

TNC 2024 (12) 34

Title: Notification No.50/2024-Customs

Date: 30-Dec-2024

CPAC: CD 35

Brief: Seeks to give effect to the fourth tranche of tariff concessions under India-Australia Economic Cooperation and Trade Agreement (ECTA).

TNC 2024 (12) 33

Title: Madan Sah v State of Bihar [PatHC]

Date: 10-Dec-2024

CPAC: Right to Fair Compensation and Transparency in Land Acquisition Act, 2013

Brief: Court upheld the government's right to reassess the nature of acquired land and recover excess compensation paid, provided no award under s 37 of the Act had been finalized. The court found the freezing of petitioners' bank accounts for recovery illegal and directed the government to use lawful means like the Public Demand Recovery Act. It clarified that disputes over land classification and compensation fall under the jurisdiction of the Land Acquisition, Rehabilitation, and Resettlement Authority if an award exists.

TNC 2024 (12) 32

Title: Notification No.131/2024-Direct tax

Date: 30-Dec-2024

CPAC: [SO 5629 (E)]

Brief: CBDT approved Ayurveda Medical College, Hospital, and Research Centre of Sri Paripoorna Sanathana Charitable Trust in Bengaluru as a "University, College, or Other Institution" for scientific research under IT 35(1)(ii).

TNC 2024 (12) 31

Title: Circular No.21/2024-Direct tax

Date: 31-Dec-2024

CPAC: IT 139 / 119

Brief: Seeks to extend the deadline for filing belated income tax returns under IT 139(4) and revised returns under IT 139(5) for the Assessment Year 2024-25. The new deadline for resident individuals is 15th January 2025, replacing the earlier date of 31st December 2024.

TNC 2024 (12) 30

Title: Circular No.20/2024-Direct tax

Date: 30-Dec-2024

CPAC: Direct Tax Vivad Se Vishwas Scheme 2024

Brief: Seeks to amend the Scheme, extending the due date for determining payable amounts under Section 90 from 31st December 2024 to 31st January 2025. Declarations filed before this date will follow column (3) of Section 90, while those filed on or after 1st February 2025 will follow column (4).

TNC 2024 (12) 29

Title: Sukhdeo Singh v Union of India [PatHC]

Date: 5-Dec-2024

CPAC: CD 110

Brief: Court quashed a seizure memo under CD 110 for lack of proper reasoning, violating natural justice. It ruled Panchnamas cannot substitute seizure memos and found procedural lapses in handling the seized truck and goods. Minor documentation errors were deemed insufficient to justify seizure. The Court bypassed alternative remedy rules, emphasizing adherence to statutory procedures and transparency in administrative actions.

TNC 2024 (12) 28

Title: Celir LLP v Sumati Bafna [SC]

Date: 13-Dec-2024

CPAC: SARFAESI Act 2002 [2024 INSC 978]

Brief: The judgment reinforced the principle that the right of redemption under Section 13(8) of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act 2002 extinguishes upon the publication of a public auction notice.

TNC 2024 (12) 27

Title: Narcotics Control Bureau v Kashif [SC]

Date: 20-Dec-2024

CPAC: CD 110 [2024 INSC 1045]

Brief: Highlighting parallels in procedural safeguards for the disposal of seized goods / contrabands under CD 110 and Section 52A of the Narcotic Drugs and Psychotropic Substances Act 1985, the Court held that procedural lapses in disposal or sampling of seized drugs are irregularities, not illegalities, unless prejudice is shown.

TNC 2024 (12) 26

Title: Pawapuri Rice Mills v Bihar State Food and Civil Supplies Corp. [SC]

Date: 18-Dec-2024

CPAC: COI 136 [2024 INSC 999]

Brief: The Court upheld recovery proceedings for undelivered Custom Milled Rice under the Bihar and Orissa Public Demands Recovery Act, 1914. It ruled that such sums qualify as "public demand," with the Civil Supplies Corporation acting as the State's nodal agency.

TNC 2024 (12) 25

Title: Noida Toll Bridge Co. Ltd. v Federation of Noida Residents Welfare Association [SC]

Date: 20-Dec-2024

CPAC: COI 14 / 19 [2024 INSC 1027]

Brief: SC barred Noida Toll Bridge Co. Ltd. from collecting tolls on the Delhi-Noida Direct Flyway, declaring Articles 13 and 14 of the Concession Agreement invalid. Delegating toll levying powers exceeded statutory authority under Uttar Pradesh Industrial Area Development Act 1976; while the cost recovery formula enabled perpetual tolls, violating public policy.

TNC 2024 (12) 24

Title: Notification No.49/2024-Customs

Date: 26-Dec-2024

CPAC: CD 25

Brief: Seeks to amend Notification 64/2023-Customs [TNC 2023 (12) 1] to extend concessional duty on Yellow Peas till 28th February 2025.

TNC 2024 (12) 23

Title: Circular No.27/2024- Customs

Date: 23-Dec-2024

CPAC: CD 28

Brief: Introduces the ICEGATE e-Payment Platform for Voluntary/Self-Initiated Payments, replacing manual TR-6 challans from 1st January 2025. It enables electronic payments for past imports/exports but excludes duties for live consignments. Multiple payment modes are supported, with guidelines for verification and user support provided.

TNC 2024 (12) 22

Title: CCE, Salem vs. Madhan Agro Industries
[SC]

Date: 18-Dec-2024

CPAC: HSN 15 / 33 [2024 INSC 1002]

Brief: Court ruled that pure coconut oil, even in small packages, is classified as edible oil (Heading 1513) unless labeled or packaged for cosmetic use (Heading 3305). It emphasized alignment with the Harmonized System of Nomenclature (HSN) for tariff classifications and rejected reliance on the common parlance test when statutory and HSN guidance is clear.

TNC 2024 (12) 21

Title: Notification No.128/2024-Direct tax

Date: 18-Dec-2024

CPAC: IT 197A / 10(46B) [SO 5476 (E)]

Brief: No income tax deduction shall be made on payments to the Credit Guarantee Fund Trust for Micro and Small Enterprises under Chapter XVII (Collection and Recovery of Tax) of the Income-tax Act, 1961.

TNC 2024 (12) 20

Title: Circular No.19/2024-Direct tax

Date: 16-Dec-2024

CPAC: IT 248

Brief: Guidance Note 2/2024 on provisions of the Direct Tax Vivad se Vishwas Scheme, 2024. It addresses taxpayer eligibility, procedural requirements, and conditions for settlement, including pending appeals, condonation of delays, and prosecution cases. It also explains credits for prior tax payments, penalties, TDS-related issues, and foreign entity representation.

TNC 2024 (12) 19

Title: Bihar Notification No. 5443 - State tax (Rate)

Date: 13-Dec-2024

CPAC: BGST Rules 2017 [Bihar Gazette No. 1201 / SO 500]

Brief: The document modifies Notification vide Bihar Gazette No. 890 dt 4.9.2024 [TNC 2024 (9) 50] issued under Rule 8(4A) of the Bihar GST Rules, 2017, updating jurisdictional divisions of Facilitation Center (GST Suvidha Kendra) by addition of "Patliputra Circle" to the jurisdiction of "Patna North Circle." and addition of "Patna Special Circle" to the jurisdiction of "Patna West Circle."

TNC 2024 (12) 18

Title: Bihar Notfn. No.5440-State tax (Rate)

Date: 13-Dec-2024

CPAC: BGST Rules 2017 [Bihar Gazette No.1207 / SO 506]

Brief: The Bihar Goods and Services Tax (Second Amendment) Rules, 2024. Amendments includes: Modifications to invoicing timelines and formats; Changes in rules for Input Tax Credit (ITC) claims, aligning with specific conditions under Sections 16(5) and 16(6); Updates to return filing requirements (e.g., GSTR forms and their deadlines); Introduction of rectification and appeal processes under updated rules; Clear guidelines for payment

adjustments, waiver conditions for interest or penalties, and submission formats.

