Molasses”;

- (ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely

(1)	(2)	(3)
“96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

in Schedule III – 9%,

- (i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled” shall be substituted;
- (ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A	2207 10 12	Spirits for industrial use”;

in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009898/ENG/Notifications>

**Notifications  
Central Tax  
Notification No. 18/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 02/2017- Central Tax (Rate) dated 28.06.2017

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

In the said notification,

in Schedule I – 2.5%, -

- (i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“94A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled”



2. This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009899/ENG/Notifications>

**Notifications  
Central Tax  
Notification No. 19/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No. 04/2017- Central Tax (Rate) dated 28.06.2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009900/ENG/Notifications>

**Notifications  
Central Tax  
Notification No. 20/2023-Central Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No. 05/2017- Central Tax (Rate) dated 28.06.2017

G.S.R...(E).- In exercise of the powers conferred by clause

(ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28th June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely: -

(1)	(2)	(3)
“6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”

2. This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009901/ENG/Notifications>

**Notifications  
Integrated Tax  
Notification No. 15/2023-Integrated Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No. 08/2017- Integrated Tax (Rate) dated 28.06.2017

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, subsection (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II,



Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:

In the said notification, -

(A) in the Table,

- (i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ integrated tax rate of 6%(Rs. 96). If ‘B’ charges ‘A’ integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 96.”;

- (ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ integrated tax at the rate of 12% (Rs. 96). If ‘B’ charges ‘A’ integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 40 (5% of Rs. 800) and not

Rs. 96.”;

(iii) against serial number 34, -

- (a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a “shall be substituted;
- (b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services, -

- (i) serial number 696 and the entries relating thereto shall be omitted;
- (ii) serial number 698 and the entries relating thereto shall be omitted.

2.This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow,*

<https://taxinformation.cbic.gov.in/view-pdf/1009902/ENG/Notifications>

### Notifications

#### Integrated Tax

#### Notification No. 16/2023-Integrated Tax (Rate) Dated 19th October 2023

The Central Government Seeks to amend Notification No 09/2017- Integrated Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.9/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3,Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -(1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of- (a)water supply; (b)public health; (c)sanitation conservancy; (d)solid waste management; and (e)slum improvement and upgradation	Nil	Nil

- (2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (3.) against serial number 7, in column (3), in the Explanation, in item(a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009903/ENG/Notifications>

**Notifications  
Integrated Tax**

**Notification No. 17/2023-Integrated Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 10/2017- Integrated Tax (Rate) dated 28.06.2017.

GSR.....(E).-In exercise of the powers conferred by sub-

section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely: -

In the said notification, in the Table, -(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(ii) against serial number 5A, in column (2), after the words "Services supplied by the Central Government", the words and brackets "[excluding the Ministry of Railways (Indian Railways)]" shall be inserted.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009904/ENG/Notifications>

**Notifications  
Integrated Tax**

**Notification No. 18/2023-Integrated Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 12/2017- Integrated Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by clause (xiii) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 12/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 687(E), dated the 28th June, 2017,





namely:

In the said notification, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009905/ENG/Notifications>

**Notifications  
Integrated Tax**

**Notification No. 19/2023-Integrated Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 14/2017- Integrated tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (5) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.14/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 689(E) dated the 28th June, 2017, namely:

In the said notification,

(i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus “shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely: -

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, - “(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009906/ENG/Notifications>

**Notifications  
Integrated Tax**

**Notification No. 20/2023-Integrated Tax (Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 01/2017- Integrated Tax (Rate) dated 28.06. 2017.

