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# मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

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राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर

मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री

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सुदिवा स्पिनर्स के श्री जे सी लद्ढा एवं श्री वरुण लद्ढा माननीय मुख्यमंत्री से निर्यात पुरस्कार 2019 प्राप्त करते हुए।

सिजन्स इंटरनेशनल के श्री पंकज ओस्तवाल माननीय मुख्यमंत्री से निर्यात पुरस्कार 2019 प्राप्त करते हुए।



वाणिज्यकर विभाग की ओर से सर्वाधिक करदाता के रूप में चारभुजा इस्पात इण्डिया के श्री नन्दलाल नाराणीवाल को सम्मानित करते हुए।

यार्न, फेब्रिक्स, एसेसरीज का ट्रेड शो का दीप प्रज्जवलन से शुभारम्भ करते हुए चेम्बर अध्यक्ष श्री जे के बागडोदिया



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Confederation of Indian Industry (CII)

National Institute for Entrepreneurship and Small Business Development (NIESBUD), New Delhi.

Confederation of All India Traders, New Delhi

### AT THE STATE LEVEL

Rajasthan Chamber of Commerce & Industry, Jaipur.

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## REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

- All India Power loom Board, Ministry of Textile, Govt. of India, New Delhi
- State Level Tax Advisory Committee, Govt. of Rajasthan, Jaipur
- State Level Industrial Advisory Committee, Govt. of Rajasthan, Jaipur
- Regional Advisory Committee, Central Excise, Jaipur
- Foreign Trade Advisory Committee, Public Grievance, Customs, Jaipur
- DRUCC/ZRUCC of North Western Railways

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## राजस्थान औद्योगिक विकास नीति, रिफ्स, मुख्यमंत्री लघु उद्योग प्रोत्साहन योजना सौर ऊर्जा नीति, पवन एवं हाइब्रिड ऊर्जा नीति जारी

दिनांक 19 दिसम्बर 2019 को माननीय मुख्यमंत्री श्री अशोक गहलोत ने प्रदेश के औद्योगिक विकास की दृष्टि से महत्वपूर्ण पांच नीतियों का गुरुवार को शुभारम्भ किया। जयपुर के बिडला ऑडिटोरियम में आयोजित एमएसएमई कॉन्क्लेव में आए उद्यमियों को भरोसा दिलाते हुए उन्होंने कहा कि ऐसे समय में जबकि देश में अर्थव्यवस्था मंदी के दौर से गुजर रही है राजस्थान सरकार अपनी नीतियों तथा योजनाओं के माध्यम से उन्हें संबल देने में कोई कमी नहीं छोड़ेगी। राज्य सरकार उनकी चिंताओं को समझती है और उन्हें निवेश के लिए अच्छा वातावरण देगी।

माननीय मुख्यमंत्री की ओर से घोषित योजना में मेवाड चेम्बर के सुझाओं को स्वीकार करते हुए एमएसएमई उद्योगों के लिए 10 करोड़ तक ऋण जिनमें वर्किंग कैपिटल लिमिट भी सम्मिलित है, पर ब्याज अनुदान के प्रावधान किये हैं। उन्होंने कहा कि किसी भी राज्य में यह पहली बार है कि लघु उद्योगों को वर्किंग कैपिटल पर ब्याज अनुदान के प्रावधान किये गये हैं। योजना के तहत बैंकों की ओर से विनिर्माण, सेवा एवं व्यापार आधारित उद्योग की स्थापना, विस्तार, विविधिकरण एवं आधुनिकीकरण हेतु संयन्त्र एवं मशीन, वर्कशेड आदि के लिए अधिकतम 10 करोड़ का ऋण उपलब्ध कराया जायेगा। इसमें ऋण एवं कार्यशील पूंजी सम्मिलित होगी। 25 लाख रुपये के ऋण पर 8 प्रतिशत ब्याज अनुदान, 5 करोड़ तक के ऋण पर 6 प्रतिशत एवं 10 करोड़ तक के ऋण पर 5 प्रतिशत ब्याज अनुदान देय होगा।

श्री गहलोत ने समावेशी, संतुलित और सशक्त औद्योगिक विकास तथा राजस्थान को उद्यमियों का पसंदीदा इन्वेस्टमेंट डेस्टिनेशन बनाने के लिये राजस्थान औद्योगिक विकास नीति, राजस्थान निवेश प्रोत्साहन योजना, मुख्यमंत्री लघु उद्योग प्रोत्साहन योजना, राजस्थान सौर ऊर्जा नीति तथा राजस्थान पवन एवं हाइब्रिड ऊर्जा नीति-2019 का शुभारम्भ किया। उन्होंने विभिन्न श्रेणियों में 42 उद्यमियों को राजस्थान उद्योग रत्न तथा राजस्थान निर्यात पुरस्कार प्रदान किए।

### मंदी से जूझते उद्योगों को पूरा सहयोग करेगी राज्य सरकार

माननीय मुख्यमंत्री ने कहा कि हमारी सरकार को एक साल पूरा हो गया है। इस अवधि में हमारी नीति और नीयत आप सबके सामने है। हमने पूरी ईमानदारी से कोशिश की है कि इकॉनॉमिक स्लो डाउन, उत्पादन तथा मांग में कमी की चिंता से जूझते उद्योग जगत को राजस्थान में सरकार की ओर से पूरा सहयोग और समर्थन मिले। राजस्थान के कारोबारियों ने अपनी उद्यमिता के बलबूते पूरे विश्व में प्रदेश का मान-सम्मान बढ़ाया है। देश में अर्थव्यवस्था कैसे पटरी पर लौटे यह हम सबकी चिंता का विषय होना चाहिए।

### उद्योगों और ग्रीन एनर्जी में मददगार होंगी हमारी नीतियां

श्री गहलोत ने कहा कि उद्योग-धन्धों के बिना किसी भी प्रदेश का विकास संभव नहीं है। राज्य के प्रथम सेवक के रूप में उद्योग जगत की चिंताओं से मैं भली-भांति वाकिफ हूँ। आपकी समस्याओं को दूर कर बेहतर औद्योगिक माहौल देने के लिए ही ये पांचों नीतियां हमने यहां लॉन्च की हैं। मुझे पूरा विश्वास है कि ये नीतियां प्रदेश में उद्योग स्थापित करने, उनके विस्तार तथा ग्रीन एनर्जी के उत्पादन में मददगार साबित होंगी।

### सीईटीपी लगाने पर 50 लाख तक मिलेगा अनुदान

माननीय मुख्यमंत्री ने कहा कि एमएसएमई उद्यमियों को सरकारी दफ्तरों के चक्करों से बचाने तथा तीन वर्ष तक अनुमति एवं स्वीकृति की बाध्यताओं से मुक्त करने के लिए हमारी सरकार ने एमएसएमई एक्ट जैसा क्रांतिकारी कानून लागू किया। जिसके सकारात्मक परिणाम देखने को मिल रहे हैं। जोधपुर, पाली तथा बालोतरा के वस्त्र उद्योग को बढ़ावा देने के साथ ही वहां के उद्यमियों की प्रदूषण से संबंधित समस्याओं के समाधान के लिए हर संभव प्रयास कर रहे हैं। उन्होंने कहा कि सीईटीपी लगाने पर रीको की ओर से 50 लाख रुपए तक अनुदान दिया जाएगा। पहले यह अनुदान 25 लाख रुपए था। प्रदेश के 11 जिलों में रीको के माध्यम से नए औद्योगिक पार्क बनाए जाएंगे। इसी तरह बाडमेर में रिफाइनरी के काम को भी तेजी से आगे बढ़ा रहे हैं।

### सौर एवं पवन ऊर्जा नीति में कई महत्वपूर्ण प्रावधान

माननीय ऊर्जा मंत्री श्री बीडी कल्ला ने नई सौर ऊर्जा नीति तथा पवन एवं हाइब्रिड ऊर्जा नीति के बारे में जानकारी देते हुए कहा कि सौर ऊर्जा उत्पादन के मामले में राजस्थान देश में दूसरे स्थान पर है। नई नीतियों में वर्ष 2024-25 तक 30 हजार मेगावाट सौर ऊर्जा तथा 4 हजार मेगावाट पवन ऊर्जा उत्पादन का लक्ष्य रखा गया है। इन नीतियों में सौर एवं पवन ऊर्जा उपकरण निर्माताओं को स्टांप शुल्क में शत-प्रतिशत छूट, पचास प्रतिशत की रियायती दर पर भूमि आवंटन, दस वर्ष तक विद्युत शुल्क में छूट, एसजीएसटी में 90 प्रतिशत तक निवेश अनुदान सहित कई आकर्षक प्रावधान किए गए हैं।

## रिफ्स को बनाया अधिक सरल और सुगम

माननीय उद्योग मंत्री श्री परसादीलाल मीणा ने कहा कि राजस्थान निवेश प्रोत्साहन योजना (रिफ्स) 2019 को अधिक सरल एवं सुगम बनाया गया है। इसमें पात्र उद्योगों को विद्युत कर, स्टॉप शुल्क में शत-प्रतिशत छूट प्रदान की गई है। निवेश अनुदान भी बढ़ाकर एसजीएसटी का 75 प्रतिशत किया गया है। रीको औद्योगिक क्षेत्रों की भूमि की नीलामी प्रक्रिया में पारदर्शिता लाने के लिए तय किया गया है कि अब नीलामी ई-ऑक्शन के जरिए होगी। उन्होंने कहा कि राज्य सरकार के दरवाजे उद्यमियों के लिए हमेशा खुले हुए हैं। प्रदेश के सभी संभागों में जाकर उद्यमियों की समस्याएं सुनी गई हैं और संवेदनशीलता के साथ उनका समाधान किया गया है।

माननीय मुख्य सचिव श्री डीबी गुप्ता ने कहा कि सौर ऊर्जा के क्षेत्र में राजस्थान सर्वाधिक संभावनाओं वाला प्रदेश है। यहां 365 में से 325 दिन सूर्य की प्रखर किरणें उपलब्ध रहती हैं। उन्होंने कहा कि प्रदेश में 26 लाख से अधिक एमएसएमई हैं जिनके माध्यम से 46 लाख से अधिक लोगों को रोजगार मिला हुआ है। उन्होंने बताया कि राज उद्योग मित्र पोर्टल शुरू होने के बाद 2600 से अधिक एमएसएमई उद्यमियों ने इस पर आवेदन किया है।

इस अवसर पर सहकारिता मंत्री श्री उदयलाल आंजना, चिकित्सा मंत्री डॉ. रघु शर्मा, कृषि मंत्री श्री लालचन्द कटारिया, परिवहन मंत्री श्री प्रताप सिंह खाचरियावास, शिक्षा राज्यमंत्री श्री गोविन्द सिंह डोटासरा, महिला एवं बाल विकास राज्यमंत्री श्रीमती ममता भूपेश, वन राज्यमंत्री श्री सुखराम विश्णोई, मोटर गैराज राज्यमंत्री श्री राजेन्द्र यादव, मुख्य सचेतक डॉ. महेश जोशी, उप मुख्य सचेतक श्री महेन्द्र चौधरी, विधायक श्री अमीन कागजी एवं श्री रफीक खान, अति. मुख्य सचिव उद्योग श्री सुबोध अग्रवाल, रीको के अध्यक्ष श्री कुलदीप रांका, ऊर्जा विभाग के प्रमुख शासन सचिव श्री कुंजीलाल मीणा तथा राजस्थान अक्षय ऊर्जा निगम के अध्यक्ष श्री अजिताभ शर्मा भी मौजूद थे।

## राजस्थान निवेश प्रोत्साहन योजना 2019 एवं 2014 की तुलनात्मक समीक्षा

प्रावधान	राजस्थान निवेश प्रोत्साहन योजना 2019	राजस्थान निवेश प्रोत्साहन योजना 2014
निवेश अनुदान	एसजीएसटी का 75 प्रतिशत अनुदान 7 वर्ष के लिए	वेट का 30 प्रतिशत, 7 वर्ष के लिए
	थ्रस्ट सेक्टर में 100 प्रतिशत तक अनुदान 10 वर्ष के लिए	
रोजगार सृजन अनुदान	श्रमिकों के ईपीएफ/ ईएसआई में नियोक्ता अंशदान का 50 प्रतिशत का पुर्नभरण 7 वर्ष के लिए	वेट का 20 प्रतिशत, 7 वर्ष के लिए
	थ्रस्ट सेक्टर में 75 प्रतिशत पुर्नभरण 10 वर्ष के लिए	
विद्युत कर	100 प्रतिशत 7 वर्ष के लिए	50 प्रतिशत, 7 वर्ष के लिए
	थ्रस्ट सेक्टर में 100 प्रतिशत 10 वर्ष के लिए	
मण्डी शुल्क	100 प्रतिशत 7 वर्ष के लिए	50 प्रतिशत 7 वर्ष के लिए
भूमि कर	100 प्रतिशत 7 वर्ष के लिए	50 प्रतिशत 7 वर्ष के लिए
स्टाम्प ड्यूटी	100 प्रतिशत छूट	50 प्रतिशत छूट
भूमि रुपान्तरण शुल्क	100 प्रतिशत छूट	50 प्रतिशत छूट
बैकवर्ड एवं मोस्टबैकवर्ड एरिया		उपर्युक्त छूट 10 वर्ष के लिए
उत्पादन इकाईयों को लाभ		
थ्रस्ट सेक्टर		
एग्रो प्रोसेसिंग सेक्टर	5 प्रतिशत ब्याज अनुदान	
	25 प्रतिशत पूंजी अनुदान अधिकतम 50 लाख	
कृषक संगठन या कॉपरेटिव	7 प्रतिशत ब्याज अनुदान	
बाँयो टेक्नोलोजिकल सेक्टर 5 करोड से 25 करोड तक निवेश पर	एसजीएसटी का 25 प्रतिशत तक अतिरिक्त अनुदान 7 वर्ष के लिए	



