INDIRECT TAX
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GOODS & SERVICES TAX

JUDICIAL UPDATES

ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

The Tamarind inner pulp without shell and seeds is not an 'Agricultural produce' and therefore the service of cold storage of such tamarind is not exempted under notification 12/2017 CT (rate) dated 28 June 2017

Facts of the case

- M/s Arun Cooling Home (hereinafter referred as "Taxpayer") renders services of cold storage for apple, dates, potato, chillies, tamarind etc. They are only collecting and paying taxes on dates and not charging any GST on tamarind;
- Taxpayer submitted that the tamarind is primarily produced or cultivated by small farmers who by drying the same in the sun and then by beating with wooden sticks to remove the pod and hammered for extraction of the pulp of the Tamarind and bring the inner part (which is the consumable part) for sale.

Questions before the AAR

- Whether the service of cold storage of tamarind inner pulp without shell and seeds are exempted under the purview of the definition of 'Agricultural produce' vide notification no. 11/2017-CT(Rate) and 12/2017-CT(Rate) both dated 28 June 2017?

Submission by the Taxpayer

- In tamarind, the pod is cracked open, string(fibre) is removed, and kernel is taken out. Thus, the shelling and removal of seeds to obtain the pulp without shell and/ or seeds will come under the purview of definition of 'Agricultural Produce' as it does not lose its essential characteristics. Hence, the service of cold storage provided by them are exempted;
- They have further stated that the rate of tax for sale of 'Tamarind' is 'NIL';
- They have also presented rulings from Andhra Pradesh AAR and Rajasthan AAAR and declared them as contradictory wherein it ruled as exempted in the ruling of Andhra Pradesh AAR and taxable in the ruling of Rajasthan AAR.

Observations & Ruling by the AAR

- Authority referred to definition of "Agricultural produce" provided in the definitions part of the notification No. 11/2017-Central Tax (Rate), s.no. 24 and notification no. 12/2017-Central Tax (Rate), s.no. 54, dated 28 June 2017, which states that the GST rate on loading, unloading packing, storage or warehousing of agricultural produce is Nil;
- It also observed that the tamarind, dried' falls under the HSN '0813' which is taxable at 5%, while only 'fresh tamarind' falling under HSN '0810' is exempted. Therefore, tamarind, which is processed by sun drying, deshelling, deseeding, the process which are not farm level processes, is not an 'Agricultural Produce' as defined. Thus, subsequent exemption is also not available;
- Authority also observed that the process of extraction of pulp from shell is not done at farm level. It is same as how done as in a 'Cottage Industry' as furnished in the affidavits of the Traders and the Oath of allegiance of the Farmers to whom the storage services are extended by the taxpayer;
- On perusal of the Ruling furnished by the Andhra Pradesh Authority, it is seen that the said authority has ruled that

the exemption is applicable to both farmer as well as trader as long as the commodities fall under the purview and ambit of 'agricultural produce'. The Rajasthan AAAR has found that the inner pulp without shell and/or seeds do not fall under the definition of 'Agricultural produce' and therefore there appears to be no contradiction in the rulings;

- Once the product for which the storage services are extended is held to be not an 'agricultural produce', then the exemption as per 54(e) is not available to the product, irrespective of the class of receivers of the service.

Final Order:

- The Tamarind inner pulp without shell and seeds is not an 'Agricultural produce' as defined under explanation 2(d) of the notification No. 12/2017-C.T. (Rate), dated 28 June 2017 and therefore the service of cold storage of such tamarind are not exempted under sl. no. 54(e) of notification no. 12/2017-C.T. (Rate), dated 28 June 2017.

