

TNC 2024 (10) 60

Title: Bihar Notification No.4351- State Tax
(Rate)

Date: 3-Oct-2024

CPAC: [963]

Brief: Issuance of notification CTD regarding
Bihar Goods & Services Tax , Act 2017

TNC 2024 (10) 59

Title: Bihar Notification No.4753- State Tax
(Rate)

Date: 30-Oct-2024

CPAC: [1047]

Brief: Issuance of notification CTD regarding
Bihar Goods & Services Tax , Act 2017

TNC 2024 (10) 58

Title: Instruction No.21/2024-Customs

Date: 16-Oct-2024

CPAC:

Brief: Retrospective issuance of certificates of origin under India-UAE CEPA.

TNC 2024 (10) 57

Title: Instruction No.22/2024-Customs

Date: 16-Oct-2024

CPAC:

Brief: Implementation of "Agreement" signed between FSSAI, Ministry of Health and Family Welfare, Government of India and Bhutan Food and Drug Authority (BFDA) -reg.

TNC 2024 (10) 56

Title: Instruction No.23/2024-Customs

Date: 21-Oct-2024

CPAC:

Brief: Clarification on certain aspects of origin procedures under free trade agreements (FTAs).

TNC 2024 (10) 55

Title: Instruction No.24/2024-Customs

Date: 22-Oct-2024

CPAC:

Brief: Issuance of Equipment Type Approval (ETA) for License-Exempt Wireless Equipment Devices - reg.

TNC 2024 (10) 54

Title: Instruction No.25/2024-Customs

Date: 28-Oct-2024

CPAC:

Brief: regarding revised list of High End and High Value used/refurbished Medical Equipment other than critical case medical equipment

TNC 2024 (10) 53

Title: Instruction No.26/2024-Customs

Date: 30-Oct-2024

CPAC:

Brief: Disposal of gold - revised mapping of Customs jurisdictions to Focal Customs Commissionerate (FCC) and India Government (IG) Mints

TNC 2024 (10) 52

Title: Circular No.21/2024-Customs

Date: 30-Oct-2024

CPAC:

Brief: Mandatory additional qualifiers in import / export declarations in respect of Synthetic or Reconstructed Diamonds w.e.f. 1.12.2024.

TNC 2024 (10) 51

Title: Hindustan Coca-Cola Beverages Pvt. Ltd.
v Employees State Insurance Corporation [Pat
HC]

Date: 4-Oct-2024

CPAC: Employees State Insurance Act 1948 s
85B

Brief: The court reaffirmed that under Section 85B of the Employees State Insurance Act 1948, the authority has discretionary power to recover damages but such discretion should be exercised judiciously, taking into account relevant circumstances. The order levying damages on the petitioner, was quashed due to the failure of the respondent to provide adequate reasoning for not accepting the objections raised by the petitioner regarding the calculation of the delay period.

TNC 2024 (10) 50

Title: Aka Logistics Private Limited v Union of India [Jhar HC]

Date: 3-Oct-2024

CPAC: CGST 74

Brief: The court expressed that while it generally refrains from intervening at the show-cause notice stage, exceptions exist if a notice is issued without jurisdiction or represents an abuse of legal process. However, in this case, such a prima facie jurisdictional flaw was not established.

TNC 2024 (10) 49

Title: Union of India v Rajeev Bansal [SC]

Date: 3-Oct-2024

CPAC: IT 148A [2024 INSC 754]

Brief: The Supreme Court clarified that after 1 April 2021, the provisions of the Income Tax Act, as amended by the Finance Act 2021, are applicable. Consequently, reassessment notices issued under the old framework must conform to the updated provisions under the new regime. The Court held that the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 (TOLA), enacted during the COVID-19 pandemic to extend various statutory deadlines, did not revive the old assessment framework post-1 April 2021. Therefore, reassessment notices issued between April and

June 2021 under the old framework would be treated as compliant under the new Section 148A. Utilizing Article 142, the Court allowed reassessment notices issued under the old regime between April and June 2021 to be considered valid under the new regime. This adjustment ensured procedural fairness for taxpayers while facilitating the transition for tax authorities.

TNC 2024 (10) 48

Title: State of U.P. and Ors. Vs. Lalta Prasad Vaish and sons [SC]

Date: 23-Oct-2024

CPAC: COI 254

Brief: The judgment clarified that "intoxicating liquors" under Entry 8 of List II pertains solely to alcohol meant for human consumption, reinforcing the distinction between potable and non-potable alcohol to avoid legislative overlap. Against concurrent powers, the court underscored the "doctrine of occupied field," which bars the states from enacting legislation in a field already occupied by central law, in this case, the Industries (Development and Regulation) Act 1951 (IDRA). Thus, with respect to non-potable

alcohol, the Union's legislation under the IDRA preempts state laws due to the Union's legislative authority over specific industries declared in the public interest.

TNC 2024 (10) 47

Title: Omkar Ramchandra Gond Vs. The Union of India and Ors.

Date: 15-Oct-2024

CPAC: Rights of Persons with Disabilities Act 2016

Brief: This judgment reinforces inclusive education principles, ensuring that disability assessments consider individual capabilities and reasonable accommodations rather than imposing rigid standards that can lead to unjust exclusion.

TNC 2024 (10) 46

Title: ACE Logistics v State of Jharkhand and Ors. [JharHC]

Date: 16-Oct-2024

CPAC: Motor Vehicles Act 1988 s 200, Jharkhand Motor Vehicle Taxation Act 2001

Brief: This judgment underscores the requirement of consent for compounding offences under the Motor Vehicles Act, allowing ACE Logistics to face prosecution instead of paying a compounding fee imposed without their agreement.

TNC 2024 (10) 45

Title: HDFC Bank Ltd. v State of Bihar and Ors.
[SC]

Date: 22-Oct-2024

CPAC: IT 132

Brief: Quashing the FIR against HDFC Bank and its officials for allowing a bank customer to access her locker despite the restraining order which was revoked partially, the Court ruled that continuing criminal proceedings would impose undue hardship on the bank and its staff, given the lack of sufficient evidence of criminal intent.

TNC 2024 (10) 44

Title: Circular No. 14/2024-Direct Tax

Date: 30-Oct-2024

CPAC:

Brief: Condonation of delay under clause (b) of sub-section (2) of section 119 of the Income-tax Act, 1961 for returns of income claiming deduction u/s 80P of the Act for Assessment Year 2023-24.

TNC 2024 (10) 43

Title: Notification No.05/2024-Income Tax

Date: 30-Oct-2024

CPAC:

Brief: Specifying Forms Prescribed in Appendix-II of the Income Tax Rules 1962, to be furnished electronically under sub-rule (1) and sub-rule (2) of Rule 131 of the Income Tax Rules, 1962

TNC 2024 (10) 42

Title: Commissioner of GST and Central Excise v Citibank N.A. [SC]

Date: 16-Oct-2024

CPAC: Finance Act (Service Tax Act) 1994 s 65(33a) / 66

Brief: This case clarifies the tax responsibility on Merchant Discount Rate (MDR), that included interchange fee, in credit card services, confirming that the acquiring bank's payment on the total MDR satisfies the tax requirement as the MDR represents a single, unified service to merchants and credit card holders, covering the combined services of both banks. The court found that bifurcating the tax burden between the acquiring and issuing banks would lead to double taxation, which is contrary to legislative intent.

TNC 2024 (10) 41

Title: Patna Municipal Corporation (PMC) v
Tribro Ad Bureau and Ors. [SC]

Date: 16-Oct-2024

CPAC: Bihar Municipal Act 2007 s 146/147

Brief: This case clarifies the distinction between royalty and tax, with the Supreme Court ultimately validating PMC's authority to collect royalties, since it stems from contractual agreements rather than statutory mandates, while emphasizing that tax collection requires explicit legislative authorization.

