INDIRECT TAX WEEKLY DIGEST

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GOODS & SERVICES TAX

LEGISLATIVE UPDATES

CIRCULARS & INSTRUCTIONS

GENERATION AND QUOTING OF DOCUMENT REFERENCE NUMBER (RFN) ON SEARCH AND INSPECTION DOCUMENTS/ COMMUNICATION ISSUED BY THE OFFICERS OF THE KARNATAKA GOODS AND SERVICES TAX DEPARTMENT

- Pursuant to the decision of the Hon'ble Supreme Court in ***Pradeep Goyal Vs Union of India [TS-396-SC-2022-GST]***, the GSTN has developed the facility for the electronic generation of RFN, under which the Tax Authorities can generate a unique RFN for communication/ documents to be sent to the assessees or other concerned persons.
- RFN enables the assessees or concerned persons to verify the authenticity of the document.
- All officers are instructed to generate an RFN for all offline communications, and the generated RFN should be mentioned on all the documents.

[Circular no:02/2023-24 (Karnataka) dated 23 May 2023]

REVISED STANDARD OPERATING PROCEDURE (SOP) FOR SCRUTINY OF GST RETURNS

Earlier, vide Instruction no:02/2022-GST dated 22 March 2022, CBIC had issued an SOP for scrutiny of GST returns under Section 61 of the Central Goods and Services Tax Act, 2017 (CGST Act) read with Rule 99 of the Central Goods and Services Tax Rules, 2017 (CGST Rules) for FY 2017-18 and FY 2018-19. However, such instruction was only an interim measure, till the time the scrutiny module for online scrutiny of GST returns was made available.

The scrutiny module has now been developed and is provided on the ACES-GST portal (Scrutiny Dashboard). Accordingly, the revised instruction has been issued setting out the SOP for undertaking scrutiny of GST returns for FY 2019-20 and onwards. The gist of the aforesaid instruction is as under:

- **Selection of returns for scrutiny:**
  - The GSTINs will be selected by the Directorate General of Analytics and Risk Management (DGARM) based on specified risk parameters and the same will be made available to the proper officer on the Scrutiny Dashboard.
- **Scrutiny Schedule:**
  - Once the details of GSTINs are made available to the proper officer of Central Tax, the proper officer, with the approval of the Divisional Assistant/ Deputy Commissioner, shall finalise the scrutiny schedule and the same shall be monitored by the Principal Commissioner/ Commissioner of the concerned Commissionerate.
- **Process of scrutiny by the proper officer:**
  - The proper officer shall scrutinise the returns and related particulars furnished by the registered persons to verify the correctness of the returns.
  - After considering the payments made by the registered person in Form DRC-03, a notice may be issued in Form GST ASMT-10 for discrepancies (if any). The said notice is to be communicated through the ACES-GST system which will be available to the Taxpayer on the GST Common Portal and there will be no need for sending manual communication. The aforesaid discrepancies should, as far as possible, be specific in nature and not vague or general.
  - Pursuant to the above, the registered person may either accept the discrepancy and pay differential amounts due or furnish an explanation for the discrepancy in Form GST ASMT-11 through the GST portal within the time limit prescribed under Rule 99 of the CGST Rules.

- Where the explanation furnished by the registered person or the information submitted in respect of acceptance of discrepancy and payment of dues is found to be acceptable, the proper officer shall conclude the proceedings by informing the registered person in FORM GST ASMT-12 through the ACES-GST system.
- However, where no satisfactory explanation is furnished by the registered person in FORM GST ASMT-11 or where the registered person, after accepting the discrepancies, fails to pay the tax, interest and any other amount arising from such discrepancies, the proper officer, may proceed to determine the tax and other dues under Sections 73 or 74 of CGST Act. However, the proceedings under Sections 73 or 74 of the CGST Act would be subject to the monetary limits prescribed in Circular no:31/05/2018-GST dated 9 February 2018.
- Where the proper officer is of the opinion that the matter needs to be pursued further through audit or investigation to determine the correct liability, he may take the approval of the jurisdictional Principal Commissioner/ Commissioner through the divisional Assistant/ Deputy Commissioner for referring the matter to the Audit Commissionerate or anti-evasion wing of the Commissionerate, as the case may be.