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), dated the 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E),, dated the 28thJune, 2017, namely:-

In the said notification,

in Schedule I – 5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“92A	1703	Molasses”;

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely

(1)	(2)	(3)
"96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

in Schedule III – 18%,

(i) against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled" shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A	2207 10 12	Spirits for industrial use";

in Schedule IV – 28%, S. No. 1 and the entries relating thereto shall be omitted

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009907/ENG/Notifications>

### Notifications Integrated Tax

#### Notification No. 21/2023-Integrated Tax (Rate) Dated 19th October 2023

The Central Government Seeks to amend Notification No 02/2017- Integrated Tax (Rate) dated 28.06.2017

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, namely

In the said notification, in the Schedule, after S. No. 94

and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"94A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled"

2. This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009908/ENG/Notifications>

### Notifications

### Integrated Tax

#### Notification No. 22/2023-Integrated Tax (Rate) Dated 19th October 2023

The Central Government Seeks to amend Notification No 04/2017- Integrated Tax (Rate) dated 28.06.2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

"Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority."

2. This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009909/ENG/Notifications>

**Notifications**  
**Integrated Tax**  
**Notification No. 23/2023-Integrated Tax (Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 05/2017- Integrated Tax (Rate) dated 28.06.2017

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 670(E), dated the 28th June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely: -

(1)	(2)	(3)
“6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Ex-planation: This entry shall apply for refund of input tax credit only on polyester film / plastic film”

2. This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009910/ENG/Notifications>

**Notifications**  
**Union Territory Tax**  
**Notification No. 12/2023- Union Territory Tax**  
**(Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 11/2017- Union territory Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section

(1) of section 8, clause (iv), clause (v) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017-Union Territory Tax (Rate),dated the 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June,2017, namely:

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ Union Territory tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ Union Territory tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs.800) and not Rs. 48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs.

800. 'C' charges 'B' Union Territory tax at the rate of 6% (Rs. 48). If 'B' charges 'A' Union Territory tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words "totalisator or a license to", the words "licensing a" shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services, -

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow,*

<https://taxinformation.cbic.gov.in/view-pdf/1009911/ENG/Notifications>

**Notifications**  
**Union Territory Tax**  
**Notification No. 13/2023- Union Territory Tax**  
**(Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 12/2017- Union territory Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) and clause (xxvii) of section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act,

2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703 (E), dated the 28th June, 2017, namely: -

In the said notification, in the Table, -

(1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of- (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation	Nil	Nil

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item(a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2. This notification shall come into force with effect from the 20th day of October, 2023



*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009912/ENG/Notifications>

**Notifications**  
**Union Territory Tax**  
**Notification No. 14/2023- Union Territory Tax**  
**(Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 13/2017- Union territory Tax (Rate) dated 28.06.2017.

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 704(E), dated the 28th June, 2017, namely: -

In the said notification, in the Table, -(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009913/ENG/Notifications>

**Notifications**  
**Union Territory Tax**  
**Notification No. 15/2023- Union Territory Tax**  
**(Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 13/2017- Union territory Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by clause (xiv) of section 21 of the Union Territory Goods and Services Tax, 2017 (14 of 2017), read with sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 15/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 706(E), dated the 28th June, 2017, namely:

In the said notification, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009914/ENG/Notifications>

**Notifications**  
**Union Territory Tax**  
**Notification No. 16/2023- Union Territory Tax**  
**(Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 17/2017- Union territory Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (5) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the

notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 708(E) dated the 28th June, 2017, namely:

In the said notification,

(i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus “shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely: -

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, - “(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009915/ENG/Notifications>

**Notifications  
Union Territory Tax  
Notification No. 17/2023- Union Territory Tax  
(Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 01/2017- Union Territory Tax (Rate) dated 28.06.2017

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3,

Sub-section (i), vide number G.S.R. 710(E)., dated the 28th June, 2017, namely:-

In the said notification,

in Schedule I – 2.5%, -

(i)after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“92A	1703	Molasses”;

(ii)after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely

(1)	(2)	(3)
“96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

in Schedule III – 9%,

(i)against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled” shall be substituted;

(ii)after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A	2207 10 12	Spirits for industrial use”;

in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted

2.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009916/ENG/Notifications>

**Notifications  
Union Territory Tax  
Notification No. 18/2023- Union Territory Tax  
(Rate)  
Dated 19th October 2023**

The Central Government Seeks to amend Notification No 02/2017- Union Territory Tax (Rate) dated 28.06.2017.



