



## INDIRECT TAX E-BULLETIN

**VOL 4 | ISSUE 1**

June 2021



**KHAITAN  
& CO**

*Advocates since 1911*

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## 01.

## GOODS AND SERVICES TAX

## NOTIFICATIONS AND CIRCULARS

## Key GST Notifications pursuant to the 44th GST Council Meeting

Notification No. and date	Particulars								
Notification No. 4/2021-CT (Rate) dated 14 June 2021	Reduces GST rate on works contract services, rendered in respect of a structure meant for funeral, burial or cremation of deceased, from 12% to 5%.. The reduced rate would apply from 14 June 2021 till 30 September 2021.								
Notification No. 5/2021-CT (Rate) dated 14 June 2021	<p>Introduces a concessional GST rate on:</p> <table border="1"> <thead> <tr> <th>Product</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>Various COVID-19 relief supplies including Hand Sanitizers, COVID-19 Testing kits, Remdesvir, Medical Grade Oxygen, etc.</td> <td>5%</td> </tr> <tr> <td>Pharmaceutical products Tocilizumab and Amphotericin B</td> <td>Nil</td> </tr> <tr> <td>Ambulances</td> <td>12%</td> </tr> </tbody> </table> <p>The revised rate would be applicable up till 30 September 2021.</p>	Product	Rate	Various COVID-19 relief supplies including Hand Sanitizers, COVID-19 Testing kits, Remdesvir, Medical Grade Oxygen, etc.	5%	Pharmaceutical products Tocilizumab and Amphotericin B	Nil	Ambulances	12%
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Ambulances	12%								
Notification No. 28/2021-CT dated 30 June 2021	Waives penalty under Section 125 of the CGST Act till 30 September 2021 where specified class of registered persons have not complied with requirement of issuing B2C invoices with dynamic QR code.								

## CASE LAWS | SUPREME COURT &amp; HIGH COURTS

## Constitutional validity of the place of supply in respect of intermediary services

The Division bench of the Bombay High Court expressed divergent views on the constitutional validity of Section 13(8)(b) of the IGST Act which stipulates that the place of supply of intermediary services is determinable basis the location of the supplier.

Justice Ujjal Bhuyan opined that Section 13(8)(b) of the IGST Act falls foul of the overall scheme of the GST Law, runs contrary to Articles 245, 246A, 269A and 288(1) of the Constitution of India and is therefore unconstitutional. Contrarily, Justice Abhay Ahuja pronounced that Section 13(8) of IGST Act is constitutionally valid and operative for all purposes. Due to a difference in the opinion of the division bench, the matter has been placed before the Hon'ble Chief Justice on the administrative side.

KCO is arguing the matter on behalf of the Petitioner, ATE Enterprises Private Limited.

*[Dharmendra Jani, ATE Enterprises Private Limited vs UOI and Ors]*

## No ITC reversal on inherent loss of inputs during manufacturing

The Hon'ble Madras High Court quashed an assessment order that rejected a portion of ITC that pertained to loss by consumption of inputs in the course of manufacturing. While denying the ITC as mentioned above, Revenue invoked Section 17(5)(h) of the CGST Act which contemplates a credit blockage qua goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples.

The High Court observed that a loss that is occasioned by consumption in the process of manufacture is one which is inherent to the process of manufacture itself and did not fall within the purview of Section 17(5)(h) of the CGST Act. In view of the above, the Madras High Court held that the ITC reversal by the Revenue was misconceived.

*[ARS Steels & Alloy International Pvt Ltd vs The State Tax Officer]*



## Levy of GST on entire bet amount is unconstitutional

By virtue of Rule 31A(3) of the CGST Rules, the entire bet amount paid to a totalisator suffers a levy of GST. In a challenge to the foregoing provision, the Karnataka High Court adverted to the settled law that there must be a nexus between the measure of tax and the taxable event.

The High Court observed that Rule 31A(3) makes totalisators liable to a levy of GST on the entire bet value despite the totalisator's consideration for supplies being restricted only to the component of commission. The Karnataka High Court quashed Rule 31A(3) of the CGST Rules and held that the totalisator was liable to pay GST only on the portion of commission.