- **Timelines for scrutiny of returns:**

Process/ Event	Timeline/ Frequency
Communication of GSTINs selected for scrutiny by DGARM for a financial year	From time to time
Finalisation of Scrutiny Schedule	Within 7 working days of receipt of the details of the concerned GSTINs
Issuance of notice for intimating discrepancies	Within the month, as mentioned in Scrutiny Schedule
Reply by the registered person	Within 30 days from the date of receipt of notice or such further period as may be permitted by the proper officer
Issuance of an order for acceptance of reply	Within 30 days from the date of receipt of the reply
Initiation of appropriate action for determination of the tax and other dues under Sections 73 or 74 of the CGST Act, where no reply is furnished by the registered person	Within 15 days after completion of the period of 30 days from the issuance of notice or such further period as permitted by the proper officer
Initiation of appropriate action for determination of the tax and other dues under Sections 73 or 74 of the CGST Act, where the reply furnished by the registered person is not found acceptable	Within 30 days from the date of receipt of the reply from the registered person
Reference, if any, to the Audit Commissionerate or the anti-evasion wing of the Commissionerate for action, under Sections 65 or 66 or 67, as the case may be	Within 30 days from receipt of reply from the registered person or within 45 days from the date of issuance of a notice, in case no explanation is furnished by the registered person

Further, requisite actions must be initiated well within the time limits provided under Sections 73 or 74 of the CGST Act.

[Instruction no:02/2023-GST dated 26 May 2023]

GSTN ADVISORY

DECLARATION IN ANNEXURE-V BY GOODS TRANSPORT AGENCIES (GTAS) OPTING TO PAY TAX UNDER FORWARD CHARGE MECHANISM (FCM)

GSTN has issued an advisory stipulating that GTAs who have either commenced their business or have crossed the GST registration threshold on or after 1 April 2023 and wish to pay tax under FCM, must submit their declaration in Annexure V physically to the respective jurisdictional authorities within the time limit specified in Notification no:05/2023-Central Tax (Rate) dated 9 May 2023.

[GSTN Advisory dated 30 May 2023]

EXCISE/ SERVICE TAX/ VALUE ADDED TAX (VAT)

LEGISLATIVE UPDATES

NOTIFICATION

WEST BENGAL: EXTENSION OF THE LAST DATE FOR FILING SETTLEMENT APPLICATION

The last date for submitting the settlement application under Section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 is extended till 30 June 2023.

[Notification no:925-F.T. (West Bengal) dated 30 May 2023]

ORDER

WEST BENGAL: EXTENSION OF LAST DATE FOR FILING RETURN IN FORM III

Returns filed in Form III for the year ending 31 March 2023, submitted on or before 22 June 2023, along with the corresponding tax payment made by 30 April 2023 will be considered as being filed within the due date prescribed under Rule 12(2) of the West Bengal State Tax on Professions, Trades, Callings, and Employments Rules, 1979. Accordingly, no late fees shall be payable for delayed filing of such returns.

[Order no:87 CT/PRO (West Bengal) dated 30 May 2023]

CUSTOMS

LEGISLATIVE UPDATES

INSTRUCTIONS

CLARIFICATION ON THE CLASSIFICATION OF PRODUCT DHA ALGAL OIL

DHA Algal Oil, whether in oil or powdered form (oil microencapsulated in powder), remains the same in nature. Microencapsulation is used only to enhance stability and facilitate transportation but does not alter the fundamental nature of the oil. Hence, whether DHA Algal Oil is in oil form or powdered form, it is to be classified as DHA Algal Oil under subheadings 1515, 1516, 1517 or 1518 depending on its nature.