  [AAR- Tamil Nadu, M/s. Arun Cooling Home, 07/AAR/2021, dated 24 March 2021]

Services rendered by way of training programmes sponsored by Central / State / Union Government are not taxable under GST

Facts of the Case

- M/s. Sachdeva Colleges Ltd. ("Taxpayer") is a recognised training college which prepares students for competitive examinations; and
- The Taxpayer provides training to certain students at the direction of Directorate of Welfare of Schedule Caste and Backward Class, Department of Haryana, Chandigarh ("Government Department") and thus the entire expenditure of this training programme is borne by Haryana Government. Further, the Taxpayer has discharged applicable GST on such services.

Questions before Authority of Advance Ruling ("AAR" / "Authority")

- Whether entry no. 72 of Notification No. 47/ ST-2 dated 30 June 2017 ("exemption notification") issued under Haryana Goods and Services Tax Act, 2017 is applicable in the instant case; and
- Whether the Taxpayer is required to get registered under GST laws and thereby liable to discharge tax on the services rendered by it.

Contentions of the Taxpayer

- The Taxpayer submitted that the agreement executed with the Government Department captures the fact that entire fee in respect of the aforesaid training programme is to be paid by the Government Department;
- In light of this, the Taxpayer contended that although GST liability had already been discharged on services provided to the Government Department, the same are exempt from levy of GST in terms of the exemption notification; and
- Further, the Taxpayer stated that the business of providing educational services is fully exempt under GST legislation. Accordingly, registration is not required in view of Section 23 of the CGST Act, 2017.

Observation and Conclusion of AAR

- The AAR agreed with contentions of the Taxpayer and passed a favourable order which is as follows:
  - Services rendered by the Taxpayer are squarely covered under said entry of the exemption notification; and
  - The Taxpayer is not liable for registration since it is engaged in provision of exempt supplies under GST.

  [AAR-Haryana, M/s. Sachdeva Colleges Ltd., Advance Ruling No. HR/HAAR/2020-21/16 dated 23 June 2021]

Supplying services by way of arranging sales of goods for various overseas manufacturers/ traders qualifies as intermediary services

Facts of the case

- Teretex Trading Private Limited ('the Taxpayer') is going to be engaged in supplying services by way of arranging sales of goods for various overseas manufacturers/ traders. The functioning technique of the business activities of the Taxpayer is to locate prospective overseas/Indian buyers and understand their requirements and arrange sales of the said goods from the foreign manufacturers/ traders to the prospective buyers.
- Goods are delivered to the buyers directly by the suppliers located outside the country and no prior agreement is made by the Taxpayer with the overseas manufacturers/ traders for arranging such sales.
- For the said service, the consideration received by the Taxpayer is in the form of commission in convertible foreign exchange from the overseas suppliers.

Taxpayer's Submission

- The Taxpayer submits that they undertake supply of services at his own risk and cost without being appointed as an agent by the supplier or by the recipient of goods. The Taxpayer also added that he neither represents the parties nor assumes any obligation. Therefore, the Taxpayer denies the conclusion of his role being an agent or representative.
- Also, the Taxpayer brought to the attention of the AAR that, the Taxpayer does not maintain any establishment outside India and receives payment as commission directly from the Overseas seller. Hence, the Taxpayer submitted that the overseas seller and the Taxpayer cannot be termed as an establishment of a distinct person in accordance with Explanation 1 in section 8 of the IGST Act, 2017.
- Further, the Taxpayer explained the nature of supply of services to be undertaken and submitted that both the supplies fulfil all the conditions stipulated under Section 2(6) of the IGST Act, 2017 to qualify as 'export of services' and that the Taxpayer does not have any liability to pay tax on such supply of services:
- Services is provided where both the supplier and the recipient of the goods are located outside the taxable territory of India;
- Services are provided where the supplier of goods is located outside the taxable territory of India and the recipient of the goods is located within the taxable territory of the country.