*[Bangalore Turf Club Limited vs State of Karnataka]*

## Representation to the Government for bringing petrol, diesel under GST

In a recent PIL, the Kerala High Court has directed the GST Council to forward the representation filed by the Petitioner, seeking inclusion of petrol and GST under GST regime, to the Union of India. The Kerala High Court has further directed the Union of India to take a decision on said representation within a period of six weeks.

*[Kerala Pradesh Gandhi Darshanvedhi vs UOI]*

## Period of limitation for filing appeal under GST stands extended

The Supreme Court, *vide* judgment dated 23 March 2020 in a *Suo Motu* Writ Petition (Civil) No(s) 03/2020, had extended the period of limitation under various laws from 15 March 2020 till 14 March 2021.

*Vide* judgment dated 27 April 2021 in Miscellaneous Application No. 665/2021 in SMW(C) No. 03/2020, the period of limitation has been further extended until further orders. In light of the above, the Madras High Court reinstated the GST appeal that was rejected by the Appellate Authority on grounds of time barring under Section 107 of the CGST Act.

*[Hitachi Payment Services (P) Ltd vs The Joint Commissioner of Central Tax (Appeals - II)]*

## Belated filing of certified order not a ground for appeal rejection

In terms of Rule 108(3) of the CGST Rules, a certified copy of the order appealed against shall be submitted within seven days to the Appellate Authority. On a failure to comply with the timeline stipulated in Rule 108(3), the date of filing of the appeal shall be the date of submission of such certified copy.

The Hon'ble Orissa High Court condoned the procedural lapse that arose on account of delayed submission of certified order copy with the First Appellate Authority. The High Court observed that in Covid times, when there is a restricted functioning of Courts and Tribunals in general, a more liberal approach is warranted in matters of condonation of delay.

*[Shree Udyog vs Commissioner of State Tax]*

## Anticipatory bail granted since there was no prior criminal record

The Delhi High Court allowed an anticipatory-bail application of the Directors of a Company who were allegedly involved in availment of wrongful input tax credit. The High Court took into consideration the fact that no prior criminal antecedents of the concerned petitioners were brought on record and the petitioners had co-operated with the Revenue's investigation upon receipt of summonses.

*[Pawan Goel & anr vs Directorate General of GST Intelligence]*

## CASE LAWS | AAR / AAAR

### Placement of non-transferable medical instruments in hospitals without consideration constitutes a supply

The Kerala AAR was posed with a question as to whether the placement of medical instruments by the Applicant to unrelated parties like hospitals and labs for use without any consideration is to be treated as a supply. The Kerala AAR observed that in the specific facts of the case, the hospitals in question were obliged to purchase a minimum quantity of consumables exclusively from the Applicant's distributors and discharge a deficit amount in case of shortages. According to the Kerala AAR, the foregoing contractual term qualified as non-monetary consideration in lieu of the medical instruments that were placed in



hospitals by the Applicant. Thus, the Kerala AAR held that the placement of such instruments was a supply of goods.

[Re: *Abbott Healthcare Pvt Ltd*]

## 02.

### LEGACY TAXES (CENTRAL EXCISE / SERVICE TAX / VAT / CST)

#### CASE LAWS | SUPREME COURT & HIGH COURTS

##### Challenge to jurisdiction of authority could be agitated before the Tribunal, filing of writ premature

The Petitioner had challenged the show cause notice issued by the Directorate General of Goods and Services Tax Intelligence on the ground that the same was issued by an authority which was not a "Central Excise Officer" under Section 73 of the Finance Act 1994 and exceeded territorial jurisdiction. The Petitioner contended that since it had sought to challenge the show cause notice on the very ground of jurisdiction, a writ petition was maintainable and a reply to the notice would not have served any purpose.

Single member bench of the Madras High Court, however, rejected this contention by observing that the issue of jurisdiction could be canvassed before the concerned authority and even further in appeal proceedings. The High Court held that it was not open to the Petitioner to challenge the same before the High Court in a writ petition. Observing thus, the High Court dismissed the petition as premature.