G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Union Territory (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 711(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“94A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled”

2. This notification shall come into force with effect from the 20th day of October, 2023

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009917/ENG/Notifications>

**Notifications**  
**Union Territory Tax**  
**Notification No. 19/2023- Union Territory Tax**  
**(Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 04/2017- Union Territory Tax (Rate) dated 28.06.2017.

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 713(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6,

in column 4, for the entry, the following entry may be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall come into force with effect from the 20th day of October, 2023.

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009918/ENG/Notifications>

**Notifications**  
**Union Territory Tax**  
**Notification No. 20/2023- Union Territory Tax**  
**(Rate)**  
**Dated 19th October 2023**

The Central Government Seeks to amend Notification No 05/2017- Union Territory Tax (Rate) dated 28.06.2017.

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 714(E), dated the 28th June, 2017, namely :

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely: -

(1)	(2)	(3)
“6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film / plastic film”

2. This notification shall come into force with effect from the 20th day of October, 2023.



*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009919/ENG/Notifications>

**Notifications  
Customs  
Notification No. 61/2023-CUSTOMS.  
Dated 28th October 2023.**

The Central Government Seeks to rescind notification No. 48/2023-Customs dated 19.08.2023

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 48/2023-Customs, dated the 19th August, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 617 (E), dated the 19th August, 2023, except as respects things done or omitted to be done before such rescission.

2.This notification shall come into force from the 29th day of October, 2023.

*For more details, please visit*

<https://taxinformation.cbic.gov.in/view-pdf/1009925/ENG/Notifications>.

**Notifications  
Customs  
Notification No. 60/2023-CUSTOMS  
Dated 19th October 2023.**

The Central Government Seeks to amend notification no. 50/2017-Customs in order to implement recommendations made by the GST Council during its 52nd Meeting with respect to GST rates on goods

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section

(i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely :

In the said notification, in the Table, after the entry 551 and the entries relating thereto, the following Sl. No. and entries shall be inserted namely:

(1)	(2)	(3)	(4)	(5)	(6)
“551A	8901	Foreign Going Vessel converted for a coastal run:  Provided that such vessel re-converts to a foreign going vessel within six months from the date of such conversion.  Explanation. -For the purpose of this entry, (i) “Foreign going vessel” shall have the same meaning as assigned to it under clause (21) of Section 2 of the Customs Act 1962. (ii) “Conversion to coastal Vessel” shall include the vessel granted necessary license under the Merchant Shipping Act, 1958)	-	Nil	-

2. in the Annexure, -

(I) In List 34A, for the entries, the following entries shall be substituted, namely: -

- “1. Axis Bank Limited
2. Bank of India
3. Federal Bank Limited
4. HDFC Bank Limited
5. Industrial and Commercial Bank of China Limited
6. ICICI Bank Limited
7. IndusInd Bank Limited
8. Indian Overseas Bank
9. Kotak Mahindra Bank Limited
10. Karur Vysya Bank Limited



11. Punjab National Bank
12. RBL Bank Limited
13. State Bank of India
14. Union Bank of India
15. Yes Bank Limited”

(II) in List 34B, item number 2 and the entries relating thereto shall be omitted.

3.This notification shall come into force with effect from the 20th day of October, 2023

*For more details, Please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009891/ENG/Notifications>

### Notifications Customs

#### Notification No. 78/2023-CUSTOMS (N.T) Dated 23th October 2023.

The Central Government fixes of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver- Reg.