TNC 2024 (10) 40

Title: Shriram Investments v CIT Chennai [SC]

Date: 4-Oct-2024

CPAC: IT 139

Brief: This case focuses on whether a tax deduction claim could be considered if made in a revised return that was filed after the statutory deadline under Section 139(5) of the Income Tax Act, 1961. The Apex Court emphasized that a revised return must comply with specific deadlines, and any fresh claims beyond this period could not be entertained.

TNC 2024 (10) 39

Title: Bank of Rajasthan Ltd. Vs. CIT [SC]

Date: 16-Oct-2024

CPAC: IT 36/56

Brief: This case primarily addresses the tax treatment of "broken period interest" for banks. "Broken period interest" refers to interest accrued from the last coupon payment date to the date of purchase, which the buyer pays to the seller. The court noted that securities held under categories "Available for Sale" (AFS) and "Held for Trading" (HFT) are generally viewed as stock-in-trade for banks. And, for these categories, broken period interest is a business expense and deductible. Held to Maturity (HTM) Securities are typically seen as investments. Whether broken period interest is deductible for HTM

securities depends on specific facts, such as how the bank categorizes these securities and if they are sold before maturity.

TNC 2024 (10) 38

Title: Chief Commissioner of Central Goods and Service Tax and Ors. Vs. Safari Retreats Private Ltd. and Ors. [SC]

Date: 3-Oct-2024

CPAC: CGST 17 [2024 INSC 756]

Brief: This case is concerning the constitutionality of CGST 17(5)(c) and (d) which restrict the use of Input Tax Credit (ITC) on goods and services used for the construction of immovable properties intended for renting, leasing, or letting. While holding these provisions as constitutionally valid, the Court clarified that the functionality or essentiality test should apply when determining if a structure (like a mall) qualifies as a "plant" under Section 17(5)(d). And, if a building is deemed essential for business

functions, it may qualify as a "plant" and thus become eligible for ITC, notwithstanding the exclusions under Section 17(5)(d).

TNC 2024 (10) 37

Title: Corrigendum to Circular No. 237/31/2024-GST

Date: 25-Oct-2024

CPAC:

Brief: Corrigendum to Circular No. 237/31/2024-GST dated 15th October, 2024 @ TNC 2024 (10) 21.

TNC 2024 (10) 36

Title: Bihar Notification No.09/2024 – State Tax
(Rate)

Date: 9-Oct-2024

CPAC: [Bihar Gazette No.991, S.O.459]

Brief:

TNC 2024 (10) 35

Title: Notification No.27/2024-Central Excise

Date: 28-Oct-2024

CPAC:

Brief: Seeks to amend No. 11/2017-Central Excise, dated the 30th June, 2017 so as to align it with amended Fourth Schedule to Central Excise Act, 1944

TNC 2024 (10) 34

Title: Circular No. 13/2024-Direct Tax

Date: 26-Oct-2024

CPAC:

Brief: Extension of due date for furnishing return of income for the Assessment Year 2024-25

TNC 2024 (10) 33

Title: Notification No.112/2024-Income Tax

Date: 15-Oct-2024

CPAC: [GSR 639(E)]

Brief:

TNC 2024 (10) 32

Title: Notification No.117/2024-Income Tax

Date: 18-Oct-2024

CPAC: [S.O. 4570(E)]

Brief:

TNC 2024 (10) 31

Title: Bihar Gazette No.986 / 2024

Date: 9-Oct-2024

CPAC: [Bihar S.O. 454]

Brief:

TNC 2024 (10) 30

Title: Bihar Gazette No. 985 / 2024

Date: 9-Oct-2024

CPAC: [Bihar S.O. 453]

Brief:

TNC 2024 (10) 29

Title: Bihar Notification No.08/2024- State Tax
(Rate)

Date: 9-Oct-2024

CPAC: [Bihar Gazette No. 990, S.O. 458]

Brief:

TNC 2024 (10) 28

Title: Bihar Notification No.07/2024- State Tax
(Rate)

Date: 9-Oct-2024

CPAC: [Bihar Gazette No. 989, S.O. 457]

Brief:

TNC 2024 (10) 27

Title: Bihar Notification No.06/2024 - State Tax
(Rate)

Date: 9-Oct-2024

CPAC: [Bihar Gazette No.988, S.O. 456]

Brief:

TNC 2024 (10) 26

Title: Bihar Notification No.05/2024- State Tax
(Rate)

Date: 9-Oct-2024

CPAC: [Bihar Gazette No. 987, S.O. 455]

Brief:

TNC 2024 (10) 25

Title: Instruction No.04/2024-GST

Date: 4-Oct-2024

CPAC:

Brief: Systemic improvement with respect to mapping / de-mapping of the officers on the GSTN portal- regarding

TNC 2024 (10) 24

Title: Circular No.234/28/2024-GST

Date: 11-Oct-2024

CPAC:

Brief: Clarifications regarding applicability of GST on certain services

TNC 2024 (10) 23

Title: Circular No.235/29/2024-GST

Date: 11-Oct-2024

CPAC:

Brief: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9th September 2024 at New Delhi

TNC 2024 (10) 22

Title: Circular No.236/30/2024-GST

Date: 11-Oct-2024

CPAC:

Brief: Clarification regarding the scope of ‘as is’ or ‘as is, where is basis’ mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings

TNC 2024 (10) 21

Title: Circular No.237/31/2024-GST

Date: 15-Oct-2024

CPAC: CGST 128A

Brief: Clarifying the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017.

TNC 2024 (10) 20

Title: Circular No.238/32/2024-GST

Date: 15-Oct-2024

CPAC: CGST 128A

Brief: Clarification of various doubts related to Section 128A of the CGST Act, 2017.

TNC 2024 (10) 19

Title: Circular No. 11/2024-Direct Tax

Date: 1-Oct-2024

CPAC: IT 119

Brief: Order authorizing Income-tax authorities to admit an application or claim for refund and carry forward of loss and set off thereof under section 119(2)(b) of the Income-tax Act, 1961

TNC 2024 (10) 18

Title: Circular No. 12/2024-Direct Tax

Date: 15-Oct-2024

CPAC: Direct Tax Vivad se Vishwas Scheme
2024

Brief: Guidance Note 1/2024 on provisions of the
Direct Tax Vivad se Vishwas Scheme 2024

TNC 2024 (10) 17

Title: Notification No.106/2024- Income Tax

Date: 1-Oct-2024

CPAC: [SO 4276(E)]

Brief:

TNC 2024 (10) 16

Title: Notification No.107/2024- Income Tax

Date: 11-Oct-2024

CPAC: [SO 4398(E)]

Brief:

TNC 2024 (10) 15

Title: Notification No.108/2024- Income Tax

Date: 11-Oct-2024

CPAC: [SO 4399(E)]

Brief:

TNC 2024 (10) 14

Title: Notification No.109/2024- Income Tax

Date: 11-Oct-2024

CPAC: [SO 4400(E)]

Brief:

TNC 2024 (10) 13

Title: Notification No.110/2024- Income Tax

Date: 11-Oct-2024

CPAC: 10(46) [SO 4401(E)]

Brief: Designates the District Legal Service Authorities (DLSAs) in Haryana as exempt from

TNC 2024 (10) 12

Title: Notification No.111/2024- Income Tax

Date: 15-Oct-2024

CPAC: IT 12A [GSR 638(E)]

Brief: Introduces amendments to the Income-tax Rules, 1962, particularly affecting Form No. 10A and Form No. 10AB. These forms are used for the provisional registration of charitable trusts and institutions under the Income Tax Act, 1961.

income tax on specific income sources.