KCO represented the Petitioner in this matter.

[*Coastal Energen Pvt Ltd vs UOI*]

##### Writ petition challenging an Order after expiry of statutory period for filing appeal, maintainable

The Karnataka High Court distinguished the decision of the Supreme Court delivered last year in *Assistant Commissioner (CT) LTU, Kakinada &*

*Ors vs Glaxo Smith Kline Consumer Health Care Limited* and observed that the Supreme Court had not laid down the law that a writ petition filed after expiry of limitation period without availing the appellate remedy must be rejected as non-maintainable.

The Supreme Court in *Glaxo Smith Kline (supra)* had emphasised the need for High Courts to exercise self-restraint and not entertain writ petitions as a matter of course in cases where an alternative efficacious remedy existed. The Supreme Court had further held that if a petitioner chooses to approach the High Court after expiry of the limitation period, the High Court should not disregard the statutory period for redressal of grievance and issue a writ inconsistent with the legislative intent.

The Karnataka High Court, while examining a Central Excise matter where the Petitioner had approached the High Court upon failure to file an appeal within the statutory period, observed that the Supreme Court had underscored a principle that jurisdiction under Article 226 of the Constitution should not be exercised merely because the petitioner contended that an order was inconsistent with principles of natural justice, without jurisdiction or based on misinterpretation of statutory provisions. The High Court held that exercise of jurisdiction under Article 226 must be made based on the peculiar facts and circumstances of a particular case, bearing in mind the prohibitions under the relevant statute.

[*Simplex Infrastructures Ltd vs The Joint Commissioner of Central Tax, Bengaluru*]

##### Reversal of CENVAT credit not required in a sale and leaseback transaction

The Madras High Court upheld the contention of the Petitioner that the Central Excise Act, 1944 did not contemplate any concept of "deemed removal" and warranted reversal of CENVAT credit only in case of (physical) removal of capital goods as such.

In the present case, owing to liquidity issues, the Petitioner had sold its plant and machinery and entered into a lease agreement for the same without physical removal of the said plant and machinery. The revenue demanded reversal of CENVAT credit availed by the Petitioner on the said plant and machinery by terming the transaction as "deemed removal".

The Madras High Court relied on its previous decisions in *The Commissioner of Central Excise vs Dalmia Cements (Bharat) Ltd* and



*Commissioner of C Ex, Tiruchirappalli vs CESTAT, Chennai*, wherein it was held that without physical removal of capital goods, there was no scope to invoke any deeming fiction and consequently there was no requirement to reverse any CENVAT credit. Observing this, the Madras High Court allowed the petition.

[*TVS Srichakra Ltd vs The Commissioner of CGST and Central Excise*]

## CASE LAWS | CESTAT

### Refund of unutilised CENVAT credit of Education Cess, Secondary and Higher Education Cess and Krishi Kalyan Cess lying on 1 July 2017 allowed

The CESTAT, Chandigarh bench allowed refund of unutilised CENVAT credit of Education Cess, Secondary and Higher Education Cess and Krishi Kalyan Cess which was previously transitioned into the GST regime but subsequently reversed.

Pursuant to an amendment in Section 140 of the CGST Act with retrospective effect from 1 July 2017, the Appellant had reversed the amount of CENVAT credit of the aforesaid duties previously transitioned by it and filed a refund claim. The revenue was of the view that (i) since the credit was transitioned into the GST regime, the appellant should have filed a refund claim under the CGST Act; and (ii) the refund claim, in any case, was barred by limitation since it was required to be filed within one year from 1 July 2017.

The CESTAT dismissed the contentions of the revenue and held that since CENVAT credit of the aforesaid duties could not be transitioned into the GST regime, the credit would not be termed as GST credit. The amount reversed would therefore be treated as CENVAT credit lying unutilised on 1 July 2017. On the aspect of limitation, the CESTAT held that since the disallowance of credit was brought about by way of an amendment to the CGST Act and did not exist on 1 July 2017, the relevant date for commencement of limitation would be the date of amendment and not 1 July 2017. Observing thus, the CESTAT allowed the refund claim of the Appellant.