S.O. ... (E). –In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely: -

TABLE - I

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	859

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
2	1511 90 10	RBD Palm Oil	863
3	1511 90 90	Others – Palm Oil	861
4	1511 10 00	Crude Palmolein	868
5	1511 90 20	RBD Palmolein	871
6	1511 90 90	Others – Palmolein	870
7	1507 10 00	Crude Soya bean Oil	972
8	7404 00 22	Brass Scrap (all grades)	4682

2. This notification shall come into force with effect from the 24th October 2023.

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009921/ENG/Notifications>

### Notifications Customs

#### Notification No. 76/2023-CUSTOMS (N.T) Dated 19th October 2023

The Central Government Fixes Exchange Rate Notification No. 76/2023-Cus (NT) dated 19.10.2023-reg.

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 73/2023-Customs(N.T.), dated 5th October, 2023 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 20th October, 2023, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.



**Schedule I**

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(a)	(b)
1	2	3	
		(For Import-ed Goods)	(For Export Goods)
1.	Australian Dollar	53.70	51.40
2.	Bahraini Dinar	228.40	214.40
3.	Canadian Dollar	61.70	59.65
4.	Chinese Yuan	11.55	11.25
5.	Danish Kroner	11.95	11.55
6.	EURO	89.35	86.20
7.	Hong Kong Dollar	10.80	10.45
8.	Kuwaiti Dinar	277.60	261.05
9.	New Zealand Dollar	49.95	47.70
10.	Norwegian Kroner	7.65	7.40
11.	Pound Sterling	102.75	99.40
12.	Qatari Riyal	23.60	22.15
13.	Saudi Arabian Riyal	22.90	21.55
14.	Singapore Dollar	61.65	59.65
15.	South African Rand	04.50	04.25
16.	Swedish Kroner	07.65	07.45
17.	Swiss Franc	94.45	90.90

18.	Turkish Lira	03.05	02.90
19.	UAE Dirham	23.40	22.00
20.	US Dollar	84.20	82.45

**Schedule II**

Sl. No.	Foreign Currency	Rate of exchange of 100 unit of foreign currency equivalent to Indian rupees	
		(a)	(b)
1	2	3	
		(For Import-ed Goods)	(For Export Goods)
1.	Japanese Yen	56.50	54.75
2.	Korean Won	06.30	05.95

*For more details, please follow*

<https://taxinformation.cbic.gov.in/view-pdf/1009892/ENG/Notifications>



# JUDGEMENT INDIRECT TAX

## *HC directed department to utilize penalty amount deposited in electronic cash ledger towards pre-deposit & hear appeal*

### *Facts of the case -*

*Batra Brothers (P.) Ltd. v. Union Territory of Ladakh - [2023] (Jammu & Kashmir and Ladakh)*

The petitioner filed an appeal against adjudication order but the appeal was dismissed due to non-payment of 25% pre-deposit of penalty as mandated under first proviso to sub-section (6) of Section 107 of CGST Act, 2017. The petitioner filed writ petition against the rejection order and contended that the amount was deposited under electronic cash ledger.

### *Decision of the case :*

- The Honorable High Court noted that the petitioner made payment of 25% of penalty amount by depositing in electronic cash ledger. As per Section 49, the amount available in electronic cash ledger could be used by assessee for making any payment towards tax, interest, penalty, fees or any other amount payable under provisions of this Act.
- In the instant case, the requisite amount was already deposited in electronic cash ledger by petitioner, therefore, it would be appropriate and in interest of justice to hear appeal and permit department to take out and utilize amount of pre-deposit. Thus, the Court held that the appeal shall be taken up for consideration on merits.

## *HC directed dept. to exclude time taken in filing revocation application for limitation period of appeal*

### *Facts of the case -*

*Sakthi Fashions v. Appellate Authority/Additional Commissioner of GST (Appeals-II) - [2023] (Madras)*

The petitioner was issued show cause notice after verification of records and physical inspection of its place

of business to show cause as to why registration obtained by petitioner should not be cancelled. Since, the petitioner failed to respond to notice, an order was passed cancelling registration of petitioner. It filed application for revocation of cancellation of registration which was also rejected since no reply was furnished.

Thereafter, the petitioner filed appeal against order for cancellation of registration but the same was rejected on ground of limitation being filed with a delay of 39 days and it filed instant writ petition.