	एसजीएसटी का 25 प्रतिशत तक अतिरिक्त रोजगार सृजन अनुदान 7 वर्ष के लिए	
	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष	
बाँयो टेक्नोलोजिकल सेक्टर 25 करोड से अधिक निवेश पर	एसजीएसटी का 25 प्रतिशत तक अतिरिक्त अनुदान 7 वर्ष के लिए	
	एसजीएसटी का 25 प्रतिशत तक अतिरिक्त रोजगार सृजन अनुदान 7 वर्ष के लिए	
	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
	जीरो डिस्चार्ज ईटीपी पर 20 प्रतिशत पूंजी अनुदान अधिकतम 50 लाख	
सेरेमिक एवं ग्लास सेक्टर	एसजीएसटी का 25 प्रतिशत तक अतिरिक्त अनुदान 3 अतिरिक्त वर्ष के लिए	वेट का 50 प्रतिशत, 10 वर्ष के लिए एवं रोजगार अनुदान 10 प्रतिशत
	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
डेयरी सेक्टर	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	वेट का 50 प्रतिशत, 10 वर्ष के लिए एवं रोजगार अनुदान 10 प्रतिशत
	25 प्रतिशत पूंजी अनुदान अधिकतम 50 लाख	निवेश अनुदान 50, 10 वर्ष के लिए
कॉपरेटिव	7 प्रतिशत ब्याज अनुदान अधिकतम 50 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
डिफेन्स सेक्टर	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
	विद्युत कर में छूट 3 अतिरिक्त वर्ष के लिए	
500 करोड से अधिक के निवेश पर	5 प्रतिशत ब्याज अनुदान अधिकतम 1 करोड रु प्रतिवर्ष 5 वर्ष के लिए	
	विद्युत कर में छूट 3 अतिरिक्त वर्ष के लिए	
डीआईएमसी एरिया	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
	25 प्रतिशत पूंजी अनुदान अधिकतम 25 लाख	
इलेक्ट्रीक वेहिकल	5 प्रतिशत ब्याज अनुदान अधिकतम 1 करोड रु प्रतिवर्ष 5 वर्ष के लिए	
	25 प्रतिशत पूंजी अनुदान अधिकतम 50 लाख	
फूड प्रोसेसिंग सेक्टर	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
	25 प्रतिशत पूंजी अनुदान अधिकतम 25 लाख	
कॉपरेटिव	7 प्रतिशत ब्याज अनुदान अधिकतम 50 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
ऑटो कम्पोनेन्ट, ईएसडीएम,केमीकल, पेट्रोकेमिकल एवं सहायक उद्योग, फार्मा	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	निवेश अनुदान 75 प्रतिशत, पहले 4 वर्ष फिर 60 प्रतिशत अगले 3 वर्ष, रोजगार अनुदान 10 प्रतिशत, 10 वर्ष
	25 प्रतिशत पूंजी अनुदान अधिकतम 25 लाख	
लेदर, फूटवियर एवं सहायक, जेम्स, ज्वेलरी, मिनरल	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	

	25 प्रतिशत पूंजी अनुदान अधिकतम 25 लाख	
हेण्ड्रीक्राफ्ट सेक्टर	7 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
	25 प्रतिशत पूंजी अनुदान अधिकतम 25 लाख	
इण्डस्ट्रीयल गैस सेक्टर	75 प्रतिशत एसजीएसटी तक का अनुदान 3 अतिरिक्त वर्ष के लिए	निवेश अनुदान 60 प्रतिशत 7 वर्ष के लिए, रोजगार अनुदान 10 प्रतिशत 7 वर्ष के लिए
	विद्युत कर में छूट 3 अतिरिक्त वर्ष के लिए	
मिनरल –सेण्ड सेक्टर	25 प्रतिशत अतिरिक्त निवेश अनुदान 7 वर्ष के लिए	
	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
	20 प्रतिशत पूंजीगत अनुदान अधिकतम 25 लाख	
मेडीकल डिवाइस सेक्टर	5 प्रतिशत ब्याज अनुदान अधिकतम 50 लाख रु प्रतिवर्ष 5 वर्ष के लिए	
	20 प्रतिशत पूंजीगत अनुदान अधिकतम 50 लाख	
एमएसएमई सेक्टर		विद्युत कर में 75 प्रतिशत छूट, प्रवेश कर में 50 प्रतिशत छूट,
वाटर कन्जर्वेशन एवं ग्रीन मेजर सब्सीडी	वाटर ऑडिट की लागत पर 50 प्रतिशत अनुदान अधिकतम 2 लाख	
	जीरो डिस्चार्ज ईटीपी पर पूंजीगत व्यय में 50 प्रतिशत अनुदान	
	2 हजार वर्गफिट से अधिक ग्रीन बिल्डिंग पर पूंजीगत व्यय में 50 प्रतिशत अनुदान	
	उपरोक्त तीन में अधिकतम 50 लाख रु केवल एक बार	
	इण्डस्ट्रीयल वेस्ट के पुर्नउपयोग के लिए प्लान्ट आदि पर 50 प्रतिशत अनुदान अधिकतम 50 लाख	
क्वालिटी सर्टिफिकेशन	निर्यात के लिए क्वालिटी सर्टिफिकेशन हेतु खर्च पर 50 प्रतिशत तक अनुदान अधिकतम 25 लाख	
उन्नत प्रोद्योगिकीकरण	लागत का 50 प्रतिशत अधिकतम 10 लाख	
पेटेन्ट, जीआई, ट्रेडमार्क	भारत सरकार के द्वारा दी जा रही सहायता के बराबर, केवल एक बार	
जीरो डिफेक्ट, जीरो इफेक्ट सर्टिफिकेशन	टेस्टिंग उपकरणों पर 50 प्रतिशत अनुदान अधिकतम 25 लाख	
एसएमई प्लेटफॉर्म पर फण्ड रेजिंग	50 प्रतिशत तक अनुदान अधिकतम 25 लाख	
सोलर इक्यूपमेन्ट सेक्टर	25 प्रतिशत अतिरिक्त निवेश अनुदान, 7 वर्ष तक	
	25 प्रतिशत अतिरिक्त रोजगार अनुदान	
	विद्युत कर में छूट 3 अतिरिक्त वर्ष के लिए	
	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख	
	20 प्रतिशत पूंजी अनुदान अधिकतम 50 लाख	
स्टार्टअप	25 लाख से अधिक निवेश पर 25 प्रतिशत अतिरिक्त निवेश अनुदान 7 वर्ष के लिए	
टेक्सटाइल एण्ड अपरेल सेक्टर 25 लाख से अधिक निवेश	जीरो डिस्चार्ज प्लान्ट पर 20 प्रतिशत पूंजीगत अनुदान अधिकतम 1 करोड	जीरो डिस्चार्ज प्लान्ट पर 20 प्रतिशत पूंजीगत अनुदान अधिकतम 1 करोड

	टर्मलोन पर 5 प्रतिशत ब्याज अनुदान	टर्मलोन पर 5 प्रतिशत ब्याज अनुदान
	25 करोड से अधिक निवेश पर 6 प्रतिशत ब्याज अनुदान	25 करोड से अधिक निवेश पर 6 प्रतिशत ब्याज अनुदान
	टेक्नीकल टेक्सटाइल एवं खादी सेक्टर में 7 प्रतिशत ब्याज अनुदान	टेक्नीकल टेक्सटाइल सेक्टर में 7 प्रतिशत ब्याज अनुदान
	25 प्रतिशत पूंजीगत अनुदान अधिकतम 25 लाख	
		कच्चे माल पर वेट में 50 प्रतिशत छूट
विण्ड टर्बाइन उत्पादन सेक्टर	25 प्रतिशत अतिरिक्त निवेश अनुदान	
	25 प्रतिशत अतिरिक्त रोजगार अनुदान	
	विद्युत कर में छूट 3 अतिरिक्त वर्ष के लिए	
	5 प्रतिशत ब्याज अनुदान अधिकतम 25 लाख रु प्रतिवर्ष	
	20 प्रतिशत पूंजीगत अनुदान अधिकतम 50 लाख	



## नितिन स्पिनर्स लिमिटेड को ऊर्जा संरक्षण पुरस्कार 2019

नितिन स्पिनर्स लिमिटेड को ऊर्जा संरक्षण क्षेत्र में उल्लेखनीय कार्य के लिए राजस्थान सरकार ने ऊर्जा संरक्षण पुरस्कार 2019 प्रदान किया है। टेक्सटाइल स्पिनिंग वर्ग में कम्पनी को द्वितीय पुरस्कार प्राप्त हुआ। जयपुर में आयोजित समारोह में प्रमुख शासन सचिव ऊर्जा ने यह पुरस्कार इकाई के महाप्रबंधक (इंजिनियरिंग) श्री घनश्याम हेडा को प्रदान किया।

## भीलवाडा की तीन इकाईयां राजस्थान निर्यात पुरस्कार 2019 के लिए चयनित

सुदिवा स्पिनर्स, सिजन्स इन्टरनेशनल तीन वर्ष में निर्यात को तीन गुणा किया

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की सदस्य इकाई सुदिवा स्पिनर्स, सिजन्स इन्टरनेशनल एवं एक अन्य इकाई अजन्ता केमिकल इण्डस्ट्रीज को राजस्थान निर्यात पुरस्कार 2019 के लिए चयनित किया गया है।

सुदिवा स्पिनर्स को सूती धागा निर्यात के लिए चयनित किया गया है। इकाई ने वर्ष 2016-17 में 64.25 करोड का निर्यात किया था जो कि मार्च 2019 को समाप्त हुए वर्ष में 199.65 करोड का हो गया। एग्रो बेस्ड एण्ड फुड प्रोसेसिंग श्रेणी में ओस्तवाल समूह की इकाई सिजन्स इन्टरनेशनल को चयनित किया गया है। इकाई ने वर्ष 2018-19 में 126 करोड का (जबकि वर्ष 2016-17 में 48.05 करोड) का सोयाबीन, जीरा, ईसबगोल, धनिया, काली जीरी, सौंफ आदि का कनाडा, अमेरिका के साथ 30 से अधिक देशों को निर्यात किया गया। केमिकल, फार्मा एवं एलाइड प्रोडक्ट श्रेणी में भीलवाडा की इकाई अजन्ता केमिकल इण्डस्ट्रीज का चयन किया गया।

दिनांक 19 दिसम्बर 2019 को जयपुर के बिडला ऑडोटीोरियम में एक भव्य समारोह में राज्य के मुख्यमंत्री श्री अशोक गहलोत ने उक्त पुरस्कार प्रदान किये। सुदिवा स्पिनर्स की ओर से श्री जे सी लढ्ढा एवं श्री वरुण लढ्ढा तथा सिजन्स इन्टरनेशनल की ओर से श्री पंकज ओस्तवाल एवं श्री महेन्द्र गर्ग ने पुरस्कार प्राप्त किये। इस अवसर पर राज्य के उद्योगमंत्री श्री परसादी लाल एवं अन्य वरिष्ठ अधिकारी भी उपस्थित थे। मेवाड चेम्बर का एक प्रतिनिधिमण्डल ने निर्यातकों के साथ इसमें भाग लिया।



## बिल ऑफ इन्ट्री प्रक्रिया इलेक्ट्रॉनिक रूप में परिवर्तित

सीमा शुल्क विभाग ने आयात किये जा रहे माल के लिए बिल ऑफ इन्ट्री बनाने की प्रक्रिया को पेपरलेस कर इलेक्ट्रॉनिक रूप में परिवर्तित कर दिया है। सीमा शुल्क आयुक्त ने आम सूचना 38/2019 जारी कर आयात संबंधी प्रक्रिया को इसी माह से इलेक्ट्रॉनिक रूप में अपलोडिंग करना आवश्यक कर दिया है। इसके लिए ई-संचित सॉफ्टवेयर विकसित किया है। अब ई-संचित पर बिल ऑफ इन्ट्री के लिए आयात बिल, आयात बिल कम पेंकिंग लिस्ट, बिल ऑफ लेडिंग, एयरवे बिल आदि को अपलोड करना होगा। इसके लिए इन दस्तावेजों के लिए डॉक्यूमेन्ट कोड दिये गये हैं। साथ ही दूसरे आवश्यक दस्तावेज जैसे सर्टिफिकेट ऑफ ऑरिजन, लाइसेंस, पीजीए आदि को भी भौतिक रूप में नहीं दिये जाकर इलेक्ट्रॉनिक रूप में ई-संचित पर स्वीकार किया जायेगा। इससे आयात किये जाने वाले माल के संबंध में बिल ऑफ इन्ट्री आदि डॉक्यूमेन्ट्स तत्काल जारी हो सकेंगे एवं देश पेपरलेस वर्किंग में ओर आगे बढ़ेगा।



## नये जीएसटी रिटर्न एएनएक्स-1 एवं 2 पर चर्चा एवं फीडबैक कार्यशाला

दिनांक 7 दिसम्बर 2019 को केन्द्रीय जीएसटी विभाग भीलवाडा की ओर से मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के सहयोग से मेवाड चेम्बर भवन में नये जीएसटी रिटर्न एएनएक्स-1 एवं 2 पर चर्चा एवं फीडबैक कार्यशाला का आयोजन किया गया।

जीएसटी रिटर्न को ओर आसान बनाने एवं टेक्सपेयर फ्रेंडली बनाने के लिए विभाग ने नये जीएसटी रिटर्न एएनएक्स-1 एवं 2 विकसित किये हैं। यह रिटर्न 1 जनवरी से ऐच्छिक रूप से एवं 1 अप्रैल 2020 से सभी के लिए लागू हो जायेगे। करदाता एवं प्रोफेशनल्स को इन रिटर्न को समझने, भरने में आ रही परेशानियों से रुबरु होने एवं सुझाव आमंत्रित करने के लिए विभाग पूरे देश में 7 दिसम्बर को फीडबैक सेशन के रूप में मना रहा है। पूरे देश में करदाताओं से नये रिटर्न प्रारूप पर चर्चा कर रहे हैं। यह बात सेंट्रल जीएसटी विभाग के सहायक आयुक्त श्री ए के जेठवा ने शनिवार को केन्द्रीय जीएसटी विभाग भीलवाडा की ओर से मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के सहयोग से फीडबैक कार्यशाला को सम्बोधित करते हुए कही।

उन्होंने बताया कि नये रिटर्न में कई तरह के प्रावधान किये गये हैं एवं विभिन्न कॉलमों में "हेल्प" डाली गई है, जिससे रिटर्न भरने वाले का सुविधा होगी। साथ ही जिस तरह का रिटर्न चुना जायेगा, आगे उसी अनुसार कॉलम खुलेंगे, ताकि अनुपयोगी कॉलम से भ्रम उत्पन्न नहीं हो। नये प्रावधानों के अनुसार 5 करोड से अधिक के टर्नऑवर वाले मासिक रिटर्न दाखिल करेगे और कम टर्नऑवर वाले तिमाही रिटर्न दाखिल कर सकेगे। रिटर्न दाखिल करने की तारीख भी 2 भागों में रखी जायेगी। विभाग ने नये रिटर्न के ट्रायवर्जन साइट पर उपलब्ध कराया है, उन्होंने सभी से इस वर्जन को डाउनलोड करके उपयोग लेकर फीडबैक देने की अनुरोध किया, ताकि आवश्यकता अनुसार सुधार किया जा सके।