[Instruction no:18/2023-Customs dated 25 May 2023]

JUDICIAL UPDATES

UPHOLDS THE WITHDRAWAL OF CUSTOMS NOTIFICATION GRANTING A CONCESSIONAL RATE OF CUSTOMS DUTY.

Facts of the case

- CBIC vide Notification no:86/2003-Customs dated 28 May 2003 (Original Notification) provided for a concessional rate of Basic Customs Duty (BCD) @ 5% on import of 'High-Speed Cold-Set Web Offset Rotary Printing Machines with a minimum speed of 70,000 copies per hour' (Printing Machine).
- Pursuant to the above, M/s. A.B.P. Pvt. Ltd. (Taxpayer) issued an irrevocable letter of credit dated 18 October 2003 for importing a high-speed cold set web offset printing machine.
- Subsequently, vide Notification no:164/2003-Customs dated 11 November 2003 (Amended Notification), the Original Notification was amended to restrict the concessional rate of BCD @ 5% to 'High-Speed Cold-Set Web Offset Rotary Double Width Four Plate Wide Printing Machine with a minimum speed of 70,000 copies per hour'.
- Thereafter, on 9 February 2004, the Taxpayer filed a Bill of Entry for claiming the benefit of a concessional rate of BCD @ 5% on the import of a Single Width Two Plate Wide Printing Machine. However, the same was denied to the Taxpayer and the imported machinery was assessed by levying BCD @ 39.2%.
- Aggrieved by the above, the Taxpayer filed a Writ Petition before the Hon'ble Calcutta High Court for inter alia seeking reliefs for declaring the Amended Notification as being ultra vires to Section 25(1) of the Customs Act, 1962 (Customs Act).
- Accordingly, a single judge bench, vide order dated 18 March 2004 set aside the amended Notification on the ground that no intelligible differentia existed for granting concession on one type of machinery and withdrawing concession from other types of machinery. Accordingly, it was held that the Taxpayer is entitled to claim an exemption on the imported machinery.

- Subsequently, the Tax Authorities preferred an appeal before the Division Bench of the Hon'ble High Court, wherein the Amended Notification was set aside vide the Impugned Order wherein it was observed as under:
  - Withdrawal of the concession provided in the Original Notification does not facilitate indigenous manufacturers.
  - Public interest which governs granting or withdrawing an exemption is absent.
  - There is no distinction between the two types of machines as both have the same technology.
- Aggrieved by the above, the Tax Authorities filed an appeal before the Hon'ble Supreme Court.

Contentions by the Tax Authorities

- The Impugned Order questions the fundamental powers of the Government to issue a notification under Section 25(1) of the Customs Act which may have serious implications for the exercise of this power. Further, the Taxpayer cannot claim concessions/ exemptions in respect of a commodity as a matter of right as the same falls within the policy domain of the government.
- The commodities eligible for concessional rate of duty under the Amended Notification relates to technological advancement and modernisation of the industrial sector in India, and thus, the element of "public interest" is ingrained in the Amended Notification.
- Section 21 of the General Clauses Act, 1897 provides that the Union's power to issue a notification includes the power to withdraw the same.
- Exclusion of the benefit of concessional rate of BCD on import Single Width Two Plate Printing Machines was justified as they were manufactured in the country. Thus, considering the indigenous angle and based on the representations received from domestic manufacturers of the equipment (Single Width Two Plate Printing Machines with 50,000 copies per hour speed), it was necessary to withdraw the benefit of the concessional rate of BCD.