TNC 2024 (10) 11

Title: Notification No.114/2024- Income Tax

Date: 16-Oct-2024

CPAC: IT 206C / Rule 37-I [GSR 645(E)]

Brief: Sellers must report transactions where tax was either not collected or collected at a lower rate. Allows tax credit for TCS to be transferred to a person other than the original recipient, if that person is responsible for declaring the income.

TNC 2024 (10) 10

Title: Notification No.115/2024- Income Tax

Date: 16-Oct-2024

CPAC: IT 206C [SO 4545(E)]

Brief: TCS for sale of high value motor vehicles does not apply to payments received from RBI.

TNC 2024 (10) 9

Title: Notification No.116/2024-Income Tax

Date: 18-Oct-2024

CPAC: [SO 4571(E)]

Brief: This addresses adjustments related to the Income-tax Act 1961 for arm's length pricing in certain transactions. For wholesale trading transactions, a tolerance range of 1% is permitted. For all other cases, a tolerance range of 3% is allowed. To qualify as wholesale trading, the transaction must meet two conditions: (1) The purchase cost of finished goods must constitute 80% or more of the total trading costs. (2) The average monthly closing inventory must be 10% or less of sales in the trading activities.

TNC 2024 (10) 8

Title: Notification No.26/2024-Central Excise

Date: 24-Oct-2024

CPAC:

Brief: Amendment in Fourth Schedule to Central Excise Act 1944. A new definition for Bureau of Indian Standards (BIS) references is included, clarifying that any standard cited in the chapter refers to its most recent version (e.g., IS 1459: 2018 rather than IS 1459: 1974). Under Chapter 27 (Mineral Products), a new tariff item, "2710 19 33 - Blended Aviation turbine fuel," is added, with an excise duty rate of 14% per kilogram.

TNC 2024 (10) 7

Title: Notification No. 46/2024-Customs

Date: 24-Oct-2024

CPAC:

Brief: Seeks to amend Export Duty on Certain Varieties of rice listed under S. No. 6A, 6B, and 6C. The duty rate has been changed to "nil," meaning these items are now exempt from customs duty.

TNC 2024 (10) 6

Title: Notification No. 20/2024 – Central tax

Date: 08-Oct-2024

CPAC: CGST Rule 2017

Brief: This Second Amendment 2024 to CGST Rules 2017 is in respect of invoicing, return, refund, appeals and pre-deposit.

TNC 2024 (10) 5

Title: Notification No. 21/2024 – Central tax

Date: 08-Oct-2024

CPAC: CGST 128A

Brief: This outlines the deadlines for registered persons to make tax payments against the notice or order to qualify for waivers of interest or penalties as specified under Section 128A of the Act.

TNC 2024 (10) 4

Title: Notification No. 22/2024 – Central tax

Date: 08-Oct-2024

CPAC: CGST 148

Brief: Seeks to notify a special procedure under CGST 148 for rectifying orders concerning wrongly availed Input Tax Credit (ITC) under CGST 16(4). This procedure is particularly useful for taxpayers who previously claimed ITC incorrectly but can now claim it under the updated provisions of CGST 16(5) or 16(6).

TNC 2024 (10) 3

Title: Notification No. 23/2024 – Central tax

Date: 08-Oct-2024

CPAC: CGST 47

Brief: Seeks to provide waiver of late fee for late filing of NIL GSTR-7 (GST TDS return) replacing earlier Notification No. 22/2021 and comes into effect from November 1, 2024.

TNC 2024 (10) 2

Title: Notification No. 24/2024 – Central tax

Date: 08-Oct-2024

CPAC: CGST 23

Brief: Seeks to amend Notification No. 5/2017-Central Tax dated 19.06.2017. The key change in this notification is the exemption from GST registration for persons engaged in the supply of goods entirely under the reverse charge mechanism (RCM). However, this exemption no longer applies to individuals dealing with metal scrap. This means that businesses involved in the supply of metal scrap will now be required to register under GST even if their transactions are subject to RCM.

TNC 2024 (10) 1

Title: Notification No. 25/2024 – Central tax

Date: 08-Oct-2024

CPAC: CGST 51

Brief: Seeks to amend Notification No. 50/2018-Central tax dated 13.09.2018 concerning tax deducted at source (TDS) provisions under GST. This notification specifically affects businesses dealing in metal scrap by bringing these transactions under the TDS framework as per Section 51 of the CGST Act, 2017.

TNC 2024 (9) 50

Title: Bihar Notification No.3864-State Tax
(Rate)

Date: 4 -Sep-2024

CPAC: [890]

Brief: Issuance of notification of C T D regarding
Bihar Goods & Services Tax Act 2017

TNC 2024 (9) 49

Title: Bihar Notification No.3862-State Tax
(Rate)

Date: 4 -Sep-2024

CPAC: [889]

Brief:The Bihar Goods and Services Tax
(Amendment) Rules, 2024

TNC 2024 (9) 48

Title: Bihar Notification No.3861-State Tax
(Rate)

Date: 4 -Sep-2024

CPAC: [888]

Brief: Reg. substitution of 0.25 percent words &
figures in place of half percent words

TNC 2024 (9) 47

Title: Bihar Notification No.3860-State Tax
(Rate)

Date: 4-Sep-2024

CPAC: [887]

Brief:Regarding granting exemption from filing
annual return

TNC 2024 (9) 46

Title: Bihar Notification No.3932-State Tax
(Rate)

Date: 6-Sep-2024

CPAC: [895]

Brief: Issuance of notification CTD regarding
Bihar Goods & Services Tax , Act 2017

TNC 2024 (9) 45

Title: Bihar Notification No.4002-State Tax
(Rate)

Date: 12 -Sep-2024

CPAC: [903]

Brief: Issuance of notification CTD regarding
Bihar Goods & Services Tax , Act 2017

TNC 2024 (9) 44

Title: Bihar Notification No.3986-State Tax
(Rate)

Date: 12-Sep-2024

CPAC: [S.O.450 / Bihar Gazette No.902]

Brief: The provisions of the Bihar Settlement of Taxation Disputes Act, 2024, are extended for a six-month period, from September 15, 2024, to March 14, 2025.

TNC 2024 (9) 43

Title: Bihar Notification No.281-State Tax (Rate)

Date: 13-Sep-2024

CPAC: [942]

Brief: Service Reinstate of Smt. Afsa Aazim

TNC 2024 (9) 42

Title: Bihar Notification No.4234-State Tax
(Rate)

Date: 27-Sep-2024

CPAC: [40]

Brief: Rdg. Service Confirmation

TNC 2024 (9) 41

Title: Bihar Notification No.4233-State Tax
(Rate)

Date: 27-Sep-2024

CPAC: [40]

Brief: Rdg. Service Confirmation

TNC 2024 (9) 40

Title: Bihar Notification No.308-State Tax (Rate)

Date: 27-Sep-2024

CPAC: [40]

Brief: Noti. related to Sri G. C. Singh the Addl.
Commissioner State Tax (IB) CT

TNC 2024 (9) 39

Title: CAVR Order No. 01/2024-Customs

Date: 25-Sep-2024

CPAC:

Brief: Order under sub-rule (2) of rule 10 and rule 5 of the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 for Linear Alkyl Benzene (LAB)

TNC 2024 (9) 38

Title: Md. Ezhar Ansari v Union of India [Jhar HC]

Date: 13-Sep-2024

CPAC: Prevention of Money Laundering Act 2002 (PMLA)

Brief: This case illustrates how maintaining transparent and compliant tax records can strengthen a defense in financial investigations, particularly when accused of financial crimes under laws like the PMLA.