Findings & Observations by AAR

- The AAR examined the submissions and the definition of export of services provided under Section 2(6) of the IGST Act, in order to verify the applicability of the services provided by the Taxpayer to fall under export of services or not.
- Further, by referring to Section 2(13) of the IGST Act, 2017, the AAR observed that the nature of activities undertaken by the Taxpayer towards arranging or facilitating supply of goods envisages the services closely akin to the services provided by an 'Intermediary' as per Section 2(13) of the IGST Act, 2017.
- Also, the AAR, by quoting the submissions made by the Taxpayer's that the business activities are carried out without assuming any obligation and the value of supply of services as provided are based on an agreed percentage which can be separately identifiable, the AAR concluded that the Taxpayer satisfies all the conditions to be an Intermediary as defined in Section 2(13) of the IGST Act, 2017.
- Consequently, as per Section 13(8) of IGST Act, 2017, the AAR observed that the place of supply is the location of the supplier of services i.e., West Bengal and basis the Section 8(2) of the IGST Act, 2017, the supply shall be treated as an intra-State supply and tax will be levied accordingly.

Ruling

- The AAR ruled that, the supply of services made by the Taxpayer are considered as intra-state supply and shall not be treated as 'export as services' as per Section 2(6) of the IGST Act, 2017.

Comment:

Hon'ble Bombay High Court (Division Bench) recently in both the matters of Dharmendra M. Jani v. UOI and A.T.E. Enterprises Pvt Ltd. vs UOI & Ors decided on the issue of constitutional validity of Section 13(8)(b) and Section 8(2) of the IGST Act dealing with 'place of supply' in case of 'Intermediary service'. These writs were filed on the ground that Section 13(8)(b) and Section 8(2) of the IGST Act, 2017 are ultra vires to Articles 14, 19, 245, 246, 246A, 269A and 286 of the Constitution of and should be held to be unconstitutional. The following points were considered:

- As per Section 13 (8)(b), place of supply shall be the location of the supplier of services in case of supply of services by intermediary, which is an exception to the general rule as expressed in sub-section (2) of Section 13.
- GST is a destination-based consumption tax as against the principle of origin-based taxation.
- GST is a tax on services provided and consumed within the territory of India having no extra-territorial operation or nexus and the same has been clarified vide Circular bearing No.20/16/04/2018-GST dated 18.02.2019.
- From a conjoint reading of Articles 246A and 269A it is quite evident that the Constitution has only empowered Parliament to frame law for levy and collection of GST in the course of inter-state trade or commerce, besides laying down principles for determining place of supply and when such supply of goods or services or both takes place in the course of inter-state trade or commerce. Thus, the Constitution does not empower imposition of tax on export of services out of the territory of India by treating the same as a local supply.

Basis above, it was held that in so far as the present case is concerned, it is certainly a supply of service from India to outside India by an intermediary. Therefore, it is an 'export of service' as defined under Section 2(6) of the IGST Act read with Section 13(2) thereof. However, what Section 13(8)(b) of the IGST Act read with Section 8(2) of the said Act has created a fiction deeming export of service by an intermediary to be a local supply i.e., an inter-state supply. This is definitely an artificial device created to overcome a constitutional embargo. Hence, Section 13(8)(b) of the IGST Act should be held to unconstitutional. However, there was difference of opinion by the judges, there is a huge chance that this matter will be referred to larger bench before the Bom HC. It will be now very important to assess the impact of this ruling on the position taken so far by discharging taxes under "intermediary services" once the position of law eventually crystallizes.

[AAR-West Bengal, Teretex Trading Private Limited., Ruling No: 04/WBAAR/2021-22, Dated June 28, 2021]

Reversal of ITC under section17(5)(h) of CGST Act, 2017 on account of loss by consumption of input, which is inherent to manufacturing loss is misconceived

Facts of the case

- M/s. ARS Steels & Alloy International Pvt Ltd ('Taxpayer'), engaged in the manufacture of MS billets and ingots. MS scrap is an input in the manufacture of MS billets and the latter, in turn, constitutes an input for manufacture of TMT/CTD bars. There is a loss of a small portion of the inputs, inherent to the manufacturing process;
- The impugned orders of tax authority seek to reverse a portion of the ITC claimed by the taxpayers, proportionate to the loss of the input, referring to the provisions of section 17(5)(h) of the CGST Act, 2017;
- Taxpayer challenged the impugned order seeking proportionate reversal of ITC.