कार्यशाला के प्रारम्भ में मेवाड चेम्बर के अध्यक्ष श्री जे के बागडोदिया, मानद महासचिव श्री आर के जैन, वरिष्ठ उपाध्यक्ष श्री जी सी जैन, संयुक्त सचिव श्री वी के मानसिंगका अधिकारियों का माल्यार्पण कर स्वागत किया। कार्यशाला में मेवाड चेम्बर, टेक्सटाइल ट्रेड फेडरेशन, सर्साफा एसोसियेशन एवं टेक्सबार एसोसियेशन आदि के सदस्यों ने भाग लिया। कार्यशाला में उपस्थित संभागियों से सुझाव लिये गये एवं फीडबैक फार्म भी भरवाये गये। कार्यशाला के अन्त में संयुक्त सचिव श्री वी के मानसिंगका ने सभी का धन्यवाद ज्ञापित किया।



## व्यवहारी संवाद एवं सम्मान समारोह

20 दिसम्बर 2019 को वाणिज्यकर विभाग द्वारा व्यवहारी संवाद एवं सम्मान समारोह आयोजित किया गया। प्रभारी सचिव श्री कुंजीलाल मीणा मुख्य अतिथि थे।

उन्होंने कहा कि भीलवाडा के सर्वाधिक कर प्रदाता हम सभी के लिए सम्मानजनक हैं, हमें इनसे प्रेरणा लेकर अनुसरण करना चाहिए। अच्छों को अपनाकर बुरों को दण्डित करना भारतीय इतिहास की परम्परा रही है। पारदर्शिता से कर चुकाने वाले व्यापारी एवं कारोबारियों के बिना किसी भी राष्ट्र का विकास संभव नहीं है। पहली बार आयोजित इस समारोह की सराहना करते हुए इसमें हर श्रेणी के कारोबारियों को भी शामिल करने का सुझाव दिया ताकि सम्मानित करदाताओं की फहरिस्त लम्बी हो सके। समारोह को सम्बोधित करते हुए विधायक श्री रामलाल जाट ने कहा कि व्यापारियों के सहयोग के लिए सरकार सदैव तत्पर है। उन्होंने भीलवाडा के उद्यमियों की प्रबंधन क्षमता की सराहना करते हुए कहा कि बेराजगारी दूर करने में यहां के उद्यमियों का बड़ा योगदान रहा। विधायक श्री जाट ने नोटबन्दी की आलोचना करते हुए इसे वर्तमान में बिगडी अर्थव्यवस्था का प्रमुख कारण बताया। उन्होंने कहा कि समय-समय पर कर स्लेबों में बदलाव सरकार की मजबूरी है फिर भी क्षेत्र के करदाताओं ने इसमें राज्य सरकार का जमकर सहयोग किया है, जो सराहनीय है।

समारोह के दौरान भीलवाडा संभाग के सर्वाधिक करदाताओं को भी अतिथियों द्वारा सम्मानित किया गया, जिनमें भीलवाडा के चारभुजा इस्पात इण्डिया के श्री नन्दलाल नाराणीवाल को 6.81 करोड का कर जमा कराने पर, रत्नाकर इस्पात के श्री शंकरलाल जाट को 6.70 करोड तथा रावतभाटा के ब्रिट के श्री अनवर को 6.59 करोड रुपये का कर जमा कराने पर सम्मानित किया गया।

समारोह के अन्त में विभाग के संयुक्त आयुक्त प्रशासन श्री रामलाल चौधरी ने मौजूद उद्यमियों को समस्याओं के निदान के लिए हर संभव सहयोग का भरोसा दिलाया साथ ही समारोह में उपस्थित प्रभारी सचिव श्री कुंजीलाल मीणा से जोन क्षेत्र की समस्याओं तथा अधिकारियों व कर्मचारियों की कमी को दूर किये जाने के प्रयास का भी आवाहन किया। इस दौरान आरटीएमए के अध्यक्ष श्री एसएन मोदानी, मेवाड चेम्बर के अध्यक्ष श्री जे के बागडोदिया, मानद महासचिव श्री आर के जैन, भीलवाडा टेक्सटाइल ट्रेड फेडरेशन, लघु उद्योग भारती सहित अन्य कई व्यापारिक एवं औद्योगिक संगठनों के पदाधिकारी उपस्थित थे।

## हवाई यात्रा के टिकट पर जीएसटी की क्रेडिट

हवाई यात्रा के टिकट पर चुकाये गये जीएसटी की क्रेडिट करदाता ले सकता है। आमतौर से कम्पनियां ट्रेवल एजेंट के मार्फत टिकट बुक करवाते हैं एवं उन्हें अपना जीएसटी नम्बर भी देते हैं, लेकिन रिटर्न भरते समय हवाई यात्रा कम्पनी के बिल अथवा जीएसटी नम्बर नही होने से आवश्यक क्रेडिट नही मिल पाती है।

जीएसटी इनपुट क्रेडिट लेने के लिए जीएसटी इन्वाइस होना जरूरी है। नियम 54 के अनुसार पेसेन्जर ट्रांसपोर्ट सर्विस के तहत टिकट की टेक्स इन्वाइस लेनी चाहिए, जिसमें वसूल किया गया टेक्स, सर्विस की मद, सर्विस की लागत, यात्रा कम्पनी के जीएसटी नम्बर एवं स्वयं के जीएसटी नम्बर होना जरूरी है। वर्तमान में विभिन्न एयरलाइन्स की वेबसाइट पर जीएसटी इन्वाइस डाउनलोड करने की सुविधा है, हालांकि हर एयरलाइन्स का तरीका भिन्न-भिन्न, जो कि उनकी वेबसाइट पर जाकर समझा जा सकता है। वर्तमान में भीलवाडा के विभिन्न कम्पनियों के निदेशक एवं अधिकारी आदि बहुधा हवाई यात्रा करते हैं लेकिन सही रूप से जीएसटी इन्वाइस बनवाने एवं डाउनलोड नही करने से क्रेडिट लेने में परेशानी आ रही है।

## ऑनलाइन पोर्टल जीएसटीआईएन ई-वे बिल बनाने को ब्लॉक करेगा

जीएसटी के तहत जिन व्यापारियों ने पिछले दो माह या ज्यादा से 3-बी रिटर्न दाखिल नही किये हैं, उनके लिए ऑनलाइन पोर्टल जीएसटीआईएन ई-वे बिल बनाने को ब्लॉक कर देगा। चालू माह (नवम्बर 2019) में व्यापारी को सूचना एवं चेतावनी दी जायेगी एवं अगले माह (1 दिसम्बर 2019) से ब्लॉक / अनब्लॉक सिस्टम लागू कर दिया जाएगा। ई-वे बिल के तहत माल भेजने वाले या माल प्राप्त करने वाले दोनों के लिए यह नियम लागू होगा। रिटर्न भरने के साथ ही ऑनलाइन पोर्टल स्वतः ही ई-वे बिल बनाने की सुविधा चालू कर देगा। व्यापारी भी पोर्टल पर जाकर यह कर पायेगा।

जीएसटीआईएन की ओर से जारी इस सूचना के तहत अगले माह से ई-वे बिल के लिए ब्लॉक / अनब्लॉक प्रणाली लागू करना बताया गया है लेकिन चेम्बर के कई सदस्यों से प्राप्त जानकारी के अनुसार अभी से यह समस्या आ रही है। जम्मू-कश्मीर के व्यापारी जून माह से इन्टरनेट बन्द होने से रिटर्न नही भर पा रहे हैं, जिसके चलते 1 दिसम्बर से जीएसटीआईएन पोर्टल ने जम्मू काश्मीर के लिए ई-वे बिल बनाने पर ब्लॉक लागू कर दिया है। मेवाड चेम्बर ने जम्मू काश्मीर की परिस्थिति को देखते हुए इस क्षेत्र के व्यापारियों को जीएसटीआईएन के ब्लॉक / अनब्लॉक प्रणाली से अलग रखने के लिए जीएसटी कॉन्सिल को प्रतिवेदन भेजा है।

## देश के निर्यातको पर विश्व व्यापार संगठन का खतरा

### भारत की निर्यात प्रोत्साहन योजनाओं को गलत करार दिया पेनल रूलिंग ने

देश से निर्यात को बढ़ावा देने के लिए केन्द्र सरकार की ओर से कई स्कीम प्रोत्साहन के तहत चल रही है। इन योजनाओं के तहत निर्यातक अपने व्यापार में वृद्धि भी कर रहे हैं लेकिन अब विश्व व्यापार संगठन ने देश की पांच बड़ी प्रोत्साहन योजनाओं को अन्तर्राष्ट्रीय व्यापार समझौते के अनुसार मुक्त व्यापार के खिलाफ करार देते हुए गलत ठहराया है। वर्ष 2000 एवं 2005 में विश्व व्यापार संगठन के तहत हुए विभिन्न समझौतों के तहत मुक्त व्यापार के लिए पुराने नियम यथा मल्टी फाइबर एग्रीमेन्ट आदि समाप्त कर दिये थे, ताकि एक देश से दूसरे देश में निर्यात पर कोई बाधा न आ सके। साथ ही सभी देशों को यह निर्देशित किया गया था कि सभी देशों को समान लेवल प्लेईंग फिल्ड प्रदान करने के लिए कोई भी देश निर्यातकों को असाधारण छुट नही देगा। विश्व व्यापार संगठन की ओर से गठित रूलिंग पेनल ने भारत सरकार की पांच निर्यात प्रोत्साहन योजनाओं को गलत माना है। विश्व व्यापार संगठन के मुख्यालय पर उक्त रिपोर्ट स्वीकार होने पर भारत सरकार को 90 से 180 दिन के भीतर इन पांचों योजनाओं को समाप्त करना होगा। यह प्रस्ताव स्वीकार होता है तो देश के निर्यातकों पर बुरा असर पड़ेगा, विशेषकर राजस्थान के भीलवाडा टेक्सटाइल उद्योगों को बड़ा खामियाजा भुगतना पड़ेगा।

भीलवाडा से विभिन्न उत्पादों के लगभग 14 हजार करोड का निर्यात होता है। इसमें टेक्सटाइल का 3800 करोड, मेटल-जिंक, लेड, आयरन आदि 7500 करोड, कृषि उत्पाद 200 करोड, सेण्डस्टोन 715 करोड, मार्बल, ग्रेनाइट आदि 200 करोड एवं अन्य उत्पाद का 1300 करोड का निर्यात हो रहा है।

वर्तमान अन्तर्राष्ट्रीय परिपेक्ष एवं आर्थिक मंदी में निर्यातकों को लागत आधार पर माल निर्यात करना पड रहा है। केवल निर्यात प्रोत्साहन स्कीमों एमईआईएस-मर्चेडाइज एक्सपोर्ट्स फ्रॉम इण्डिया स्कीम, ईओयू/ ईएचटीपी, एसईजेड, ईपीसीजी, डीएफआईएस से ही व्यापार को जिंदा रखे हुए हैं।

देश से निर्यात को बढ़ावा देने के लिए केन्द्र सरकार की ओर से कई स्कीम प्रोत्साहन के तहत चल रही है। इन योजनाओं के तहत निर्यातक अपने व्यापार में वृद्धि भी कर रहे हैं लेकिन अब विश्व व्यापार संगठन ने देश की पांच बड़ी प्रोत्साहन योजनाओं को अन्तर्राष्ट्रीय व्यापार समझौते के अनुसार मुक्त व्यापार के खिलाफ करार देते हुए गलत ठहराया है। वर्ष 2000 एवं 2005 में विश्व व्यापार संगठन के तहत हुए विभिन्न समझौतों के तहत मुक्त व्यापार के लिए पुराने नियम यथा मल्टी फाइबर एग्रीमेन्ट आदि समाप्त कर दिये थे, ताकि एक देश से दूसरे देश में निर्यात पर कोई बाधा न आ सके। साथ ही सभी देशों को यह निर्देशित किया गया था कि सभी देशों को समान लेवल प्लेईंग फिल्ड प्रदान करने के लिए कोई भी देश निर्यातकों को असाधारण छुट नहीं देगा। विश्व व्यापार संगठन की ओर से गठित रूलिंग पेनल ने भारत सरकार की पांच निर्यात प्रोत्साहन योजनाओं को गलत माना है। विश्व व्यापार संगठन के मुख्यालय पर उक्त रिपोर्ट स्वीकार होने पर भारत सरकार को 90 से 180 दिन के भीतर इन पांचों योजनाओं को समाप्त करना होगा। यह प्रस्ताव स्वीकार होता है तो देश के निर्यातकों पर बुरा असर पड़ेगा, विशेषकर राजस्थान के भीलवाडा टेक्सटाइल उद्योगों को बड़ा खामियाजा भुगतना पड़ेगा।

भीलवाडा से विभिन्न उत्पादों के लगभग 14 हजार करोड़ का निर्यात होता है। इसमें टेक्सटाइल का 3800 करोड़, मेटल-जिंक, लेड, आयरन आदि 7500 करोड़, कृषि उत्पाद 200 करोड़, सेण्डस्टोन 715 करोड़, मार्बल, ग्रेनाइट आदि 200 करोड़ एवं अन्य उत्पाद का 1300 करोड़ का निर्यात हो रहा है। वर्तमान अन्तर्राष्ट्रीय परिपेक्ष एवं आर्थिक मंदी में निर्यातकों को लागत आधार पर माल निर्यात करना पड़ रहा है। केवल निर्यात प्रोत्साहन स्कीमों एमईआईएस-मर्चेन्डाइज एक्सपोर्ट्स फ्रॉम इण्डिया स्कीम, ईओयू/ईएचटीपी, एसईजेड, ईपीसीजी, डीएफआईएस से ही व्यापार को जिंदा रखे हुए हैं।

मेवाड चेम्बर की ओर से केन्द्रीय व्यापार मंत्रालय को लिखा गया है कि अन्तर्राष्ट्रीय के पेनल रूलिंग की ओर से दिये गये निर्देश की पालना में निर्यात प्रोत्साहन की पांचों योजनाएं बन्द होती हैं तो भीलवाडा टेक्सटाइल उद्योग सहित अन्य व्यापार ठप हो जायेगे। कई उद्योग बन्द होने की कगार पर आने से बेरोजगारी बढ़ जायेगी। अतः इन योजनाओं को जारी रखने के लिए वाणिज्य मंत्रालय एवं प्रधानमंत्री को भारतीय निर्यात व्यापार के हित आवश्यक कदम तत्काल उठाने का आग्रह किया।



## एमईआईएस के तहत 2 प्रतिशत अतिरिक्त लाभ देना प्रारम्भ

दिनांक 12 दिसम्बर 2019 को विदेश व्यापार निदेशालय ने मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री को मेल भेजकर सूचित किया है कि निदेशालय ने मर्चेन्डाइज एक्सपोर्ट फ्रॉम इण्डिया स्कीम (एमईआईएस) के तहत वर्ष 2017-18 में घोषित 2 प्रतिशत अतिरिक्त लाभ देना प्रारम्भ कर दिया है एवं निदेशालय के ऑनलाइन पोर्टल अब 2 प्रतिशत अतिरिक्त लाभ के आवेदन स्वीकार किये जा सकेंगे।