TNC 2024 (12) 17

Title: Bihar Notification No.5439 - State tax (Rate)

Date: 13-Dec-2024

CPAC: BGST 128A [Bihar Gazette No. 1206 / SO 505]

Brief: Establishes specific deadlines for tax payments under Section 128A of the Bihar GST Act, 2017, allowing for waiver of interest, penalty, or both, depending on the circumstances.

TNC 2024 (12) 16

Title: Bihar Notification No. 5437 - State tax (Rate)

Date: 13-Dec-2024

CPAC: BGST 148 [Bihar Gazette No.1205 / SO 504]

Brief: Provides special procedure for rectification of orders under the Bihar GST Act, 2017. It aims to address demands for wrongly availed Input Tax Credit (ITC) due to non-compliance with Section 16(4) but which are now eligible under Section 16(5) or Section 16(6).

TNC 2024 (12) 15

Title: Bihar Notification No. 5436 - State tax (Rate)

Date: 13-Dec-2024

CPAC: BGST 47 [Bihar Gazette No.1204 / SO 503]

Brief: Seeks to waive late fee under Section 47 for late filing of Form GSTR-7, for registered persons deducting tax at source (TDS) under Section 51. It caps late fees at ₹25/day subject to a maximum of ₹1,000/month, while waiving fees entirely for months with no tax deductions.

TNC 2024 (12) 14

Title: Bihar Notification No.5435 - State tax (Rate)

Date: 13-Dec-2024

CPAC: BGST 23 [Bihar Gazette No.1203 / S.O.502]

Brief: Seeks to amend Bihar Gazette No. 561 dt 29.06.2017 [TNC 2017 (6) 1] in order to make the persons dealing in metal scrap, classified under Chapters 72 to 81 of the Customs Tariff Act, 1975 liable for registration.

TNC 2024 (12) 13

Title: Bihar Notification No. 5434 - State tax (Rate)

Date: 13-Dec-2024

CPAC: BGST 51 [Bihar Gazette No.1202 / SO 501]

Brief: Seeks to amend notification [Bihar S.O. 238 dt 13.09.2018] on TCS in order to bring supplies of metal scrap (under Chapters 72 to 81 of the Customs Tariff Act, 1975) within the scope of GST TCS provisions.

TNC 2024 (12) 12

Title: Navratan Lal Sharma vs. Radha Mohan Sharma [SC]

Date: 12-Dec-2024

CPAC: CPC Order 23 Rule 3 / 3A [2024 INSC 970]

Brief: The Supreme Court held that a party possesses a statutory right to seek restoration of an appeal if the terms of a compromise decree are breached. Allegations of fraud render the compromise voidable under Order 23, Rule 3 CPC. However, independent suits or appeals challenging compromise decrees are barred by Order 23, Rule 3A and Section 96(3) CPC. Courts must ensure the legality of compromises, as agreements restricting legal remedies violate

Section 28 of the Contract Act.

TNC 2024 (12) 11

Title: Notification No.31/2024-Central Tax

Date: 13-Dec-2024

CPAC: CGST 5 / IGST 3

Brief: CBIC appoints officers to adjudicate specific cases under CGST/IGST concerning various noticees and corresponding show cause notices issued by GST Intelligence, specifying the adjudicating authorities responsible for making decisions on these notices.

TNC 2024 (12) 10

Title: Notification No.127/2024-Direct tax

Date: 11-Dec-2024

CPAC: IT 10(23FE) [SO 5347 (E)]

Brief: Seeks to amend prior notifications by substituting details about referenced notifications, ensuring the accuracy and applicability of the provisions for exemptions related to investments by eligible entities.

TNC 2024 (12) 9

Title: Notification No.-126/2024-Direct tax

Date: 10-Dec-2024

CPAC: IT 280A [SO 5327 (E)]

Brief: It designates specific courts in Tamil Nadu and Puducherry as Special Courts under the provisions of the Income-tax Act, 1961, and the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

TNC 2024 (12) 8

Title: Notification No.30/2024-Central Tax

Date: 10-Dec-2024

CPAC: CGST 39

Brief: Seeks to extend the due date for furnishing FORM GSTR-3B for the month of October, 2024 for registered persons whose principal place of business is in the district of Murshidabad in the state of West Bengal.

TNC 2024 (12) 7

Title: Anand Kumar Thakur v. The State of Bihar [Pat HC]

Date: 3-Dec-2024

CPAC: COI 22 / Bihar Prohibition and Excise Act 2016

Brief: The plaintiff alleged wrongful detention stemming from the misuse of his GST number, which implicated him in illegal spirit transport under the Bihar Prohibition and Excise Act. The court ruled that a writ of habeas corpus cannot be applied after judicial remand unless the remand itself is unlawful or beyond jurisdiction.

TNC 2024 (12) 6

Title: Circular No.239/33/2024-GST

Date: 04-Dec-2024

CPAC: CGST 73 / 74 / IGST 20

Brief: Amends Circular No. 31/05/2018-GST [TNC 2018 (2) 1] to centralize GST adjudication for DGGI cases, consolidating multi-jurisdictional matters and granting All-India authority to designated officers. It simplifies the 2018 framework, replacing regional, hierarchical, and monetary-based adjudication.

TNC 2024 (12) 5

Title: Notification No.125/2024-Direct tax

Date: 02-Dec-2024

CPAC: IT 35 [SO 5187(E)]

Brief: International Institute of Information Technology, Hyderabad (IIIT-H) is recognised as an institution for scientific research under Income Tax. The notification applies from Assessment Years 2025-26 to 2029-30.

TNC 2024 (12) 4

Title: Notification No.31/2024-Central Excise

Date: 03-Dec-2024

CPAC: Central Excise Act 1944 s 5A / Finance Act 2018 s 112 / 125

Brief: Seeks to rescind Notification No. 08/2022-Central Excise dated 30.6.2022. With the rescission, the specified exemptions from Basic Excise Duty and Agricultural Infrastructure Development Cess on petrol, diesel, and ATF cleared for export or supplied as fuel to foreign-going aircraft are withdrawn leading to the imposition of standard duties on such transactions.

TNC 2024 (12) 3

Title: Notification No.48/2024-Customs

Date: 03-Dec-2024

CPAC: CD 25 / Finance Act 2002 s 147

Brief: Seeks to rescind Notification No. 32/2022-Customs dated 30th June, 2022. With the rescission, the export duties on petrol, diesel, and ATF are removed.

TNC 2024 (12) 2

Title: Notification No.30/2024-Central Excise

Date: 02-Dec-2024

CPAC: Finance Act 2018 s 112 / Central Excise
Act 1944 s 5A

Brief: Seeks to withdraw Road and Infrastructure Cess (RIC) on export of motor spirit, commonly known as petrol, and high speed diesel oil.

TNC 2024 (12) 1

Title: Notification No.29/2024-Central Excise

Date: 02-Dec-2024

CPAC: Finance Act 2002 s 147 / Central Excise Act 1944 s 5A

Brief: Seeks to withdraw Special Additional Excise Duty (SAED) on production of Petroleum Crude and on export of Aviation Turbine Fuel, motor spirit, commonly known as petrol, and high speed diesel oil.

