This column is compiled by Consultant [EXIM Policy] of EPCH. It contains recent Public Notices, Notifications and Circulars of DGFT, CBEC and Department of Revenue. If a handicraft exporter has question[s] to ask on Foreign Trade Policy, he/she may please write / e-mail to EPCH at policy@epch.com

One time relaxation and condonation of delay in the submission of installation certificate of EPCG without payment of penalty

DGFT issues Public Notice permitting the RAs to accept the installation certificate issued upto 31.03.2015 without insisting for penalty as long as installation has happened within eighteen months from the date of import.

There are a number of conditions attached to an EPCG authorisation. One of them is the submission of installation certificate in the prescribed time period. In the case of EPCG it is six months from the date of completion of import (para 5.04 of H.B. of Procedure) and three years from the date of import of spares of EPCG.

As a measure of facilitation DGFT issued two public notices dt. 25.10.2017 and 26.04.2018 giving one time exception (relaxation) for condonation of time period upto 30.9.18 on payment of penalty of Rs. 5000.

Now DGFT has issued a Public Notice No. 30/2015-20 dt. 14th August, 2018 giving one time relaxation and condonation of delay in submission of installation certificate to RAs under EPCG Scheme for authorisations issued upto 31.03.2015 without payment of any penalty.

Copy of DGFT Public Notice dt. 14th August, 2018 referred to above is reproduced below:

(Copy)

DGFT Public Notice No.3D/2015-20, Dated the 14th August, 2018

Subject: Acceptance of installation certificate under EPCG Scheme by the RAs, wherein installation certificate is submitted beyond 18 months, without penalty

In exercise of powers conferred under Paragraph 2.04 of FTP (2015-20) read with Paragraph 2.58 of FTP (2015-20), the Director General of Foreign Trade in public interest hereby makes the one time relaxation in procedure in respect of acceptance of installation certificate under the EPCG Scheme.

- 1. Under the EPCG Scheme, the authorisation holders are required to submit the installation certificate showing installation of the capital goods to the RA within the prescribed time period.
- 2. Sometimes, the submission of installation certificate to the RAs was not within the time prescribed on account of various reasons, including delay in installation of the machinery/delay in issuance of installation certificate etc. The EPCG Committee was receiving requests for condonation of time period of submission of installation certificate to the Regional authorities. Some of such requests for condonation were considered by the EPCG Committee on payment of composition fee of Rs.5,000/-
- 3. As a facilitative measure, Public Notice No.37/2015-20 dated 25.10.2017 was issued permitting one time relaxation for condonation of time period up to 31.03.2018 condoning the delay in submission of installation certificate on payment of penalty of Rs.5000/- per authorisation (provided the installation has happened within the period of 18 months). The benefit of said Public Notice was further extended upto 30.09.2018 vide Public Notice No.01/2015-20 dated 26.04.2018.
- 4. There have been representations from the Trade for accepting the submission of installation certificate without insisting on penalty, if the installation has happened within the specified time prescribed. The contention in the representations is that as per their understanding, of the para 5.3.1 of HBP (2009-14), there was no time limit for submission of the installation certificate and the time limit was only for the installation of machinery. It has also been pointed out that in the past, some RAs have accepted the installation certificate even at the time of redemption. Therefore, it has been requested not to impose any penalty for these authorisations.

- 5. The issue has been considered. The submission of installation certificate is an important aspect of monitoring of the EPCG Scheme which cannot be postponed till the completion of the EO period. The intent of the para of the HBP was clearly that the capital goods were to be imported, the installation certificate obtained and presented to the RAs within the time period in the said para. The reading of the relevant custom notification for the EPCG Scheme also makes it clear that the installation certificate was to be produced within the period specified. However, it is contended by some that they could interpret the para under the HBP (2009-14) that the period applies only for installation/obtaining the certificate and they can provide the same to the RAs anytime even at the time of redemption.
- 6. Taking into account the representations in this regard and to facilitate the ease of doing business for the purpose, it has been decided to permit the RAs to accept the installation certificate without insisting for penalty in respect of authorisation issued upto 31.03.20015 as long as the installation has happened within IS months from the date of import, provided the EPCG authorisation is not under any investigation adjudicated by RA/ customs authority/ any other investigative agency. This relaxation will be available upto 31.03.2019. There will not be any refund of the penalty already paid under the Public Notice No.37/2015-20 dated 25.10.2017.
- 7. The other terms and conditions in the Public Notice No.37/2015-20 dated 25.10.2017 and Public Notice No.01/2015-20 dated 26.04.2015 consistent with this Public Notice will continue to be applicable.