व्यापार मंत्रालय ने 5 दिसम्बर 2017, 1 मई 2018, 8 अगस्त 2018 से विभिन्न उत्पादों पर 2 प्रतिशत अतिरिक्त लाभ देने की घोषणा की थी। लेकिन 1 अगस्त 2019 से विभाग के पोर्टल पर 2 प्रतिशत अतिरिक्त लाभ के साथ आवेदन स्वीकार नहीं किये जा रहे थे। मेवाड चेम्बर ने इस विषय में व्यापार मंत्रालय एवं विदेश व्यापार निदेशालय को प्रतिवेदन भेजकर उक्त लाभ चालू रखने की मांग की। निदेशालय ने सूचित किया है कि 31 दिसम्बर 2019 तक के निर्यात पर उक्त लाभ प्राप्त हो सकेगा।

इससे भीलवाडा के कृषि उत्पाद निर्यातकों की समस्या का निराकरण हुआ है। उन्होंने बताया कि व्यापार मंत्रालय के अनुसार वर्तमान में मर्चेन्डाइज एक्सपोर्ट फ्रॉम इण्डिया स्कीम (एमईआईएस) दिसम्बर 2019 तक ही प्रभावी है। इसको सरकार मार्च 2020 तक बढ़ाने का विचार कर रही है।



## ई-इन्वोइसिंग प्रक्रिया प्रारम्भ

सेन्ट्रल बोर्ड ऑफ इनडायरेक्ट टेक्स एण्ड कस्टम विभाग ने 13 दिसम्बर 2019 को नोटिफिकेशन नम्बर 68 से 70 जारी कर 100 करोड़ रुपये से अधिक के टर्नओवर वाले रजिस्टर्ड करदाता को 1 अप्रैल 2020 से विभाग के पोर्टल पर से ई-इन्वोइसिंग बनाना आवश्यक कर दिया है। इससे पूर्व एक जनवरी 2020 से यह प्रणाली ऐच्छिक रूप से लागू हो जायेगी।

इस प्रणाली के तहत विक्रेता को पोर्टल पर फार्म जीएसटी इन्वोइस-01 पर आवश्यक जानकारी डालकर इन्वोइस रेफरेन्स नम्बर लेना होगा एवं बताये गये तरीके से बी2बी इन्वोइस तैयार करनी होगी। अन्य किसी तरीके से बनाई गई इन्वोइस मान्य नहीं होगी। प्रस्तावित रिटर्न एएनएक्स-1 की एन्ट्री भी स्वतः हो जायेगी। इससे जहां कर चोरी पर अंकुश लगेगा, वही व्यापारी को ई-वे बिल बनाने से मुक्ति मिलेगी एवं नये जीएसटी एएनएक्स-1 बनाने में सुविधा रहेगी। 100 करोड़ से कम टर्नओवर वाले व्यापारियों पर उक्त प्रावधान फिलहाल लागू नहीं होगा। अभी यह स्पष्ट नहीं है कि ई-इन्वोइसिंग की स्थिति में ई-वे बिल नहीं बनाने पड़ेगे या नहीं।



नोटिफिकेशन नम्बर 71 एवं 72 के अनुसार 1 अप्रैल 2020 से 500 करोड़ रुपये से अधिक के टर्नओवर वाले रजिस्टर्ड डीलर को अनरजिस्टर्ड व्यक्ति को माल बेचने के समय बी2सी इन्वोइस क्विक रेस्पॉन्स (क्यूडआर) कोड के साथ बनानी होगी। अगर विक्रेता खरीददार को डायनेमिक क्विक रेस्पॉन्स (क्यूआर) कोड डिजिटल डिस्पले के साथ मय पेमेन्ट हवाले के उपलब्ध कराता है तो यह भी मान्य होगा।



### यार्न, फेब्रिक्स, एसेसरीज का ट्रेड शो आयोजित

विजन कम्युनिकेशन की ओर से 18-20 दिसम्बर के दौरान होटल रणबंका में यार्न, फेब्रिक्स, एसेसरीज का ट्रेड शो आयोजित किया गया। उद्घाटन समारोह के मुख्य अतिथि भाजपा पूर्व जिलाध्यक्ष श्री दामोदर अग्रवाल थे। विशिष्ट अतिथि चेम्बर के पूर्वाध्यक्ष एवं संगम ग्रुप के प्रबंध निदेशक श्री एस एन मोदानी, मेवाड चेम्बर के अध्यक्ष श्री जे के बागडोदिया थे। ट्रेड शो में 22 स्टॉल लगाई गई थी। इसमें भीलवाडा के सैकड़ों टेक्सटाइल उद्यमियों ने भाग लिया।

## REPRESENTATION

Dated 04.12.2019

MCCI/GST/2019-2020/174

The Secretary Revenue  
Ministry of Finance  
Govt of India,  
New Delhi  
Email : rsecy@nic.in

Sub : The Blocking/Unblocking of E-Way Bill generation

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the almost entire industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. For last 52 years, it has been functioning as representative body of the industries in the state, leading the cause of the entire industry and making constructive suggestions to the Central and State Government and other agencies in regards to formation of industrial Policy, Taxation Matter and other operational activities.

We and trade & Industry have received the circular dated 12.11.2019 in the above subject, which state as under :

*E-Way Bill system will have a new feature of blocking/unblocking of the taxpayers from next month, as per the rule. That is, if the GST taxpayer has not filed Return 3B for the last two successive months in GST Common portal, then that GSTIN will be blocked for generation of e-way bill either as consignor or consignee.*

*Now, this month, the tax payer will be alerted with a cautionary message while generating the e-Waybills, in case Return 3B for the past 2 successive months of the consignor/consignee GSTIN has not been filed. However, from next month onwards, such GSTINs will be blocked.*

We have been informed by our members having trade with Jammu & Kashmir that since last 5 Months, the Internet facility is dis-connected in J&K by the Central Government after dis-continues of Article 370 of the Constitution of India. Due to this, the Buyers could not file their GSTR-3B returns after June-2019.

Now, w.e.f. 01.12.2019, there was a problem occurred that the suppliers in Rajasthan can not generate e-way bill in respect of supply to be made to the Buyer's located in the state of Jammu and Kashmir as their GST No. is blocked at E-Way Bill site due to non-filing the GSTR-3B Return by them for last two months. Due to this, we are unable to supply the material to them.

It is therefore, requested that looking to the prevalent conditions in the State of J&K, you are requested exclude the State of Jammu and Kashmir from the clause of blocking of GST Registration for the purpose of generating of E-Way Bill with immediate effect, so that goods may be dispatched to J&K.

We shall be highly obliged for your kind help in the matter.

With Best Regards

(R.K.Jain)

Hon'y Secretary General

CC : Additional Director General GST, Director General of Goods & Service Tax (DG-GST), Govt of India, New Delhi - dggstnewdelhi@gmail.com

The Secretary Textiles  
Ministry of Textiles  
Govt of India,  
New Delhi  
Email : secy-textiles@nic.in

Sub : Issue of Composite Mill Certificate.

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the almost entire industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. For last 52 years, it has been functioning as representative body of the industries in the state, leading the cause of the entire industry and making constructive suggestions to the Central and State Government and other agencies in regards to formation of industrial Policy, Taxation Matter and other operational activities.

Our member unit M/s Sangam (India) Limited, bhilwara had submitted application for composit mill certificate with necessary supporting documents with office of textile commissioners, Mumbai on 21st may 2019, well before 40 days of expiry of composite mills certificate no. 7(12) Comp/2018/10 valid up to 30-06-2019.

Despite application made on 21.05.2019 i.e. before expiry of earlier certificate, still they have not received renewed certificate, therefore they are not able to participate in govt. tenders where this certificate is a pre-requisite.

They have been informed by the Office of the Textile Commissioner, Mumbai that the certificate could not be issued as some clarifications are yet to be received from Ministry of Textiles regarding such type of certificates.

Looking to present scenario of textile industry which is already passing through current economic slowdown, huge time in obtaining clarification will lead hardship to the industry and the same is not in the line of "Ease of Doing Business".

We therefore request you to kindly look into the matter and to issue necessary instruction/clarification to the office of the Textile Commissioner, Mumbai for immediate issue of the Composite Mill Certificate to the industry.

We are sure that you will kindly look into the issue immediately and will take necessary action in the matter. We look forward to your kind support and cooperation,

With Best Regards

For Mewar Chamber of Commerce & Industry

(CS R.K.Jain)  
Hon'y Secretary General  
+91 9414110844, 9829125844

CC : The Textile Commissioner of India, Mumbai



MCCI/ /2019-2020/181

Dated: 15.12.2019

The Director General of Foreign Trade  
Department of Commerce  
Ministry of Commerce & Industry  
Government of India  
New Delhi.  
Email : dgft@nic.in

Sub : Extension of MEIS up to 31.03.2020

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the almost entire industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. It has been functioning as representative body of the industries in the state, leading the cause of the entire industry and making constructive suggestions to the Central and State Government and other agencies in regards to formation of industrial Policy, Taxation Matter and other operational activities.

Presently, the MEIS is effective up to 31st December 2019. It was announced by the Hon'ble Minister for Finance that the Government is proposing to introduce a new scheme "Rebate of State and Central Tax Levies". But, so far the Government or your office has not announced about the details of new scheme, modus operandi, effective date etc.

We have received various representations from our exporter that in absence of clarity about the new export incentive scheme or whether MEIS will continue or a new scheme, they are not in a position to book the export orders for January 2020 onwards. Exporters are already facing tough competition and therefore the Government should clarify about export incentives.

In view of the above, we request your good self to kindly continue the MEIS scheme and other export incentive schemes till 31st March 2020. We hope you will very kindly accept our request and will extend the date of MEIS and other schemes till March 2020, so that the exporters may continue their business and booking of export orders.

We shall be highly obliged for your kind support.

With Best Regards

(CS R.K.Jain)  
Hon'y Secretary General



MCCI/60A/2019-2020/180

Dated 26.12.2019

The Secretary,  
Rajasthan Electricity Regulatory Commission,  
Vidyut Viniyamak Bhawan,  
Sahakar Marg,  
Jaipur

**Sub: New Tariff for Electricity**  
**Ref : Personal Hearing on 19.11.2019.**

Dear Sir,

The Discoms including Ajmer Vidyut Vitran Nigam Ltd had filed new tariff proposals and you had invited objections / suggestions etc.

We had filed our petition with you and the personal hearing was held on 19.11.2019.

We wish to submit that more than one month has passed since the personal hearing and still the new tariff has not been announced.

We request your goodself to kindly announce / publish the new tariff at the earliest possible so that the industrial units may get benefit of new reduced rates.

With Regards,

Mewar Chamber of Commerce & Industry

R.K.Jain  
Hon'y Secretary General



# ARTICLES

## Amendment in CGST Rules, 2017

### Rule 48: E-invoicing

#### Notification No. 68/2019-Central Tax, dated 13-12-2019

▪ In Rule 48, after sub-rule (3), the following sub-rules have been inserted-

*“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.*

*(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.*

*(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”*

#### .Other Notifications on E-Invoicing

#### Notification No. 69/2019-Central Tax, dated 13-12-2019:

- Common Goods and Services Tax Electronic Portal for the purpose of preparation of the e-invoice under Rule 48(4) has been notified effective from 1st January, 2020.
- Total 10 portals have been notified, for instance- <http://www.einvoice1.gst.gov.in/>. The same shall be managed by GSTN.

#### Notification No. 70/2019-Central Tax, dated 13-12-2019:

- Notifies registered person whose aggregate turnover in a financial year exceeds Rs. 100 Crores, as a class of registered person who shall prepare e-invoice as per Rule 48(4) for supply of goods or services or both to a registered person with effect from 1st April, 2020.

#### Notification Nos. 71 & 72/2019-Central Tax, dated 13-12-2019:

- W.e.f. 1st April 2020, registered person having aggregate turnover in a financial year exceeding Rs. 500 crores shall for B2C invoices issue the tax invoice with Quick Response (QR) code.
- In case where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoices containing cross-reference of the payment using Dynamic QR code shall be deemed as invoice containing the QR code.

#### Extension of due date

(Notification Nos. 63, 64,65, 66, 67/2019-Central Tax, dated 12-12-2019)

<b>Principal place of business : Jammu and Kashmir</b>		
<b>Return</b>	<b>Tax period</b>	<b>To be filed up to</b>
GSTR-1 (having aggregate turnover more than INR 1.5 Crores)	July, 2019 to September, 2019	20th December 2019
	October 2019	
GSTR-3B	July, 2019 to September, 2019	20th December 2019
	October 2019	
GSTR-7	July, 2019 to October, 2019	20th December 2019

## **DELAY IN REFUND – RIGHT OF ASSESSEE TO CLAIM INTEREST FROM DEPARTMENT.**

By Pradeep K Mittal, Advocate  
Past Central Council Member, ICSI

In this Article, an attempt has been by the Author to explain exhaustively various situations in which the assessee would be entitled to claim interest in the event of delay in refund of amount withheld by the Department without any justifiable reasons.

- 2: On many occasions, Departmental officers visits the units and carry out detailed and exhaustive investigation. During investigation, under the threat of arrest of Director, Senior Officers, Partners and Sole Prop, detention of goods and other coercive measures, the officers of the Department compel the assessee to Deposit the amount alleged to be duty, tax being evaded by the assessee.
- 3: There were/are cases where the officers of the Department compel/pressurize the party to deposit the amounts which is almost equal to the amount of duty / taxes alleged to be evaded by the party. After the completion of investigation, the Department issues Show Cause Notice to the party and in almost all cases, the demand sought to be raised in the SCN, get confirmed under the order of Adjudication passed by the Adjudicating Authority. In the pre-GST regime, in most of the cases, the first appeal was to be filed before Custom Excise and Service Tax Appellate Tribunal, (hereinafter called CESAT) and ultimately proceedings get culminated into an Final Order being passed by CESTAT and in most of the cases, because of faulty investigation, demand of duty/tax, interest and penalty is set aside with consequential relief.
- 4: Of course, there were cases where the First Appeal was to be filed before the Commissioner (Appeal), who also invariably confirms the demand sought to be raised in the SCN and ultimately, the party gets the real justice in the hand of Hon'ble CESTAT – where one of the relief is that the party shall be entitled to “consequential relief”. In other words, in case any Amount/Deposit/Tax so paid/deposited previously shall be refunded to the party in case, the Department accept the Final Order of the CESTAT.
- 5: In most of the cases, at the time of consideration of the application of the party for refund of amount/deposit/tax, it is invariably delayed for various reasons which are not necessary to be dealt with. There are two situations where the party feels that they are entitled to interest for delayed refund viz: (i) in a case where the party had deposited the amount during investigation at the behest of the Department and ultimately refunded after Appellate Order attained finality (ii) where deposit was made (by way of pre-deposit) as a condition precedent for filing of an appeal before Appellate Authority and becomes refundable after the appellate order attained finality.
- 6: In the pre-GST regime, Section 11B of Central Excise Act, 1944 , as is relevant for our purposes, read as under:-  
***Section 11B: (1) Any person claiming refund of any duty of excise and interest, if any, paid on such duty to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise before the expiry of one year from the relevant date in such form and manner, as may be prescribed;***  
***Section 11BB If any duty ordered to be refunded under sub-section (2) of Section 11B to any applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that Section, there shall be paid to the applicant interest at such rate, (not below five percent) and not exceeding thirty percent per annum.***
- 6.1 : At the same time, the relevant provisions of CGST Act, 2017 may also kindly be seen.