Observations & Ruling by the High Court

- Hon'ble High Court directed the taxpayer to furnish the additional submissions with the tax authority first and noted that this order is confined to a decision on the legal issue as to whether a reversal of ITC is contemplated in relation to loss arising from manufacturing process;
- Hon'ble High Court compared the erstwhile Tamil Nadu Value Added Tax Act, 2006 (in short 'TNVAT Act'), contained an equivalent provision in section 19 thereof, which deals with various situations arising from the grant and reversal of ITC, with the provisions of section 17 of the GST Act;
- It was noted that the impugned orders rejected a portion of ITC claimed, invoking the provisions of section 17(H), which relates to goods lost, stolen, destroyed, written off or disposed by way of gift or free samples;
- The Court opined the loss that is occasioned by the process of manufacture cannot be equated to any of the instances set out in section 17(5)(h);

- The situations as set out above in section 17(5)(h) indicate loss of inputs that are quantifiable and involve external factors or compulsions. A loss that is occasioned by consumption in the process of manufacture is one which is inherent to the process of manufacture itself;
- The Court referred the case of Rupa & Co. Ltd. V. CESTAT, Chennai (2015 (324) ELT 295 - 2015-VIL-373-MAD-CE), a division bench of the High Court decided a question of law in regard to the entitlement to CENVAT credit involving the measure of inputs used in the manufacturing process, in terms of the provisions of section 9A and 2(g) of the CENVAT Credit Rules, 2002;
- In the said case, a certain amount of input had been utilised by the taxpayer, whereas the input in the finished product was marginally less. The tax authority proceeded to reverse the CENVAT credit on the difference between the original quantity of input and the input in the finished product;
- In the said case, it was observed that some amount of consumption of the input was inevitable in the manufacturing process, held that CENVAT credit should be granted on the original amount of input used notwithstanding that the entire amount of input would not figure in the finished product;
- In the light of the said case, the Court opined that the reversal of ITC involving section 17(5)(h) by the tax authority, in cases of loss by consumption of input which is inherent to manufacturing loss is misconceived, as such loss is not contemplated or covered by the situations adumbrated under section 17(5)(h);
- The impugned orders to the above extent are set aside and writ petitions are allowed.

  [High Court of Madras - M/s ARS Steels & Alloy International Pvt Ltd. Vs. The State Tax Officer, Group-I, Inspection, Intelligence-I, Chennai dated 24 June 2021]

LEGISLATIVE UPDATES

NOTIFICATION

Applicability of B2C dynamic QR code provisions extended to 30 September 2021

- The Central Board of Indirect Taxes and Customs (CBIC) extends applicability of B2C dynamic QR code provisions to 30 September 2021 as against1 July 2021.

  [Notification no:28/2021- Central Tax dated 30 June 2021]

CENTRAL EXCISE

NOTIFICATION

Applicability of Central Excise exemption on Ethanol/ Methanol blended Petrol, and High-speed diesel blended with biodiesel, when blending is done within the refinery