TNC 2024 (9) 37

Title: Lakha Singh v Balwinder Singh [SC]

Date: 27-Sep-2024

CPAC: [2024 INSC 744]

Brief: The Court used the plaintiff's tax-related omissions as part of its reasoning to question the credibility of the plaintiff's case. The Court reiterated that it usually avoids overturning consistent findings from lower courts; however, it may intervene (under Article 136) if those findings are flawed, lack supporting evidence, or overlook significant details.

TNC 2024 (9) 36

Title: OPG Power Generation Private Limited v Enxio Power Cooling Solutions India Private Limited [SC]

Date: 20-Sep-2024

CPAC: [2024 INSC 711]

Brief: For an arbitral award to be set aside on public policy grounds, it must violate fundamental principles of Indian law, fairness, or justice. Tax liabilities stated in the contract must be honored as agreed upon, without unilateral deductions.

TNC 2024 (9) 35

Title: Notification No. 102/2024-Direct Tax

Date: 18-Sep-2024

CPAC: [SO 3961(E)]

Brief:

TNC 2024 (9) 34

Title: Notification No. 103/2024-Direct Tax

Date: 19-Sep-2024

CPAC: [SO 4016(E)]

Brief:

TNC 2024 (9) 33

Title: Notification No. 104/2024-Direct Tax

Date: 20-Sep-2024

CPAC: [GSR 584(E)]

Brief:

TNC 2024 (9) 32

Title: Notification No. 105/2024-Direct Tax

Date: 27-Sep-2024

CPAC: [GSR 601(E)]

Brief:

TNC 2024 (9) 31

Title: Notification No. 4 of 2024-Direct Tax

Date:30-Sep-2024

CPAC:

Brief:Procedure for making declaration and furnishing undertaking in Form-1 under Rule 4 of The Direct Tax Vivad Se Vishwas Rules, 2024

TNC 2024 (9) 30

Title: Circular No. 10/2024-Direct Tax

Date: 29-Sep-2024

CPAC:

Brief:Extension of timelines for filing of various reports of audit for the Assessment Year 2024-25

29

TNC 2024 (9) 29

Title: Seetharama Shetty v Monappa Shetty [SC]

Date: 02-Sep-2024

CPAC: Karnataka Stamp Act 1957 s 2(d) / 34 / 39

Brief: An agreement of sale with a clause for delivery of possession qualifies as a conveyance under Section 2(d) of the Karnataka Stamp Act; such documents require ad valorem stamp duty (based on the value of the property) as they go beyond mere agreements by transferring possession. The court clarified the distinction between the powers of courts under Section 34 and the discretion of the District Registrar under Section 39; while courts must impose a ten-times penalty when allowing insufficiently stamped documents into evidence, the District Registrar

has some leeway in setting penalties. The matter should have been referred to the District Registrar by the trial court.

TNC 2024 (9) 28

Title: Shyamsundar Radheshyam Agrawal v Pushpabai Nilkanth Patil [SC]

Date: 24-Sep-2024

CPAC: Maharashtra Stamp Act 1958 Schedule I
Art 25 / s 4

Brief: Agreements for sale which transfer physical possession of property to the purchaser must be treated as conveyance documents under the Act, and are therefore subject to full stamp duty at the conveyance rate. If multiple documents are used in a single transaction, only the principal document is charged the full stamp duty, while the other documents incur a nominal fee; where the agreements were not executed as part of a single transaction, nor did they have the same parties, each agreement for sale required

separate stamp duty as the principal instrument
for its respective transaction.

TNC 2024 (9) 27

Title: Grands Mining v State of Jharkhand [Jhar HC]

Date: 23-Sep-2024

CPAC: Mines and Minerals (Development and Regulation) Act 1957 s 15 / Jharkhand Minor Mineral Concession (JMMC) Rules 2004.

Brief: The differential royalty rate based on the intended use of stone boulders - whether left in their original form or processed into chips - is a reasonable classification. And so, a higher rate of royalty may be allowed if the extracted material is destined for conversion into higher-value products.

TNC 2024 (9) 26

Title: Notification No. 22/2024-Central Excise

Date: 02-Sep-2024

CPAC:

Brief: Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to exempt export of ATF from the Special Additional Excise Duty when exported to Bhutan.

TNC 2024 (9) 25

Title: Notification No. 23/2024-Central Excise

Date: 02-Sep-2024

CPAC:

Brief: Seeks to amend No. 04/2022-Central Excise, dated the 13th June, 2022 to exempt export of Petrol and Diesel from the Special Additional Excise Duty when exported to Bhutan.

TNC 2024 (9) 24

Title: Notification No. 24/2024-Central Excise

Date: 02-Sep-2024

CPAC:

Brief: Seeks to amend No. 10/2022-Central Excise, dated the 30th June , 2022 to exempt export of Petrol and Diesel from the RIC when exported to Bhutan.

TNC 2024 (9) 23

Title: Notification No. 25/2024-Central Excise

Date: 17-Sep-2024

CPAC:

Brief: Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to reduce the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (9) 22

Title: RPFC v Bengal Bihar Fire Bricks & Pottery Works Pvt. Ltd [SC]

Date: 23-Sep-2024

CPAC: Employees' Provident Funds and Miscellaneous Provisions Act 1952 s 14B

Brief: Damages under EPF Act 1952 s 14B are enforceable irrespective of delays in action and that financial hardship or lack of intent is not a valid defense. This case reinforces the principle that provident fund obligations, underpinned by welfare objectives, must be strictly complied with, and defaults attract statutory penalties without regard to the employer's financial situation.

TNC 2024 (9) 21

Title: Just Rights for Children Alliance v S. Harish [SC]

Date: 23-Sep-2024

CPAC: CD 138A / IT 278E [2024 INSC 716]

Brief: The concept of a statutory presumption of a culpable mental state, as seen in Section 30 of the Protection of Children from Sexual Offences (POCSO) Act 2012, is not unique and exists in several other laws. Similar provisions appear in Section 35 of the Narcotic Drugs and Psychotropic Substances (NDPS) Act, Section 138A of the Customs Act, and Section 278E of the Income Tax Act. These laws allow for a statutory presumption that the accused acted with a culpable mental state, placing an initial burden on the accused to prove the absence of such

intent, although the primary burden of establishing the foundational facts of the case remains with the prosecution.

TNC 2024 (9) 20

Title: Union of India v Doly Loyi [SC]

Date: 24-Sep-2024

CPAC: Service matter of an IT Commissioner
[2024 INSC 729]

Brief: Disciplinary or criminal proceedings are considered "pending" only once a formal charge memo or charge sheet has been issued. This judgment reinforces that pending preliminary investigations or mere sanctions do not warrant the application of the sealed cover procedure unless formal charges are issued, thereby protecting employees' rights to fair promotional consideration in the absence of formal disciplinary proceedings.

TNC 2024 (9) 19

Title: N.M. Theerthegowda v Y.M. Ashok Kumar

Date: 02-Sep-2024

CPAC: Karnataka Stamp Act 1957 s 34 [2024 INSC 649]

Brief: No judicial discretion exists for a lesser penalty once an insufficiently stamped document is presented in court.

TNC 2024 (9) 18

Title: Instruction No.20/2024-Customs

Date: 03-Sep-2024

CPAC:

Brief: Implicating Customs Brokers as co-noticee in cases involving interpretative disputes -reg.