[*Schlumberger Asia Services Ltd vs Commissioner of CE & ST Gurgaon-I*]

### Refund of accumulated CENVAT credit allowed only on physical exports and not deemed exports

The CESTAT, Mumbai bench held that refund of accumulated CENVAT credit could not be allowed in respect of goods supplied to a project awarded against international competitive bidding (regarded as deemed export). The CESTAT held that refund was admissible only against physical export of goods under a bond or letter of undertaking.

The CESTAT relied upon the landmark decision of the Supreme Court in *Commissioner of Customs (Import), Mumbai vs Dilip Kumar and Company & Ors* wherein the Court had held that when words in a statute were clear, plain and unambiguous, Courts should give effect to them irrespective of consequences. The CESTAT thereafter referred to explanation (1A) to Rule 5 of CENVAT Credit Rules, 2004 (inserted with effect from 1 March 2015) which defined "export goods" to mean any goods which are to be taken out of India to a place outside India, and termed it to be "clarificatory" in nature i.e. applicable to past periods also.

Finally, terming the condition of physical export of goods to be "substantial", the CESTAT held that refund of CENVAT credit could not be allowed to the Appellant without fulfilment of the said condition.

[*Fabrimax Engineering Pvt Ltd vs Commissioner of Central Excise, Nagpur-I*]

### Assessee entitled to refund of cess balance

The CESTAT Chandigarh took due note of the fact that tax assesseees were initially entitled to transition cess credit to the GST regime. It was only consequent to the retrospective amendment carried out in Section 140 of the CGST Act on 30 August 2018 that an embargo was placed qua transition of balances pertaining to cess credits.

The CESTAT Chandigarh followed the ruling in *Bharat Heavy Electricals Ltd vs Commissioner of CGST* and held that tax assesseees were entitled to a refund of the closing balance of cess credit that was not permitted to be transitioned in view of the retrospective amendment carried out in Section 140 of CGST Act. The CESTAT further rejected Revenue's claims of time barring and observed that the relevant date for filing refund claim was to be considered from date of retrospective amendment viz. 30 August 2018 and not from the date of GST implementation on 1 July 2017.

[*Schlumberger Asia Services Ltd vs Commissioner of CE & ST, Gurgaon-I*]



## 03. CUSTOMS

### NOTIFICATIONS & CIRCULARS

#### Sea Cargo Manifest and Transshipment (Fourth Amendment) Regulations 2021

The transitional provision under Regulation 15(2) for authorised sea carriers to deliver the import and export cargo declaration is extended to 31 July 2021 from 30 June 2021.

[Notification No 56/2021 – Customs (NT) dated 30 June 2021]

#### GST on Oxygen Concentrators for personal use

The Government has reinstated the rate of IGST to 28% from 12% on the import of Oxygen Concentrators for personal use.

[Notification No. 33/2021 – Customs dated 14 June 2021]

#### Implementation of the Sea Cargo Manifest and Transshipment Regulations

The Custodian messages by the Custodians and VCN messages by the Terminal operators are made mandatory with effect from 20 July 2021 for which detailed guidelines and FAQ's are present on the ICEGATE.

[Circular No 12/2021 – Customs dated 30 June 2021]

### CASE LAWS | SUPREME COURT & HIGH COURTS

#### Goods imported in excess of quantity restrictions are 'Prohibited' and liable for absolute confiscation based on proper exercise of discretion by the Authority

The gravamen of the contentions on the part of the parties was that the subject goods fall in 'restricted' category and not 'prohibited' category, as there was a quantitative restriction and there

had been no other order or notification prohibiting the import of the goods. The hon'ble Supreme Court held that only the particular restricted quantity of the commodities covered by the said notifications could have been imported and that too, under a licence. Therefore, any import within the cap (like that of 1.5 lakh Metric Tons) under a licence is the import of restricted goods but, every import of goods in excess of the cap so provided by the notifications, is not 'restricted' but 'prohibited'. Thus, import beyond the permissible quantity qualifies as 'prohibited goods' for the purpose of the Customs Act. Once it is clear that the goods in question are improperly imported and fall in the category of 'prohibited goods', the provisions contained in Chapter XIV of the Customs Act, 1962 come into operation and the subject goods are liable to confiscation apart from other consequences.