- The Central Government notified the applicability of Central Excise exemption on Ethanol/ Methanol blended Petrol, and High-speed diesel blended with biodiesel when blending is done within the refinery;
- The government has received the representations seeking clarification on applicability of exemption from Basic Excise duty and other cesses, under different notifications, in case the blending of motor spirit (commonly known as petrol) and ethanol or methanol, is done within the refinery;
- The matter has been examined. Exemption from Basic Excise Duty, Road, and Infrastructure cess (RIC), Special Additional Excise Duty (SAED) and Agricultural and Infrastructure and Development Cess (AIDC), in all such notifications, on the blended fuel, is subject to the three conditions;
- Firstly, appropriate duties of excise have been paid on portion of motor spirit (commonly known as petrol) which is a specified percentage of the blend (as specified in the relevant notification);
- Secondly, Appropriate GST (Central tax, State tax, Union Territory Tax, or integrated tax) have been paid on portions of ethanol or methanol which is a specified percentage of the blend (specified in the relevant notification);
- Lastly, Ethanol/Methanol blended petrol is conforming to the Bureau of Indian Standards Specification, as specified in the relevant notification;
- The CBIC while addressing all the Principal Chief Commissioners/ Chief Commissioners of Customs & GST All Principal Director Generals/ Director Generals of Customs & GST said in the circular that similar exemptions existed in the pre-GST regime also. In this regard, the Hon'ble Punjab and Haryana High Court in the case of Commissioner of Central Excise, Rohtak vs. Indian Oil Corporation Ltd, in the case of similar exemption notification Nos. 6/2002-C.E., dated 1 March 2002 and the notification no. 15/2003- C.E., dated 1 March 2003, held in favour of the respondent which reads, 'As noticed, the benefit is given to the final product, i.e., 5% ethanol doped petrol (EBP) which is a blend of 95% motor spirit (petrol) and 5% ethanol. Both the said products were being stored in the premises of the refinery of the assessee and on the ethanol, the excise duty had been paid whereas on the motor spirit, the excise duty was not paid at the time of mixing the two, before the EBP was taken out from the factory/refinery premises. However, it is common case of the parties that as per Rule 8, the said duty has been paid on motor spirit (petrol) also, within the required period by 5th day of the following month. Once that is so and the duty has also been paid, it would be too technical a default to penalise the Corporation on the ground that the duty should have been paid prior to the mixing and therefore, deny it the benefit of exemption.'
- The Government clarified that the notifications grant exemption to the ethanol/ methanol blended petrol provided that the Central Excise duty (including applicable cesses) is paid on motor spirit (petrol) and GST is paid on ethanol/methanol, used in producing the blended fuel. Therefore, relevant conditions of notification get satisfied if the refinery that produces blended fuel by blending motor spirit (petrol) captively produced and GST paid ethanol/methanol, pays excise duty on petrol so used for

blending, even if such duty is paid for blending, i.e., at the time of clearance of Ethanol/ Methanol Blended Petrol from the factory;

- "Accordingly, it is clarified that the exemption from Central Excise on blended fuel, shall also be available in case the blending is done within the factory premises, provided that the assessee pays the required Central excise duty on Motor Spirit (commonly known as petrol) by the due date (based on removal of the Ethanol/ Methanol blended fuel from the factory). Proper account of such blending and details of the tax paid on Motor Spirit (petrol) and Ethanol/Methanol, used for the purpose of blending be maintained by the assessee, for any verification, including in audit," the government in the circular said.

  [Notification no:28/2021- Central Tax dated 30 June 2021]

CUSTOMS

NOTIFICATION

Reduction of Basic Customs Duty on crude palm

- CBIC cuts the basic customs duty on crude palm oil to 10% and refined palm oil to 37.5%.
- The effective duty, which includes cess and other charges, on crude palm oil will be 30.25%, while for refined palm oil it would be 41.25%.
- This notification shall come into effect on 30 June 2021 and will remain in force up to and inclusive of the 30 September 2021.
- Currently, basic customs duty on crude palm oil is 15%, while it is 45% for all other categories of palmolein (RBD Palm Oil, RBD Palmolein, RBD Palm Stearin and any Palm Oil other than Crude Palm Oil).

  [Notification no:34/2021- Customs dated 29 June 2021]

Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver

- There have been some amendments in respect of the fixation of tariff value of edible oils, brass scrap, areca nut, gold, and silver. CBIC being satisfied by the fact that it is necessary to do so, have made certain amendments.

  [Notification no:55/2021- Customs (N.T.) dated 30 June 2021]

Sea Carrier to continue delivering Cargo declaration as per old regulations

- CBIC notified the sea carrier to continue delivering the cargo declaration as per old regulations till 31 July 2021.