TNC 2024 (11) 37

Title: Circular No. 18/2024-Direct tax

Date: 30-Nov-2024

CPAC:

Brief: Extension of due date for furnishing return of income in the case of an assessee who is required to furnish a report referred to in section 92E for the AY 2024-25

TNC 2024 (11) 36

Title: Notification No. 124/2024-Direct tax

Date:29-Nov-2024

CPAC: [GSR 739 (E)]

Brief:

TNC 2024 (11) 35

Title: Bihar Notification No. 48-State Tax (Rate)

Date: 19-Nov-2024

CPAC: [4987 (E)]

Brief: Rdg. Appointment of Chairman, CTT,
Bihar Patna

TNC 2024 (11) 34

Title: Bihar Notification No. 48-State Tax (Rate)

Date: 18-Nov-2024

CPAC: [4968 (E)]

Brief: Rdg. Service Confirmation of Md. Javed
Akhtar ACST

TNC 2024 (11) 33

Title: Notification No. 123/2024-Direct tax

Date: 28-Nov-2024

CPAC: [SO 5121 (E)]

Brief:

TNC 2024 (11) 32

Title: Notification No. 122/2024-Direct tax

Date: 27-Nov-2024

CPAC: [SO 5074 (E)]

Brief:

TNC 2024 (11) 31

Title: Kirloskar Ferrous Industries Limited v Union of India (UOI) [SC]

Date: 7-Nov-2024

CPAC: COI 14 [2024 INSC 848]

Brief: The court emphasized judicial restraint in economic policy, stating intervention is justified only if policies violate constitutional or statutory provisions, are arbitrary, unreasonable, or infringe fundamental rights. Calling on the government to promptly address royalty calculation anomalies, it held that explanations under Rule 38 of the Minerals (Other than Atomic and Hydro Carbons Energy Minerals) Concession Rules, 2016, and Rule 45 of the Mineral Conservation and Development Rules, 2017, were lawful and clarificatory.

TNC 2024 (11) 30

Title: Notification No.29/2024-Central Tax

Date: 27-Nov-2024

CPAC: CGST 39

Brief: Seeks to extend the due date for furnishing FORM GSTR-3B for the month of October 2024 to 30-Nov-2024 for registered persons whose principal place of business is in the State of Manipur.

TNC 2024 (11) 29

Title: Notification No.28/2024-Central Tax

Date: 27-Nov-2024

CPAC: CGST 5

Brief: Seeks to appoint common adjudicating authority for specific show cause notices issued by Directorate General of Goods and Services Tax Intelligence.

TNC 2024 (11) 28

Title: Indore Vikas Praadhikaran v Humud Jain Samaj Trust [SC]

Date: 25-Nov-2024

CPAC: COI 14 / 299 [2024 INSC 904]

Brief: Addressing the cancellation of a tender bid and the rights of the highest bidder in public auctions, the Court reaffirmed that the highest bidder in a tender does not acquire an automatic right to the allotment unless there is a concluded contract, such as an issuance of an allotment letter. The Court upheld the authority of the Indore Development Authority (IDA) to cancel bids for valid and cogent reasons. In this case, the IDA's decision to cancel the bid was due to

the discovery of outstanding property tax on the land, which affected the reserve price's accuracy. The Supreme Court criticized the High Court's Division Bench for overstepping its jurisdiction by directing the IDA to accept a price offered during judicial proceedings. The Court emphasized that judicial review should not involve substituting administrative decisions unless arbitrariness or mala fide intent is established. The judgment highlighted that while bidders are entitled to fair treatment and adherence to principles of equality under Article 14 of the Constitution, they cannot demand further negotiations or guarantee allotment in public auctions. The Court directed the IDA to issue a new Notice Inviting Tender (NIT) to maximize revenue generation, ensuring public resources are utilized effectively.

TNC 2024 (11) 27

Title: State of Andhra Pradesh v V.B.J. Chelikani Rao [SC]

Date: 25-Nov-2024

CPAC: COI 14 [2024 INSC 894]

Brief: The Court invalidated several government orders (GoMs) granting concessional land allotments in Hyderabad to cooperative societies composed of MPs, MLAs, journalists, judges, and government employees. It found the policy unfairly favored affluent individuals without serving a legitimate public purpose, violating the constitutional right to equality. The court reaffirmed that the allocation of public resources must prioritize public welfare, equity, and fairness, ensuring that state largesse benefits society at large rather than privileged groups.

TNC 2024 (11) 26

Title: Notification No. 121/2024-Direct tax

Date: 25-Nov-2024

CPAC: IT 35 [SO 5054 (E)]

Brief: Approval of SKAN Research Trust, Bengaluru (PAN: ABBTS4312B) as a "Research Association" under Section 35(1)(ii) of the Income-tax Act, 1961 for scientific research. Section 35(1)(ii) provides for a tax deduction to taxpayers who make contributions or donations to organizations approved as Research Associations engaged in scientific research.

TNC 2024 (11) 25

Title: Notification No.27/2024-Central Tax

Date: 25-Nov-2024

CPAC: CGST 3 / 5

Brief: Seeks to amend Notification No. 02/2017-Central Tax dt 19.06.2017 amending the powers granted to tax authorities under the CGST and IGST Acts.

TNC 2024 (11) 24

Title: Notification No.28/2024-Central excise

Date: 19-Nov-2024

CPAC: Central Excise Act 1944 s 5A

Brief: This amends Notification No. 11/2017-Central Excise dated 30.06.2017 so as to align it with amended Fourth Schedule to Central Excise Act, 1944.

TNC 2024 (11) 23

Title: Circular No.26/2024-Customs

Date: 21-Nov-2024

CPAC: CD 65

Brief: This clarifies about the applicability of concessional duty under the IGCR Rules, 2022, particularly in relation to the MOOWR Scheme. The scheme refers to the Manufacture and Other Operations in Warehouse Regulations, 2019 under the Customs Act, 1962, introduced by the CBIC. The scheme allows businesses to set up manufacturing and warehousing operations in a customs-bonded warehouse with significant benefits.

TNC 2024 (11) 22

Title: Circular No.25/2024-Customs

Date: 21-Nov-2024

CPAC: CD 25

Brief: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules 2022 (IGCRS Rules 2022). Importers are required to file IGCR-3 monthly statements electronically, with a transition period allowing manual submissions until January 31, 2025.

TNC 2024 (11) 21

Title: Circular No.24/2024-Customs

Date:20-Nov-2024

CPAC: CD 46 / 156

Brief: From 15-Dec-2024, import declarations for coking and non-coking coal must include specific qualifiers to describe the coal's quality. The provisions align with the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations 2018.

TNC 2024 (11) 20

Title: State Bank of India v Consortium of Murari Lal Jalan and Florian Fritsch

Date: 7-Nov-2024

CPAC: EPF 11

Brief: The Successful Resolution Applicant (SRA) to comply with all statutory obligations, including the payment of EPF dues, as part of the resolution plan's implementation. EPF dues are statutory obligations and not operational debts under the Insolvency and Bankruptcy Code (IBC), meaning they must be paid in full despite haircuts applied to other creditors.

TNC 2024 (11) 19

Title: Notification No. 16/2024-Direct Tax

Date: 19-Nov-2024

CPAC: IT 246A / IT Rule 131

Brief: This notification mandates the electronic filing of specific forms related to appeals concerning tax-recognized funds viz. provident fund, superannuation fund and gratuity fund.

TNC 2024 (11) 18

Title: Bharti Airtel Ltd. v CCE Pune [SC]

Date: 20-Nov-2024

CPAC: CGST 16 / 17 [2024 INSC 880]

Brief: The court held that the tower and prefabricated buildings are “goods” and not immovable property and since these goods are used for providing mobile telecommunication services, the inescapable conclusion is that they would also qualify as “inputs” under Rule 2(k) for the purpose of credit benefits under the CENVAT Rules. [Para 11.12.6]

TNC 2024 (11) 17

Title: Circular No. 16/2024-Direct Tax

Date: 18-Nov-2024

CPAC: IT 11 / 12A / 119

Brief: Condonation of Delay in Filing Forms 9A, 10, 10B, and 10BB for Charitable and Religious Trusts and Institutions for Assessment Year 2018-19 and subsequent assessment years.

