

Sl. No.	Name of Member and text of Amendment	Clause No.
	<div>Amendment of section 206CC.</div> <div>'90A. In section 206CC of the Income-tax Act, in sub-section (1), the following proviso shall be inserted with effect from the 1st day of July, 2023, namely:— "Provided that the rate of tax collection at source under this section shall not exceed twenty per cent.".</div>	
39.	Page 72, for lines 26 and 27, substitute—	91
	<div>'91. In section 206CCA of the Income-tax Act,—</div> <div>(i) in sub-section (1), the following proviso shall be inserted with effect from the 1st day of July, 2023, namely:— "Provided that the rate of tax collection at source under this section shall not exceed twenty per cent.";</div> <div>(ii) in sub-section (3), for the proviso, the following proviso shall be substituted,.</div>	
40.	Page 85, after line 7, insert—	New clauses 123A and 123B.
	'123A. In the Customs Act, in section 65, in sub-section (1), for the words "subject to", the words, figures and letter "subject to the provisions of section 65A and" shall be substituted.	Amendment of section 65.
51 of 1975.	<div>123B. After section 65 of the Customs Act, the following section shall be inserted, namely: —</div> <div>"65A. (1) Notwithstanding anything to the contrary contained in this Act or the Customs Tariff Act, 1975, the following provision shall, with effect from such date as may be notified by the Central Government, apply to goods in relation to which any manufacturing process or other operations in terms of section 65 may be carried out, namely:—</div> <div>(A) the dutiable goods, which are deposited in the warehouse shall be goods on which the integrated tax under sub-section (7) and the goods and services tax compensation cess under sub-section (9), of section 3 of the Customs Tariff Act, 1975 have been paid, and only for the purpose of the duty payable, other than the said tax and cess paid, such dutiable goods shall be warehoused goods;</div>	<div>Insertion of new section 65A.</div> <div>Goods brought for operations in warehouse to have ordinarily paid certain taxes.</div> <div>51 of 1975.</div>

P.T.O.

Sl. No.	Name of Member and text of Amendment	Clause No.
	<p>(B) the dutiable goods shall be permitted to be removed for the purpose of deposit in the warehouse, where –</p> <p>(i) in respect of the goods, an entry thereof has been made by presenting electronically on the customs automated system, a bill of entry for home consumption under section 46 and the goods have been assessed to duty under section 17 or section 18, as the case may be, in accordance with clause (a) of sub-section (1) of section 15;</p> <p>(ii) the integrated tax under sub-section (7), and the goods and services tax compensation cess under sub-section (9), of section 3 of the Customs Tariff Act, 1975 have been paid in accordance with section 47;</p> <p>(iii) on removal of the goods from another warehouse in terms of section 67, a bill of entry for home consumption under clause (a) of section 68 has been presented and the integrated tax under sub-section (7), and the goods and services tax compensation cess under sub-section (9), of section 3 of the Customs Tariff Act, 1975 have been paid before the goods are so removed from that other warehouse;</p> <p>(iv) the provisions of section 59, subject to the following modifications therein, have been complied with, namely: –</p> <p>(a) for the words “bill of entry for warehousing”, the words “bill of entry for home consumption” shall be substituted; and</p> <p>(b) for the words “amount of the duty assessed”, the words “amount of duty assessed, but not paid” shall be substituted;</p> <p>(C) the duty payable in respect of warehoused goods referred to in clause (A), to the extent not paid, is paid before the goods are removed from the warehouse in such manner as may be prescribed.</p> <p>(2) The provisions of sub-section (1) shall not apply for the purpose of manufacturing process or other operations in terms of section 65 to dutiable goods which have been deposited in the warehouse or permitted</p>	<p>51 of 1975.</p> <p>51 of 1975.</p>

P.T.O.

Sl. No.	Name of Member and text of Amendment	Clause No.
	to be removed for deposit in the warehouse prior to the date notified under that sub-section. (3) The Central Government may, if it considers necessary or expedient, and having regard to such criteria, including but not limited to, the nature or class or categories of goods, or class of importers or exporters, or industry sector, exempt, by notification, such goods in relation to which any manufacturing process or other operations in terms of section 65 may be carried out, as may be specified in the notification, from the application of this section."	
41.	Page 85, after line 28, insert--	New clauses 124A and 124B.
	'124A. In the Customs Act, in section 157, in sub-section (2), after clause (c), the following clause shall be inserted, namely: - "(ca) the manner and conditions for payment of duty and removal of goods under clause (C) of sub-section (1) of section 65A;"	Amendment of section 157.
	124B. In the Customs Act, in section 159, after the figures "43," the figures and letter "65A," shall be inserted.'	Amendment of section 159.
42.	Page 86, after line 28, insert--	126
	"(d) with effect from the 1st April, 2023, be also amended in the manner specified in the Seventh Schedule."	
43.	Page 88, for lines 1 to 20, substitute--	131
	"131. In section 23 of the Central Goods and Services Tax Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1 st day of July, 2017, namely: -	Amendment of section 23.
	(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act."	