TNC 2024 (9) 17

Title: Circular No.13/2024-customs

Date: 04-Sep-2024

CPAC:

Brief:Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs– reg.

TNC 2024 (9) 16

Title: Circular No.15/2024-customs

Date: 12-Sep-2024

CPAC:

Brief:Extending export related benefits for exports made through courier mode - Reg.

TNC 2024 (9) 15

Title: Circular No.16/2024-customs

Date: 17-Sep-2024

CPAC:

Brief:Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs – reg

TNC 2024 (9) 14

Title: Circular No.17/2024-customs

Date: 18-Sep-2024

CPAC:

Brief: Amendment of Circular 07/2024-Customs to further ease the process of publication of automated exchange rate-reg

TNC 2024 (9) 13

Title: Circular No.18/2024-customs

Date: 23-Sep-2024

CPAC:

Brief: Classification of laboratory chemicals – reg

TNC 2024 (9) 12

Title: Circular No. 19/2024-customs

Date: 30-Sep-2024

CPAC:

Brief: Digitization of Customs Bonded Warehouse procedures relating to obtaining Warehouse License, Bond to Bond Movement of warehoused goods, and uploading of Monthly Returns - reg.

TNC 2024 (9) 11

Title: Notification No.42/2024-Customs

Date: 06-Sep-2024

CPAC:

Brief:Seeks to rescind Notification No. 26/2011-Customs, dated 01.03.2011

TNC 2024 (9) 10

Title: Notification No.43/2024-Customs

Date: 13-Sep-2024

CPAC:

Brief: Seeks to extend the specified condition of exemption to imports of Yellow Peas (HS 0713 10 10) to bill of lading issued on or before 31.12.2024. to impose export duty of 20% on exports of Onions (HS 0703 10); to change rates of BCD and AIDC on crude and refined edible oils.

TNC 2024 (9) 9

Title: Notification No.44/2024-Customs

Date: 27-Sep-2024

CPAC:

Brief: Seeks to amend Export Duty on Certain Varieties of rice

TNC 2024 (9) 8

Title: Notification No. 45/2024-Customs

Date: 30-Sep-2024

CPAC:

Brief: Seeks to amend the various Customs notifications in order to align the HS Codes of the said notifications with the Finance Act, 2024, w.e.f. 01.10.2024

TNC 2024 (9) 7

Title: Circular No.230/24/2024-GST

Date: 11-Sep-2024

CPAC:

Brief: Clarification in respect of advertising services provided to foreign clients.

TNC 2024 (9) 6

Title: Circular No.231/25/2024-GST

Date: 11-Sep-2024

CPAC:

Brief: Clarification on availability of input tax credit in respect of demo vehicles.

TNC 2024 (9) 5

Title: Circular No.232/26/2024-GST

Date: 11-Sep-2024

CPAC:

Brief: Clarification on the place of supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India.

TNC 2024 (9) 4

Title: Circular No.233/27/2024-GST

Date: 11-Sep-2024

CPAC:

Brief: Clarification regarding regularization of refund of IGST availed in contravention of rule 96(10) of CGST Rules, 2017, in cases where the exporters had imported certain inputs without payment of integrated taxes and compensation cess.

TNC 2024 (9) 3

Title: Notification No.17/2024-Central Tax

Date: 27-Sep-2024

CPAC:

Brief: Seeks to notify the provisions of Finance
(No. 2) Act, 2024

TNC 2024 (9) 2

Title: Notification No.18/2024-Central Tax

Date: 30-Sep-2024

CPAC:

Brief: Seeks to notify Principal Bench of GST Appellate Tribunal to hear cases of anti-profiteering

TNC 2024 (9) 1

Title: Notification No.19/2024-Central Tax

Date: 30-Sep-2024

CPAC:

Brief: Notification under Section 171 of CGST Act to provide for the sunset date.

TNC 2024 (8) 20

Title: Notification No. CMA (1)/2024

Date: 5-Aug-2024

CPAC: Regulation 146 of the Cost and Works Accountants Regulations, 1959

Brief: Enhanced criteria for the establishment and management of Chapters of ICAI.

TNC 2024 (8) 19

Title: Bihar Notification No.3494- State tax
(Rate)

Date: 8-Aug-2024

CPAC: [759]

Brief: Issuance of notification CTD regarding
Bihar Goods & Services Tax Rule, 2005

TNC 2024 (8) 18

Title: Bihar Notification No.3609- State tax
(Rate)

Date: 14-Aug-2024

CPAC: [846]

Brief: Corrigendum related to Notification 2638
dated 14.06.2024

TNC 2024 (8) 17

Title: Bihar Notification No.3651- State tax
(Rate)

Date: 19-Aug-2024

CPAC: [36]

Brief: Notification related to Sri Sidhant Kumar,
ACST

TNC 2024 (8) 16

Title: Bihar Notification No.3650- State tax
(Rate)

Date: 19-Aug-2024

CPAC: [36]

Brief: Notification related to Miss Monica
Srivastava, ACST

TNC 2024 (8) 15

Title: Circular No. 8/2024-Income Tax

Date: 05-Aug-2024

CPAC:

Brief: Non-applicability of higher rate of TDS/TCS as per provisions of section 206AA/206CC of the Income-tax Act, 1961, in the event of death of deductee / collectee before linkage of PAN and Aadhaar.

TNC 2024 (8) 14

Title: Notification No. 97/2024-Income Tax

Date: 07-Aug-2024

CPAC: [SO 3203 (E)]

Brief:

TNC 2024 (8) 13

Title: Notification No. 98/2024-Income Tax

Date: 07 -Aug-2024

CPAC: [SO 3202 (E)]

Brief:

TNC 2024 (8) 12

Title: Notification No. 99/2024-Income Tax

Date: 12 -Aug-2024

CPAC: [SO 3253 (E)]

Brief:

TNC 2024 (8) 11

Title: Notification No. 100/2024-Income Tax

Date: 12-Aug-2024

CPAC: [SO 3251 (E)]

Brief:

TNC 2024 (8) 10

Title: Notification No. 101/2024-Income Tax

Date: 30-Aug-2024

CPAC: [SO 3710 (E)]

Brief:

TNC 2024 (8) 9

Title: Order No. 02/2024-Central Excise

Date: 30-Aug-2024

CPAC:

Brief: Appointment of Common Adjudicating Authority in respect of SCNs issued to M/s Techno Electric & Engineering Company Limited -reg.

TNC 2024 (8) 8

Title: Notification No 20/2024-Central Excise

Date: 16-Aug-2024

CPAC:

Brief: Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to reduce the Special Additional Excise Duty on production of Petroleum Crude

TNC 2024 (8) 7

Title: Notification No 21/2024-Central Excise

Date: 30-Aug-2024

CPAC:

Brief: Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to reduce the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (8) 6

Title: Circular No.10/2024-Customs

Date: 20-Aug-2024

CPAC:

Brief: Use of ICETABs for efficient examination and clearance process.

TNC 2024 (8) 5

Title: Circular No.11/2024-Customs

Date: 25-Aug-2024

CPAC:

Brief: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs with effect from 01.09.2024 – reg.

TNC 2024 (8) 4

Title: Circular No.12/2024-Customs

Date:31-Aug-2024

CPAC:

Brief: Implementation of the Sea Cargo Manifest and Transshipment Regulations (SCMTR).

TNC 2024 (8) 3

Title: Instruction No. 02/2024-GST

Date: 12-Aug-2024

CPAC:

Brief: Guidelines for Second special All-India Drive against fake registrations– regarding.