Contentions by the Taxpayer

- The Government cannot withdraw or amend the Original Notification issued under Section 25(1) of the Customs Act without any justification. While the Government is empowered to amend or withdraw a notification, the reasons provided by the Government for justifying its withdrawal must be relevant and sufficient to the exercise of power in the 'public interest'.
- Under Section 25(1) of the Customs Act, the power of the Government to grant or amend an exemption is not unrestricted, and the Government is bound duty to examine the issue in light of public interest.
- The power to grant exemption from payment of BCD is not a delegated power to tax but a power expressly conferred under the Customs Act, and thus, the principles of administrative law would apply to the present case.
- The Government has failed to justify the 'public interest' in restricting the concessional rate of BCD to rotary printing machines of Double Width Four Plate variety and not extending the same to rotary printing machines of the Single Width Two Plate Variety despite the fact that both these machines have a minimum speed of 70,000 copies per hour.
- The contention of the Tax Authorities that the Amended Notification is issued pursuant to representations received from domestic manufacturers is unacceptable as the Printing Machine imported is neither manufactured nor sold in India.
- The principle of promissory estoppel is applicable to the Government. Although the Government has the right to resile from its promise, it must give a reasonable opportunity to the promisee to restore the status quo ante.
- The Taxpayer paid advances to its supplier through the letter of credit even prior to the date of issuance of the Amended Notification. Further, the issuance of the Amended Notification has resulted in the imposition of BCD at a higher rate, thus, making it impossible to revoke the letter of credit and restore the status quo.

Observations and Ruling by the Hon'ble Supreme Court

- The Taxpayer is correct in asserting that every action of the executive government, including the exercise of its power to grant or withdraw tax exemption, should be suffused with 'public interest'.
- Once it is recognised that it is the executive's exclusive domain, in fiscal and economic matters to determine the nature of classification, the extent of levy to be imposed, and the factors relevant for granting, refusing, or amending exemptions, the role of the Court is confined to decide if such decisions are justified and relevant to the matter.
- Judicial scrutiny can also extend to the consideration of the legality and bona fides of the decision. The wisdom or unwisdom, and the soundness of reasons, or their sufficiency cannot be proper subject matters of judicial review.
- The Impugned Order has practically conducted a merits review of the concerned economic measure. Thus, the Hon'ble High Court has erred in judging the merits of the reasons which led the executive government to issue the Amended Notification. No mala fides or oblique considerations were pleaded or urged. Thus, the exercise of power is in line with the provisions of the Customs Act. The indigenous angle, i.e., availability of equipment cannot be characterised as an irrelevant factor or consideration, since the grant of exemption to a class of goods which are similar to those manufactured within the country is likely to have an adverse impact on such manufacturers or producers, is germane and relevant.
- In view of the above, the appeal is allowed, and the Impugned Order passed by the Hon'ble High Court is unsustainable and hence, set aside.

  [Union of India & Ors. Vs M/s. A.B.P. Pvt. Ltd. & Anr., [TS-218-SC-2023-CUST], dated 12 May 2023]

SERVICE TAX

JUDICIAL UPDATES

USER DEVELOPMENT FEE (UDF) LEVIED AND COLLECTED BY AIRPORT OPERATION, MAINTENANCE AND DEVELOPMENT ENTITIES IS NOT LEVIABLE TO SERVICE TAX.

Facts of the case

- M/s. Delhi International Airport Ltd (Taxpayer) entered into joint venture agreements (JV agreement) with the Airports Authority of India (AAI) in terms of which, the Taxpayer undertakes activities enjoined upon the AAI, by the Airports Authority of India Act, 1994 (AAI Act).
- Accordingly, the Taxpayer was authorised by various notifications issued by the Central Government (Government) under Section 22A of the AAI Act (Section 22A) to collect a "development fee" for a period of 48 months.
- In respect of UDF recovered by the Taxpayer, the Tax Authorities issued Show Cause Notices (SCN) demanding payment of tax on the UDF collected for various periods. The SCNs were adjudicated and confirmed by the Tax Authorities. Against the adjudicating orders, the Taxpayer filed an appeal before CESTAT which remanded the matter to the Tax Authorities for fresh adjudication after considering the judgment of the Supreme Court.
- Subsequently, the Tax Authorities passed an Order-in-Original confirming the Service tax demand along with interest and penalty.
- Aggrieved by the above, the Taxpayer filed an appeal before the CESTAT. Vide the Impugned Order, CESTAT allowed the appeal relying on the decision ***Cochin International Airport Ltd. Vs CCE [2009 (16) STR 401 (Ker.)]***, and thus, holding that UDF collected by the Taxpayer was not leviable to Service tax.
- Aggrieved by the above, the Tax Authorities filed an appeal before the Hon'ble Supreme Court.

