

Summary of Notifications, Circulars from 16th January 2015 to 15th February 2015

EXCISE

1. Issue of summons in Central Excise and Service Tax matters

CBEC vide *Instruction vide F. No 207/07/2014-CX-6 dated 20.01.2015* has further streamlined the process of issuance of summons:

- i) Summons need not always be issued when a simple letter, politely worded, can also serve the purpose of securing documents relevant to the investigation. Further, it is emphasized that the use of summons be made only as a *last resort* when it is *absolutely required*.
- ii) Summons by Superintendents should be issued after obtaining prior written permission from an officer not below the rank of Assistant Commissioner with the reasons for issuance of summons to be recorded in writing.

Due to operational reasons it is not possible to obtain written permission; oral/telephonic permission must be obtained and the same should be reduced to writing and intimated to the officer according such permission at the earliest opportunity.

- iii) In all cases, where summons are issued, the officer issuing summons should submit a report and submit the same to the officer who has authorised the issue of summons.
- iv) CEO, CFO, General Managers of a large company or a PSU should not be issued summons at the first instance and should be summoned only when there are indications of involvement in the decision making process which lead to loss of revenue.

It may be noted that the aforesaid circular has been issued to remove the hardship faced by the assessee of earlier *circular no. F. No 208/122/89-CX.6 dated 13.10.1989* in respect of central excise and *F. No. 137/39/2007-CX.4 dated 26.2.2007* in Service tax.

[Instruction F. No 207/07/2014-CX-6 dated 20th January, 2015]

2. Adjudication of Central Excise and Service Tax Cases booked by DGCEI

CBEC vide *Circular No. 994/01/2015-CX dated February 10, 2015* has specified the cases to be adjudicated by the ADG (Adjudication) of The Directorate General, Central

Excise Intelligence (DGCEI) and jurisdictional Central Excise officers in the following manner:

SCNs	Adjudicating Authority
All cases where the duty involved is more than Rs 5 crores	ADG (Adjudication) of DGCEI
Pertaining to jurisdiction of one executive Commissioner of Central Excise	The Jurisdictional Executive Commissioner
Pertaining to jurisdiction of multiple Commissionerates	Commissioner in whose jurisdiction the noticee from whom the highest demand of duty has been made falls.

Cases to be adjudicated by the officers below the rank of Commissioner shall be adjudicated only by the field officers in the executive Commissionerates. The guidelines shall apply mutatis mutandis to the Service Tax cases booked by DGCEI.

[Circular No. 994/01/2015-CX, Dated: February 10, 2015]

3. Introduction of Taxpayers Day - an initiative towards better governance

Central Government, in order to ensure good governance, to further simplify and modernize the tax system, expand the tax base and improve compliance, has decided that one day of the week, viz., Wednesday (9 AM to 1 PM) will be designated as Taxpayers' day wherein Heads of all offices in the field will meet the taxpayers without any prior appointment in order to address their grievances expeditiously.

[Instruction F. No. 296/267/2014-CX-9 dated 7th January 2015]

CUSTOMS

4. Enhancement of limit to carry Indian Currency from / to India

CBEC vide Circular No. 03/2015-Customs, Dated: January 16, 2015 has directed its officers to adhere with RBI A.P. (DIR series) Circular No. 146 which enhanced the limit, to take/bring Indian currency from / into India, to Rs 25000/- per person from earlier limit of Rs. 10,000/- per person. This limit does not apply in case of Nepal and Bhutan.

[Circular No.03/2015-Customs, Dated: January 16, 2015]

5. Power of officer has been modified in case of re-export of goods imported under bona-fide mistake

With a view to expedite decision-making in respect of re-export of imported goods destined for elsewhere but which are inadvertently imported at a particular Customs station, CBEC *vide Circular No. 04/2015-Customs, Dated: January 20, 2015* has modified the earlier Circular to provide that the permission for re-export may be granted on merit by the Customs Officers concerned in accordance with their powers of adjudication.

Earlier the permission for re-export of goods that are shipped contrary to instruction of the importer was granted only by Commissioner of Customs.

[Circular No. 04/2015-Customs, Dated: January 20, 2015]

6. Duty Drawback - Revised All Industry Rate

The Central Board of Excise and Customs *vide Circular No. 6/2015-Customs dated February 11, 2015* has revised All Industry Rates of Duty Drawback with effect from 13th February 2015 *vide Notification Nos. 20/2015-Customs (N.T.) & 21/2015-Cus., (N.T.), both dated: February 10, 2015*. The revised schedule, notes & conditions and the other details can be viewed in the Notification.

[Circular No. 6/2015-Customs dated February 11, 2015; Notification Nos. 20/2015-Customs (N.T.) and 21/2015-Cus., (N.T.), Dated: February 10, 2015]

7. Customs Ports/ Inland Container Depot (ICD) Notified by CBEC

CBEC has notified the following two ports for the purpose specified against them:

S. No.	Port	Purpose
1.	Panaji (3)-Port	Unloading of imported goods and loading of export goods or any class of such goods
2.	Hindaun City, District Karauli, Rajasthan, ICD	Unloading of imported goods and loading of export goods

[Notification No. 14/2015-Customs (NT), Dated: January 28, 2015 and Notification No. 19/2015-Cus., (N.T.), Dated: February 9, 2015]

8. Amendments made in Preferential Trade Agreements/ Comprehensive Economic Cooperation Agreement with various Countries.