TNC 2024 (8) 2

Title: Instruction No. 03/2024-GST

Date: 14-Aug-2024

CPAC:

Brief: Applying para 2(g) of Instruction No. 01/2023-24-GST (Inv.) dt. 30-3-2024 in Audit.

TNC 2024 (8) 1

Title: Notification No.16/2024-Central Tax

Date: 06-Aug-2024

CPAC:

Brief: Seeks to notify section 11 to 13 of Finance Act (No.1) 2024

TNC 2024 (7) 41

Title: Bihar Notification No.04/R-State tax (Rate)

Date: 15-July-2024

CP[AC]: [625]

Brief: Notification No.04/2024-State Tax (Rate)

TNC 2024 (7) 40

Title: Bihar Notification No.03/R-State tax (Rate)

Date: 15-July-2024

CP[AC]: [624]

Brief: Notification No.03/2024-State Tax (Rate)

TNC 2024 (7) 39

Title: Bihar Notification No.02/R-State tax (Rate)

Date: 15-July-2024

CP[AC]:[623]

Brief: Notification No.03/2024-State Tax (Rate)

TNC 2024 (7) 38

Title: Bihar Notification No.3134-State tax (Rate)

Date: 19-July-2024

CP[AC]: [758]

Brief: Notification related to Joining Approval of Officer as mentioned.

TNC 2024 (7) 37

Title: Bihar Notification No. 233-State tax (Rate)

Date: 26-July-2024

CP[AC]: [33]

Brief: Noti. related to Sri Arun Nath, ACST

TNC 2024 (7) 36

Title: Bihar Notification No. 232-State tax (Rate)

Date: 26-July-2024

CP[AC]: [33]

Brief: Noti. related to Sri Balram Prasad, DCST

TNC 2024 (7) 35

Title: Circular No.1086/01/2024-CX

Date: 03-July-2024

CP[AC]:

Brief: Revised Monetary Limits for Adjudication of Show Cause Notices in Central Excise for commodities classified under Chapter 24 of Schedule IV of Central Excise Act, 1944 – reg.

TNC 2024 (7) 34

Title:Notification No.17/2024-Central Excise

Date: 01-July-2024

CP[AC]:

Brief:Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to increase the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (7) 33

Title:Notification No.18/2024-Central Excise

Date: 15-July-2024

CP[AC]:

Brief:Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to increase the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (7) 32

Title: Notification No.19/2024-Central Excise

Date: 31-July-2024

CP[AC]:

Brief:Seeks to amend No. 19/2022-Central Excise, dated the 19th July, 2022 to reduce the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (7) 31

Title:Instruction No.17/2024-Customs

Date: 5-July-2024

CP[AC]:

Brief:Authorised Officers under Section 25 read with Section 47 (5) of Food Safety Standards (FSS) Act, 2006 and Regulation 13 (1) of FSS (Import) Regulation, 2017 -reg.

TNC 2024 (7) 30

Title:Instruction No.18/2024-Customs

Date: 10-July-2024

CP[AC]:

Brief:Applicability of SCOMET policy on Irregular aluminium Powder -Clarification by DGFT -reg.

TNC 2024 (7) 29

Title:Instruction No.19/2024-Customs

Date: 22-July-2024

CP[AC]:

Brief:Provisional attachment of bank account(s)

- Section 110 (5) of Customs Act, 1962 -reg

TNC 2024 (7) 28

Title: Circular No.09/2024-Customs

Date: 9-July-2024

CP[AC]:

Brief: Amendment in Circular No. 29/2020-Customs dated 22.06.2020 for allowing transshipment of Bangladesh export cargo to third countries through Air Cargo Complex, Kempegowda International Airport, Bengaluru-reg.

TNC 2024 (7) 27

Title:Notification No.27/2024-Customs

Date: 12-July-2024

CP[AC]:

Brief:Seeks to provide exemption from Compensation Cess leviable on imports by SEZ unit or developer for authorised operations.

TNC 2024 (7) 26

Title:Notification No.28/2024-Customs

Date: 12-July-2024

CP[AC]:

Brief:Seeks to amend notification No. 50/2017-Customs to give effect to the recommendation of the 53rd GST Council meeting.

TNC 2024 (7) 25

Title:Notification No.29/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification No. 154/94-Customs dated the 13th July, 1994 which provides for duty free import of commercial samples.

TNC 2024 (7) 24

Title:Notification No.30/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to further amend notification No. 50/2017-Customs dated the 30th June, 2017, so as to notify BCD related changes.

TNC 2024 (7) 23

Title:Notification No.31/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification No. 22/2022-Customs dated 30th April, 2022 to revise rates under India-UAE CEPA.

TNC 2024 (7) 22

Title:Notification No.32/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification No. 11/2021-Customs dated 1st February, 2021 so as to revise AIDC applicable on certain items.

TNC 2024 (7) 21

Title:Notification No.33/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification No. 57/2000-Customs dated 8th May 2000, which provides concessional rate for gold, silver and platinum imported under specified schemes.

TNC 2024 (7) 20

Title:Notification No.34/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification related to electronics including Nos.25/1999-Customs, 25/2002-Customs and 57/2017- Customs.

TNC 2024 (7) 19

Title:Notification No.35/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification No. 8/2020-Customs dated 1st February, 2020 in order to revise Health Cess on certain items.

TNC 2024 (7) 18

Title:Notification No.36/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to provide exemption/concessional rate of BCD and SWS to critical minerals.

TNC 2024 (7) 17

Title:Notification No.37/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification no. 27/2011-Customs dated 1st March, 2011 in order to amend the export duty on specified items of raw hides, skins and leather.

TNC 2024 (7) 16

Title:Notification No.38/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend 32 notifications in order to extend their validity to a further period and amend notification No. 153/94-Customs to extend the time period for re-export of certain foreign origin goods when imported for maintenance, repair and overhaul.

TNC 2024 (7) 15

Title: Corrigendum-Customs

Date: 29-July-2024

CP[AC]:

Brief:Corrigendum to notification no 39/2024-
Customs39/2024-Customs

TNC 2024 (7) 14

Title: Notification No.39/2024-Customs

Date: 23-July-2024

CP[AC]:

Brief:Seeks to amend notification No. 45/2017-Customs dated 30th June, 2017 in order to extend the time period of re-import.

TNC 2024 (7) 13

Title:Notification No.40/2024-Customs

Date: 29-July-2024

CP[AC]:

Brief:Seeks to amend Notification No. 22/2022-Customs, dated 30.04.2022 (UAE CEPA)

TNC 2024 (7) 12

Title: Notification No.41/2024-Customs

Date: 31-July-2024

CP[AC]:

Brief: Seeks to amend notification No. 50/2017-Customs, dated 30.06.2017, in order to prescribe conditional BCD rate of 10% on Laboratory Chemicals [excluding undenatured ethyl alcohol of any alcoholic strength], falling under HS 9802 00 00, for specified use.

TNC 2024 (7) 11

Title: Circular No.223/17/2024-GST

Date: 10-July-2024

CP[AC]:

Brief: Amendment in circular no. 1/1//2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder.

TNC 2024 (7) 10

Title: Circular No.224/18/2024-GST

Date: 11-July-2024

CP[AC]:

Brief: Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.

TNC 2024 (7) 9

Title: Circular No.225/19/2024-GST

Date: 11-July-2024

CP[AC]:

Brief: Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.

TNC 2024 (7) 8

Title: Circular No.226/20/2024-GST

Date: 11-July-2024

CP[AC]:

Brief: Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to export.

TNC 2024 (7) 7

Title: Circular No.227/21/2024-GST

Date: 11-July-2024

CP[AC]:

Brief: Processing of refund applications filed by
Canteen Stores Department (CSD).

