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## EDITORIAL

**Friends,**

Indians have invested billions of dollars in cryptocurrencies like Bitcoin, Dogecoin, Ethereum, Binance, Ripple, Matic, and other over popular coins. The trading volume of cryptocurrencies has increased multifold since the nationwide lockdown of last year. According to a recent report, Indian investment in cryptocurrencies grew from \$923 million in April 2020 to nearly \$ 6.6 billion in May 2021. The crypto investment by Indians has grown despite no clear regulation on this from the RBI or the Government. The RBI had tried to impose a kind of ban in 2018 by restricting banking facilities to crypto exchanges, which was later ruled out by the Supreme Court. Since then, the Indian engagement in crypto trading and investment has grown manifold, particularly after Covid-induced lockdowns confined salaried youths to their homes, leaving them with ample time to explore new ways of making money fast. As the tax filing season for AY 2021-22 starts, many crypto investors in the country may be worried about the tax implications of their earnings from crypto-currency trading and investments in the previous financial year. The income tax department has not yet provided any clarification regarding the tax implications on the gains earned from the crypto transactions.

**CBDT GRANTS FURTHER RELAXATION IN E-FILING OF FORM 15CA AND 15CB:**

As per the Income-tax Act, 1961, there is a requirement to furnish Form 15CA and 15CB electronically. Presently, taxpayers upload the Form 15CA, along with the Chartered Accountant Certificate in Form 15CB, wherever applicable, on the e-filing portal, before submitting the copy to the authorized dealer for any foreign remittance.

In view of the difficulties reported by taxpayers in electronic filing of Income Tax Forms 15CA and 15CB on the portal, [www.incometax.gov.in](http://www.incometax.gov.in), it has been decided by the ministry of finance that taxpayers can submit the aforesaid Forms in manual format to the authorised dealers till August 15th, 2021.

**CLARIFICATION REGARDING EXTENSION OF LIMITATION UNDER GST:**

On 20-07-2021 CBIC issued Circular No. 157/13/2021-GST for Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021. It has been clarified that the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 is applicable in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.

**We do hope that this bulletin adds value to your professional sphere.**

**Just to reiterate that we remain available over telecom or e-mail.**

**Truly Yours**

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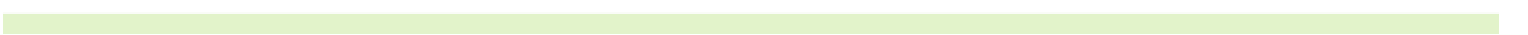
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**Stay Safe and Healthy**

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| Due date                    | Form/Return /Challan | Reporting Period   | Description                                                                                                                                                                                                                |
|-----------------------------|----------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 30 <sup>th</sup> July, 2021 | Form-27 D            | April to June 2021 | Quarterly issuance of Certificate of collection of tax at source (TCS)                                                                                                                                                     |
| 31 <sup>st</sup> July, 2021 | Form No. 24Q         | April to June 2021 | Quarterly Statement of deduction of tax at source (TDS) on salary u/s 192 for the quarter ending June 2021.                                                                                                                |
| 31 <sup>st</sup> July, 2021 | Form No. 27Q         | April to June 2021 | Quarterly Statement of deduction of tax at source (TDS) in respect of the deductee who is a non-resident not being a company or a foreign company or resident but not ordinarily resident for the quarter ending June 2021 |
| 31 <sup>st</sup> July, 2021 | Form No. 26Q         | April to June 2021 | Quarterly Statement of deduction of tax at source (TDS) in respect of all other deductees for the quarter ending June 2021.                                                                                                |
| 31 <sup>ST</sup> July, 2021 | ITNS-280             |                    | Deposit of Income Tax - Self-assessment tax                                                                                                                                                                                |
| 31 <sup>st</sup> July, 2021 | 26QAA                | April to June 2021 | Quarterly return of non -deduction at source by a banking company from interest on deposit in respect of the quarter ending                                                                                                |



## PRESS RELEASE

**CBDT GRANTS FURTHER RELAXATION IN ELECTRONIC FILING OF INCOME TAX FORMS 15CA/15CB:**

**OUR COMMENTS:** As per the Income-tax Act, 1961, there is a requirement to furnish Form 15CA/15CB electronically. Presently, taxpayers upload the Form 15CA, along with the Chartered Accountant Certificate in Form 15CB, wherever applicable, on the e-filing portal, before submitting the copy to the authorized dealer for any foreign remittance.