***Section 54 CGST Act, 2017.***

***Refund of tax. – (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:***

***(2) to (7).....***

- (8) ***Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to-***  
***(e): the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or***
- (9) ***Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provisions of this Act or the rules made thereunder or in any other law for the time being in force, no refund shall be made except in accordance with the provisions of sub-section (8).***

***Section 56: If any tax ordered to be refunded under sub- section (5) of Section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub- section(1) of that section, interest at such rate not exceeding six percent, as may be specified in the notification issued by the Government on the recommendations of the council, shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax.***

- 7: The Section 11B and Section 11BB of Central Excise Act, 1944, govern the refund of duty and time within which the payment has to be made. The Section 11B contains a restrictive covenant in as much as the application is required to be made within a period one year from the “relevant date” and Section 11BB provides for payment of interest in case, the duty has not been refunded within a period of three months from the date of application accompanying the Appellate Order.
- 7.1: The Section 54(8)(e) (reproduced above) permit refund of “any other amount paid by the applicant”. Since both types of (i) amount paid during investigation and (ii) amount paid by way of pre-deposit at the time of filing an appeal, are neither “duty” nor “tax”, shall, in my view, clearly called “amounts” so as to fall within the ambit of Section 54(8)(e) of CGST Act, 2017 and the proper shall refund the amount to the party. However, there is no specific provision for grant of interest on the amount paid in two situations – since the words used in Section 56 are “tax” and not “any other amount” as have been used in sub-section (1) of Section 54. Hence, there is no specific prohibition in grant of interest by the judicial and quasi-judicial authorities nor there is any enabling provision for grant of interest as a consequence of refund of (i) amount paid during investigation and (ii) amount paid by way of pre-deposit. Hence, there is no material difference in position of law both in pre-GST regime and post GST regime. Consequently, position of law as enunciated thus far shall equally apply to the post GST regime with equal virulence.
- 8: There have been cases where it has been held by the Courts/Tribunal that in case the Tax/Duty has been paid “under protest” then the limitation of one year shall not apply. The combined reading of Section 11B and 11BB makes it clear that the party shall be entitled to interest only upon application being submitted within a period of one year from the date of passing of appellate order, when refund has not been granted within a period of three months from the date of application seeking refund pursuant to Appellate Tribunal. The Department has been granting refund of tax/duty within a period of three months and that too after consistent follow up and after usual exercise having been done.
- 9: Nonetheless, question arises as to whether the party would be entitled to interest in two situations narrated in para 5 hereinabove. First of all, let us discuss situation No. 1 as below:-

**Party had deposited the amount during investigation at the behest of the Department and ultimately refunded after Appellate Order attained finality**

- 10: One had to ponder as to whether the above situation is governed by the provisions of Section 11B of the Central Excise Act, 1944 – in my humble view, clearly NO in as much as Section 11B of Central Excise Act, 1994 govern the refund of duty/taxes. Where an amount remained deposited/kept with the Department right from the time of investigation to till the time finally appeal is allowed and as a consequence of which, ultimately refund is granted within three months after Appellate Order, whether the party is entitled to interest or not? Undisputedly neither Section 11B nor 11BB covers the situations narrated in para 9 hereinabove. The question then arises as to whether when or how it could be treated that the amount has been deposited “under protest” – when there is no marking “under protest” on the TR-6, GAR-7 Challan or any documents evidencing deposit of money or covering letter with which the above challans have been annexed or separately the party has written a letter with marking “under protest” to the Department.
- 10.1 : On many occasions, moment, the letter is sent “under protest”, the Department pressurize the party to lift mark “under protest”. To the aid and succor of the party, in the following judgments, the Hon'ble High Courts and different benches of Hon'ble CESTAT held that whenever any amount had been deposited during investigation, it shall always be treated as deposited “under protest” irrespective of the fact that whether there is a marking of “under protest” or not.
- a) : CCE Vs. Pricol Ltd. & Ors. MANU/TN/1261/2015
- b) : CCE, Lucknow Vs. Eveready Industries Ltd. MANU/UP/4095/2017
- c) : Gujarat Engineering Works Vs. Commissioner of Central Excise. MANU/CS/0121/2013
- d) Shree Ram Foods Industries MANU/GJ/0359/2002

**AMOUNT PAID DURING INVESTIGATION SHALL ALWAYS BE TREATED AS “DEPOSIT” & NOT “TAX” OR “DUTY”**

- 11: The Hon'ble Allahabad High Court in the case of Ebiz.com (P) Ltd Vs. CCE MANU/UP/3167/2916, while holding that any amount paid by the party during investigation, shall be always be treated as “deposit” and shall neither be treated as a “duty” or “tax”. The court has held as follows:-
22. ***It has been consistent view of various courts that any amount, deposited during pendency of the adjudication proceedings or investigation is in the nature of deposit made under protest or pre-deposit as, therefore, principal of unjust enrichment would not be attracted.***
- 11.1: The above judgment holds two things (i) amount paid during investigation shall only be called “deposit” and not “duty” or “tax” (ii) and principal of unjust enrichment shall not apply and impliedly holds that limitation of one year or two years for seeking refund shall not be apply nor the restriction that interest shall become applicable only after the expiry of three



months from the date of application filed by the party.

12: The Hon'ble Madras High Court in the case of CCE Vs. Pricol Ltd MANU/TN/1261/2015 has held as under:-

***There are very many judgments of various courts, which have also reiterated the same principles that any amount deposited during the pendency of adjudication proceedings or investigation, the said amount would be in the nature of deposit under protest and, therefore, principal of unjust enrichment would not apply.***

**PAYMENT OF INTEREST ON THE AMOUNT LYING WITH THE DEPPTT – FROM THE DATE OF DEPOSIT TO TILL DATE OF REFUND:**

13: The Gujarat High Court in Hindustan Coca-Cola Beverages (P) Ltd Vs. UOI MANU/GJ/0126/2013, while repelling the arguments that since there is no provision for payment of interest and, therefore, interest cannot be granted, has held as under:-

***5. The contention to the effect that no interest is payable because there is no provision of interest under the scheme of the Act is also thoroughly mis-conceived and mis-placed. When Department acts illegally and not as per the Scheme of the Act, the interest on such refund can never be provided for under the scheme of the Act.***

***6: It was further pointed out by the Learned Senior Advocate for the petitioner that the decision of the Hon'ble Supreme Court in Sandvik Asia Ltd Vs. CIT has been referred to a Larger bench in the case of CIT Vs. Gujarat Flouro Chemicals MANU/SC/0689/2012. The said decision is neither stayed nor suspended and, therefore, continues to hold the field. Moreover, the said decision is doubted with respect to the issue whether interest is payable by the Revenue to the assessee if the aggregate of installments of Advance Tax/TDS paid exceeds the assessed tax. Therefore, a doubt is cast only in respect of the findings which is in the context of Section 214 and Section 244 of the Income Tax Act, and not with regard to grant of interest as compensation to the party who has been wrongfully deprived of the use of its money by an illegal retention of the same by the authority. Therefore, the said decision will continue to hold good in respect of refund cases, on equitable considerations, where any amount is wrongfully withheld from an assessee without authority of law.***

**WHETHER PRE-DEPOSIT IS MADE AT THE TIME OF FILING OF APPEAL ALSO ATTRACT INTERESES FOR THE PERIOD DURING AMOUNTS REMAINED WITH THE DEPARTMENT.**

14: The Hon'ble Calcutta High Court in the case of Assistant Collector of C. Ex. vs. Calcutta Chemical Company Ltd. MANU/WB/0276/1992, has observed as under:-

***If the collection made by the appellant was unauthorized, the appellants having retained and enjoyed the benefit of such money for so long, are bound to compensate for the use and retention of such money and accordingly the respondent is entitled to interest and such interest should be paid at the rate of 12 per cent per annum.***

15: The Hon'ble Kerala High Court in the case of Sony Pictures Networks (P) Ltd Vs. 2017(353) ELT 179 (Ker) has held as follows: \_

***14: Now, the sole question remains to be considered is what is the nature of interest that the petitioner is entitled to get. As discussed above in the judgment CCE Vs. ITC (supra), the Apex Court confined the interest to 12% and further held that any judgment/decision of any High Court taking contrary view, will be no longer good law. The said judgment is rendered, in my considered opinion under similar circumstances. So also, in Kull Fire works Industries Vs. CCE 1997(95) ELT 3 SC, the pre- deposit made by the assessee was directed to be returned to him with 12% interest.***

16: The Hon'ble CESTAT in the case of Ghaziabad Ship Breakers Pvt. Ltd. Vs. Commissioner of Customs MANU/CS/0290/2010 has held that interest @ 12% shall be allowable for the period the amount remained kept/deposited with the Department to till the date of refund. Subsequently, the Tribunal, in a very latest case of Arihant Tiles and Marbles Pvt. Ltd. MANU/CE/0346/2019, has held that interest by way of compensation is allowable relying upon the judgment in the case of Sandvik Asia Ltd. 2006 (196) ELT 257 SC.

17: The Hon'ble CESTAT in the case of Binjrajka Steel Tubes Ltd. vs. CCE: MANU/CB/8380/2007 has observed as under:-

***The Hon'ble Gujarat High court, in the case of Vijay Textiles, has held that if the Excise authorities have collected any amount as tax without the authority of law, it is just and proper and that they should pay interest at the rate of 12% per annum from the date of collection of the said amount till the date of actual repayment. The Hon'ble Calcutta High Court, in the case of Dilichand Shreelal (cited supra), has held that the department is liable to pay interest at the rate of 12% p.a. when the duty collected is unauthorized. The Hon'ble Rajasthan High Court, in the case of Adarsh Metal Corporation (cited supra), has held that there is no need to file any claim arising out of order passed in appeal and the state is liable to refund the amount with interest at the rate of 12%. The Hon'ble Calcutta High Court, in the case of Calcutta Chemical Co. Ltd. (cited supra), has held that the department is liable to pay interest for unauthorized collections. The Hon'ble Calcutta High Court, in the case of East Anglia Plastics Ltd. (cited supra), has awarded interest at the rate of 10% for the use of money collected without authority of Law. The***

ratio of the above case laws is clearly applicable to the present case.

**8. Therefore, we allow the payment of interest from the date of payment of the duty by the appellant to the department till the date of payment of refund at the rate as notified for interest on refund under Section 11BB during the relevant periods.**

18: The Division Bench of Hon'ble Tribunal in the case of Kerala Chemicals and Proteins Ltd. vs. CCE: MANU/CB/0426/2006 has granted interest over delayed payment of interest although there is no provision for payment interest over interest.

19: The Hon'ble Tribunal in the case of BSL Ltd. vs. CCE (17.05.2019 - CESTAT - Delhi), has observed as under even though there is no provision for grant of interest over delayed payment of interest, yet it is allowable because there is no prohibition in law:-

***According to me, the decisions cited by the learned Authorized Representative are not applicable in the facts of the present matter, rather the decision of the Tribunal in Kerala Chemicals (supra) is applicable on the facts of this case since the same is in accordance with the decisions of the Hon'ble Supreme Court and the Hon'ble Gujarat High Court as mentioned in earlier paragraphs although these decisions have not been discussed in the aforesaid decision of the Tribunal. Only because there is no provision for interest on refund of delayed interest that does not mean that there is any bar or prohibition for granting the same and therefore following the law laid down by the Hon'ble Supreme Court and the decisions of Hon'ble Gujarat High Court as well as the decision of the coordinate Bench of the Tribunal as aforesaid, the prayer of the Appellant for grant of interest on delayed payment of interest is allowed and the impugned order of the learned Commissioner is set aside.***

20: The Hon'ble Tribunal in the case of Maithan Ceramics Ltd. vs. CCE: MANU/CH/0136/2019, has observed as under:-  
***While introducing the new provisions, Board had issued Circular No. : 984/8/2014-CX : MANU/EXCR/0008/2014, dated 16-9-***

***2014 for proper implementation of such provisions. In para 5.1, it is clarified that "Where the Appeal is decided in favour of the party/assessee, he shall be entitled to refund of the amount deposited along with the interest at the prescribed rate from the date of making the deposit to the date of refund in terms of Section 35FF of the Central Excise Act, 1944 or Section 129EE of the Customs Act; 1962. In Para 5.2, it is also clarified that such Pre-deposit for filling Appeal is not a payment of duty. Hence refund of Pre-deposit need not be subjected to the process of refund of duty under either Section 11B of the Central Excise Act, 1944 or Section 27 of the Customs Act, 1962."***

21: Further, the Hon'ble CESTAT in the case of Marshall Foundry & Engg. (P) Ltd Vs. CGST Appeal No. E/60916/2019-Ex(SM) (Date of pronouncement 28.11.2019), while discussing the entire law on the subject, has held that Appellants are entitled to claim interest for the period the amounts remained with the Department i.e. from the date of deposits made during investigation to till, the amount is actually refunded by the Department to the party after the decision of appeal.

#### **LIMITATION OF ONE YEAR SHALL NOT APPLY**

22: The Division Bench of Hon'ble Madras High Court in the case of Ucal Fuel Systems Ltd MANU/TN/5496/2011 has held as under:-

**6. *We are in full agreement with the finding rendered by the Ld Single Judge that the limitation contained in Section 11B of Central Excise Act, is not applicable to the case since the amount in question was not paid towards Excise Duty but only by way of deposit during investigation. Moreover, as per Section 11BB of the Central Excise Act, this Court can order payment of interest at a very reasonable rate and accordingly, interest at the rate of 6% per annum from the date of deposit till then date of payment to the first respondent.***

#### **UNJUST ENRICHMENT SHALL NOT APPLY TO PRE- DEPOSIT**

23: The Hon'ble Supreme Court in the case of CCE Vs. Finacord Chemicals (P) Ltd MANU/SC/0626/2015 has held as under:-

***19. It is stated at the cost of repetition that since the amount in question was deposited in compliance with the interim order passed by the High Court of Bombay, which was not towards duty, the question of unjust enrichment would not arise at all.***

24: The Board Circular dated 2.1.2002 clearly clarified that in the matter of refund of pre-deposit, refunds would not be covered by the provisions of Section 11B of the Customs Act or Section 35 F of the Central Excise Act, - meaning thereby the aforesaid provisions which pertain to unjust enrichment shall not apply.