TNC 2024 (7) 6

Title: Circular No.228/22/2024-GST

Date: 15-July-2024

CP[AC]:

Brief:Clarifications regarding applicability of GST on certain services -reg.

TNC 2024 (7) 5

Title: Circular No.229/23/2024-GST

Date: 15-July-2024

CP[AC]:

Brief:Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi – reg.

TNC 2024 (7) 4

Title: Notification No.12/2024-Central Tax

Date: 10- July -2024

CP[AC]:

Brief: Seeks to make amendments (Amendment, 2024) to the CGST Rules, 2017.

TNC 2024 (7) 3

Title:Notification No.13/2024-Central Tax

Date: 10- July-2024

CP[AC]:

Brief:Seeks to rescind Notification no. 27/2022-
Central Tax dated 26.12.2022.

TNC 2024 (7) 2

Title: Notification No.14/2024-Central Tax

Date: 10-July-2024

CP[AC]:

Brief: Seeks to exempt the registered person whose aggregate turnover in FY 2023-24 is upto Rs. two crores, from filing annual return for the said financial year.

TNC 2024 (7) 1

Title: Notification No.15/2024-Central Tax

Date: 10-July-2024

CP[AC]:

Brief: Seeks to amend Notification No. 52/2018-Central Tax, dated 20.09.2018.

TNC 2024 (6) 36

Title: Bihar Notification No.2459-State Tax
(Rate)

Date: 4-June-2024

CPAC: [25]

Brief: Rdg. Service Confirmation

TNC 2024 (6) 35

Title: Bihar Notification No.164-State Tax (Rate)

Date: 4-June-2024

CPAC: [24]

Brief: Punishment Order

TNC 2024 (6) 34

Title: Bihar Notification No.163-State Tax (Rate)

Date: 4-June-2024

CPAC: [24]

Brief: Punishment Order

TNC 2024 (6) 33

Title: Bihar Notification No.2593-State Tax
(Rate)

Date: 12-June-2024

CPAC: [27]

Brief: Rdg. Appointment

TNC 2024 (6) 32

Title: Bihar Notification No.2650-State Tax
(Rate)

Date: 14-June-2024

CPAC: [516]

Brief: The Bihar Finance Service (Amendment)
Rules, 2024

TNC 2024 (6) 31

Title: Bihar Notification No.2650-State Tax
(Rate)

Date: 14-June-2024

CPAC: [516]

Brief: The Bihar Finance Service (Amendment)
Rules, 2024

TNC 2024 (6) 30

Title: Bihar Notification No.2638-State Tax
(Rate)

Date: 14-June-2024

CPAC: [563]

Brief: JNotification related to Joining Approval
of Officers as mentioned

TNC 2024 (6) 29

Title: Bihar Notification No.2715-State Tax
(Rate)

Date: 20-June-2024

CPAC: [530]

Brief: Issuance of notification CTD regarding
Bihar Goods & Services Tax , Act 2017

TNC 2024 (6) 28

Title: Bihar Notification No.2714-State Tax
(Rate)

Date: 20-June-2024

CPAC: [529]

Brief: Issuance of notification CTD regarding
Bihar Goods & Services Tax , Act 2017

TNC 2024 (6) 27

Title: Notification No. 48/2024-Direct tax

Date: 4-June-2024

CPAC: [GSR 390 (E)]

Brief:

TNC 2024 (6) 26

Title: Notification No. 49/2024-Direct tax

Date: 6-June-2024

CPAC: [SO 2208(E)]

Brief:

TNC 2024 (6) 25

Title: Notification No. 50/2024-Direct tax

Date: 6-June-2024

CPAC:[SO 2209(E)]

Brief:

TNC 2024 (6) 24

Title: Notification No. 51/2024-Direct tax

Date: 12-June-2024

CPAC:[SO 2242(E)]

Brief:

TNC 2024 (6) 23

Title: Notification No. 01/2024-25-Direct tax

Date: 24-June-2024

CPAC:

Brief: Specifying Forms prescribed in Appendix-II of the Income Tax Rules 1962, to be furnished electronically under sub-rule (1) and sub-rule (2) of Rule 131 of the Income-tax Rules, 1962

TNC 2024 (6) 22

Title: Notification No.16/2024-central excise

Date: 14-June-2024

CPAC:

Brief:Seeks to amend No.18/2022-Central Excise, dated the 19th July, 2022 to reduce the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (6) 21

Title: Instruction No.16/2024-Customs

Date: 25-June-2024

CPAC:

Brief:MOOWR- Transfer of Goods from one
Section 65 Unit to another.

TNC 2024 (6) 20

Title: Circular No.06/2024-Customs

Date: 07-June-2024

CPAC:

Brief: Customs duty on Display Assembly of a cellular mobile phone -reg.

TNC 2024 (6) 19

Title: Circular No.07/2024-Customs

Date: 25-June-2024

CPAC:

Brief: Launch of Exchange rate Automation
Module (ERAM).

TNC 2024 (6) 18

Title: Circular No.08/2024-Customs

Date: 30-June-2024

CPAC:

Brief:Implementation of the Sea Cargo Manifest and Transshipment Regulations (SCMTR)

TNC 2024 (6) 17

Title: Notification No.26/2024-Customs

Date:27-June-2024

CPAC:

Brief:seeks to extend the exemption provied to imports of specified defence equipments for a further period of 5 years

TNC 2024 (6) 16

Title: Circular No.207/01/2024-GST

Date: 26-June-2024

CPAC:

Brief:Reduction of Government Litigation – fixing monetary limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court

TNC 2024 (6) 15

Title: Circular No.208/02/2024-GST

Date: 26-June-2024

CPAC:

Brief: Clarifications on various issues pertaining to special procedure for the manufacturers of the specified commodities.

TNC 2024 (6) 14

Title: Circular No.209/03/2024-GST

Date: 26-June-2024

CPAC:

Brief:Clarification on the provisions of clause (ca) of Section 10(1) of the Integrated Goods and Service Tax Act, 2017 relating to place of supply of goods to unregistered persons– Reg.

TNC 2024 (6) 13

Title: Circular No.210/04/2024-GST

Date: 26-June-2024

CPAC:

Brief:Clarification on valuation of supply of import of services by a related person where recipient is eligible to full input tax credit.

TNC 2024 (6) 12

Title: Circular No.211/05/2024-GST

Date: 26-June-2024

CPAC:

Brief:Clarification on time limit under Section 16(4) of CGST Act, 2017 in respect of RCM supplies received from unregistered persons.

TNC 2024 (6) 11

Title: Circular No.212/06/2024-GST

Date: 26-June-2024

CPAC:

Brief:Clarification on mechanism for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 by the suppliers

TNC 2024 (6) 10

Title: Circular No.213/07/2024-GST

Date: 26-June-2024

CPAC:

Brief: Seeking clarity on taxability of reimbursement of securities/shares as SOP/ESPP/RSU provided by a company to its employees.

TNC 2024 (6) 9

Title: Circular No.214/08/2024-GST

Date: 26-June-2024

CPAC:

Brief: Clarification on the requirement of reversal of input tax credit in respect of the portion of the premium for life insurance policies which is not included in taxable value

TNC 2024 (6) 8

Title: Circular No.215/09/2024-GST

Date: 26-June-2024

CPAC:

Brief:Clarification on taxability of wreck and salvage values in motor insurance claims.