Contentions by the Tax Authorities

- The Taxpayer functions as the licensees of airports, the grant of which is subject to express conditions. The JV Agreement indicates that UDF is collected to enhance passenger amenities, services and facilities and is for services rendered, and to provide access to the airport.
- The nature of UDF is nothing but a development fee, meant to be used for funding and financing specific renovation, maintenance, development and upgradation of airports. UDF represents amounts collected for rendering services and hence, the same is leviable to Service tax.
- Circular no:106/Commr (ST)/2009 dated 8 July 2011 (Circular) states that Service tax is paid by various airports on Passenger Service Fees (PSF) and UDF but not on development fees (DF). However, it was clarified that Service tax is also leviable on DF under 'airport services'.
- The decision in Cochin International Airport Ltd. (supra) is distinguished since the issue involved in that case pertains to user fees whereas the present case is concerned with UDF.
- On perusal of Section 22A, it is clear that UDF cannot be called a 'tax' as its collection is discretionary and subject to the approval of the Government as also the fact that such amounts are not deposited with the government treasury.
- As per the JV Agreement, the Taxpayer is responsible for the development, design, and upgradation of the airport, for which, it collects UDF from passengers. UDF facilitates the provision of better facilities to the passengers, who will receive airport service. Thus, UDF cannot be called a 'tax' or a 'levy', but is a consideration for the services, and hence, leviable to Service tax.
- Without payment of such amounts, passengers can neither enter the airport nor have access to the plane. Thus, UDF collected by the Taxpayer is covered under the definition of 'airport service' under Section 65(105)(zzm) of the Finance Act, 1994 (Finance Act) and hence, is leviable to Service tax.
- The decision in ***Consumer Online Foundation Vs Union of India [2011 (5) SCR 911]*** relied upon by the Taxpayer is distinguished because there is no clear finding in this decision that DF is a tax or a cess.
- Relying on ***Krishi Upaj Mandi Samiti Vs Commissioner of Central Excise [2022 (1) SCR 700]*** it was contended that the nature of UDF is akin to optional collections made by market committees who perform services, not being in the nature of a statutory activity or a sovereign function, and if such services are rendered for a consideration, they are leviable to Service tax.

Contentions by the Taxpayer

- UDF is a statutory levy in the form of 'cess' or 'tax' and is not leviable to Service tax. Reliance was placed on Cochin International Airport Ltd. (supra) wherein it was held that UDF is collected to fulfil the funding gap for the development of airports and hence, the same cannot be termed as service.
- The decision in ***Consumer Online (supra)*** has concluded the nature of collections; it is a tax, unrelated to any service provided, and must be borne in mind that there is no consideration.
- There is nothing to evince that passengers must make payments for the various facilities such as access to the airport, process through check-in and security, space for waiting and necessary amenities and provisions for boarding an aircraft. Such facilities are available without any additional charge. No additional benefit accrues to the passenger during the period of levy of DF. All these facilities are basic facilities inherent to the civil aviation sector.

- Sections 22 and 22A of the AAI Act replace the constitutional funds of the Union of India, with the accounts of AAI. The DF under Section 22A is compulsorily charged by the passengers and is placed in an escrow account due to the restricted purpose for which such UDF can be used.
- A substantive difference exists between the recoveries under Sections 22 and 22A of the AAI Act. The fees paid under Section 22 of the AAI Act may be a consideration for service and leviable to Service tax whereas a levy under Section 22A is not collected for rendering any services. Reliance was placed on Consumer Online (Supra), wherein it was held that there was no contractual relationship between passengers and the AAI for the funds collected under Section 22A and such charges are not charges or any other consideration for services for the facilities provided by the Airports Authority.
- Thus, the CESTAT has correctly held that the charges collected by the Taxpayer under Section 22A cannot be regarded as consideration for services rendered.
- In CST Vs ***Bhayana Builders (P) Ltd [2018 (1) SCR 1128]***, it was held that under Section 67 of the Finance Act, not every amount charged by the service provider is taxable and that to be taxable, the amount charged should be "for such service provided".