### *Decision of the case :*

- The Honorable High Court noted that since petitioner was prosecuting application filed for revocation of cancellation of registration by filing an application under Section 30 of CGST Act, the time taken in filing the revocation application was liable to be excluded for computing time period for filing of appeal. Hence, the Court directed department to consider petitioner's appeal and pass appropriate orders on merits in accordance with law.

## *Refund of ITC can't be denied on ground that one of suppliers had erroneously mentioned HSN in its invoices: HC*

### *Facts of the case -*

*Simran Chandwani v. Principal Commissioner of CGST, Delhi - [2023] (Delhi)*

The petitioner was engaged in the business of selling footwear which was taxable at 5% if value of product was below Rs. 1,000 while tax would be 12% if value of footwear was above Rs. 1,000. It filed refund application but the department denied refund on the ground that one of its supplier had erroneously classified the supplies as HSN 6404 in its invoices instead of HSN 6406. It filed writ petition against the rejection of refund application.

### *Decision of the case :*

- The Honorable High Court noted that the petitioner

had produced a certificate from the said supplier who acknowledged that it had incorrectly classified goods under HSN 6404 instead of HSN 6406. Further, the GST authorities accepted wrong classification of product by a singular supplier as correct but had not accepted correct classification of goods which all other suppliers adopted in their invoices. Therefore, the Court held that the refund of ITC could not be denied to petitioner when all other suppliers had mentioned correct classification.

***HC directs refund of amount recovered directly from bank account of petitioner subject to final outcome of proceedings***

***Facts of the case -***

***P. Athimoolam Contractor v. Appellant Authority/ Deputy Commissioner of Commercial Taxes - [2023] (Madras)***

In the present case, the tax due for the month of September 2019 and October 2019 was belatedly paid by the petitioner along with the returns filed for the month of March in Form GSTR -3B. However, the department passed the demand order and recovered the same amount, pursuant to the impugned order. It filed writ petition against the said recovery.

***Decision of the case :***

- The Honorable High Court noted that the said order had been passed after notice in DRC-01 was issued but the petitioner failed to respond and thus the aforesaid order came to be passed since petitioner was at fault. However, considering overall facts and circumstances and considering the fact that the petitioner appeared to have discharged the tax liability by paying the amount and filing the return in

GSTR - 3B for the period March, the amount should not be recovered.

- Therefore, the Court held that the impugned order to be set aside and matter was remanded to the department to pass a fresh order on merits and in accordance with law.

***Madras HC set aside demand order since notice was not sent on email of petitioner***

***Facts of the case -***

***R. Soundararajan & Co. v. Deputy Tax Officer - [2023] (Madras)***

In the present petition, the petitioner challenged the assessment order on the ground that no notice was given to the petitioner before passing the order. It was also submitted that the notice was not sent on registered e-mail id and no opportunity of hearing was provided before passing demand order.

***Decision of the case :***

- The Honorable High Court noted that the department sent the notice to the some other e-Mail id, which was not the e-Mail id of the petitioner. The petitioner came to know about the notice only after receipt of the impugned order. Therefore, the Court noted that it was clear violation of principles of natural justice as no hearing opportunity was given before passing of adverse order.
- Thus, it was held that the impugned order raising demand was liable to be quashed and the petitioner was granted time to submit its objections and thereafter, the department would re-adjudicate matter.



# JUDGEMENT

## DIRECT TAX

### *No Section 40A(2) disallowance without examining qualification, experience, and work profile of related parties: HC*

#### **Facts of the case -**

*Mehra Jewel Palace (P.) Ltd. v. Principal Commissioner of Income-tax - [2023] (Delhi)*

During the year under consideration, the assessee paid salaries to its relatives specified under Section 40A(2). Meanwhile, in the assessment proceedings, the AO called upon the assessee to justify the payments made to specified persons. Unsatisfied with the explanation, AO made additions to the income of the assessee.