25: In my view, the entire law discussed pertaining to pre-GST era, shall equally apply to post GST era also in view of the fact that there is no material difference in the provision for grant of interest in different situations as provided under Section 54 and 56 of CGST Act, 2017.

## **B2B INVOICES TO BE E-INVOICES AND B2C INVOICES TO BE WITH QR CODES**

CBIC on 13th December 2019 made some changes in the procedure of issuing invoices by some registered person. To make these changes CBIC issued five Central Tax notifications on 13.12.2019. Gist of these notifications is as follows:

Provisions related to E-invoicing has been brought through

Notification 68/2019-Central Tax

Notification 69/2019-Central Tax

Notification 70/2019-Central Tax

Provisions related to putting QR codes on Invoices has been brought through

Notification 71/2019-Central Tax

Notification 72/2019-Central Tax

### **E-INVOICES IN B2B CASES**

FACILITY with effect from 1st January 2020

MANDATORY with effect from 1st April 2020

On 13th December 2019 a new sub-rule (4) of Rule 48 of CGST Rules 2017 is inserted vide notification no. 68/2019, whereby Govt. may notify such class of registered persons who are required to generate and issue E-invoice:

by including such particulars contained in FORM GST INV-01; and

after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal; and

in such manner; and

subject to such conditions and restrictions; as may be specified in the notification.

At the same time to give effect to this new system of E-invoicing, CBIC issued another notification no. 69/2019 on 13.12.2019, specifying that w.e.f. 1st January 2020 following Portal shall be used for the purpose of preparation of these e-invoices:

(i) www.einvoice1.gst.gov.in;	(vi) www.einvoice6.gst.gov.in;
(ii) www.einvoice2.gst.gov.in;	(vii) www.einvoice7.gst.gov.in;
(iii) www.einvoice3.gst.gov.in;	(viii) www.einvoice8.gst.gov.in;
(iv) www.einvoice4.gst.gov.in;	(ix) www.einvoice9.gst.gov.in;
(v) www.einvoice5.gst.gov.in;	(x) www.einvoice10.gst.gov.in.

Though this system shall be made operational w.e.f. 01.01.2020 but, another Notification No. 70/2019 – Central Tax is issued on 13.12.2019, mentioning that in case of B2B supplies made by the registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, this E-Invoices shall be mandatory with effect from 1st April 2020.

### **QR-CODES ON B2C INVOICES**

MANDATORY with effect from 1st April 2020

On 28th June 2019, sixth proviso was inserted in Rule 46 of CGST Rules 2017 vide notification no. 31/2019, whereby it was provided that government may specify that the tax invoice shall have Quick Response (QR) code. However, as of now no such requirement was notified by the government.

So, now on 13th December 2019 CBIC issued Notification No. 72/2019 – Central Tax specifying that:

W.e.f. 01.04.2020

A registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees,

Issuing invoice to an unregistered person (hereinafter referred to as B2C invoice), shall issue an invoice having Quick Response (QR) code mentioned on the invoice.

However, where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

## 38th Meeting of the GST Council, New Delhi 18 December, 2019

### PRESS RELEASE

(Law and Procedure related changes)

In the 38th meeting of the GST Council held on 18.12.2019, the GST Council recommended the following:

1. Grievance Redressal Committees (GRC) will be constituted at Zonal/State level with both CGST and SGST officers and including representatives of trade and industry and other GST stakeholders (GST practitioners and GSTN etc.). These committees will address grievances of specific/ general nature of taxpayers at the Zonal/ State level.
2. Due date for annual return in **FORM GSTR-9** and reconciliation statement in **FORM GSTR-9C** for FY 2017-18 to be extended to 31.01.2020.
3. Following measures would be taken to improve filing of **FORM GSTR-1**:
  - (i) waiver of late fee to be given to all taxpayers in respect of all pending **FORM GSTR-1** from July 2017 to November 2019, if the same are filed by 10.01.2020.
  - (ii) E-way Bill for taxpayers who have not filed their **FORM GSTR-1** for two tax periods shall be blocked.
4. Input tax credit to the recipient in respect of invoices or debit notes that are not reflected in his **FORM GSTR-2A** shall be restricted to 10 per cent of the eligible credit available in respect of invoices or debit notes reflected in his **FORM GSTR-2A**.
5. To check the menace of fake invoices, suitable action to be taken for blocking of fraudulently availed input tax credit in certain situations.
6. A Standard Operating Procedure for tax officers would be issued in respect of action to be taken in cases of non-filing of **FORM GSTR 3B** returns.
7. Due date of filing GST returns for the month of November, 2019 to be extended in respect of a few North Eastern States.
8. The Council also approved various law amendments which will be introduced in Budget 2020.

*[This note presents the decision of the GST Council in simple language for easy understanding which would be given effect through Gazette notifications/ circulars which alone shall have force of law. The same will be made effective from the date as specified in such notifications / circulars.]*

### PRESS RELEASE

(On Rate Changes)

GST Council in the 38th meeting held on 18th December, 2019 at New Delhi took following decisions relating to changes in GST rates, exemptions, -

1. To exempt upfront amount payable for long term lease of industrial/ financial infrastructure plots by an entity having 20% or more ownership of Central or State Government. Presently, the exemption is available to an entity having 50% or more ownership of Central or State Government. This change shall become effective from 1st January, 2020.
2. To levy a single rate of GST @ 28% on both State run and State authorized lottery. This change shall become effective from 1st March, 2020.
3. The Council also considered the rate of GST rate on Woven and Non-Woven Bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods (HS code 3923/6305) in view of the requests received post the changes recommended on such goods in last meeting and recommended to raise the GST to a uniform rate of 18%(from 12%) on all such bags falling under HS 3923/6305 including Flexible Intermediate Bulk Containers (FIBC). This change shall become effective from 1st January, 2020.

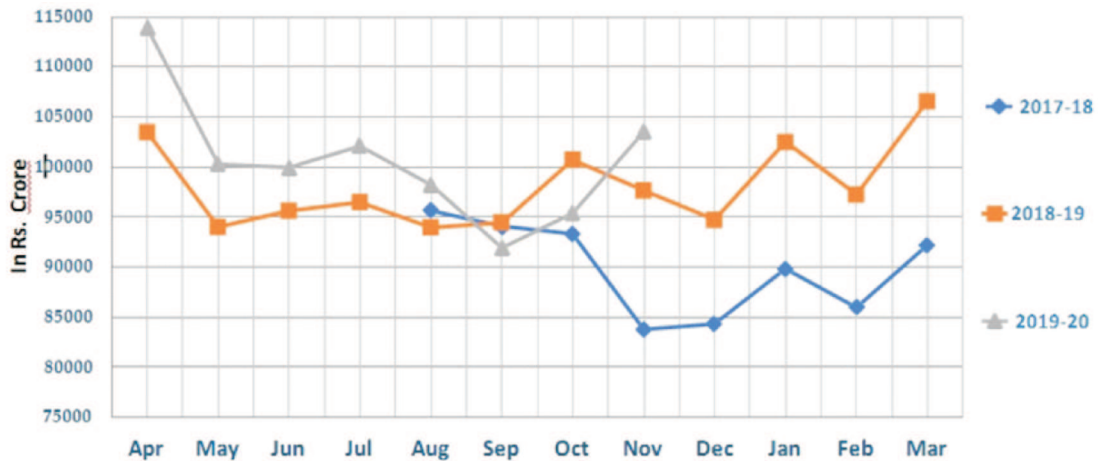
*[This note presents the decision of the GST Council in simple language for easy understanding which would be given effect to through Gazette notifications/ circulars which shall have force of law.]*

### PRESS NOTE ON REVENUE

A presentation was made to the GST Council on the issue of revenue, GST rate structure and compensation needs of the States. Before the presentation, the Convenor of GoM on revenue augmentation Sh. Sushil Kumar Modi, Dy CM (Bihar) made opening remarks about the revenue position and future roadmap. The presentation made thereafter was based on discussions in the Committee of officers of State and Centre on revenue augmentation. The revenue trends since inception of GST as shown below was taken note of –



## GST Gross Revenue Trends



A constructive discussion followed the presentation covered a wide range of issues such as measures for encouraging voluntary compliance, expanding tax base, measures to improve return filing and tax collection and rate rationalisation. Automation measures such as e-invoice, new return system, QR code on bills were also discussed. To exchange knowledge about best practices of tax administration, State of UP and UT of J&K made presentation on their effort to improve GST collection, as in the recent past they have shown a healthy growth in compliance.

GST Council gave necessary guidance on further analysis regarding exemption and concession impact analysis, tax base analysis, sensitivity analysis and compliance measures needed to keep pace with revenue needs. The Council also directed for expeditious implementation of IT and other initiatives.



### The Rebate of State and Central Taxes and Levies (RoSCTL) scheme

The commerce and industry ministry has floated a cabinet note for a new export incentives scheme that would be compliant with the World Trade Organization (WTO) norms.

The Rebate of State and Central Taxes and Levies (RoSCTL) scheme, which at present is available on export of garments and made-ups, will now be extended to all exports in a phased manner. The new scheme will replace the extant Merchandise Exports from India Scheme (MEIS), which was challenged by the US last year in WTO.

The new scheme will allow reimbursement of duties on export inputs and indirect taxes through freely transferrable scrips. Scrips are incentives that can be used to pay duties. “We wanted RoSCTL to be the template for all schemes,” said an official in the know of the details.

In March, the Cabinet, approved the RoSCTL scheme to rebate all embedded state and central taxes for apparel and made-ups, through an IT-driven scrip system, and replace the existing Rebate of State Levies (RoSL) scheme that provided rebate of only certain state taxes.

The RoSCTL rebates the embedded taxes include central excise duty on fuel used in transportation, embedded CGST paid on inputs, purchases from unregistered dealers, inputs for transport sector and embedded CGST and compensation cess on coal used in the production of electricity. While the MEIS will be withdrawn in phases, the scrips' rate would be fixed three months after the Cabinet's approval.

As per the official, the revenue foregone would be monitored by the department of revenue, and the commerce and industry ministry. **TIMING CRUCIAL** The new scheme is crucial as the US has challenged India's export schemes under the WTO's Agreement on Subsidies and Countervailing Measures.

Pegging the quantum of subsidies at \$7 billion, the US has dragged India to WTO for violating commitments under the Agreement on Subsidies and Countervailing Measures (ASCM) in five of its most used export promotion schemes — the export-oriented units scheme and sector-specific schemes including electronics hardware technology parks scheme, MEIS, export promotion capital goods scheme, special economic zones and duty-free import authorisation scheme.

The agreement envisages the eventual phasing out of export subsidies and provides eight years for graduating countries (least developed and developing), which cross the \$1,000 mark at 1990 exchange rate to phase out export subsidies. India had crossed this threshold in 2015 and it became known when the WTO Secretariat produced its calculations in 2017.

## Centre may retain export scheme MEIS till March 2020

Yarn, fabric exports may be included under MEIS, say officials. Worried about falling exports, the Centre is considering the option of extending the popular Merchandise Export Incentive Scheme (MEIS) for exporters till the end of the on-going fiscal and offering it to fabrics and yarn as well instead of withdrawing it by end of calendar year 2019.

“Exports are not doing well and policy makers are worried. The government doesn't want to do anything that could give a further jolt to exporters. So, it would be moving cautiously on the MEIS which is very popular with exporters,” a government official said.

The Remission of Duties or Taxes on Export Product (RoDTEP) scheme, which is scheduled to replace the MEIS from January 1 2010 but is yet to get Cabinet approval, has not received an enthusiastic response from exporters as the rates under the scheme may be lower than the existing MEIS rates, a government official has said.

“Although the rates under RoDTEP scheme are yet to be fixed by the drawback committee, it may be lower than the MEIS rates and have therefore got a negative response from exporters. The government is looking at the possibility of continuing the MEIS till the end of the fiscal instead of withdrawing in from January 1 2020,” the official said.

MEIS, under which export incentives, ranging from 2 per cent to 5 per cent of export value, are extended to a large number of sectors depending on the product and the country being exported to, may be in violation of World Trade Organisation rules. This is because India's per capita Gross National Income has over-shot the threshold limit of \$1000 per annum a number of years back and the time allowed under WTO to roll back export sops is coming to an end.

The benefits available under MEIS are in the form of transferable duty credit scrips which can be used for paying a large number of duties including customs duties on imports.

“Although the government will eventually replace the MEIS scheme with RoDTEP, which adheres to WTO rules, for the next few months it is planning to use the scheme to benefit more exporters,” the official said.

Cotton yarn and fabric, which has taken a beating in the last few months due to low exports and high imports, may get included under MEIS, the official said. “Once yarn and fabric are included in MEIS, they will also get the benefit of RoDTEP when the switch happens,” he said.

In April-September 2019-20, exports fell 2.39 per cent to \$ 159.57 billion compared to the same period last year while in August and September this year the fall was over 6 per cent.



## Quarterly/Half Yearly/Annual Compliances under SEBI Listing Regulations 2015

Quarterly/Half Yearly/Annual Compliances under SEBI Listing Regulations 2015 (LODR) Regulation. Regulation 7 (3) – Compliance Certificate certifying maintaining physical & electronic transfer facility Within one month of end of each half of the financial year.

The listed entity shall submit a compliance certificate to the exchange, duly signed by both that is by the compliance officer of the listed entity and the authorized representative of the share transfer agent, wherever applicable, within one month of end of each half of the financial year, certifying maintaining physical & electronic transfer facility either in house or RTA as applicable.

### **Regulation 13 (3) – Statement of Investor complaints.**

#### **Within Twenty one days from the end of each quarter**

The listed entity shall file with the recognised stock exchange(s) on a quarterly basis, within twenty one days from the end of each quarter, a statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.

### **Regulation 27 (2) – Corporate Governance.**

#### **Within 15 days from quarter end.**

The listed entity shall submit a quarterly compliance report on corporate governance within fifteen days from close of the quarter. Further it may be noted that it shall not apply, in respect of – (a) the listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year: Provided that where the provisions of the regulations specified in this regulation becomes applicable to a listed entity at a later date, such listed entity shall comply with the requirements those regulations within six months from the date on which the provisions became applicable to the listed entity. (b) the listed entity which has listed its specified securities on the SME Exchange.