In view of the difficulties reported by taxpayers in electronic filing of Income Tax Forms 15CA/15CB on the portal [www.incometax.gov.in](http://www.incometax.gov.in), it had earlier been decided by CBDT that taxpayers could submit Forms 15CA/15CB in manual format to the authorised dealer till 15th July, 2021.

It has now been decided to extend the aforesaid date to 15th August, 2021. In view thereof, taxpayers can now submit the said Forms in manual format to the authorized dealers till 15th August, 2021. Authorized dealers are advised to accept such Forms till 15th August, 2021 for the purpose of foreign remittances. A facility will be provided on the new e-filing portal to upload these forms at a later date for the purpose of generation of the Document Identification Number.

## NOTIFICATION

**CBDT VIDE NOTIFICATION 2/21, DATED 20 JULY, 2021 ALLOCATED AREAS OF JURISDICTION AMONG THE COMPETENT AUTHORITIES**

**OUR COMMENTS:** The Central Government is pleased to allocate the following areas of jurisdiction among the

Competent Authorities authorized under sub-section (1) of section 5 of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (13 of 1976) for the purpose of the said Act:

| S. No. | Name of Competent Authority  | Jurisdiction                                                                                                                                                                                                                       |
|--------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Competent Authority, Kolkata | All the cases referred by Income Tax Authorities* exercising the powers and performing the functions under the Prohibition of Benami Property Transactions Act, 1988 having headquarters at Kolkata, Bhubaneswar, Patna, Guwahati. |

\* The territorial area wise jurisdiction of the respective Income Tax Authorities in this regard will be same as provided for in CBDT Notification No 40/2017/F. No. 173/429/2016-ITA-I dated 18-05-2017 [S.O. 1621(E)] published in Part II, Section 3, Sub-section (ii) of the Gazette of India, Extraordinary. The work performed by the Competent Authorities authorized under sub-section (1) of section 5 of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (13 of 1976) in exercise of powers conferred under section 7 of the Prohibition of Benami Property Transactions Act 1988 will be in addition to the work already being performed by the Competent Authorities.

**[For further details please refer the notification]**

## CASE LAW

**NAGGARAJ ANOORADHA VS THE STATE TAX OFFICER (CIRCLE) KOYAMBEDU (C) NO. 4/109, CHENNAI BANGALORE DATED 8<sup>TH</sup> JULY, 2021**

**BRIEF:** According to the Madras High Court the petitioner has made a claim for refund of Input Tax, in respect of which a deficiency memo had been raised by respondent calling for documents in support of the claim - An e-application for refund was once again filed - A SCN was issued proposing rejection of refund stating that there was a mismatch between the export value and the net ITC when compared to monthly returns - The case of petitioner is that two invoices relating to the month of March, 2020 had been inadvertently omitted to be taken into account and this would account for mismatch - The impugned order is non-speaking - In fact, there is a column available for reasons on the basis of which the claim has been either accepted or rejected - However, this column in the impugned order is conspicuously blank and no reasons have been adduced for the rejection of the request - Bearing in mind the violation of principles of natural justice, the impugned order of rejection is set aside.

**OUR COMMENTS:** The petitioner challenges order dated 22.07.2020 rejecting its request for refund. The petitioner is an registered assessee on the files of the State Tax Officer/sole respondent under the Goods and Services Tax Act, 2017 (in short 'Act'). The petitioner has made a claim for refund of Input Tax, in respect of which a deficiency memo had been raised by the respondent on 15.06.2020 calling for documents in support of the claim. An e-application for refund was once again filed on 16.06.2020. This was followed by a show cause notice

dated 25.06.2020 proposing rejection of refund stating that there was a mismatch between the export value and the net ITC when compared to monthly returns. The petitioner has responded to the show cause notice vide reply dated 07.07.2020 enclosing copies of the export invoice, inward supply bills and bank realisation statements. The case of the petitioner appears to be that two invoices relating to the month of March, 2020 had been inadvertently omitted to be taken into account and this would account for mismatch. Had a personal hearing been afforded to the petitioner prior to adjudication of the request for refund, this point would have been explained. However, since the impugned order has come to be passed without affording an opportunity of personal hearing, this point has not been put forth to the respondent for consideration effectively. Moreover, the impugned order, is non-speaking. In fact, there is a column available for reasons on the basis of which the claim has been either accepted or rejected. However, this column in the impugned order is conspicuously blank and no reasons have been adduced for the rejection of the request. Bearing in mind the violation of principles of natural justice, the impugned order of rejection is set aside. The petitioner will appear before the respondent on Monday, the 19th of July, 2021 at 10.30 a.m. without expecting any further notice in this regard. After hearing the petitioner, the respondent shall pass an order of adjudication on the request of refund, de novo within a period of four (4) weeks from the date of personal hearing, in accordance with law. This Writ Petition is disposed as above. No costs. Connected Miscellaneous Petitions are closed

**[In favour of the petitioner].**

## CIRCULAR

**LIBERALISED REMITTANCE SCHEME FOR RESIDENT INDIVIDUALS VIDE CIRCULAR NO. RBI/2021-22/56 DATED 17TH JULY 2021**

prejudice to permissions / approvals, if any, required under any other law.