Sl. No.	Name of Member and text of Amendment	Clause No.
44.	Page 88, after line 20, insert—	New Clause 131A.
	'131A. In section 30 of the Central Goods and Services Tax Act, in sub-section (1), —	Amendment of section 30.
	(a) for the words "the prescribed manner within thirty days from the date of service of the cancellation order:", the words "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted;	
	(b) the proviso shall be omitted.	
45.	Page 90, after line 8, insert—	New Clauses 137A, 137B, 137C, 137D, 137E, 137F and 137G.
	'137A. In section 62 of the Central Goods and Services Tax Act, in sub-section (2), —	Amendment of section 62.
	(a) for the words "thirty days", the words "sixty days" shall be substituted;	
	(b) the following proviso shall be inserted, namely: —	
	"Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue."	
	137B. For section 109 of the Central Goods and Services Tax Act, the following section shall be substituted, namely: —	Substitution of section 109.

P.T.O.

Sl. No. Name of Member and text of Amendment

Clause No.

<p>"109. (1) The Government shall, on the recommendations of the Council, by notification, establish with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.</p> <p>(2) The jurisdiction, powers and authority conferred on the Appellate Tribunal shall be exercised by the Principal Bench and the State Benches constituted under sub-section (3) and sub-section (4).</p> <p>(3) The Government shall, by notification, constitute a Principal Bench of the Appellate Tribunal at New Delhi which shall consist of the President, a Judicial Member, a Technical Member (Centre) and a Technical Member (State).</p> <p>(4) On the request of the State, the Government may, by notification, constitute such number of State Benches at such places and with such jurisdiction as may be recommended by the Council, which shall consist of two Judicial Members, a Technical Member (Centre) and a Technical Member (State).</p> <p>(5) The Principal Bench and the State Bench shall hear appeals against the orders passed by the Appellate Authority or the Revisional Authority:</p> <p>Provided that the cases in which any one of the issues involved relates to the place of supply, shall be heard only by the Principal Bench.</p> <p>(6) The President shall, from time to time, by a general or special order, distribute the business of the Appellate Tribunal among the Benches and may transfer cases from one Bench to another.</p> <p>(7) The senior-most Judicial Member within the State Benches, as may be notified, shall act as the Vice-President for such State Benches and shall exercise such powers of the President as may be prescribed, but for all other purposes be considered as a Member.</p> <p>(8) Appeals, where the tax or input tax credit involved or the amount of fine, fee or penalty determined in any order appealed against, does not exceed fifty lakh rupees and which does not involve any question of law may, with the approval of the President, and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a single Member, and in all other cases, shall be heard together by one Judicial Member and one Technical Member.</p>	<p>Constitution of Appellate Tribunal and Benches thereof.</p>
---	--

P.T.O.

Sl. No.	Name of Member and text of Amendment	Clause No.
	<p>(9) If, after hearing the case, the Members differ in their opinion on any point or points, such Member shall state the point or points on which they differ, and the President shall refer such case for hearing,—</p> <p>(a) where the appeal was originally heard by Members of a State Bench, to another Member of a State Bench within the State or, where no such other State Bench is available within the State, to a Member of a State Bench in another State;</p> <p>(b) where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench,</p> <p>and such point or points shall be decided according to the majority opinion including the opinion of the Members who first heard the case.</p> <p>(10) The Government may, in consultation with the President, for the administrative efficiency, transfer Members from one Bench to another Bench:</p> <p>Provided that a Technical Member (State) of a State Bench may be transferred to a State Bench only of the same State in which he was originally appointed, in consultation with the State Government.</p> <p>(11) No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.”</p>	
	<p>137C. For section 110 of the Central Goods and Services Tax Act, the following section shall be substituted, namely: —</p>	<p>Substitution of new section for section 110.</p>
	<p>“110. (1) A person shall not be qualified for appointment as—</p> <p>(a) the President, unless he has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court;</p> <p>(b) a Judicial Member, unless he —</p> <p>(i) has been a Judge of the High Court; or</p> <p>(ii) has, for a combined period of ten years, been a District Judge or an Additional District Judge;</p> <p>(c) a Technical Member (Centre), unless he is or has been a member of the Indian Revenue (Customs and Indirect Taxes) Service, Group A, or of the All India Service with at least three years of experience in the administration of an existing law or</p>	<p>President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.</p>

P.T.O.