TNC 2024 (11) 16

Title: Circular No. 17/2024-Direct Tax

Date: 18-Nov-2024

CPAC: IT 115BAA / 115BAB / 119

Brief: Condonation of delay in filing Forms No. 10-IC and 10-ID for Assessment Years 2020-21, 2021-22 and 2022-23.

TNC 2024 (11) 15

Title: Notification No.26/2024-Central Tax

Date: 18-Nov-2024

CPAC: CGST 39

Brief: Due date for submitting GSTR-3B for October 2024 has been extended to November 21, 2024 for the persons registered in the state of Maharashtra and Jharkhand.

TNC 2024 (11) 14

Title: Notification No. 118/2024-Direct tax

Date: 12-Nov-2024

CPAC: IT 10(46A) [SO 4895 (E)]

Brief: Petroleum and Natural Gas Regulatory Board has been notified as an entity eligible for tax exemptions under IT 10(46A)(b).

TNC 2024 (11) 13

Title: Instruction No.29/2024-Customs

Date: 14-Nov-2024

CPAC: CD 111

Brief: Foreign Food Manufacturing Facilities (FFMF) intending to export, following five categories of food products viz. Milk and Milk Products; Meat and Meat Products (including Poultry, Fish, and their products); Egg Powder; Infant Food; Nutraceuticals, to India must register as per the Food Safety and Standards (Import) First Amendment Regulations, 2021.

TNC 2024 (11) 12

Title: Circular No. 23/2024-Customs

Date: 14-Nov-2024

CPAC: HSN 70

Brief: This circular clarifies that Clear Float Glass with a tin layer results from the manufacturing process and does not qualify as an "absorbent, reflective, or non-reflective layer" under Chapter 70 of the Customs Tariff Act, 1975. So, float glass with only a tin layer, and no additional coatings (e.g., metal oxides), is classified under Tariff Item 7005 29 90 ("Other non-wired glass").

TNC 2024 (11) 11

Title: CAVR Order No. 02/2024-Customs

Date: 13-Nov-2024

CPAC: CD 14 / Customs (Assistance in Value Declaration of Identified Imported Goods) Rules 2023 R 5 / 10

Brief: The order extends the validity of the earlier CAVR Order No. 2/2023-Customs (dated 15th November 2023) by one year, effective 29th November 2024, and remains valid till 28th November 2025. The measures aim to ensure accurate value declaration for certain imported stainless steel products (J3 grade) under the specified HS codes.

TNC 2024 (11) 10

Title: Notification No. 47/2024-Customs

Date: 13-Nov-2024

CPAC: CD 25

Brief: Expanding the applicability of customs duty exemptions under Condition No. 48 of Notification No. 50/2017-Customs, the amendment allows goods exempted under Condition No. 48 to be supplied not only to the Central Government (as originally stipulated) but also directly to the armed forces.

TNC 2024 (11) 9

Title: Bihar Notification No. 4858-State Tax
(Rate)

Date: 11-Nov-2024

CPAC: [1065]

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

TNC 2024 (11) 8

Title: Instruction No.28/2024-Customs

Date: 12-Nov-2024

CPAC:

Brief: General ways of identification of the Low Voltage Switchgear and Controlgear under EEQCO as per phased implementation plan - reg

TNC 2024 (11) 7

Title: Property Owners Association v State of Maharashtra [SC]

Date: 5-Nov-2024

CPAC: COI 31C / 39

Brief: The Court upheld the original, unamended scope of Article 31C as it stood after *Kesavananda Bharati* (1973), which protects laws implementing the Directive Principles in Articles 39(b) and (c) from challenges under Articles 14 and 19. However, it rejected the broader interpretation attempted by the 42nd Amendment, which sought to extend immunity to all laws promoting Directive Principles, as that was struck down in *Minerva Mills* (1980). The Court clarified that not all private property is covered under "material resources of the

community" in Article 39(b). Private property could qualify as a community resource only if it meets certain criteria, such as serving a significant public interest or addressing scarcity of essential resources; the Court noted that Justice Krishna Iyer's expansive interpretation in *Ranganatha Reddy* (1977), which had previously included all private property, was incorrect. The Court found that the Maharashtra Housing and Area Development Authority (MHADA) Act, particularly Chapter VIII-A, aligns with Article 39(b) as it aims to preserve dilapidated buildings for public welfare.

TNC 2024 (11) 6

Title: Commissioner of Customs Vs. Canon India Pvt. Ltd. [SC]

Date: 7-Nov-2024

CPAC: CD 28

Brief: By allowing the review against Canon India Private Ltd. v. Commissioner of Customs TNC 2021 (3) 2, the apex court ruled that officers from the Directorate of Revenue Intelligence (DRI) are "proper officers" under Section 28 and thus re-enabled them to issue show-cause notices.

TNC 2024 (11) 5

Title: Nabha Power Limited v Punjab State Power Corporation Limited [SC]

Date: 5-Nov-2024

CPAC: CD 25

Brief: The Court ruled that the press release issued by the Press Information Bureau announcing the Union Cabinet's approval of changes to the Mega Power Policy, did not constitute a "change in law" under the Power Purchase Agreement. The Court determined that the actual "change in law" took effect with the issuance of an official customs notification under Section 25 of the Customs Act, 1962.

TNC 2024 (11) 4

Title: Circular No. 22/2024-Customs

Date: 8-Nov-2024

CPAC:

Brief: Clarification on Insurance Amount and Bond Value for CCSPs and validity of Bond for AEO-LO.

TNC 2024 (11) 3

Title: Aligarh Muslim University v Naresh Agarwal [SC]

Date: 8-Nov-2024

CPAC: COI 30 [2024 INSC 856]

Brief: Overruling the *Azeez Basha v Union of India* TNC 1967 (10) 1, the majority argued that the words "establish" and "administer" in Article 30(1) should be interpreted in a more flexible, purpose-driven way, emphasizing the intent and identity of those who contributed to the creation of the institution. According to this view, AMU's origins as the Muhammadan Anglo-Oriental College (MAO) — founded by Sir Syed Ahmed Khan and supported predominantly by the Muslim community — establish it as a minority institution. Even though the formal university

status was granted by legislation in 1920, the majority opinion recognized the institution's roots and intent as being closely tied to the Muslim community. They viewed that the 1981 amendment to the AMU Act was an attempt by Parliament to restore the university's minority character by formally recognizing it as an institution "established by the Muslims of India." and supported the continuation of Muslim reservations in AMU's admissions. Their view aimed to protect the university's unique role within the Muslim community and underscored the constitutional purpose of Article 30 as a safeguard for the preservation of minority identity and cultural heritage.

TNC 2024 (11) 2

Title: Circular No. 15/2024-Direct Tax

Date: 04-Nov-2024

CPAC:

Brief: Order under section 119(1) of the IT Act, 1961 fixing the monetary limits of the Income-tax authorities in respect of reduction or waiver of interest paid or payable under section 220 (2) of the IT Act

TNC 2024 (11) 1

Title: Instruction No.27/2024-Customs

Date: 01-Nov-2024

CPAC: CD 135

Brief: Provides guidelines for Customs field formations aimed at maintaining ease of doing business while conducting investigations into cases of tax evasion related to imports and exports.

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 1 30th 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 ICMAI.

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 re-imbursement 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.