**[For further details please refer the Circular]**

**OUR COMMENTS:** Attention of all Authorised Dealer Category - I (AD Category - I) banks is invited to A. P. (DIR Series) Circular No. 106 dated May 23, 2013, in terms of which, AD Category -I banks were required to upload the data in respect of number of applications received and the total amount remitted under the Liberalised Remittance Scheme (the Scheme) on Online Return Filing System (ORFS).

It has now been decided to collect this information through XBRL system instead of the ORFS.

Accordingly, AD Category – I banks shall upload the requisite information on XBRL system on or before the fifth of the succeeding month from July 01, 2021 onwards. The XBRL site can be accessed through URL <https://xbml.rbi.org.in/orfsxbml>. User ids are being issued separately. In case no data is to be furnished, AD banks shall upload 'nil' figures.

The directions contained in this circular have been issued under Sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without

## NOTIFICATION

**NOTIFICATION NO. 37/2021- CUSTOMS, DATED: 19<sup>TH</sup> JULY, 2021, AMENDMENT NOTIFICATION**

**OUR COMMENTS:** Notification No. 46/2017 – Customs, dated 30th June, 2017 was issued to provide Exemption to re-import of goods exported under duty drawback, rebate of duty or under bond on or before the 30th June 2017.

In the said notification, recently following amendments has been made vide Notification No. 37/2021- Customs, Dated: 19<sup>th</sup> July, 2021-

(i) in the Table, against serial numbers 2 and 3, in column (3), for the words “Duty of customs”, the words “Said duty, tax or cess” shall be substituted;

(ii) in the Explanation, after clause (c), the following clause shall be inserted, namely: -

“(d) on recommendation of the GST Council, for removal of doubt, it is clarified that the goods mentioned at serial numbers 2 and 3 of the Table, are leviable to integrated tax and cess as leviable under the said Customs Tariff Act, besides the customs duty as specified in the said First Schedule, calculated on the value as specified in column (3), and the exemption, under said serial numbers, is only from the amount of said tax, cess and duty over and above the amount so calculated.”.

**[For further details please refer the Notification]**

## NOTIFICATION

**NOTIFICATION NO. 36/2021- CUSTOMS, DATED: 19<sup>ST</sup> JULY, 2021, AMENDMENT NOTIFICATION**

**OUR COMMENTS:** Notification No. 45/2017 – Customs, dated 30th June, 2017 was issued to provide Exemption to re-import of goods exported under duty drawback, rebate of duty or under bond on or after the 1st July 2017.

In the said notification, recently following amendments has been made vide Notification No. 36/2021- Customs, Dated: 19<sup>th</sup> July, 2021-

(i) in the Table, against serial numbers 2 and 3, in column (3), for the words “Duty of customs”, the words “Said duty, tax or cess” shall be substituted;

(ii) in the Explanation, after clause (c), the following clause shall be inserted, namely: -

“(d) on recommendation of the GST Council, for removal of doubt, it is clarified that the goods mentioned at serial numbers 2 and 3 of the Table, are leviable to integrated tax and cess as leviable under the said Customs Tariff Act, besides the customs duty as specified in the said First Schedule, calculated on the value as specified in column (3), and the exemption, under said serial numbers, is only from the amount of 9 tax, cess and duty over and above the amount so calculated.”.