  [Notification no:56/2021- Customs (N.T.) dated 30 June 2021]

Agreements or Arrangements on 'Cooperation and Mutual Administrative Assistance (CMAA) in Customs matters' of India with other countries

- CBIC under section no. 151B (2) of the Customs Act, 1962 (52 of 1962), notified Agreements or Arrangements on 'Cooperation and Mutual Administrative Assistance (CMAA) in Customs matters' of India with other countries.
- Reciprocal arrangement for exchange of information facilitating trade.
- The Central Government directed those provisions of the said section 151B shall apply to the specified agreement or arrangement entered with the specified contracting State.

  [Notification no:58/2021- Customs (N.T.) dated 01 July 2021]

CIRCULARS

Online filing of AEO T2 and AEO T3 applications: Launch of Version 2.0

- The AEO application processing for AEO T1 on the web-based portal <www.aeoindia.gov.in> has been functional since December 2018. To take this endeavor for digitization forward, in line with the government's Digital India initiative, the Board has decided to launch a new version (V 2.0) for on-boarding of AEO T2 and AEO T3 applicants by way of online filing, real-time monitoring, and digital certification;
- This updated version of the existing web application <URL www.aeoindia.gov.in» will be made accessible for both applicants and the customs officials from 07 July 2021;
- The new version (V 0) of the web application is designed to ensure continuous, real-time, and digital monitoring of the physically filed AEO T2 and AEO T3 applications for timely intervention and expedience. The AEO T2 and AEO T3 applicants, on submission of the physical documents in the jurisdictional Principal Chief Commissioner/ Chief Commissioner's office (AEO Cell), shall register on AEO web application. On successful registration, the applicant shall upload the duly filled relevant annexures for their AEO T2 or AEO T3 application. The applicants who are already registered (Existing T1 status holder applying for T2) at aeoindia.gov.in are not required to register again. The existing login credentials can be straightaway utilized for uploading either the AEO T2 or AEO T3 application annexures, if eligible, as per the Circular No. 33/2016-customs dated 22 July 2016 as amended;
- Once the relevant annexures are uploaded by the applicant, the applicant will be able to monitor the processing of their application at each stage in real time on their dashboard. In addition, in case of any deficiency in the application, the same can be responded through online upload of required additional documents by the applicant on the web application;
- A step wise guide for filing of AEO T2 and AEO T3 application by the applicant is available on the CBIC website under the "Indian AEO Programme" section at the following URL https://www cbic.gov in/htdocs-cbec/home links/india-aeo-prqm. The guide is also available at gov.in under the" Download" section which can be used as a ready reckoned for help with V 2.0 of the web application

and its functionalities. The step wise guide for customs officials shall be circulated over mail separately for internal circulation only;

- To ensure smooth roll-out, it has been decided that till 31 July 2021, the AEO T2 & AEO T3 applicants would be allowed to physically file AEO application without registering on the AEO portal as a transition measure. However, from 01 August 2021, it will be mandatory for AEO T2 and AEO T3 applicants to register on the portal for AEO certification. The AEO T2 and AEO T3 application filed at the office of the jurisdictional Principal Chief Commissioner/ Chief Commissioner before 07 July 2021 are not required to be filed online and may continue to be processed manually, except where migration on web-application is requested by the existing AEO T2 and AEO T3 applicants, while ensuring that the AEO certification process is not delayed;
- The Circular 33/2016-customs dated 22 July 2016 as amended stands suitably modified to this effect.

[Circular no:13/2021-Customs dated 01 July 2021]

INSTRUCTIONS

Requirement of COVID-19 testing in live animals before importing into India

- CBIC has issued instruction for requirement of COVID-19 testing in live animals before importing into India to rule out the spreading of COVID-19 infection through imported animals.
- A negative COVID-19 test report mandatory for the import of domestic cats and other members of the cat family (tigers, lions, snow leopards and pumas) as well as Gorillas into the country, to rule out the spreading of COVID-19 infections through imported animals.
- In this regard, the concerned regional officers/Quarantine officers, Animal Quarantine and Certification Services (AQCS) will issue advance NOC/Final AQCS clearance for import of aforesaid animals into India after receiving negative COVID-19 test report (no more than 3 days old before export into India) in addition to other existing requirements in this regard.