Observations and Rulings by the Hon'ble Supreme Court

- In ***Bhayana Builders (supra)*** it was held that to attract Service tax, a taxable service must be provided to a recipient, by a service provider, for consideration, and, in the absence of any nexus to any service rendered, an amount charged, or value of service or goods provided without consideration, will not be a taxable event.
- Rules 4(1) and 4(2) of the Airports Authority of India (Major Airports) Development Fees Rules, 2011 provide that an escrow account is opened for each airport into which the DF collections are deposited, and the AAI is empowered to monitor and regulate the receipts and utilisation of such fees. Besides, a letter was issued to the Taxpayer by AAI restricting the utilisation of the amounts collected as DF and any plan for utilisation must be approved by the AAI.
- There exists a distinction between the charges or fees collected under Section 22 of the AAI Act and the UDF levied and collected under Section 22A. UDF is a tax, or a cess collected for financing future projects and is not a consideration for services provided to the passengers. Further, the same is not reflected in the Taxpayer's financial statements.
- Circular no:89/7/2006 clarifies that collection of amounts, by way of taxes, sovereign or statutory dues, are not leviable to Service tax.
- In the present case, there is neither any compulsion to levy DF nor is the collection conditional upon its deposit in the government treasury. However, the absence of these features does not render UDF any less a statutory levy for the following reasons:
  - Decision in ***Consumer Online Foundation (supra)*** is conclusive that UDF is a statutory levy.
  - The collection of UDF is not premised on rendering any services.
  - UDF is deposited in an escrow account and is not within the Taxpayer's control.
  - The utilisation of funds is monitored and regulated by law.
- In view of the above, the Impugned Order passed by CESTAT is upheld and the appeal is dismissed.

  [Central GST Delhi - III Vs M/s. Delhi International Airport Ltd., [TS-238-SC-2023-ST], dated 19 May 2023]

EXPORTER IS NOT LIABLE TO PAY SERVICE TAX UNDER THE REVERSE CHARGE MECHANISM ON FOREIGN BANK CHARGES

Facts of the case

- M/s. S.K.M. Egg Products Export (India) Ltd. (Taxpayer) is inter alia engaged in the export of whole Egg powder, Yolk Powder, and Albumen Powder.
- During verification of the Taxpayer's records, it was observed that the Taxpayer had incurred foreign bank charges for the realisation of export sales proceeds from its overseas customers.
- As a result, the Tax Authorities, vide an Order-in-Original (Impugned Order), held that during the period July 2006 to November 2010, the Taxpayer had failed to discharge its Service tax liability under the reverse charge mechanism in respect of charges paid to foreign banks (being classified as Banking and Other Financial Services). Accordingly, the Impugned Order sought recovery of Service tax along with interest and penalty. Further, the Tax Authorities had also invoked an extended period of limitation.
- Aggrieved by the above, the Taxpayer filed an appeal before CESTAT, Chennai.

Contentions of the Taxpayer

- The export sales proceeds were realised by the Taxpayer from State Bank of India (SBI) and the Taxpayer does not deal with the buyers situated outside India.
- SBI charged Service tax on the total invoice value before deducting foreign bank charges. Thus, applicable Service tax is discharged by SBI on Foreign bank charges.
- The buyer's bank (viz. foreign bank) does not provide any services to the Taxpayer directly, and hence, the provisions of Section 66A of the Finance Act are inapplicable to the present case.
- The issue involved in the present case is no longer res integra and the same has been settled in favour of the Taxpayer by the following judicial precedents:
  - ***Theme Exports Pvt. Ltd. Vs CST, Delhi [2019 (26) GSTL 104 (Tri.-Del.)]***; and
  - ***Dileep Industries Pvt. Ltd. Vs CCE, Jaipur [2017 (10) TMI 1231-CESTAT, New Delhi]***