TNC 2024 (4) 22

Title: Bihar Notification No.1666-State tax
(Rate)

Date:15-Apr-2024

CP[AC]: [390]

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

TNC 2024 (4) 21

Title: Bihar Notification No.1665-State tax
(Rate)

Date: 15-Apr-2024

CP[AC]: [389]

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

TNC 2024 (4) 20

Title: Bihar Notification No.1662-State tax
(Rate)

Date: 15-Apr-2024

CP[AC]: [18]

Brief: Rdg.Regularisation of Provisional
Appointment

TNC 2024 (4) 19

Title: Bihar Notification No.1693-State tax
(Rate)

Date: 18-Apr-2024

CP[AC]: [405]

Brief: Notification related to Joining Approval of
Officer as mentioned

TNC 2024 (4) 18

Title: Bihar Notification No.2055-State tax
(Rate)

Date: 30-Apr-2024

CP[AC]: [620]

Brief: Provisional appointment of 65th Batch

TNC 2024 (4) 17

Title: Circular No.6/2024-Direct tax

Date: 23-Apr-2024

CP[AC]:

Brief: Partial modification of Circular No.3 of 2023 dated 28.03.2023 regarding consequences of PAN becoming inoperative as per rule 114AAA of the Income-tax Rules, 1962

TNC 2024 (4) 16

Title: Circular No.7/2024-Direct tax

Date: 25-Apr-2024

CP[AC]:

Brief: Extension of due date for filing of Form No. 10A/10AB under the Income-tax Act, 1961

TNC 2024 (4) 15

Title:Corrigendum to Notification No.
2/2024-Direct tax

Date: 04-Apr-2024

CP[AC]:

Brief:Corrigendum to Notification No. 2/2024
dated 31.03.2024

TNC 2024 (4) 14

Title: Notification No.38/2024-Direct tax

Date: 09-Apr-2024

CP[AC]: [SO 1651(E)]

Brief:

TNC 2024 (4) 13

Title: Notification No.39/2024-Direct tax

Date: 22-Apr-2024

CP[AC]: [SO 1760(E)]

Brief:

TNC 2024 (4) 12

Title: Notification No.40/2024-Direct tax

Date: 23 -April- 2024

CP[AC]: [SO 1771(E)]

Brief:

TNC 2024 (4) 11

Title: Notification No.41/2024-Direct tax

Date: 24-Apr-2024

CP[AC]: [SO 1777(E)]

Brief:

TNC 2024 (4) 10

Title: Notification No.11/2024-Central Excise

Date: 03-Apr-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 (4) 9

Title: Notification No.12/2024-Central Excise

Date:15-Apr-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 (4) 8

Title: Notification No.13/2024-Central Excise

Date: 30-Apr-2024

CP[AC]:

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 (4) 7

Title: Instruction No.07/2024-Customs

Date: 01-Apr-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 (4) 6

Title: Instruction No.08/2024-Customs

Date: 05-Apr-2024

CP[AC]:

Brief:Exemption for import of High End and High Value used Medical Equipment other than critical care medical equipment Hazardous and Other under Wastes (Management and Transboundary Movement) Second Amendment Rules, 2022 dt 23rd December, 2022

TNC 2024 (4) 5

Title:Notification No.22/2024-Customs

Date: 02-Apr-2024

CP[AC]:

Brief:Seeks to fully exempt the applicable export duty on exports of Kalanamak rice not exceeding 1000 MTs subject to the specified conditions.

TNC 2024 (4) 4

Title:Notification No.23/2024-Customs

Date: 05-Apr-2024

CP[AC]:

Brief:Seeks to amend No. 64/2023-Customs, dated the 7th december, 2023 in order to allow duty free imports of yellow peas with bill of lading issued on or before 30.06.2024

TNC 2024 (4) 3

Title: Notification No.07/2024-Central Tax

Date: 08-Apr-2024

CP[AC]:

Brief:Seeks to provide waiver of interest for specified registered persons for specified tax periods

TNC 2024 (4) 2

Title: Notification No.08/2024-Central Tax

Date: 10-Apr-2024

CP[AC]:

Brief:Seeks to extend the timeline for implementation of Notification No. 04/2024-CT dated 05.01.2024 from 1st April, 2024 to 15th May, 2024

TNC 2024 (4) 1

Title:Notification No.09/2024-Central Tax

Date:12-Apr-2024

CP[AC]:

Brief:Seeks to extend the due date for filing of
FORM GSTR-1, for the month of March 2024

TNC 2024 (3) 47

Title: Bihar Notification.1162-State tax (Rate)

Date:05-Mar-2024

CP[AC]:[12]

Brief: Transfer & posting order

TNC 2024 (3) 46

Title: Bihar Notification.1249-State tax (Rate)

Date: 11-Mar-2024

CP[AC]: [13]

Brief: Notification related to Deputation

TNC 2024 (3) 45

Title: Bihar Notification.1248-State tax (Rate)

Date: 11-Mar-2024

CP[AC]: [13]

Brief: Notification related to Deputation

NC 2024 (3) 44

Title: Bihar Notification.1247-State tax (Rate)

Date: 11-Mar-2024

CP[AC]: [13]

Brief: Notification related to Deputation

TNC 2024 (3) 43

Title: Bihar Notification.1246-State tax (Rate)

Date: 11-Mar-2024

CP[AC]:[13]

Brief: Notification related to end of Deputation

TNC 2024 (3) 42

Title: Bihar Notification.1274-State tax (Rate)

Date: 13-Mar-2024

CP[AC]: [13]

Brief: Transfer Notification of Sri Lokesh Anand

TNC 2024 (3) 41

Title: Bihar Notification.1983-State tax (Rate)

Date: 14-Mar-2024

CP[AC]: [251]

Brief: The Bihar Settlement of Taxation Disputes
Act,2024

TNC 2024 (3) 40

Title: Bihar Notification.1334- State tax (Rate)

Date: 15-Mar-2024

CP[AC]:[15]

Brief: Order related to Transfer Travel Allowance

TNC 2024 (3) 39

Title: Bihar Notification.1333- State tax (Rate)

Date: 15-Mar-2024

CP[AC]: [15]

Brief: Notification related to Approval of MACP

TNC 2024 (3) 38

Title: Bihar Notification.1322- State tax (Rate)

Date: 15-Mar-2024

CP[AC]: [261]

Brief: The Bihar Settlement of Taxation Disputes
Rules, 2024

TNC 2024 (3) 37

Title: Bihar Notification.1318 - State tax (Rate)

Date: 15-Mar-2024

CP[AC]:[260]

Brief: The Bihar Settlement of taxation Disputes
Act 2024

TNC 2024 (3) 36

Title: Bihar Notification.1347 - State tax (Rate)

Date: 18-Mar-2024

CP[AC]:[15]

Brief:Regarding regularization of provisional appointment

TNC 2024 (3) 35

Title: Bihar Notification. 1486- State tax (Rate)

Date: 28-Mar-2024

CP[AC]:[343]

Brief: Vat Audit Selection for the period 2022-23

TNC 2024 (3) 34

Title: Circular No.2/2024-Direct tax

Date: 05-Mar-2024

CP[AC]:

Brief: Order under section 119 of the Income-tax Act, 1961

TNC 2024 (3) 33

Title: Circular No.3/2024-Direct tax

Date: 06-Mar-2024

CP[AC]:

Brief: Circular under section 119 of the
Income-tax Act, 1961

F.