The discretion under Section 125(1) of the Customs Act has to be exercised judiciously and all the facts and all the relevant surrounding factors as also the implication of exercise of discretion have to be properly weighed and a balanced decision is required to be taken. The exercise of discretion is a critical and solemn exercise, to be undertaken rationally and cautiously and has to be guided by law; has to be according to the rules of reason and justice; and has to be based on relevant considerations. The quest has to be to find what is proper. Moreover, an authority acting under the Customs Act, when exercising discretion conferred by Section 125 thereof, has to ensure that such exercise is in furtherance of accomplishment of the purpose underlying conferment of such power. The purpose behind leaving such discretion with the Adjudicating Authority in relation to prohibited goods is, to ensure that all the pros and cons shall be weighed before taking a final decision for release or absolute confiscation of goods. When personal business interests of importers clash with public interest, the former has to, give way to the latter. As the imports in question suffered from the vices of breach of law and lack of *bona fide* intent, the only proper exercise of discretion was of absolute confiscation and ensuring that these tainted goods do not enter Indian markets.

[Union of India vs Raj Grow Impex LLP]

#### High Alumina Refractory Cement is outside the Cement (Quality Control) Order 2003

High Alumina Refractory Cement (HARC) is not specifically mentioned in the inclusive varieties of cement under the Cement (Quality Control) Order, 2003 ("Cement Order") therefore the contention that HARC falls within the ambit of



'any other variety of cement' under the Cement Order is not acceptable. Specific notification in Official Gazette is the *sine qua non* for bringing HARC or any other material within the scope of aforesaid phrase 'any other variety of cement' and as per Rule 7(7)(b) of Bureau of Indian Standards(BIS) Rules, the establishment of standard is only voluntary to make it available to the public, but its conformity is not mandatory unless it is referred to in a legislation or so pronounced by a specific order of the Government. On a conspectus of facts and law, the respondent authorities are not legally justified in demanding production of BIS certificate for the HARC imported by the petitioners.

KCO represented the Petitioner in this matter.

[*Kerneos Indai Aluminate Technologies Pvt Ltd vs UOI*]

### Technical errors to be ignored

Intention of the Petitioner / exporter to claim benefit under the MEIS Scheme is set out very clearly in the shipping bills itself however, the word 'No' is reflected in the documents. In view of the fact that the Petitioner's intention to claim MEIS benefit is clear from the shipping bills and the mistake has only happened while uploading the bills in the EDI, the error is hyper-technical, inadvertent and a human error and should not stand in the way of the Petitioner being granted the substantial benefit which it has opted for, from inception and therefore, amendment under Section 149 can be allowed. The writ petition held that Petitioner was entitled to benefits under the MEIS Scheme and the High Court directed to grant consequential benefits to the Petitioner.

[*KI International Ltd vs Commissioner of Customs*]

### Bar on Provisional release of seized goods during pendency of the adjudication proceedings

Bombay High Court has held that during the pendency of adjudication proceedings under Section 124 of the Customs Act, provisional release of seized goods is not barred. In the instant case, the department refused to provisionally release the goods for the reason that a show cause notice has been issued and same is pending for adjudication.

The High Court directed the adjudicating authority to consider the request of provisional release notwithstanding ongoing adjudication proceedings.

[*Minal Gems vs UOI & Lotus Exports vs UOI*]

### Rejection of Country of Origin certificate under Section 28-DA

Chennai High Court has held that only the Principal Commissioner or Commissioner is competent authority to reject claim of preferential tariff treatment. Deputy Commissioner cannot pass orders rejecting such claims. Court further held that there is no requirement under the law for pre-deposit of differential duty to undertake verification of the preferential tariff treatment.