**[For further details please refer the Notification]**

## TRADE NOTICE

**EXTENSION OF DATE FOR MANDATORY ELECTRONIC FILING OF NON-PREFERENTIAL CERTIFICATE OF ORIGIN (COO) THROUGH THE COMMON DIGITAL PLATFORM TO 01ST OCT 2021 VIDE TRADE NOTICE NO. 10/2021-2022 DATED 19.07.2021**

**OUR COMMENTS:** In continuation to the earlier Trade Notice 42/2020-2021 dated 19.02.2021 and 48/2020-2021 dated 25.03.2021, it is informed that the electronic platform for Certificate of Origin (CoO) (URL: <https://coo.dgft.gov.in>) which was made live for issuing preferential certificates under different FTAs has now been expanded to facilitate electronic application for Non-Preferential Certificates of Origin as well. The objective of this platform is to provide an electronic, contact-less single window for the CoO related processes. However, on the request of certain Chambers/Associations the existing system of submitting and processing non-preferential CoO applications in manual/paper mode is being allowed for the time being and the online system is not being made mandatory. This option of submission and issuance of CoO (Non-Preferential) by the issuing agencies through their paper-based systems may continue further up to **30th September 2021**. All Agencies as notified under Appendix-2E are required to ensure the on-boarding exercise is completed latest by 30th September 2021. The concerned agencies may reach out over email to [ddg2egov-dgft\[at\]gov\[dot\]in](mailto:ddg2egov-dgft[at]gov[dot]in) for any guidance or clarifications in regard to the on-boarding process. This issues with the approval of the competent authority.

**[For further details please refer the Trade Notice]**

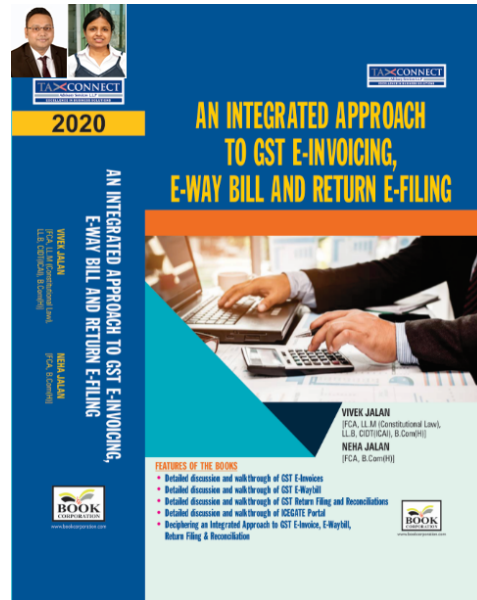
## TRADE NOTICE

**NEW FOREIGN TRADE POLICY (2021-26) - INVITING SUGGESTIONS VIDE TRADE NOTICE NO. 9/2021-2022 DATED 16.07.2021**

The Foreign Trade Policy (2015-2020), was extended till 30 September 2021. In order to prepare a new five year Foreign Trade Policy, suggestions/inputs are invited from various stakeholders. To collate, analyze and for ease of processing the suggestions/inputs received, a Google Form has been created.

The Google Form link shall be valid upto 31.7.2021. Stakeholders including Export Promotion Councils (EPCs), Trade/Industry Bodies/Associations, Commodity Boards, RAs and members of trade, industry are requested to send their suggestions/inputs only through above-mentioned Google Form, rather than email or paper based submissions on or before 31.7.2021.

**[For further details please refer the Trade Notice]**

**:IN STANDS****AN INTEGRATED APPROACH TO GST E-INVOICING, E-WAYBILL & E-RETURN FILING****ABOUT THE BOOK:** This publication includes:

1. Detailed discussion and walkthrough of GST E-Invoices.
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3. Detailed discussion and walkthrough of GST Return Filing and Reconciliations.
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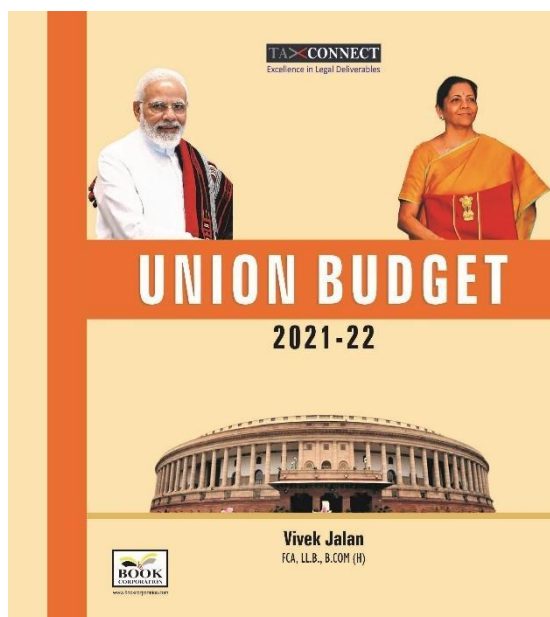
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4. Memorandum
  - a. Direct Tax
  - b. Customs
  - c. Excise
  - d. GST
5. Finance Bill
6. Notes on Clauses

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