The matter reached the Delhi High Court.

#### **Decision of the case :**

- The High Court held that the assessee tried to justify the payment of salaries to the persons concerned. No evidence at all was adduced before any of the authorities by the assessee regarding the educational qualification, experience, and work profile of any of the persons concerned, which could be taken as their contribution to the growth of the business of the assessee.
- The provision under Section 40A(2)(a) of the Act clearly shows that before recording disallowance, AO has to form an opinion regarding the legitimate needs of the business or benefit derived or even what would be the fair payment outgo for services rendered. Such an opinion cannot be arrived at without adducing necessary evidence. Thus, AO was duty-bound to provide an opportunity for the assessee to place on record the requisite evidence to justify its claim.
- But all that the AO did was to ask the assessee to justify the salaries paid and, without seeking relevant evidence, simply rejected the claim.
- Therefore, the assessee must be granted an

opportunity to adduce appropriate evidence, documentary or otherwise, before the AO to establish its claim regarding educational qualification, experience, work profile, and, in particular, the duties discharged by the concerned persons to justify the claim of the assessee with respect to payment of salary to the persons concerned.

### *Notification is needed to apply MFN clause; No benefit if country joins OECD post signing of first treaty: SC*

#### **Facts of the case -**

*Assessing Officer v. Nestle SA - [2023] (SC)*

The issue before the Supreme Court was:

“Can the MFN clause be invoked when India’s DTAA partner was not an OECD member when the agreement was made? And is the MFN clause automatic or requires a notification to come into effect?”

#### **The Supreme Court held as under:**

- The word ‘is’ appearing in Clause IV(2) of the India-Netherlands DTAA need to be interpreted correctly. The clause is quoted below:
- “If after the signature of this convention under any Convention or Agreement between India and a third State which is a member of the OECD, India should.....”
- The expression “is” has a present signification and derives meaning from the context. The conclusion is that when a third-party country enters into DTAA with India, it should be a member of the OECD, for the earlier treaty beneficiary to claim parity.
- The treaty practices of Switzerland, Netherlands, and France are influenced by their unique constitutional and legal systems. In India, when a third state joins the OECD after signing a Double Taxation Avoidance Agreement (DTAA), India must communicate and

accept the beneficial effect through a notification under Section 90, with prior negotiation and communication.

- Therefore, the essential requirement of a notification under Section 90 of the consequences of the trigger (or causative) event cannot be undermined.
- If a DTAA or Protocol provision with one nation mandates equal treatment for a specific matter, even after another nation (part of OECD) receives preferential treatment. In that case, it doesn't automatically apply the same benefit to the DTAA of the first nation that has an agreement with India. In this case, the terms of the earlier DTAA need a separate amendment through a notification under Section 90.
- Accordingly, for a court, authority, or tribunal to enforce a DTAA or any protocol that alters existing legal provisions, a notification under Section 90(1) is essential and obligatory.

### ***TDS benefit to be granted even on non-production of Form 16A if assessee established deduction of tax at source: HC***

#### ***Facts of the case -***

#### ***Incredible Unique Buildcon Private Limited v. ITO - [2023]***

The assessee provided services to a company. Such company deducted tax at source from the payments made to the assessee but failed to deposit the tax with the Government. During the assessment, Assessing Officer (AO) raised demand against the assessee, contending that the assessee had not furnished Form 16A with respect to the deduction of tax at source.

The matter reached before the Delhi High Court.

#### ***Decision of the case :***

- The Delhi High Court held that there was no dispute that it was the mandatory duty of the deductor to deduct tax at source qua the payments made to the assessee. Further, as per section 205, where the tax is deductible at source, the assessee shall not be called upon to pay the tax himself to the extent to which tax has been deducted from his income.