[*Aabis International vs The Commissioner of Customs*]

## 04. TRADE PROTECTION MEASURES

### NOTIFICATIONS FOR LEVY OR EXTENSION OF EXISTING LEVY

#### Anti-dumping duty

Products	Country of origin / Country of export	Period / Notification
Plain Medium Density Fibre Board having thickness of 6mm and above	Vietnam	Extended up to 13 March 2022  Notification No. 40 / 2021-Customs (ADD) dated 30 June 2021 extends Notification No. 34 / 2016 - Customs (ADD) dated 14 July 2016
Viscose Staple Fibre (VSF) excluding bamboo fibre, dyed fibre, modal fibre, and fire-retardant fibre	China PR, Indonesia	Extended up to 31 October 2021  Notification No. 39 / 2021-Customs (ADD) dated 30 June 2021 extends Notification No. 43 / 2016-Customs (ADD) dated 8 August 2016
PVC Flex Film	China PR	Extended up to 31 January 2022



		Notification No. 38 / 2021-Customs (ADD) dated 30 June 2021 extends Notification No. 42 / 2016-Customs (ADD) dated 8 August 2016
Cold-Rolled flat products of alloy or non-alloy steel	China PR, Japan, Korea RP, Ukraine	Extended up to 15 December 2021  Notification No. 37/2021-Customs (ADD) dated 29 June 2021 extends Notification No. 18 / 2017 - Custom (ADD) dated 12 May 2017
Hot-rolled flat products of alloy or non-alloy steel	China PR, Japan, Korea RP, Russia, Brazil, Indonesia	Extended up to 15 December 2021  Notification No. 36 /2021-Customs (ADD) dated 29 June 2021 extends Notification No. 17 / 2017-Customs (ADD) dated 11 May 2017
Tyre Curing Presses also known as Tyre Vulcanisers or Rubber Processing Machineries for tyres, excluding Six Day Light Curing Press for curing bi-cycle tyres	People's Republic of China	Extended up to 30 November 2021  Notification No. 35 /2021-Customs (ADD) dated 29 June 2021 extends Notification No. 11 / 2016-Customs (ADD) dated 29 March 2016
Glazed / Unglazed Porcelain / Vitrified tiles in polished or unpolished finish with less than 3% water absorption	China PR	Extended up to 31 December 2021  Notification No. 34/2021-Customs (ADD) dated 28 June 2021 extends Notification No. 29 / 2017-Customs (ADD) dated 14 June 2017
Phenol	European Union, Singapore	Extended up to 31 October 2021

		Notification No. 33 / 2021-Customs (ADD) dated 3 June 2021 extends Notification No. 6 / 2016 - Customs (ADD) dated 8 March 2016
Polytetrafluoroethylene	Russia	Extended up to 31 October 2021  Notification No. 32 / 2021-Customs (ADD) dated 3 June 2021 extends Notification No. 23 / 2016-Customs (ADD) dated 6 June 2016
Copper & Copper alloy flat rolled products	People's Republic of China, Korea, Malaysia, Nepal, Sri Lanka & Thailand	Government has decided not to impose ADD against the recommendation of the DGTR  OM dated 2 July 2021  KCO represented Malaysian exporter during ADD investigation

## BY INDIA - INITIATION, PROVISIONAL, FINAL INCLUDING REVIEW

### Initiation

Anti-dumping investigation on imports of *resin bonded thin wheels* originating in or exported from China has been initiated.

[Case No AD-(OI)-09/2021]

Anti-dumping investigation on imports of *mono ethylene glycols or MEG* originating in or exported from Kuwait, Saudi Arabia and USA has been initiated.

[F. No. 6 / 8 / 2021-DGTR]

Anti-dumping investigation on import of *electrogalvanized steel* from Korea RP, Japan and Singapore has been initiated.



[Case No. AD (OI) - 07 / 2021]

Anti-dumping investigation on import of *clear float glass* from Bangladesh and Thailand has been initiated.

[Case No. AD (OI) - 10 / 2021]

## Recommendation

The Designated Authority has recommended to impose anti-dumping duty on import of *natural mica-based pearl industrial pigments excluding cosmetic grade* originating or exported from Chinar PR.