CBEC has made amendments in the Notifications describing the Preferential Trade Agreements entered with the following countries effective January 2015:

S. No.	Country	Earlier Notification No.
1.	Singapore	Notification No. 10/2008-Customs, dated the 15th January, 2008
2.	Korea	Notification No. 152/2009-Customs, dated the 31st December, 2009
3.	Malaysia	Notification No. 53/2011-Customs, dated the 1st July, 2011
4.	ASEAN	Notification No. 46/2011-Customs, dated the 1st June, 2011
5.	Japan	Notification No. 69/2011-Customs dated the 29th July, 2011

[Notification No.01/2015-Cus., Dated: January 05, 2015; Notification No. 36/2014-Customs, Dated: December 29, 2014; Notification No. 37/2014-Customs, Dated: December 29, 2014; Notification No. 38/2014-Customs, Dated: December 29, 2014; Notification No. 39/2014-Customs, Dated: December 29, 2014]

VALUE ADDED TAX (VAT)

Rajasthan VAT

9. Submission and Correction of PAN data on Rajtax web portal.

Circular No. 19 F.16 (95)Tax/CCT/14-15/1072 Dated 6th February, 2015 provides that dealers are required to submit or correct their PAN Details at <http://rajtax.gov.in>. Further, Dealers whose PAN is not available or is not validated by Income Tax data base, shall be requested to submit Form VAT-05 for amendment with regard to PAN. Dealers may refer a hand book on Process for Application of PAN submission/correction provided in user guide under e-services guidelines on rajtax web portal.

[Circular No. 19 F.16 (95)Tax/CCT/14-15/1072 Dated 6th February, 2015]

10. E-facility to apply online for closure of business by Dealer

Circular No. 20 F.16 (95)Tax/CCT/14-15/1081 Dated 6th February, 2015 has provided a facility to apply online for closure of business in form VAT-06A through

<http://rajtax.gov.in>. The Dealer shall have to enter mandatory details in the form after mentioning date and reason for closure of business and details of closing stock etc.

[Circular No. 20 F.16 (95)Tax/CCT/14-15/1081 Dated 6th February, 2015]

11. Introduction of Amnesty Scheme

Notification No. F. 12 (16) FD/TAX/2009-188-Dated 9th February, 2015 has notified Amnesty scheme-2015 for waiver of interest and penalty to some extent. The salient features of the scheme are as follows:

- The Scheme shall remain up to 31st March, 2015.
- It applies to dealer or person against whom total outstanding demand of sales tax / vat is up to rupees five Crore.
- The demand must be created on or before 31st March, 2011 or is under dispute on or before 31st March, 2013.
- The scheme benefits in regards to waiver / reduction of interest and penalty have been divided into 3 categories such as demand related to evasion of tax, interest and others.

For more information about terms & conditions and procedures in Form AS-1 and Form AS-2 in regards to amnesty scheme the notification can be viewed.

[Notification No. F. 12 (16) FD/TAX/2009-188-Dated 9th February, 2015]

Himachal Pradesh

12. Time limit for filing of VAT return amended

Notification No. EXN-F(10)-7/2011-Vol.I Dated 30th January, 2015 has amended Rule 40(1) of Himachal Pradesh Value Added Rule, 2005 that every registered dealer shall furnish self-assessed return in Form VAT-XV quarterly in the following manner:-

Sr. No.	Gross Turnover	Time for filing return
1	Up to Rs.1Crores	Within 40 days from the end of each quarter
2	Exceeding Rs.1Crore but not exceeding Rs.5 Crores	Within 45 days from the end of each quarter

3	Exceeding Rs.5 crores	shall furnish return monthly within forty five days from the expiry of each month of a financial year; and
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Further, In case of dealer for whom the return period has been fixed by the assessing authority under Rule 40(3), amended to 45 days from the closure of each month.

[Notification No. EXN-F(10)-7/2011-Vol.I Dated 30th January, 2015]

Delhi VAT

13. Date of Filing of reconciliation return in form 9 extended to 31st March, 2015

Circular No. 26 of 2014-15 No.F.7(420)/VAT/Policy/2011/PF/761-767 Dated 16th February, 2015 extends the date of filing of online return in form 9, containing details of interstate sale at concessional rates against statutory forms C/F/H, to 31/03/2015.

[Circular No. 26 of 2014-15 No.F.7(420)/VAT/Policy/2011/PF/761-767 Dated 16th February, 2015]

Assam VAT

14. E- filing of details in transportation of goods

Notification No. LGL.6/2003/108 - Dated 6th February, 2015 has inserted a new sub-section (3A) in section 75 which provides that the owner of any goods or the transporter of such goods or the person in-charge of the goods vehicle carrying such goods shall also furnish relevant information in the electronic format online as may be prescribed.

Further a new clause (aa) has inserted in Section 77 (2) which provides that where any taxable goods are consigned by railway, river, air or post from a place outside the state for delivery to a dealer inside the state, the importer shall not obtain or cause to be obtained delivery thereof unless he files details of vehicle, consignment and statutory form online in advance before the goods carrying vehicle reaches delivery point.

[Notification No. LGL.6/2003/108 - Dated 6th February, 2015]

Andhra Pradesh VAT

15. Certain Instructions issued regarding conducting of Audit and Assessments in Rule 59 of APVAT Rules, 2005.

Circular CCT's Ref. No. Enft/E3/716/2014 Dated: 11th February, 2015 provides certain instruction in respect of VAT Audits and Assessments for allocation/ selection of the cases for audit by the officer in charge.

[Circular CCT's Ref. No. Enft/E3/716/2014 Dated: 11th February, 2015]

16. Purchase / sale details are required to be provided along with Return.

Notification No.GOMS.No. 26 Dated: 05th February, 2015 Provides that details of purchases from registered VAT dealers in Annexure -I and sales to registered VAT dealers in Annexure-II has to be submitted along with the Tax return. The details procedure in this regard can be viewed in the Notification.

[Notification No.GOMS.No. 26 Dated: 05th February, 2015].