(Instruction No. 15/2021-Customs dated 30 June 2021)

FOREIGN TRADE POLICY (FTP)

NOTIFICATION

Deferment Certificate Requirement for Rice Export to European Countries

- The requirement of obtaining a certificate of inspection from a government agency to ship both basmati and non-basmati rice to European countries has been deferred to 1 January 2022. Earlier the date was 1 July 2021.
- It is amended to the extent that export of rice (basmati and non-basmati) to EU member states and other European countries - Iceland, Liechtenstein, Norway, and Switzerland only will require Certificate of Inspection from EIA/EIC
- Export to remaining European countries (except Iceland, Liechtenstein, Norway, and Switzerland) will require Certificate of Inspection by Export Inspection Council (EIC)/Export Inspection Agency (EIA) for export "from 1 January 2022,".
- India, the world's top rice exporter, exports about INR 0.3 Mn. tonnes of basmati rice to the EU.

[Notification no:12/2015-20 dated 1 July 2021]

Potato imports from Bhutan allowed without license till June 2022

- Import of potatoes is allowed from Bhutan without license up to 30 June 2022.
- The Exim Code for Import of potatoes is 07019000.
- Potato imports otherwise fall in the restricted category, which means that an importer requires a licence from the DGFT for the inbound shipments.

[Notification no:9/2015-20 dated 28 June 2021]

Import restrictions on refined palm oil till December

- DGFT removes import restrictions on refined palm oil till December.
- According to a notification of the Directorate General of for “import policy" of refined bleached deodorised palm oil, and as amended from restricted to free with immediate effect and refined bleached deodorised palmolein "is amended from restricted to free with immediate effect and for a period up to 31 December 2021”. It, however, added that the import is not permitted through any port in Kerala.

[Notification no:10/2015-20 dated 30 June 2021]

Extension of deadline for updation of IEC on Annual Basis for FY 2021

- DGFT extended the last date for updation of Importer - Exporter Code (IEC) on annual basis for Financial Year 2021 up to 31 July 2021.
- The DGFT issued the extension notification in continuance of the notification dated 12 February 2021, to inform that the last date to update or modify the IEC is extended up to 31 July 2021.

[Notification no:11/2015-20 dated 01 July 2021]

PUBLIC NOTICE

Agreement for Import of 50000 Tonnes of Toor Dal from Malawi

- The Director General of Foreign Trade (DGFT) has issued notification of a Memorandum of Understanding (MoU) for import of 50,000 tonnes of Toor Dar from the southeast African country of Malawi.
- DGFT said that India is expected to import 50,000 tonnes of tur dal every year from Malawi through private trade during the next five financial years – 2021-22 to 2025-26 (April-March). quota will be issued.
- Further added, in accordance with the Memorandum of Understanding approved between the Government of India

and the Government of Malawi, notification has been issued for the import of 50,000 Toor Dal from Malawi between 2021-22 to 2025-26.

- DGFT in a second public notice also notified the import of 2,50,000 tonnes of urad dal and 1,00,000 tonnes of tur dal from the neighboring country during 2021-22 to 2025-26 under the MoU between India and Myanmar.

  [Public Notice no:08/2015-20 dated 24 June 2021]

MoU for 5-year pulses import deals with Myanmar

- The government signed an MoU with Myanmar to import 250,000 tonnes of urad and 100,000 tonnes of tur every year from 2021-22 to 2025-26 through private trade, and another MoU with Malawi to import 50,000 tonnes of tur every year through private trade for the same period of time.