- No doubt, Form 16A is a piece of evidence that can establish the deduction of tax at source. However, Form 16A is not the only piece of evidence in that regard. If the assessee can show reliable material other than Form 16A and prima facie establish the deduction of tax at source, then the assessee cannot be denied the benefit of the provisions of section 205. The assessee cannot be left at the mercy of the tax deductor, who may not issue Form No. 16A or deposit the deducted tax for multiple reasons.
- In the present case, the assessee admittedly declared in his return of income the tax deducted at source by the deductor and supported the same with his ledger account. It is not obvious that the ledger account is not conclusive evidence. But at the same time, there was no reason found for failure on the part of the AO to carry out any inquiry if they were not satisfied with the truthfulness of the claim of the assessee qua the tax deducted at source.
- Moreover, the assessee even filed a complaint dated 25.01.2017 with the revenue authorities, alleging that the deductor had deducted but not deposited the tax deducted at the source.
- From the language of section 205, it is clear that the bar operates as soon as it is established that tax has been deducted at source. It is wholly irrelevant whether tax deducted at source is deposited or not and whether Form No. 16A has been issued or not.

### ***No denial of sec. 35(2AB) deduction merely because competent authority failed to issue Form 3CL during assessment: HC***

#### ***Facts of the case -***

#### ***PCIT vs. M/S Schaeffler India Ltd. - [2023] (Gujarat)***

Assessee filed its return of income for the relevant assessment year and claimed deduction under section 35(2AB). Subsequent to the scrutiny proceedings, the Principal Commissioner of Income Tax (PCIT) noticed that the assessee had not submitted necessary documentary evidence, i.e., Form 3CL, which must be filed on or before the due date of filing of return of income.

Accordingly, PCIT invoked jurisdiction under section 263, contending it to be prejudicial to the interest of Revenue and disallowed the deduction claimed.



The matter reached the Gujarat High Court.

### **Decision of the case :**

- The High Court held that the assessee, at the time of the original assessment, had filed a copy of recognition of the in-house R&D facility dated 25.08.2014. The assessee also filed the approval of the in-house R&D facility dated 07.10.2015 in Form 3CM with regard to the computation of deduction under section 35(2AB). The assessee also filed the auditor's certificate certifying the expenditure during assessment proceedings.
- Regarding Form 3CL, the same was issued by the prescribed authority on 20.07.2021 after passing the assessment order under section 143(3). Hence, considering that the taxpayer submitted documentation validating its Research and Development (R&D) facility as approved by the designated authority in the correct format, the absence of intimation from the authority during the assessment proceedings should not serve as grounds for disallowing the deduction claim under section 35(2AB).

### **HC disposed of AIFTP's PIL after CBDT provided an affidavit for expeditious disposal of pending appeals**

#### **Facts of the case -**

#### **All India Federation of Tax Practitioners v. UOI - [2023] (Delhi)**

All India Federation of Tax Practitioners (AIFTPs) raised concerns about delayed disposal of appeals, causing harassment and costs to assess. Consequently, Public Interest Litigation (PIL) was filed under articles 226/227 of the Constitution, seeking various prayers related to expeditious disposal of appeals by Commissioners (Appeals) under the Income-tax Act, 1961.

Through this petition, AIFTPs urged the court to formulate a policy and issue directions to Commissioners (Appeals) for timely disposal of appeals, increase the number of Commissioners (Appeals), and provide necessary infrastructural support. Additionally, the AIFTPs requested clear guidelines for the chronological disposal of appeals and passing orders within ten days after the conclusion of hearings.

After such petition, the Central Board of Direct Taxes (CBDT) filed an additional affidavit dated 09.10.2023. According to the affidavit, the CBDT has provided how, in the past and also in the future, pending appeals are to be dealt with and disposed of expeditiously. The details with respect to updated statistics for Appellate Authorities, pending appeals, and action plan for disposal of appeals were discussed in the said additional affidavit.