TNC 2024 (3) 32

Title: Circular No.4/2024-Direct tax

Date: 07-Mar-2024

CP[AC]:

Brief:Ex-post facto extension of due date for filing Form No. 26QE which was required to be filed during the period 01.07.2022 to 28.02.2023 (pertaining to F.Y. 2022-23)

TNC 2024 (3) 31

Title: Circular No.5/2024-Direct tax

Date: 15-Mar-2024

CP[AC]:

Brief: Circular u/s 268A of the Income-tax Act, 1961 for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court-measures for reducing litigation

TNC 2024 (3) 30

Title:Notification No. 24/2024-Direct tax

Date: 01-Mar-2024

CP[AC]: [GSR 153(E)]

Brief:

TNC 2024 (3) 29

Title: Notification No. 25/2024-Direct tax

Date: 01-Mar-2024

CP[AC]: [SO 999(E)]

Brief:

TNC 2024 (3) 28

Title: Notification No. 26/2024-Direct tax

Date: 01-Mar-2024

CP[AC]: [SO 1000(E)]

Brief:

TNC 2024 (3) 27

Title: Notification No. 27/2024-Direct tax

Date:05-Mar-2024

CP[AC]: [GSR155(E)]

Brief:

TNC 2024 (3) 26

Title: Notification No. 28/2024-Direct tax

Date: 07-Mar-2024

CP[AC]:[SO 1135(E)]

Brief:

TNC 2024 (3) 25

Title: Notification No. 29/2024-Direct tax

Date: 13-Mar-2024

CP[AC]: [SO 1324(E)]

Brief:

TNC 2024 (3) 24

Title: Notification No. 30/2024-Direct tax

Date: 13-Mar-2024

CP[AC]: [SO 1325(E)]

Brief:

TNC 2024 (3) 23

Title: Notification No. 31/2024-Direct tax

Date: 13-Mar-2024

CP[AC]: [SO 1326(E)]

Brief:

TNC 2024 (3) 22

Title: Notification No. 32/2024-Direct tax

Date: 15-Mar-2024

CP[AC]: [SO 1413(E)]

Brief:

TNC 2024 (3) 21

Title: Notification No. 33/2024-Direct tax

Date: 19-Mar-2024

CP[AC]: [SO 1484(E)]

Brief:

TNC 2024 (3) 20

Title: Notification No. 34/2024-Direct tax

Date: 19-Mar-2024

CP[AC]: [GSR 223(E)]

Brief:

TNC 2024 (3) 19

Title: Notification No. 35/2024-Direct tax

Date: 22-Mar-2024

CP[AC]: [SO 1538(E)]

Brief:

TNC 2024 (3) 18

Title: Notification No. 36/2024-Direct tax

Date: 26-Mar-2024

CP[AC]: [SO 1545(E)]

Brief:

TNC 2024 (3) 17

Title: Notification No. 37/2024-Direct tax

Date: 27-Mar-2024

CP[AC]:[GSR-233(E)]

Brief:Income-tax (Fifth Amendment) Rules,
2024

TNC 2024 (3) 16

Title: Notification No. 2/2024-Direct tax

Date: 31- Mar- 2024

CP[AC]:

Brief: Time limit for verification of return of income after uploading

TNC 2024 (3) 15

Title: Notification No.10/2024-Central Excise

Date: 15-Mar-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 (3) 14

Title: Instruction No.04/2024-Customs

Date: 07-Mar-2024

CP[AC]:

Brief:Product Designation for Commercial
Import of Premium Frozen Duck Meat into India
-Reg.

TNC 2024 (3) 13

Title: Instruction No.05/2024-Customs

Date:15-Mar-2024

CP[AC]:

Brief: Prohibition for import of ferocious breeds
of dog -reg.

TNC 2024 (3) 12

Title: Instruction No.06/2024-Customs

Date: 23-Mar-2024

CP[AC]:

Brief:Standard Operating Procedure for stepping up of Preventive Vigilance Mechanism by the jurisdictional CBIC field formations and to prevent flow of suspicious cash, illicit liquor, drugs/narcotics, freebies and smuggled goods during elections- reg.

TNC 2024 (3) 11

Title: Circular No. 02/2024-Customs

Date: 08-Mar-2024

CP[AC]:

Brief: Encouraging Women Participation in
International Trade

TNC 2024 (3) 10

Title: Circular No. 03/2024-Customs

Date:08-Mar-2024

CP[AC]:

Brief:Inclusion of gender specific infrastructure facilities to be provided by the Custodian CCSP-CFS/AFS/ICD under the HCCAR, 2009.

TNC 2024 (3) 9

Title: Notification No. 13/2024-Customs

Date:06-Mar-2024

CP[AC]:

Brief: Seeks to amend notification No. 50/2017-Customs dated 30.06.2017, in order to reduce the BCD on imports of meat and edible offal, of ducks, frozen, subject to the prescribed conditions, with effect from 07.03.2024.

TNC 2024 (3) 8

Title:Notification No. 15/2024-Customs

Date: 12-Mar-2024

CP[AC]:

Brief:Seeks to amend specific tariff items in Chapter 90 of the 1st schedule of Customs Tariff Act, 1975.

TNC 2024 (3) 7

Title:Notification No. 16/2024-Customs

Date: 12-Mar-2024

CP[AC]:

Brief:Seeks to amend Notification No. 50/2017-Customs dated 30.06.2017 so as to change the applicable BCD rate on specified parts of medical X-ray machines.

TNC 2024 (3) 6

Title: Notification No. 17/2024-Customs

Date: 14-Mar-2024

CP[AC]:

Brief: Seeks to amend notification No. 57/2017-Customs dated 30.06.2017 so as to modify BCD rates on certain smart wearable devices.

TNC 2024 (3) 5

Title: Notification No. 18/2024-Customs

Date: 14-Mar-2024

CP[AC]:

Brief: Seeks to amend notification No. 25/2021-Customs dated 31.03.2021, in order to notify fourth tranche of India-Mauritius CECPA.

TNC 2024 (3) 4

Title: Notification No. 19/2024-Customs

Date: 15-Mar-2024

CP[AC]:

Brief: Seeks to amend No. 50/2017-Customs, dated the 30th June, 2017 to give concession to EVs imported under of the Ministry of Heavy Industries' Scheme to promote manufacturing of electric passenger cars in India.

TNC 2024 (3) 3

Title:Notification No. 20/2024-Customs

Date: 15-Mar-2024

CP[AC]:

Brief:Seeks to further amend No. 11/2018-Customs, dated the 2nd February, 2018, to exempt SWS on EVs imported under of the Ministry of Heavy Industries' Scheme to promote manufacturing of electric passenger cars in India.

TNC 2024 (3) 2

Title:Notification No. 21/2024-Customs

Date: 15-Mar-2024

CP[AC]:

Brief:Seeks to amend notification No. 22/2022-Customs dated 30.04.2022, in order to notify third tranche of India-UAE CEPA

TNC 2024 (3) 1

Title:Instruction No. 01/2023-24-[GST-INV]

Date: 30-Mar-2024

CP[AC]:

Brief:Guidelines for CGST field formations in maintaining ease of doing business while engaging in investigation with regular taxpayers - reg.