  [Public Notice no:09/2015-20 dated 24 June 2021]

Enlistment of entity

- DGFT has enlisted M/s. Oriental Chamber of Commerce and Industry under Appendix 2-E and authorized to issue Certificate of Origin (Non-Preferential).

  [Public Notice no:11/2015-20 dated 01 July 2021]

Fixation of two new Standard Input Output Norms (SIONs)

- Fixation of two new Standard Input Output Norms (SIONs) at SION A-3678 and A-3679 under 'Chemical & Allied Product' (Product Code 'A').
- SIONs for export product Phenol and Acetone under Chemical & Allied Product group has been notified.

  [Public Notice no:10/2015-20 dated 25 June 2021]

NEWS FLASH

1. "4 years of GST regime | Tax base has doubled, says Nirmala Sitharaman."
   https://www.thehindu.com/business/Economy/4-years-of-gst-regime-tax-base-has-doubled-says-nirmala-sitharaman/article35070507.ece
   [Source: The Hindu, 01 July 2021]

2. "FinMin to issue appreciation certificate to 54, 439 GST payers."
   https://www.businesstoday.in/latest/economy/story/finmin-to-issue-appreciation-certificate-to-54-439-gst-payers-300188-2021-07-01
   [Source: Business Today, 02 July 2021]

3. "Inverted duty, slabs on GST Council radar: Tarun Bajaj, Revenue Secretary."
   https://economictimes.indiatimes.com/news/economy/policy/inverted-duty-slabs-on-gst-council-radar-tarun-bajaj-revenue-secretary/articleshow/84054749.cms
   [Source: The Economic Times, 02 July 2021]

4. "Overseas crypto exchanges may face 18% additional GST in India."
   https://economictimes.indiatimes.com/tech/tech-bytes/crypto-tax-overseas-crypto-exchanges-may-face-18-additional-gst-in-india/articleshow/84045569.cms
   [Source: The Economic Times, 03 July 2021]

5. "Four Years On, India's GST Has Not Met Its Fundamental Purpose."
   https://www.thequint.com/voices/opinion/four-years-goods-and-services-tax-has-not-met-its-fundamental-purpose-collecting-more-tax-india-gst-gdp
   [Source: The Quint, 30 June 2021]

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1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Hyderabad 500072, INDIA
Tel: +91 40 6814 2999

Mumbai - Office 1
The Ruby, Level 9, North West Wing
Senapati Bapat Marg, Dadar (W)
Mumbai 400028, INDIA
Tel: +91 22 6277 1600

Pune – Office 2
Floor 2 & 4, Mantri Sterling, Deep
Bunglow Chowk, Model Colony,
Shivaji Nagar, Pune 411016, INDIA
Tel: +91 20 6723 3800

Bengaluru
SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA
Tel: +91 80 6811 1600

Delhi NCR - Office 2
Windsor IT Park
Plot No: A-1, Floor 2
Tower-B, Sector-125
Noida 201301, INDIA
Tel: +91 120 684 8000

Kochi
XL/215 A, Krishna Kripa
Layam Road, Ernakulam
Kochi 682011, INDIA
Tel: +91 484 675 1600

Mumbai - Office 2
601, Floor 6, Raheja Titanium
Western Express Highway
Geetanjali Railway Colony, Ram Nagar
Goregaon (E), Mumbai 400063, INDIA
+91 22 6831 1600

Chennai
No. 443 & 445, Floor 5, Main Building
Guna Complex, Anna Salai, Teynampet
Chennai 600018, INDIA
Tel: +91 44 6131 0200

Goa
701, Kamat Towers
9, EDC Complex, Patto
Panaji, Goa 403001, INDIA
Tel: +91 832 674 1600

Kolkata
Floor 4, Duckback House
41, Shakespeare Sarani
Kolkata 700017, INDIA
Tel: +91 33 6766 1600

Pune – Office 1
Floor 6, Building # 1
Cerebrum IT Park, Kalyani Nagar
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