### **Decision of the case :**

- The Delhi High Court held that the CBDT had formulated a real-time and practical approach to dispose of the many pending appeals before various commissioners (Appeals).
- It also appears that the CBDT has requested the concerned authorities to increase the working strength through promotions or direct in-take, as the case may be. It also becomes clear that the Finance Act 2023 introduced a concept where joint Commissioner/Additional Commissioners (Appeals) will decide the First Appeals below the threshold of Rs. 10 lakhs. The department claims to have sanctioned 100 such posts, which, according to it, will substantially reduce the pendency of appeals.
- Therefore, considering the road map drawn up by the CBDT in the additional affidavit, it addresses all the concerns raised by the petitioner, and the appeal was disposed off without any further directions.

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## Indirect Tax calendar

Due Dates	Returns
Nov 10th, 2023	GSTR-8 (Oct, 2023)
Nov 10th, 2023	GSTR-7 (Oct, 2023)
Nov 11th, 2023	GSTR-1 (Oct, 2023)
Nov 13th, 2023	GSTR-6 (Oct, 2023)
Nov 13th, 2023	GSTR-5 (Oct, 2023)
Nov 13th, 2023	IFF (Optional) (Oct,2023)
18 Months after the end of quarter for which refund is to be claimed	RFD-10

## Tax Calendar (Direct Tax)

Due Dates	Returns
7 November 2023	Due date for deposit of Tax deducted/collected for the month of October, 2023. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
14 November 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of September, 2023
14 November 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of September, 2023
14 November 2023	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of September, 2023
14 November 2023	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of September, 2023  Note: Applicable in case of specified person as mentioned under section 194S
15 November 2023	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2023
15 November 2023	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of October, 2023 has been paid without the production of a challan
15 November 2023	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of October, 2023





## E-PUBLICATIONS OF TAX RESEARCH DEPARTMENT

<b>Guide Book for GST Professionals</b>	<b>Handbook on Special Economic Zone and Export Oriented Units</b>
<b>Handbook for Certification for difference between GSTR-2A &amp; GSTR - 3B</b>	<b>Handbook on GST on Service Sector</b>
<b>Taxation on Works Contract</b>	<b>Handbook on Works Contract under GST</b>
<b>Impact of GST on Real Estate</b>	<b>Handbook on Impact of GST on MSME Sector</b>
<b>Insight into Customs-Procedure &amp; Practice</b>	<b>Insight into Assessment including E-Assessment</b>
<b>Input Tax Credit &amp; In depth Discussion</b>	<b>Impact on GST on Education Sector</b>
<b>Exemptions under the Income Tax Act, 1961</b>	<b>Addendum_Guidance Note on GST Annual Return &amp; Audit</b>
<b>Taxation on Co-operative Sector</b>	<b>An insight to the Direct Tax-Vivadse Vishwas Scheme 2020</b>
<b>Guidance Note on GST Annual Return &amp; Audit</b>	<b>International Taxation and Transfer Pricing</b>
<b>Sabka Vishwas _Legacy Dispute Resolution Scheme 2019</b>	<b>Handbook on E-Way Bill</b>
<b>Guidance Note on Anti Profiteering</b>	

**For E-Publications, Please Visit Taxation Portal-**

**<https://icmai.in/TaxationPortal/>**

# Notes

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# TAXATION COMMITTEES - PLAN OF ACTION

## Proposed Action Plan:

1. Successfully conduct all Taxation Courses.
2. Publication and Circulation of Tax bulletin (both in electronic and printed formats) for the awareness and knowledge updation of stakeholders, members, traders, Chambers of Commerce, Universities.
3. Publication of Handbooks on Taxation related topics helping stakeholders in their job deliberations.
4. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/registered dealers.
5. Conducting Seminars and workshops on industry specific issues, in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
6. Tendering representation to the Government on practical difficulties faced by the stakeholders in Taxation related matters.
7. Updating Government about the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST.
8. Facilitating general public other than members through GST Help-Desk opened at Head quarter of the Institute and other places of country.
9. Introducing advance level courses for the professionals on GST and Income Tax.
10. Extending Crash Courses on Taxation to Corporates, Universities, Trade Associations etc.

## Disclaimer:

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