Sl. No.	Name of Member and text of Amendment	Clause No.
	<p>goods and services tax in the Central Government, and has completed at least twenty-five years of service in Group A;</p> <p>(d) a Technical Member (State), unless he is or has been an officer of the State Government or an officer of the All India Service, not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank, not lower than that of the First Appellate Authority, as may be notified by the concerned State Government, on the recommendations of the Council and has completed twenty-five years of service in Group A, or equivalent, with at least three years of experience in the administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government:</p> <p>Provided that the State Government may, on the recommendations of the Council, by notification, relax the requirement of completion of twenty-five years of service in Group A, or equivalent, in respect of officers of such State where no person has completed twenty-five years of service in Group A, or equivalent, but has completed twenty-five years of service in the Government, subject to such conditions, and till such period, as may be specified in the notification.</p> <p>(2) The President, Judicial Member, Technical Member (Centre) and Technical Member (State) shall be appointed or re-appointed by the Government on the recommendations of a Search-cum-Selection Committee constituted under sub-section (4):</p> <p>Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the Judicial Member or, in his absence, the senior-most Technical Member of the Principal Bench shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:</p> <p>Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the Judicial Member or, in his absence, the senior-most Technical Member of the Principal Bench, shall discharge the functions of the President until the date on which the President resumes his duties.</p> <p>(3) While making selection for Technical Member (State) of a State Bench, first preference shall be given to officers who have worked in the State Government of the State to which the jurisdiction of the Bench extends.</p>	

P.T.O.

Sl. No.	Name of Member and text of Amendment	Clause No.
	<p>(4) (a) The Search-cum-Selection Committee for Technical Member (State) of a State Bench shall consist of the following members, namely:</p> <ul style="list-style-type: none"> (i) the Chief Justice of the High Court in whose jurisdiction the State Bench is located, to be the Chairperson of the Committee; (ii) the senior-most Judicial Member in the State, and where no Judicial Member is available, a retired Judge of the High Court in whose jurisdiction the State Bench is located, as may be nominated by the Chief Justice of such High Court; (iii) Chief Secretary of the State in which the State Bench is located; (iv) one Additional Chief Secretary or Principal Secretary or Secretary of the State in which the State Bench is located, as may be the nominated by such State Government, not in-charge of the Department responsible for administration of State tax; and (v) Additional Chief Secretary or Principal Secretary or Secretary of the Department responsible for administration of State tax, of the State in which the State Bench is located — Member Secretary; and <p>(b) the Search-cum-Selection Committee for all other cases shall consist of the following members, namely:—</p> <ul style="list-style-type: none"> (i) the Chief Justice of India or a Judge of Supreme Court nominated by him, to be the Chairperson of the Committee; (ii) Secretary of the Central Government nominated by the Cabinet Secretary — Member; (iii) Chief Secretary of a State to be nominated by the Council— Member; (iv) one Member, who— <ul style="list-style-type: none"> (A) in case of appointment of a President of a Tribunal, shall be the outgoing President of the Tribunal; or (B) in case of appointment of a Member of a Tribunal, shall be the sitting President of the Tribunal; or (C) in case of the President of the Tribunal seeking re-appointment or where the outgoing President is unavailable or the removal of the President is being considered, shall be a retired Judge of the Supreme Court or a retired Chief 	

P. T. O.

Sl. No.	Name of Member and text of Amendment	Clause No.
	<p>Justice of a High Court nominated by the Chief Justice of India; and</p> <p>(v) Secretary of the Department of Revenue in the Ministry of Finance of the Central Government — Member Secretary.</p> <p>(5) The Chairperson shall have the casting vote and the Member Secretary shall not have a vote.</p> <p>(6) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the Committee shall recommend a panel of two names for appointment or re-appointment to the post of the President or a Member, as the case may be.</p> <p>(7) No appointment or re-appointment of the Members of the Appellate Tribunal shall be invalid merely by reason of any vacancy or defect in the constitution of the Search-cum-Selection Committee.</p> <p>(8) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the salary of the President and the Members of the Appellate Tribunal shall be such as may be prescribed and their allowances and other terms and conditions of service shall be the same as applicable to Central Government officers carrying the same pay:</p> <p>Provided that neither the salary and allowances nor other terms and conditions of service of the President or Members of the Appellate Tribunal shall be varied to their disadvantage after their appointment:</p> <p>Provided further that, if the President or Member takes a house on rent, he may be reimbursed a house rent higher than the house rent allowance as are admissible to a Central Government officer holding the post carrying the same pay, subject to such limitations and conditions as may be prescribed.</p> <p>(9) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the President of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years.</p> <p>(10) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the Judicial Member, Technical Member (Centre) or Technical Member (State) of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years.</p>	

P.T.O.