### **Regulation 31 – Shareholding Pattern.**

#### **Within 21 days from quarter end.**

1) The listed entity shall submit to the stock exchange(s) a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board from time to time within the following timelines – one day prior to listing of its securities on the stock exchange(s);

on a quarterly basis, within twenty one days from the end of each quarter;

within ten days of any capital restructuring of the listed entity resulting in a change exceeding two per cent of the total paid-up share capital:

Provided that in case of listed entities which have listed their specified securities on SME Exchange, the above statements shall be submitted on a half yearly basis within twenty one days from the end of each half year.

### **Regulation 33 – Financial Results.**

#### **Within 45 days from quarter end . And in case of Annual Financial Result,**

#### **within 60 days from end of Financial Year.**

The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter, (other than last quarter) along with Limited Review Report or Audit Report as applicable.

The listed entity shall submit Annual Audited standalone Financial results for the financial year, within sixty days from the end of the financial year along with the audit report and either with Statement on Impact of Audit Qualifications (applicable for audit report with modified opinion(s)) or declaration (applicable for audit reports with unmodified opinion(s)).

### **Regulation 33 – Financial Results.**

#### **Within 45 days from quarter end .**

And in case of Annual Financial Result, within 60 days from end of Financial Year.

The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter, (other than last quarter) along with Limited Review Report or Audit Report as applicable.

The listed entity shall submit Annual Audited standalone Financial results for the financial year, within sixty days from the end of the financial year along with the audit report and either with Statement on Impact of Audit Qualifications (applicable for audit report with modified opinion (s)) or declaration (applicable for audit reports with unmodified opinion(s)).

Provided that if the listed entity has subsidiaries, it shall, while submitting annual audited standalone financial results also submit annual audited consolidated financial results along with the audit report and Statement on Impact of Audit Qualifications (applicable for audit report with modified opinion). Provided further that, in case of audit reports with unmodified opinion(s), the listed entity shall furnish a declaration to that effect to the Stock Exchange(s) along with the annual audited financial results.

For the purpose of this Financial Result regulations , any reference to “quarterly/quarter” in case of listed entity which has listed their specified securities on SME Exchange shall be respectively read as “half yearly/half year”

### **Regulation 34 –Annual Report**

#### **Within twenty one working days of it being approved and adopted in the annual general meeting.**

The Listed entity shall submit to the stock exchange and publish on its website a copy of the annual report sent to the shareholders along with the notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders. In the event of any changes to the annual report, the revised copy along with the details of and explanation for the changes shall be sent not later than 48 hours after the annual general meeting

In case of top 500 listed entities based on market capitalization (calculated as on March 31 of every financial year), Business responsibility report is required to include in Annual Report is compulsory as per prescribed Format. However in case of other than top 500 listed companies based on market capitalization and listed entities which have listed their specified securities on SME Exchange, may include these Business responsibility reports on a voluntary basis

### **Regulation 34 –Annual Report**

Further as per Regulation 43A. the top five hundred listed entities based on market capitalization (calculated as on March 31 of every financial year) shall formulate a dividend distribution policy which shall be required to disclosed in their annual reports and on their websites. However the listed entities other than top five hundred listed entities based on market capitalization may disclose their dividend distribution policies on a voluntary basis in their annual reports and on their websites

**Regulation 40(9) Certificate from  
Practicing Company Secretary**

**Within one month of the end of each half of the financial year.**

The listed entity shall ensure that the share transfer agent and/or the in-house share transfer facility, as the case may be, produces a certificate from a practicing company secretary within one month of the end of each half of the financial year, certifying that all certificates have been issued within thirty days of the date of lodgment for transfer, sub-division, consolidation, renewal, exchange or endorsement of calls/allotment monies.

**Reconciliation of Share Capital Audit.**

**(SEBI- DP Reg.55A)**

**Within 30 days from quarter end.**

Listed entities are required to submit Reconciliation of Share Capital Audit Report on a quarterly basis to the stock exchanges audited by a qualified chartered accountant or a practicing company secretary for the purpose of reconciliation of share capital held in depositories and in physical form with the issued / listed capital. The Reconciliation of Share Capital Audit Report is required to be submitted to the stock Exchange within 30 days from the end of the Quarter under regulation 55A of the SEBI (Depositories and Participants) Regulations, 1996.

**Regulation 7 – Appointment of New Share Transfer Agent.**

In case of any change or appointment of a new share transfer agent, the listed entity shall enter into a tripartite agreement between the existing share transfer agent, the new share transfer agent and the listed entity, in the manner as specified by the Board from time to time. The listed entity shall intimate such appointment, to the stock exchange(s) within seven days of entering into the agreement.

**Regulation 14 – Listing Fees & Other charges.**

The listed entity shall pay all such fees or charges, as applicable, to the recognised Stock Exchange(s), in the manner specified by the Board or the recognised Stock Exchange(s).

**Regulation 29 – Notice for Board Meeting to consider the prescribed matters.**

The Company shall give an advance notice of at least 5 days for Financial Result as per regulation 291(a) & in case of other matters as stated in regulation 291(b) to (f) – 2 Working days in advance (Excluding the date of the intimation and date of the meeting) to Stock Exchange. The Company shall give an advance notice of 11 working days in case matter related to alteration in i) Securities ;ii) date of interest or redemption of Debenture/bond as per regulation 29(3) (a) ,(b).

**Regulation 30 – Disclosure of Price-Sensitive Information.**

The Company has to intimate to the Stock Exchange about the material events which will have a bearing on the performance / operations of the company as well as price sensitive information both at the time of occurrence of the event and subsequently after the cessation of the event. The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than twenty four hours from the occurrence of event or information.

**Regulation 30 – Outcome of Board Meeting (Schedule III Part A- (4).**

The listed entity shall disclose the information to the Exchange(s), within 30 minutes of the closure of the meeting.

**Regulation 42 – Notice for Record Date \Corporate Action.**

The Company must ensure that there is a gap of at least 30 days between 2 book closure and/or record date. The Company shall give an advance notice of at least 7 working days (Excluding the date of the intimation and record date/book closure start date) to the Stock Exchange for corporate actions (Book closure/Record date) fixed for the purpose of corporate benefits like mergers, de-mergers, split , bonus, dividend, rights etc. The listed entity shall recommend or declare all dividend and/or cash bonuses at least five working days (excluding the date of intimation and the record date) before the record date fixed for the purpose.

**Regulation 43 – Declaration of Dividend.**

The Company has to declare and disclose the dividend on per share basis only.

**Regulation 43 A – Dividend Distribution Policy.**

The top five hundred listed entities based on market capitalization (calculated as on March 31 of every financial year) shall formulate a dividend distribution policy which shall be disclosed in their annual reports and on their websites.



The dividend distribution policy shall include the following parameters:

- (a) The circumstances under which the shareholders of the listed entities may or may not expect dividend;
- (b) The financial parameters that shall be considered while declaring dividend;
- (c) Internal and external factors that shall be considered for declaration of dividend;

**Regulation 43 A – Dividend Distribution Policy.**

- (d) Policy as to how the retained earnings shall be utilized; and
- (e) Parameters that shall be adopted with regard to various classes of shares:

Provided that if the listed entity proposes to declare dividend on the basis of parameters in addition to clauses (a) to (e) or proposes to change such additional parameters or the dividend distribution policy contained in any of the parameters, it shall disclose such changes along with the rationale for the same in its annual report and on its website.

The listed entities other than top five hundred listed entities based on market capitalization may disclose their dividend distribution policies on a voluntary basis in their annual reports and on their websites.

**Regulation 44 – Voting Result.**

The listed entity shall submit to the stock exchange, within forty eight hours of conclusion of its General Meeting, details regarding the voting results in the format specified by the Board.

**Regulation 46 – Company Website.**

The listed entity shall maintain a functional website containing the basic information about the listed entity. The listed entity shall disseminate the information as stated in Regulation 46 (2). The listed entity shall ensure that the contents of the website are correct & the listed entity shall update any change in the content of its website within two working days from the date of such change in content.

**Regulation 30(1) and 30(2) – SEBI Takeover Regulations 2011.**

30(1) Every person, who together with persons acting in concert with him, holds shares or voting rights entitling him to exercise twenty-five per cent or more of the voting rights in a target company, shall disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may be specified.

30 (2) The promoter of every target company shall together with persons acting in concert with him, disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may be specified.

The disclosures required under sub-regulation (1) and sub-regulation (2) shall be made within seven working days from the end of each financial year to; every stock exchange where the shares of the target company are listed; and the target company at its registered office.

**Regulation 7(2) – SEBI (Prohibition of Insider Trading) Regulations, 2015.**

7(2) Continual Disclosures :

(a). Every promoter, employee and director of every company shall disclose to the company the number of such securities acquired or disposed of within two trading days of such transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of ten lakh rupees or such other value as may be specified;

(b). Every company shall notify the particulars of such trading to the stock exchange on which the securities are listed within two trading days of receipt of the disclosure or from becoming aware of such information.

(Transaction type include buy/sales/pledge/revoke/Invoke)

**GENERAL INSTRUCTIONS :**

Pursuant Regulation 10 of the Listing Regulations about the listed entity shall file the reports, statements, documents, filings and any other information with the recognised stock exchange(s) on the electronic platform as specified by the Board or the recognised stock exchange(s). Accordingly as per BSE Circular No. DCS/COMP/20/2015-16 dated November 30, 2015 it is mandatory for filing of various information with the exchange in electronic mode through online web portal (<http://listing.bseindia.com>), Effective from December 1, 2015, those filings that are not filed with the Exchange through the Listing Centre are liable to be considered as non-submission and consequent non-compliance with the Regulations. Compliance filing for entities other than those listed on the Exchange may be done through Email to the designated ID ie. [corp.relations@bseindia.com](mailto:corp.relations@bseindia.com).

## Revised Compliance under SEBI (LODR) Regulations, 2015 by 1st April 2020

Law being dynamic in nature can never be static. With new amendments, new compliances needs to be ensured. Keeping these in mind the following are the checklist that needs to be abided by the Listed Entities by **1<sup>st</sup> April 2020**.

Reg No.	Provision	Views
17 (1) (A)	The Board of directors of the <b>top 1000 listed entities</b> shall have at least one <b>independent</b> woman director. The composition of board of directors of the listed entity shall be as follows: (A) An optimum combination of executive and non-executive directors with at least one woman director and not less than fifty per cent. of the board of directors shall comprise of non-executive directors;	Previously the requirement was to appoint a Woman Director. However, now the Woman Director <b>shall be Independent</b> . The Provision was applicable to top 500 listed entities w.e.f 01.04.2019. From 01.04.2020 it will be applicable to top 1000 listed entities.
17 (1) (C)	The board of directors of <b>top 2000 listed entities</b> shall comprise of <b>not less than six directors</b> .	The Provision was applicable to top 1000 listed entities w.e.f 01.04.2019 From 01.04.2020 it will be applicable to top 2000 listed entities. One must take care of the requirement of the composition of Board as envisaged in Regulation 17 (1) (A) (B).
17 (1) (B)	The <b>top 500 listed entities</b> shall ensure that the Chairperson of the Board of such listed entity shall – (a) be a non-executive director; (b) not be related to the Managing Director or the Chief Executive Officer as per the definition of the term “relative” defined under the Companies Act, 2013: Provided that this sub-regulation shall not be applicable to those listed entities have any identifiable promoters as per the shareholding pattern filed with stock exchanges.	This is a new provision inserted by the SEBI (LODR) Amendment Regulations. Top 500 listed entities now are required to ensure that: Chairperson of the Board is a Non – Executive Director and he is not related to the MD or the CEO.
17(2A)	The quorum for every meeting of the board of directors of <b>top 2000 listed entities</b> shall be one-third of its total strength or three directors, whichever is higher, including at least one independent director. It is to be noted that the participation of the directors by video conferencing or by other audio-visual means shall also be counted for the purposes of such quorum.	The Provision was applicable to Top 1000 listed entities w.e.f 01.04.2019. From 01.04.2020 it will be applicable to top 2000 listed entities. Attendance of one Independent Director is mandatory.
17A	The directors of listed entities shall comply with the following conditions with respect to the maximum number of directorships, including any alternate directorships that can be held by them at any point of time – (1) A person shall not be a director in more than eight listed entities with effect from April 1, 2019 and in not more than <b>seven listed entities with effect from April 1, 2020</b> : Provided that a person shall not serve as an independent director in more than seven listed entities. (2) Notwithstanding the above, any person who is serving as a whole time director / managing director in any listed entity shall serve as an independent director in not more than three listed entities.	The Directors must ensure that they are not holding directorship in <b>not more than 7 listed entities</b> w.e.f 1 <sup>st</sup> April 2020. For the purpose of limits on directorship, only those company should be taken into account whose <b>equity shares are listed</b> on the Stock Exchanges
24A	Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report, a secretarial audit report, given by a company secretary in practice, in such form as may be specified.	The Listed Entity shall ensure that its Material Unlisted subsidiary incorporated in India has appointed a Secretarial Auditor to undertake secretarial audit Report for the F.Y. 2019-20. Since the onus of compliance is on the Listed entity.

Reg No.	Provision	Views
Schedule V part C clause 2 (h)	<i>A chart or a matrix setting out the skills/expertise/competence of the board of directors specifying the following: (i) With effect from the financial year ending March 31, 2019, the list of core skills/ expertise/competencies identified by the board of directors as required in the context of its business(es) and sector(s) for it to function effectively and those actually available with the board; and (ii) With effect from the financial year ended March 31, 2020, the names of directors who have such skills /expertise /competence</i>	In the Annual Report of 2018-19 the listed entities were required to report the list of core skills/ expertise/competencies identified by the board of directors as required in the context of its business(es) and sector(s) for it to function effectively and those actually available with the board; In the Annual Report of 2019-20 to be prepared by the listed entities now they are report the names of the Directors who have such skills/ expertise/competencies as identified by the board of directors.