Observations and Ruling of the CESTAT, Hyderabad

- On perusal of the documents submitted by the Taxpayer for the realisation of export proceeds, it was observed that SBI, in turn, had used the services of the foreign bank for the collection of export sale proceeds.
- The Taxpayer has never dealt with the foreign bank on his own and the Banking and Other Financial Services, if at all, was rendered only to SBI.
- The issue in the present case is no more res integra and has already been decided by the CESTAT on ***Theme Exports Pvt. Ltd. (supra) and Dileep Industries Pvt. Ltd. (supra)***.
- As the issue is resolved on merits, there is no need to decide upon the issue of invocation of an extended period of limitation as well as on the legality of the imposition of penalties.
- In view of the above, the appeal filed by the Taxpayer is allowed, and the Impugned Order is set aside.

[M/s. S.K.M. Egg Products Export (India) Ltd. Vs CCE (Appeals), Salem, [2023-VIL-470-CESTAT-CHE-ST], dated 31 March 2023]

FOREIGN TRADE POLICY (FTP)

NOTIFICATION

SYNCS ITC(HS), 2022- SCHEDULE I WITH THE FINANCE ACT, 2023 AND FOREIGN TRADE POLICY, 2023 (FTP)

The ITC (HS) 2022, Schedule-I (Import Policy) is amended in sync with the Finance Act, 2023 and FTP.

[Notification no:08/2023 dated 29 May 2023]

CERTIFICATE OF INSPECTION REQUIREMENTS FOR RICE EXPORT TO EU AND EUROPEAN COUNTRIES

Notification no:27/2015-20 dated 17 August 2022 has been amended to provide that export of Rice (Basmati and Non-Basmati) to EU member states and specified European countries (Iceland, Liechtenstein, Norway, Switzerland, and the United Kingdom) will require a Certificate of Inspection from Export Inspection Agency (EIA)/Export Inspection Council (EIC). However, exports to other European countries will not require a Certificate of Inspection from EIA/EIC for a period of six months starting from the date of issuance of notification (viz. 29 May 2023).

[Notification no:09/2023 dated 29 May 2023]

NEWS FLASH

"GST revenue collection for May up 12% YoY at Rs 1.57 lakh crore"

https://economictimes.indiatimes.com/news/economy/indicators/gst-revenue-collection-for-may-up-12-yoy-at-rs-1-57-lakh-crore/articleshow/100678447.cms

[Source: Economic Times, 1 June 2023]

"CBIC issues SOP for scrutiny of GST returns for FY'20 onwards; DGARM to identify cases"

https://www.financialexpress.com/economy/cbic-issues-sops-for-scrutiny-of-gst-returns-for-fy20-onwards-dgarm-to-identify-cases/3104339/

[Source: Financial Express, 27 May 2023]

"CREDAI-MCHI urges finance minister to change redevelopment projects' GST structure"

https://economictimes.indiatimes.com/industry/services/property-/-cstruction/credai-mchi-urges-finance-minister-to-change-redevelopment-projects-gst-structure/articleshow/100674677.cms

[Source: Economic Times, 1 June 2023]

"GST collection to car sales: May data paints healthy picture of economy"

https://www.business-standard.com/economy/news/gst-collection-to-car-sales-may-data-paints-healthy-picture-of-economy-123060101281_1.html

[Source: Business Standard, 1 June 2023]

"Traders, retailers welcome move by CBIC to curb fake GST registrations"

https://www.financialexpress.com/industry/sme/msme-eodb-traders-retailers-welcome-move-by-gst-authorities-to-curb-fake-gst-registrations/3109362/

[Source: Financial Express, 31 May 2023]

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