[F No. 6 / 8 / 2020 - DGTR]

The Designated Authority has recommended to impose anti-dumping duty on import of *aluminium foil 80 microns and below* originating in or exported from Chinar PR, Malaysia, Thailand and Indonesia.

[F. No. 6 / 21 / 2020-DGTR]

The Designated Authority has recommended to impose countervailing duty on the import of *aluminium wire /wire rods above 7mm* originating in or exported from Malaysia.

[Case No CVD / 04 / 2020 - DGTR]

The Central Government has decided not to impose anti- dumping duty on import of 'plain medium density fibre board having thickness less than 6mm' originating from Vietnam, Malaysia, Thailand and Indonesia.

[F. No. CBIC / 190354 / 95 / 2021 - TO(TRU-1)CBEC dated 20 July 2021]

The Central Government has decided not to impose anti-dumping duty on import of 'flat rolled products of stainless steel' originating from China PR, Korea RP, European Union, Japan, Taiwan, Indonesia, USA, Thailand, South Africa, UAE, Hong Kong, Singapore, Mexico, Vietnam and Malaysia.

[F. No. 354 / 75 / 2020 - TRU dated 5 March 2021 uploaded on 14 July 2021]

The Central Government has decided not to impose anti-dumping duty on import of 'copper and copper alloy flat rolled products' originating from China PR, Korea RP, Malaysia, Nepal, Sri Lanka and Thailand.

[F. No. CBIC 190354 / 57 / 2021 - TO(TRU-I)-CBEC dated 2 July 2021]

## Sunset Review

Sunset review investigation for continuation of anti-dumping duty on *plain medium density fireboard having thickness of 6mm and above* originating or exported from Vietnam has been initiated.

[Case No SSR -AD -03 /2021]

Sunset review investigation for continuation of anti-dumping duty on *textured tempered coated and uncoated glass* originating or exported from China has been initiated.

[Case No SSR -10 / 2021]

Sunset review investigation for continuation of anti-dumping duty on *jute products* originating or exported from Bangladesh and Nepal.

[Case No. SSR - 09 / 2021]

Sunset review investigation for continuation of anti-dumping duty on *ammonium nitrate whether prilled, granular or in other solid form* originating or exported from Russia, Georgia and Iran has been initiated.

[Case No AD (SSR)- 11 / 2021]

Sunset review investigation for continuation of anti-dumping duty imposed on import of *Elastomeric Filament Yarn* originating from China PR, South Korea, Taiwan and Vietnam.

[Case No. SSR - 12 / 2021]

Sunset review investigation for continuation of anti-dumping duty on import of *clear float glass* originating in or exported from Iran has been initiated.

[Case No AD (SSR) - 13 / 2021]

## Against India - Initiation, provisional, final including review

Safeguard investigation initiated by Ukraine on <i>ceramic tiles</i>	[G / SG / N / 6 / UKR / 20].
Investigation vis-à-vis extension of safeguard measures initiated by European Union on <i>steel products</i> .	[G / SG / N /11 / EU / 1 / Suppl.8]
Investigation vis-à-vis review of expiry of anti-subsidy measures	[2021 / C 226 / 03]



initiated by European Kingdom on <i>graphite electrode systems</i>	
Administrative review of determination of countervailing duty on <i>glycine</i> export from India by United States of America.	[86 FR 37738 / Docket Number - C-533 - 884]
Administrative review of determination of imposition of anti-dumping on <i>glycine</i> export from India by United States of America	[86 FR 35733 / Docket Number - A-533 - 883]
Preliminary determination of imposition of countervailing duty on <i>granular polytetrafluoroethylene resin</i> from India by United States of America	[86 FR 35479 / Docket Number - C-533 - 900]

## Active Pharmaceutical Ingredients

The export policy for Injection Remdesivir and Remdesivir Active Pharmaceutical Ingredients (API) falling under the ITC HS Code 293499 and 300490 or under any other HS code has been changed from Prohibited to Restricted. Further, export of said goods against Advance Authorizations will not require separate export authorisation or permission.

[Notification No. 08/2015-2020 dated 14 June 2021]

## Import of potatoes from Bhutan allowed without license till 30 June 2022

Import of potatoes falling under ITC HS Code 07019000 from Bhutan is permitted freely, without any license up to 30 June 2022.