Sl. No.	Name of Member and text of Amendment	Clause No.
	<p>(11) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:</p> <p>Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.</p> <p>(12) The Government may, on the recommendations of the Search-cum-Selection Committee, remove from the office President or a Member, who—</p> <p>(a) has been adjudged an insolvent; or</p> <p>(b) has been convicted of an offence which involves moral turpitude; or</p> <p>(c) has become physically or mentally incapable of acting as such President or Member; or</p> <p>(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or</p> <p>(e) has so abused his position as to render his continuance in office prejudicial to the public interest:</p> <p>Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.</p> <p>(13) The Government, on the recommendations of the Search-cum-Selection Committee, may suspend from office, the President or a Judicial or Technical Member in respect of whom proceedings for removal have been initiated under sub-section (12).</p> <p>(14) Subject to the provisions of article 220 of the Constitution, the President or other Members, on ceasing to hold their office, shall not be eligible to appear, act or plead before the Principal Bench or the State Bench in which he was the President or, as the case may be, a Member."</p>	
	<p>137D. For section 114 of the Central Goods and Services Tax Act, the following section shall be substituted, namely: —</p>	<p>Substitution of new section for section 114.</p>
	<p>"114. The President shall exercise such financial and administrative powers over the Appellate Tribunal as may be prescribed."</p>	<p>Financial and Administrative powers</p>

P.T.O.

Sl. No.	Name of Member and text of Amendment	Clause No.
		of President.
	137E. In section 117 of the Central Goods and Services Tax Act, —	Amendment of section 117.
	(a) in sub-section (1), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;	
	(b) in sub-section (5), in clauses (a) and (b), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.	
	137F. In section 118 of the Central Goods and Services Tax Act, in sub-section (1), in clause (a), for the words “National Bench or Regional Bench”, the words “Principal Bench” shall be substituted.	Amendment of section 118.
	137G. In section 119 of the Central Goods and Services Tax Act,—	Amendment of section 119.
	(a) for the words “National or Regional Benches”, the words “Principal Bench” shall be substituted;	
	(b) for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.’	
46.	Page 93, after line 10, insert—	New Clauses 144A and 144B.
	144A. In section 13 of the Integrated Goods and Services Tax Act, sub-section (9) shall be omitted.	Amendment of section 13.
	<i>Goods and Services Tax (Compensation to States) Act</i>	
	144B. In the Schedule to the Goods and Services Tax (Compensation to States) Act, 2017,—	15 of 2017.
	(a) in serial number 1, for the entry in column (4) occurring against tariff item 2106 90 20, the entry “fifty-one per cent. of retail sale price per unit” shall be substituted;	Amendment of Schedule.
	(b) in serial number 2, for the entry in column (4) occurring against Chapter 24, the entry “Four thousand one hundred and seventy rupees per thousand sticks or two hundred and ninety per cent. <i>ad valorem</i> or a combination thereof, but not exceeding four thousand one hundred and seventy rupees per thousand sticks plus two hundred and ninety per cent. <i>ad valorem</i> or hundred per cent. of retail sale price per unit” shall be substituted;	
	(c) the following <i>Explanation</i> shall be inserted at the end, namely:—	

Sl. No.	Name of Member and text of Amendment	Clause No.
	<p><i>Explanation.</i>— For the purposes of this Schedule, —</p> <p>(i) "retail sale price" means the maximum price at which the concerned goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for such sale:</p> <p>Provided that where the provisions of the Legal Metrology Act, 2009 or the rules made thereunder or any other law for the time being in force require to declare on the package, the retail sale price excluding any taxes, local or otherwise, the retail sale price shall be construed accordingly;</p> <p>(ii) where on the package of any concerned goods more than one retail sale price is declared, the maximum of such retail sale prices shall be deemed to be the retail sale price;</p> <p>(iii) where the retail sale price, declared on the package of any concerned goods at the time of its clearance from the place of manufacture, is altered to increase the retail sale price, such altered retail sale price shall be deemed to be the retail sale price;</p> <p>(iv) where different retail sale prices are declared on different packages for the sale of any concerned goods in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of determination of the rate of cess for the said goods intended to be sold in the area to which the retail sale price relates.’</p>	1 of 2010.

P. T. O.