TNC 2024 (6) 7

Title: Circular No.216/10/2024-GST

Date: 26-June-2024

CPAC:

Brief:Clarification in respect of GST liability and input tax credit (ITC) availability in cases involving Warranty/ Extended Warranty, in furtherance to Circular No. 195/07/2023-GST dated 17.07.2023

TNC 2024 (6) 6

Title: Circular No.217/11/2024-GST

Date: 26-June-2024

CPAC:

Brief:Entitlement of ITC by the insurance companies on the expenses incurred for repair of motor vehicles in case of reimbursement mode of insurance claim settlement.

TNC 2024 (6) 5

Title: Circular No.218/12/2024-GST

Date: 26-June-2024

CPAC:

Brief:Clarification regarding taxability of the transaction of providing loan by an overseas affiliate to its Indian affiliate or by a person to a related person.

TNC 2024 (6) 4

Title: Circular No.219/13/2024-GST

Date: 26-June-2024

CPAC:

Brief: Clarification on availability of input tax credit on ducts and manholes used in network of optical fiber cables (OFCs) in terms of section 17(5) of the CGST Act, 2017

TNC 2024 (6) 3

Title: Circular No.220/14/2024-GST

Date: 26-June-2024

CPAC:

Brief: Clarification on place of supply applicable for custodial services provided by banks to Foreign Portfolio Investors

TNC 2024 (6) 2

Title: Circular No.221/15/2024-GST

Date: 26-June-2024

CPAC:

Brief: Time of supply on Annuity Payments
under HAM Projects

TNC 2024 (6) 1

Title: Circular No.222/16/2024-GST

Date: 26-June-2024

CPAC:

Brief: Time of supply in respect of supply of allotment of Spectrum to Telecom companies in cases where an option is given to the Telecom Companies for payment of licence fee and Spectrum usage charges in instalments in addition to an option of upfront payment.

TNC 2024 (5) 25

Title: Notification No.2144-State tax (Rate)

Date: 07-May-2024

CPAC: [21]

Brief: Regularization of Provisional
Appointment

TNC 2024 (5) 24

Title:Notification No.2416-State tax(Rate)

Date:27-May-2024

CPAC: [619]

Brief:Extension of period of Provisional Appointment

TNC 2024 (5) 23

Title:Notification No.2397-State tax(Rate)

Date:27-May-2024

CPAC:[475]

Brief:Issuance of notification CTD regarding Bihar Goods & Services Tax , Act 2017

TNC 2024 (5) 22

Title:Notification No. 42/2024-Direct tax

Date:08-May-2024

CPAC:c

Brief:

TNC 2024 (5) 21

Title:Notification No. 43/2024-Direct tax

Date:22-May-2024

CPAC: [SO 2076 (E)]

Brief:

TNC 2024 (5) 20

Title:Notification No. 44/2024-Direct tax

Date:24-May-2024

CPAC: [SO 2103(E)]

Brief:Cost Inflation Index for FY 2024-25

TNC 2024 (5) 19

Title:Notification No. 45/2024-Direct tax

Date:27-May-2024

CPAC: [SO 2107(E)]

Brief:

TNC 2024 (5) 18

Title: Notification No. 46/2024-Direct tax

Date: 27-May-2024

CPAC: [SO 2106(E)]

Brief:

TNC 2024 (5) 17

Title:Notification No. 47/2024-Direct tax

Date:29-May-2024

CPAC:[SO 2121(E)]

Brief:

TNC 2024 (5) 16

Title:Notification No.14/2024-Central Excise

Date:15-May-2024

CPAC:

Brief:Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to reduce the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (5) 15

Title:Notification No.15/2024-Central Excise

Date:31-May-2024

CPAC:

Brief:Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to reduce the Special Additional Excise Duty on production of Petroleum Crude.

TNC 2024 (5) 14

Title:Instruction No.10/2024-Customs

Date:01-May-2024

CPAC:

Brief:Acceptance of Electronic Certificate of Origin (e-CoO) issued by the issuing Authority of Korea under India-Korea Comprehensive Economic Partnership Agreement after implementation of India-Korea Electronic Origin Data Exchange System (EODES)

TNC 2024 (5) 13

Title:Instruction No.11/2024-Customs

Date:01-May-2024

CPAC:

Brief:Verification of authenticity and genuineness of Certificate of Origin (CoO) issued by UAE Authority

TNC 2024 (5) 12

Title:Instruction No.12/2024-Customs

Date:01-May-2024

CPAC:

Brief:Instruction on review of requirement of G-Card holders at a Customs Station and conduct of G-Card examination in terms of Regulation 13 of CBLR, 2018

TNC 2024 (5) 11

Title:Instruction No.13/2024-Customs

Date:17-May-2024

CPAC:

Brief:Undertaking from the producers (who includes the Importer) of the base oil or lubrication oil for clearance of consignment- reg.

TNC 2024 (5) 10

Title:Instruction No.14/2024-Customs

Date:17-May-2024

CPAC:

Brief:E-Waste (Management) Rules, 2022 –
Regarding release of imported consignments of
producers 106 EEEs items (ITEW1 to ITEW27,
CEEW1 to CEEW19, LSEEW1 to LSEEW 34,
EETW1 to EETW 8, TLSEW 1 to TLSEW 6,
MDW1 to MDW10 and LIW1 to LIW2) as listed
in the E-Waste (Management) Rules 2022 -reg.

TNC 2024 (5) 9

Title: Instruction No.15/2024-Customs

Date:29-May-2024

CPAC:

Brief:Disbursal of Drawback amounts into the exporters accounts through PFMS

TNC 2024 (5) 8

Title: Circular No.04/2024-Customs

Date: 7-May-2024

CPAC:

Brief: Amendments to the All Industry Rates of Duty Drawback effective from 03.05.2024

TNC 2024 (5) 7

Title: Circular No.05/2024-Customs

Date:22-May-2024

CPAC:

Brief:Disposal of Unmanned Aircraft Systems
(UAS)/Unmanned Aerial Vehicles Systems
(UAV)/Remotely Piloted Aircraft
Systems(RPAS)/ Drones

TNC 2024 (5) 6

Title: Notification No.24/2024-Customs

Date:03-May-2024

CPAC:

Brief:Seeks to amend specified customs tariff notifications to exempt applicable import duty on imports of desi chana (HS 0713 20 20) up to 31.03.2025; to impose export duty of 40% on exports of Onions (HS 0703 10); to extend the specified condition of exemption to imports of Yellow Peas (HS 0713 10 10) to bill of lading issued on or before 31.10.2024.

TNC 2024 (5) 5

Title: Notification No.25/2024-Customs

Date:06-May-2024

CPAC:

Brief:Seeks to further amend List 34A and List 34B in the Appendix to the Table of Notification No. 50/2017-Customs dated 30.06.2017

TNC 2024 (5) 4

Title: Notification No.10/2024-Central Tax

Date:30-May-2024

CPAC:

Brief:Seeks to amend the Notification no. 02/2017-CT dated 19.06.2017 with effect from 5th August, 2023

TNC 2024 (5) 3

Title: Notification No.11/2024-Central Tax

Date:30-May-2024

CPAC:

Brief: Seeks to amend Notification No. 02/2017-CT dated 19th June, 2017 to assign district of Kotputli - Behror to CGST Alwar Commissionerate

TNC 2024 (5) 2

Title: Instruction No. 01/2024-GST

Date: 30-May-2024

CPAC:

Brief: Guidelines for initiation of recovery proceedings before three months from the date of service of demand order- reg.

TNC 2024 (5) 1

Title: Commissioner of Trade and Taxes vs. FEMC Pratibha Joint Venture

Date: 01-May-2024

CPAC: Section 38 of Delhi Value Added Tax Act 2004 [2024 INSC 364]

Brief: The timeline stipulated for refunds must be strictly adhered by the department.