[Notification No. 09/2015-2020 dated 28 June 2021]

## Extension in period of modification / updation of IEC till 31 July 2021 and waiver of fees for IEC updation

Period of modification / updation of IEC is extended for the year 2021-22 till 31 July 2021, and no fee to be charged on modifications carried out in IEC during the period up to 31 July 2021.

[Notification No. 11/2015-2020 dated 1 July 2021]

## APEDA designated as agency authorised to issue RCMCs for Cashew Kernel

Agricultural and Processed Food Products Export Development Authority (APEDA) is designated as the agency authorized to issue RCMCs for Cashew Kernels, Cashewnut Shell Liquid and Kardanol instead of Cashew Export Promotion Council of India. RCMCs already issued by Cashew Export Promotion Council of India shall remain valid for the rest of their validity period.

[Public Notice No. 6/2015-2020 dated 14 June 2021]

# 05.

## FOREIGN TRADE POLICY AND SPECIAL ECONOMIC ZONES

### NOTIFICATIONS / CIRCULARS / PUBLIC NOTICES PERTAINING TO FTP & SEZ

## Restricted Export of Amphotericin-B Injections

The export policy for Amphotericin-B injections falling under the ITC HS Code 30049029 and 30049099 or under any other HS code has been changed from Free to Restricted

[Notification No. 07/2015-2020 dated 1 June 2021]

## Restricted export of Injection Remdesivir and Remdesivir



## Insertion of Rule 21A in Special Economic Zones Rules

Rule 21A inserted in the SEZ Rules 2006 in connection with setting up of unit by Multilateral or Unilateral or International agencies in International Financial Services Centre.

[Notification G.S.R 424 (E) -SEZ dated 16 June 2021]

## 06. INCENTIVE / INDUSTRIAL POLICIES BY STATE / UT / CENTRAL GOVERNMENT

### PRODUCTION LINKED INCENTIVE SCHEME

Department of Telecommunications has notified the operational guidelines for PLI scheme in the sector of telecom products manufacturing

The scheme stipulates minimum investment threshold of Rs 10 Crore for MSME and Rs 100 Crore for non MSME applicants. The eligibility will also be subject to incremental sales of manufactured goods over the base year of FY 2019-20). The deadline for making an application under the scheme had been till 3 July 2021.

[F No. 13-01/2020-IC dated 3 June 2021]

## 07. OTHER REGULATORY LAWS ENVIRONMENT LAWS

The HSM department of Ministry of Environment allowed an exemption for re-import of used

## critical care medical equipment for re-use under Hazardous and other Wastes (Management and Transboundary Movement) Rules 2016

In view of the prevailing COVID19 situation, the Ministry has relaxed the prohibition on import of used critical care medical equipment and allowed for one time permission for import of such equipment for re-use. The exemption applies to equipment already imported and lying at customs ports.

[Office Memorandum vide F No. 23/8/2021/HSMD dated 14 June 2021]

### DRUGS AND COSMETICS

CDSCO allows import of vaccines approved by USA FDA and / or WHO by relaxing the post approval bridging clinical trials

Vide public notice dated 1 June 2021, CDSCO has released a guidance note for approval of covid-19 vaccines in India for restricted use in emergency situations. Requirement for testing every batch by the Central Drugs Laboratory, Kasuali is exempted. However, the vaccine should carry certification from National Drugs Laboratory of the country of Origin.

[Public Notice No. X-11026/07/2020-PRO dated 1 June 2021]

### BUREAU OF INDIAN STANDARDS (BIS)

Articles under compulsory standard marks by Bureau of Indian Standards (BIS)

Click [Here](#) For Complete list of goods / article under compulsory standard marks by BIS.

We hope the e-Bulletin enables you to assess internal practices and procedures in view of recent legal developments and emerging industry trends in the indirect tax landscape.

For any queries in relation to the E-Bulletin, please email us at [idt.bulletin@khaitanco.com](mailto:idt.bulletin@khaitanco.com).



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