TNC 2024 (2) 25

Title: Bihar Notification No.599-State tax (Rate)

Date: 05-Feb-2024

CP[AC]: [11]

Brief:Corrigendum Letter related to Notification
no.- 4654 dt 27.12.23

TNC 2024 (2) 24

Title: Bihar Notification No.598-State tax (Rate)

Date: 05-Feb-2024

CP[AC]: [11]

Brief: Corrigendum Letter related to Notification
no.- 4658 dt 27.12.23

TNC 2024 (2) 23

Title: Bihar Notification No.597-State tax (Rate)

Date: 05-Feb-2024

CP[AC]: [11]

Brief: Corrigendum Letter related to Notification
no.- 4658 dt 27.12.23

TNC 2024 (2) 22

Title: Bihar Notification No.723-State tax (Rate)

Date:09-Feb-2024

CP[AC]:[11]

Brief: Training Order for 67th Batch BFS
Officers

TNC 2024 (2) 21

Title: Bihar Notification No.722-State tax (Rate)

Date: 09-Feb-2024

CP[AC]:[11]

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

TNC 2024 (2) 20

Title: Bihar Notification No.853-State tax (Rate)

Date: 16-Feb-2024

CP[AC]: [11]

Brief: Notification related to Joint Commissioner
State Tax Officers

TNC 2024 (2) 19

Title: Bihar Notification No.852-State tax (Rate)

Date: 16-Feb-2024

CP[AC]: [11]

Brief: Notification related to Additional
Commissioner State Tax Officers

TNC 2024 (2) 18

Title: Bihar Notification No.851-State tax (Rate)

Date:16-Feb-2024

CP[AC]: [11]

Brief:Notification related to Special
Commissioner State Tax Officers

TNC 2024 (2) 17

Title: Bihar Notification No.878-State tax (Rate)

Date: 20-Feb-2024

CP[AC]:[11]

Brief: Corrigendum Letter related to Notification
no.-4655 dt 27.12.23

TNC 2024 (2) 16

Title: Bihar Notification No.1052-State tax
(Rate)

Date: 29-Feb-2024

CP[AC]:[12]

Brief: Regularization of Provisional appointment

TNC 2024 (2) 15

Title: Notification No.20/2024-Direct tax

Date: 06-Feb-2024

CP[AC]:[539]

Brief:

TNC 2024 (2) 14

Title:Notification No.21/2024-Direct tax

Date:07-Feb-2024

CP[AC]:[566 (E)]

Brief:

TNC 2024 (2) 13

Title: Notification No.22/2024-Direct tax

Date: 21-Feb-2024

CP[AC]: [GSR 120 (E)]

Brief:

TNC 2024 (2) 12

Title:Notification No.23/2024-Direct tax

Date: 26-Feb-2024

CP[AC]:[SO 859 (E)]

Brief:

TNC 2024 (2) 11

Title:Notification No.1/2024-Direct tax

Date: 26-Feb-2024

CP[AC]:

Brief:Specifying Forms, returns, statements, reports, orders, by whatever name called, prescribed in Appendix-II to be furnished electronically under sub-rule (1) and sub-rule (2) of Rule 131 of the Income-tax Rules, 1962

TNC 2024 (2) 10

Title: Notification No.05/2024-Central Excise

Date: 02-Feb-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 (2) 9

Title: Notification No.06/2024-Central Excise

Date:15-Feb-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 (2) 8

Title: Notification No.07/2024-Central Excise

Date: 15-Feb-2024

CP[AC]:

Brief:Seeks to further amend No. 04/2022-Central Excise, dated the 30th June, 2022, to increase the Special Additional Excise Duty on export of Diesel.

TNC 2024 (2) 7

Title:Instruction No.02/2024-Customs

Date:15-Feb-2024

CP[AC]:

Brief:Arrest Report and Incident Report (where arrest not made) – revised guidelines and formats

TNC 2024 (2) 6

Title:Instruction No.03/2024-Customs

Date: 19-Feb-2024

CP[AC]:

Brief:Compliance of imported consignments of Boric Acid (Technical Grade) with notified Bureau of India Standards (Standards for Boric Acid) Order, 2019- reg

TNC 2024 (2) 5

Title: Circular No.01/2024-Customs

Date: 01-Feb-2024

CP[AC]:

Brief: Authorization of Booking Post Offices and their corresponding Foreign Post Offices in terms of the Postal Export (Electronic Declaration and Processing) Regulations, 2022 - Reg.

TNC 2024 (2) 4

Title: Notification no.10/2024-Customs

Date: 19-Feb-2024

CP[AC]:

Brief:Seeks to amend notification No. 50/2017-
Customs dated 30.06.2017

TNC 2024 (2) 3

Title:Notification no.11/2024-Customs

Date: 19-Feb-2024

CP[AC]:

Brief:Seeks to amend Notification 11/2021-Cus dated 01.02.2021 in order to exempt AIDC on goods falling under tariff item 5201 00 25.

TNC 2024 (2) 2

Title: Notification no.12/2024-Customs

Date:21-Feb-2024

CP[AC]:

Brief:Seeks to amend notification No. 55/2022 - Customs, dated 31.10.2022 and notification No. 64/2023 - Customs, dated 07.12.2023, in order to remove end date on export duty on Parboiled Rice and to prescribe specified condition on imports of Yellow Peas.

TNC 2024 (2) 1

Title:Notification no.06/2024-Central Tax

Date:22-Feb-2024

CP[AC]:

Brief:Seeks to notify “Public Tech Platform for Frictionless Credit” as the system with which information may be shared by the common portal based on consent under sub-section (2) of Section 158A of the Central Goods and Services Tax Act, 2017.

TNC 2024 (1) 49

Title: Bihar Notification No.27- State tax (Rate)

Date: 03-Jan-2024

CP[AC]: [2]

Brief:Deputation Notification of (02) Officers as mentioned

TNC 2024 (1) 48

Title: Bihar Notification No.26- State tax (Rate)

Date: 03-Jan-2024

CP[AC]: [2]

Brief:Regarding regularization of provisional appointment

TNC 2024 (1) 47

Title: Bihar Notification No.01- State tax (Rate)

Date: 04-Jan-2024

CP[AC]:[15]

Brief: Notification No.01/2024-State Tax (Rate)

TNC 2024 (1) 46

Title: Bihar Notification No.139- State tax (Rate)

Date: 08-Jan-2024

CP[AC]: [3]

Brief: Reg. regularization of provisional appointment of Officer as mentioned

TNC 2024 (1) 45

Title: Bihar Notification No.138- State tax (Rate)

Date: 08-Jan-2024

CP[AC]: [3]

Brief: Regarding regularization of provisional appointment of (12) Officers as mention

TNC 2024 (1) 44

Title: Bihar Notification No.160- State tax (Rate)

Date: 09-Jan-2024

CP[AC]: [3]

Brief: Postponement of Deputation of (15)
Officers as mentioned

TNC 2024 (1) 43

Title: Bihar Notification No.331- State tax (Rate)

Date: 23-Jan-2024

CP[AC]:[67]

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

TNC 2024 (1) 42

Title: Bihar Notification No.419- State tax (Rate)

Date: 24-Jan-2024

CP[AC]: [5]

Brief: Rdg. regularization of Provisional appointment of 3 officers as mentioned

TNC 2024 (1) 41

Title: Bihar Notification No.463- State tax (Rate)

Date: 25-Jan-2024

CP[AC]: [11]

Brief: Notification related to Deputy
Commissioner State Tax Officers

TNC 2024 (1) 40

Title: Bihar Notification No.506- State tax (Rate)

Date: 30-Jan-2024

CP[AC]:[7]

Brief: Posting Order

TNC 2024 (1) 39

Title: Circular No.01/2024- Direct tax

Date: 23-Jan-2024

CP[AC]:

Brief: Circular explaining the provisions of the Finance Act, 2023

TNC 2024 (1) 38

Title: Notification No.01/2024- Direct tax

Date:02-Jan-2024

CP[AC]: [SO 40(E)]

Brief:

TNC 2024 (1) 37

Title:Notification No.02/2024- Direct tax

Date: 02-Jan-2024

CP[AC]: [SO 41(E)]

Brief:

TNC 2024 (1) 36

Title:Notification No.03/2024- Direct tax

Date:02-Jan-2024

CP[AC]: [SO 42(E)]

Brief:

TNC 2024 (1) 35

Title: Notification No.04/2024- Direct tax

Date: 04-Jan-2024

CP[AC]:[SO 66(E)]