*The Article has been Co-authored alongwith CS Sneha Shaw, Officer- Secretarial, Usha Martin Limited.*

**Disclaimer:** The entire contents of this article are solely for information purpose and have been prepared on the basis of relevant provisions and as per the information existing at the time of the preparation by the Author(s). The Author(s) of this Article do not constitute any sort of professional advice or a formal recommendation. The Author(s) has undertaken utmost care to disseminate the true and correct view and doesn't accept liability for any errors or omissions. You are kindly requested to verify and confirm the updates from the genuine sources before acting on any of the information's provided hereinabove

## GST UPDATES

KHANDHAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

### 1. SOP to be followed in Case of Non-filers of Returns:

- ❑ A system generated message would be sent to all the registered persons 3 days before the due date to nudge them about filing of the return for the tax period by the due date.
- ❑ Once the due date for furnishing the return under section 39 is over, a system generated mail / message would be sent to all the defaulters immediately after the due date to the effect that the said registered person has not furnished his return for the said tax period; the said mail/message is to be sent to the authorized signatory as well as the proprietor / partner / director / karta, etc.
- ❑ Five days after the due date of furnishing the return, a notice in **FORM GSTR-3A** (under section 46 of the CGST Act read with rule 68 of the CGST Rules) shall be issued electronically to such registered person who fails to furnish return under section 39, requiring him to furnish such return within fifteen days.
- ❑ In case the said return is still not filed by the defaulter within 15 days of the said notice, the proper officer may proceed to assess the tax liability of the said person under section 62 of the CGST Act, to the best of his judgement taking into account all the relevant material which is available or which he has gathered and would issue order under rule 100 of the CGST Rules in **FORM GST ASMT-13**. The proper officer would then be required to upload the summary thereof in **FORM GST DRC-07**.
- ❑ For the purpose of assessment of tax liability under section 62 of the CGST Act, the proper officer may take into account the details of outward supplies available in the statement furnished under section 37 (**FORM GSTR-1**), details of supplies auto populated in **FORM GSTR-2A** information available from e-way bills, or any other information available from any other source, including from inspection under section 71.
- ❑ In case the defaulter furnishes a valid return within thirty days of the service of assessment order in **FORM GST ASMT-13**, the said assessment order shall be deemed to have been withdrawn in terms of provision of sub-section (2) of section 62 of the CGST Act. However, if the said return remains unfurnished within the statutory period of 30 days from issuance of order in **FORM ASMT-13**, then proper officer may initiate proceedings under section 78 and recovery under section 79 of the CGST Act.
- ❑ Further, the proper officer would initiate action under sub-section (2) of section 29 of the CGST Act for cancellation of registration in cases where the return has not been furnished for the period specified in section 29.

### 2. Recent Notifications Under GST:

- ❑ Waiver of late fees for late filing of GSTR-1 for the period July 2017 to November 2019 if filed during 19.12.2019 to 10.01.2020. (Notification No. 74/2019-Central Tax dated 26.12.2019)
- ❑ Maximum ITC can be availed up to 10% of eligible ITC for invoices which are not reflecting in GSTR 2 Ae.f. 01.01.2020 earlier it was 20% (Notification No. 75/2019-Central Tax dated 26.12.2019)

- ❑ Insert new rule 86A, namely conditions of use of amount available in E-Credit Ledger under CGST Rule 2017 w.e.f. 26.12.2020: Notification No. 75/2019-Central Tax dated 26.12.2019)
- ❑ Where the proper officer has reason to believe that ITC available in E-Credit Ledger has been fraudulently availed or is ineligible may, for reasons to be recorded in writing, not allow utilization of such ITC or refund of unutilized amount
- ❑ Form GSTR 1 Date extended for Nov 19 for Assam, Manipur & Tripura (Notification No. 78/2019-Central Tax dated 26.12.2019)
- ❑ Form GSTR 3B date extended for Assam, Manipur and Tripura (Notification No.77/2019 dated 26.12.2019)
- ❑ Form GSTR 1 Date extended for Nov 19 for Assam, Manipur & Tripura (Notification No.76/2019 dated 26.12.2019)
- ❑ Extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR9/FORM GSTR-9C for FY 2017-18 till 31.01.2020 (earlier it was 31.12.2019) vide Order No.10/2019 - Central Tax dated 26.12.2019.

### 3. AAR And Judicial Decisions:

- (i) AAR On Supply of a bundle of services at a single price if it does not constitute a composite supply, is a mixed supply: (Applicant - Infobase Services Pvt Ltd)

The Applicant herein, in addition to supplying printing service to the Tollygunge Club Ltd, was also acting as an intermediary on behalf of the Club for selling space for advertisements in the Directory. The cost of printing the Directory is covered by the sales of the advertisement space.

Any profit generated from the sale of space would be divided among the parties with the applicant receiving 75% of profit. The Applicant submitted that print media, as defined in clause 2 (zr) of Notification No. 9/2017 - Integrated Tax (Rate) dated 28\06\2017, includes books, as defined in section (1) (1) of the Press and Registration of Books Act, 1867, but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purpose. The Applicant further argued that the Directory is not meant for commercial purpose and therefore, is a book and part of the print media as defined under clause 2 (zr) of the above notification.

The Authority noted that the "Applicant is making a bundled supply to the Club of printing service and intermediary service for selling space for advertisement on behalf of the Club and charging a single price for the bundle as the project cost for printing. The two services are not naturally bundled or supplied in conjunction with each other in the ordinary course of business". The Authority further pointed out that they are bound by an obligation specified in the agreement between the Applicant and the Club and therefore, not a composite supply.

The Authority hence ruled that the applicant is making a mixed supply to the Tollygunge Club of printing service and intermediary service for selling space for advertisement on behalf of the club.

- (ii) AAR On once exporter received goods availing under concessional scheme @0.10% he can't exports goods under IGST payment options:(Applicant - Toyota Tsusho India Private Ltd)

The applicant states that he is engaged in the purchase and resale of various goods falling under Harmonised System of Nomenclature (HSN') 8703, 8708, 8706 and 8466 to buyers located outside the country. The applicant is at present purchasing goods such as Motor Cars, Automobile Parts, Chassis fitted with engines and parts and accessories from registered domestic suppliers on which full GST at applicable rates is being charged, and exporting the same under Legal Undertaking ("LUT") without payment of IGST. The applicant is availing input tax credit (ITC) on such purchases along with input services and capital goods. The applicant undertakes following activities:

- i. Export on payment of applicable IGST
- ii. Procurement at concessional rate of GST @ 0.10% under merchant export scheme

The restriction is on the person claiming refund of IGST paid that he must not have received supplies on which the benefit of the Government of India, Ministry of Finance Notification No. 40/2017-Central Tax (Rate), dated the 23rd October 2017 has been availed, and not related to the individual transactions. If the person has utilized the benefit of the said notification on his inward supplies, then he would not be eligible for the scheme of paying IGST on the export of goods and then claiming the entire amount of IGST paid as a refund on such goods being exported. But this does not amount to denial of refund of input tax credit and he can always avail the benefit of zero-rated supplies on the basis of LUT.

- (iii) **AAR on rejection of refund relatable to Central Excise Rebate with a view that the amount needs to be claimed under Central Excise Act and not under GST Act:**

The A.A has correctly remarked that any excess credit available under Central Excise has to be claimed through Tran-01 only and such excess credit of any existing law pertaining to the period before appointed day i.e. 01.07.2017 has to be disposed of in accordance with the provisions of existing law i.e. Central Excise Act & Rules - claim of excess CENVAT credit pertaining to Central Excise Act cannot be allowed as refund under GST Act - CBIC Circular dated 15.03.2018 plainly point towards a conclusion that any excess credit available under existing law i.e. Central Excise Act shall not be claimed as refund under CGST Act, 2017. The above circular categorically directed that, no refund of any amount of CENVAT credit is to be granted under GST Act - the refund rejection orders of A.A are legally sustainable and in tune with the provisions of CGST Act - the appeal stands dismissed.



## NOTIFICATION

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
**Notification No. 69/2019 – Central Tax**

New Delhi, the 13th December, 2019

G.S.R. (E).- In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule(4) of rule 48 of the Central Goods and Services Tax Rules, 2017 and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule(4) of rule 48 of the aforesaid rules, namely:-

- |                                 |                                  |
|---------------------------------|----------------------------------|
| (i) www.einvoice1.gst.gov.in;   | (ii) www.einvoice2.gst.gov.in;   |
| (iii) www.einvoice3.gst.gov.in; | (iv) www.einvoice4.gst.gov.in;   |
| (v) www.einvoice5.gst.gov.in;   | (vi) www.einvoice6.gst.gov.in;   |
| (vii) www.einvoice7.gst.gov.in; | (viii) www.einvoice8.gst.gov.in; |
| (ix) www.einvoice9.gst.gov.in;  | (x) www.einvoice10.gst.gov.in.   |

Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2020.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
**Notification No. 70/2019 – Central Tax**

New Delhi, the 13th December, 2019

G.S.R. (E).— In exercise of the powers conferred by sub-rule (4) to rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

3. This notification shall come into force from the 1st day of April, 2020.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
**Notification No. 71/2019 – Central Tax**

**New Delhi, the 13th December, 2019**

G.S.R. (E).— In exercise of the powers conferred by rule 5 of the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 31/2019 – Central Tax, dated the 28<sup>th</sup> June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 457(E), dated the 28<sup>th</sup> June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India



**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
**Notification No. 72/2019 – Central Tax**

**New Delhi, the 13th December, 2019**

G.S.R.....(E).— In exercise of the powers conferred by the sixth proviso to rule 46 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of April, 2020.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India



**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
**Notification No. 75/2019 – Central Tax**

**New Delhi, the 26th December, 2019**

G.S.R...(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2019.  
(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words “20 per cent.”, the figures and words “10 per cent.” shall be substituted.

3. In the said rules, after rule 86, the following rule shall be inserted, namely:- **“86A. Conditions of use of amount available in electronic credit ledger.-**
- (1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-
- a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-
- i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- ii. without receipt of goods or services or both; or
- b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36, may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.
- (2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.
- (3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”.
4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-
- “(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”.

[F.No.20/06/09/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 68/2019 - Central Tax, dated the 13th December, 2019, published vide number G.S.R. 924(E), dated the 13th December, 2019.

**Circular No. 127/46/2019 – GST**

F. No. CBEC – 20/06/03/2019 – GST

**Government of India**

**Ministry of Finance**

**Department of Revenue**

**Central Board of Indirect Taxes and Customs, GST Policy Wing**

New Delhi, the 4th December, 2019

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam / Sir

**Subject : Withdrawal of Circular No. 107/26/2019-GST dt. 18.07.2019 – reg.**

Kind attention is invited to Circular No. 107/26/2019-GST dated 18.07.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.

2. Thereafter, numerous representations were received expressing apprehensions on the implications of the said Circular. In view of these apprehensions and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No. 107/26/2019-GST dated 18.07.2019.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular. Hindi version will follow.

(Yogendra Garg)

Principal Commissioner (GST)

CBEC – 20/06/04/2019 – GST  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

New Delhi, the 24th December, 2019

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)  
 The Principal Director Generals / Director Generals (All)  
 Madam / Sir

**Subject : Standard Operating Procedure to be followed in case of non-filers of returns – reg.**

Doubts have been raised across the field formations in respect of the appropriate procedure to be followed in case of non-furnishing of return under section 39 or section 44 or section 45 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”). It has further been brought to the notice that divergent practices are being followed in case of non-furnishing of the said returns.

2. The matter has been examined. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby issues the following clarifications and guidelines.
3. Section 46 of the CGST Act read with rule 68 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”) requires issuance of a notice in **FORM GSTR-3A** to a registered person who fails to furnish return under section 39 or section 44 or section 45 (hereinafter referred to as the “defaulter”) requiring him to furnish such return within fifteen days. Further section 62 provides for assessment of non-filers of return of registered persons who fails to furnish return under section 39 or section 45 even after service of notice under section 46. **FORM GSTR-3A** provides as under:

**“Notice to return defaulter u/s 46 for not filing return**

*Tax Period - Type of Return -*

*Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.*

1. *You are, therefore, requested to furnish the said return within 15 days failing which the tax liability may be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.*
2. *Please note that no further communication will be issued for assessing the liability.*
3. *The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.”*

As such, no separate notice is required to be issued for best judgment assessment under section 62 and in case of failure to file return within 15 days of issuance of **FORM GSTR- 3A**, the best judgment assessment in **FORM ASMT-13** can be issued without any further communication.

4. Following guidelines are hereby prescribed to ensure uniformity in the implementation of the provisions of law across the field formations:
  - (i) Preferably, a system generated message would be sent to all the registered persons 3 days before the due date to nudge them about filing of the return for the tax period by the due date.
  - (ii) Once the due date for furnishing the return under section 39 is over, a system generated mail / message would be sent to all the defaulters immediately after the due date to the effect that the said registered person has not furnished his return for the said tax period; the said mail/message is to be sent to the authorized signatory as well as the proprietor / partner / director / karta, etc.
  - (iii) Five days after the due date of furnishing the return, a notice in **FORM GSTR-3A** (under section 46 of the CGST Act read with rule 68 of the CGST Rules) shall be issued electronically to such registered person who fails to furnish return under section 39, requiring him to furnish such return within fifteen days;

In case the said return is still not filed by the defaulter within 15 days of the said notice, the proper officer may proceed to assess the tax liability of the said person under section 62 of the CGST Act, to the best of his judgement taking into account all the relevant material which is available or which he has gathered and would issue order under rule 100 of the CGST Rules in **FORM GST ASMT-13**. The proper officer would then be required to upload the summary thereof in **FORM GST DRC- 07**;



- (iv) For the purpose of assessment of tax liability under section 62 of the CGST Act, the proper officer may take into account the details of outward supplies available in the statement furnished under section 37 (**FORM GSTR-1**), details of supplies auto-populated in **FORM GSTR-2A**, information available from e-way bills, or any other information available from any other source, including from inspection under section 71;
- (v) In case the defaulter furnishes a valid return within thirty days of the service of assessment order in **FORM GST ASMT-13**, the said assessment order shall be deemed to have been withdrawn in terms of provision of sub-section (2) of section 62 of the CGST Act. However, if the said return remains unfurnished within the statutory period of 30 days from issuance of order in **FORM ASMT-13**, then proper officer may initiate proceedings under section 78 and recovery under section 79 of the CGST Act;
5. Above general guidelines may be followed by the proper officer in case of non-furnishing of return. In deserving cases, based on the facts of the case, the Commissioner may resort to provisional attachment to protect revenue under section 83 of the CGST Act before issuance of **FORM GST ASMT-13**.
6. Further, the proper officer would initiate action under sub-section (2) of section 29 of the CGST Act for cancellation of registration in cases where the return has not been furnished for the period specified in section 29.
7. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
8. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner (GST)



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
**Notification No. 68/2019 – Central Tax**

**New Delhi, the 13<sup>th</sup> December, 2019**

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2019.  
(2) They shall come into force on the date of their publication in the Official Gazette.
- In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:- “(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.
- (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.
- (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610 (E), dated the 19th June, 2017 and last amended vide notification No. 56/2019 - Central Tax, dated the 14th November, 2019, published vide number G.S.R. 845 (E), dated the 14<sup>th</sup> November, 2019.



नये जीएसटी रिटर्न पर कार्यशाला का शुभारम्भ करते हुए सहायक आयुक्त सीजीएसटी श्री ए के जेटवा

कार्यशाला में प्रस्तुति देते हुए सहायक आयुक्त सीजीएसटी श्री ए के जेटवा



कार्यशाला में उपस्थित मेवाड चेम्बर के सदस्यगण एवं अन्य व्यवसायी



नितिन स्पिनर्स लिमिटेड को ऊर्जा संरक्षण पुरस्कार 2019





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