Brief:

TNC 2024 (1) 34

Title:Notification No.05/2024- Direct tax

Date: 04-Jan-2024

CP[AC]: [SO 64(E)]

Brief:

TNC 2024 (1) 33

Title: Notification No.06/2024- Direct tax

Date: 05-Jan-2024

CP[AC]: [SO 80(E)]

Brief:

TNC 2024 (1) 32

Title: Notification No.07/2024- Direct tax

Date: 05-Jan-2024

CP[AC]: [SO 79(E)]

Brief:

TNC 2024 (1) 31

Title: Notification No.08/2024- Direct tax

Date: 05-Jan-2024

CP[AC]: [SO 83(E)]

Brief:

TNC 2024 (1) 30

Title:Notification No.09/2024- Direct tax

Date: 05-Jan-2024

CP[AC]: [SO 82(E)]

Brief:

TNC 2024 (1) 29

Title: Notification No.10/2024- Direct tax

Date: 08-Jan-2024

CP[AC]: [SO 90(E)]

Brief:

TNC 2024 (1) 28

Title: Notification No.11/2024- Direct tax

Date: 08-Jan-2024

CP[AC]: [SO 91(E)]

Brief:

TNC 2024 (1) 27

Title: Notification No.12/2024- Direct tax

Date: 19-Jan-2024

CP[AC]: [SO 311 (E)]

Brief:

TNC 2024 (1) 26

Title: Notification No.13/2024- Direct tax

Date:19-Jan-2024

CP[AC]: [SO 312 (E)]

Brief:

TNC 2024 (1) 25

Title: Notification No.14/2024- Direct tax

Date:23-Jan-2024

CP[AC]: [SO 327 (E)]

Brief:

TNC 2024 (1) 24

Title: Notification No.15/2024- Direct tax

Date: 23-Jan-2024

CP[AC]:[SO 328 (E)]

Brief:

TNC 2024 (1) 23

Title: Notification No.16/2024- Direct tax

Date: 24-Jan-2024

CP[AC]: [GSR 64(E)]

Brief: Income-tax (First Amendment) Rules,
2024

TNC 2024 (1) 22

Title: Notification No.18/2024- Direct tax

Date: 30-Jan-2024

CP[AC]: [SO 365 (E)]

Brief:

TNC 2024 (1) 21

Title: Notification No.19/2024- Direct tax

Date: 31-Jan-2024

CP[AC]:[GSR 83 (E)]

Brief:Income-tax (Amendment) Rules, 2024

TNC 2024 (1) 20

Title: Notification No.01/2024-Central Excise

Date: 01-Jan-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 and reduce the Special Additional Excise Duty on export of ATF.

TNC 2024 (1) 19

Title:Notification No.02/2024-Central Excise

Date: 01-Jan-2024

CP[AC]:

Brief:Seeks to further amend No. 04/2022-Central Excise, dated the 30th June, 2022, to reduce the Special Additional Excise Duty on export of Diesel.

TNC 2024 (1) 18

Title: Notification No.03/2024-Central Excise

Date: 15-Jan-2024

CP[AC]:

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 (1) 17

Title:Notification No.04/2024-Central Excise

Date: 25-Jan-2024

CP[AC]:

Brief:Seeks to amend No. 11/2017-Central Excise, dated the 30th June, 2017 to extend the applicable date for levy of additional duty on unblended diesel from 1st april, 2024 to 1st april, 2025.

TNC 2024 (1) 16

Title: Instruction No.01/2024-Customs

Date: 10-Jan-2024

CP[AC]:

Brief: Requirement of quality control or inspection or both, prior to export as per Milk and Milk Products (Quality Control, Inspection & Monitoring) Rules, 2020- reg

TNC 2024 (1) 15

Title: Notification No.01/2024-Customs

Date: 15-Jan-2024

CP[AC]:

Brief:Seeks to amend Second Schedule to the Customs Tariff Act to prescribe export duty of 50% on exports of Molasses (HS 1703).

TNC 2024 (1) 14

Title: Notification No.02/2024-Customs

Date: 15-Jan-2024

CP[AC]:

Brief: Seeks to amend notification Nos. 48/2021 and 49/2021 - Customs both dated 13.10.2021 in order to extend the existing concessional import duties on specified edible oils up to and inclusive of the 31st March 2025.

TNC 2024 (1) 13

Title: Notification No.03/2024-Customs

Date: 22-Jan-2024

CP[AC]:

Brief:Seeks to amend Notification No. 50/2017 dated 30th June 2017, to amend entry related to Spent catalysts and ash containing precious metals

TNC 2024 (1) 12

Title: Notification No.04/2024-Customs

Date: 22-Jan-2024

CP[AC]:

Brief: Seeks to amend Notification No. 11/2018 dated 2nd February 2018, to exempt certain entries from SWS

TNC 2024 (1) 11

Title:Notification No.05/2024-Customs

Date: 22-Jan-2024

CP[AC]:

Brief:Seeks to amend Notification No. 11/2021 dated 1st February 2021, to impose AIDC on entries falling under 7112, 7113 and 7118

TNC 2024 (1) 10

Title: Notification No.06/2024-Customs

Date: 29-Jan-2024

CP[AC]:

Brief: seeks to amend 50/2017-Customs in order to extend the validity of exemptions lapsing on 31st march 2024 up to 30th September, 2024

TNC 2024 (1) 9

Title: Notification No.07/2024-Customs

Date: 29-Jan-2024

CP[AC]:

Brief: seeks to amend various notifications in order to extend the validity of exemptions lapsing on 31st march 2024 up to 30th September, 2024

TNC 2024 (1) 8

Title: Notification No.08/2024-Customs

Date:30-Jan-2024

CP[AC]:

Brief:Seeks to amend Notification No.
50/2017-Customs dated 30.06.2017

TNC 2024 (1) 7

Title:Notification No.09/2024-Customs

Date: 30-Jan-2024

CP[AC]:

Brief:Seeks to amend Notification No. 57/2017-Customs dated 30.06.2017 so as to change the applicable BCD rate on specified parts/sub-parts of cellular mobile phone

TNC 2024 (1) 6

Title: Notification No. 01/2024-Central Tax

Date: 05-Jan-2024

CP[AC]:

Brief: Extension of due date for filing of return in FORM GSTR-3B for the month of November, 2023 for the persons registered in certain districts of Tamil Nadu.

TNC 2024 (1) 5

Title: Notification No. 02/2024-Central Tax

Date: 05-Jan-2024

CP[AC]:

Brief:Extension of due date for filing FORM GSTR-9 and FORM GSTR-9C for the Financial Year 2022-23 for the persons registered in certain districts of Tamil Nadu.

TNC 2024 (1) 4

Title:Notification No. 03/2024-Central Tax

Date: 05-Jan-2024

CP[AC]:

Brief:Seeks to rescind Notification No.
30/2023-CT dated 31 st July, 2023

TNC 2024 (1) 3

Title: Notification No. 04/2024-Central Tax

Date: 05-Jan-2024

CP[AC]:

Brief: Seeks to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods.

TNC 2024 (1) 2

Title:Notification No. 05/2024-Central Tax

Date:30-Jan-2024

CP[AC]:

Brief:Amendment in Notification No.
02/2017-CT dated 19th June, 2017.

TNC 2024 (1) 1

Title: Mangalam Publications, Kottayam Vs. Commissioner of Income Tax, Kottayam

Date: 23-Jan-2024

CP[AC]: IT 147 [2024 INSC 53]

Brief: Reopening of a concluded assessment i.e. reassessment Under Section 147 of the Income Tax Act, 1961 following issuance of notice under section 148 of the Act is bad in law.