Effect of this Public Notice: One time relaxation and condonation of delay in submission of installation certificate to RAs under EPCG Scheme for authorisations issued upto 31.03.2015, without payment of any penalty.

Impex # 2 Henceforth IEC will be system generated without requirement of digital signature

DGFT issues Public Notice containing revised procedure for filing online application for IEC/modification of IEC. It will be system generated and without requirement of digital signature.

One way to reduce transaction cost and to ensure ease of doing business is to do things online. DGFT has done a lot and doing a lot in this direction. One more step in this direction has been taken by DGFT by making the issue of IEC online and that too without the requirement of digital signature.

The above has been done by DGFT by issue of Public Notice No. 27/2015-20 dt 8th August, 2018 in which the existing para 2.08 of current Handbook of Procedure (Vol. 1) has been revised. Para 2.14 of Handbook

relating to modification of IEC has also been revised in this Public Notice (Copy reproduced below):

(Copy)

DGFT Public Notice No. 27/2015-2020, New Delhi, Dated: 08 August, 2018

Subject: Amendment in Para 2.08 of the Handbook of Procedure 2015-2020.

S.O. (F): In exercise of powers conferred under paragraph 2.4 of the Foreign Trade Policy (2015-2020), the Director General of Foreign Trade hereby amends the following provision in Para 2.08 and 2.14 of the Handbook of Procedure (2015-20) on Importer-Exporter Code (IEC) as under:

Existing Para	Revised Para
2.08 Application for TEC	2.08 Application for IEC
(a) Exporters / Importers shall file an online application in ANF 2A format for grant of e-IEC	

with digital signatures along with requisite documents and paying the applicable fee. The facility of filing online application for IEC is also available through e-biz portal of DIPP.

(b) Deficiency in the application form has to be removed by re-logging onto the "Online IEC application" on DGFT website and resubmitting the form along with the requisite documents.

(b) IEC will be system auto generated and applicant will be informed through e-mail and sms that a computer generated e-IEC is available on its registered email id. Applicant can also view and print its e-IEC after completion of the submission process of application by logging into the IEC module.

(c) The applicant is required to submit on application with the following details/documents (scanned copies to be submitted/uploaded) along with the IEC application:

- (i) Cancelled cheque hearing entity's pre-printed name or Bank certificate in prescribed format ANF-2,A(1);
- (ii) Address proof of the applicant entity as detailed in the application.
- (d) RAs would conduct post-verification of online IECs as per the guidelines.

2.14 Modification of IEC

- (a) Modifications in e-IEC's/ IEC's can be done online only. Applicants seeking modification in their IEC's may log on to dgft.nic.in and click on Importer Exporter Code (IEC) under Quick Links and select "Modify your IEC" to amend their e-IEC's and IEC's in physical format by paying requisite fees and submitting requisite documents to the concerned jurisdictional RA, from where IEC was originally issued. List of RAs, along with their jurisdiction is given in Appendix IA.
- (c) RAs shall consider applications seeking modification in IEC involving change in PAN, by ensuring that liabilities of the previous applicant/applicant film are transferred to the new applicant/applicant firm whose PAN will be reflecting in the modified IEC. RAs must also share the modified IEC, with the changed PAN incorporated in it, with all concerned authorities.
- (d) RAs shall also take cognizance of the applications digitally signed by power of attorney holders/authorised signatories.

2.14 Modification/Cancellation of IEC

(a) Modifications in IECs / e-IEC's can be done online only. Applicants seeking modification in their IECs / e-IEC's may log on to dgft.nic.in and click on Importer Exporter Code (IEC) under Quick Links and select "Modify your IEC" to amend their e-IECs and IECs in physical format with applicable fees and requisite documents.

Applicant shall upload relevant document/s to substantiate the changes sought to be made, besides uploading the signed copy of the modification application. The modification application has to be signed by Proprietor/Managing Partner/Designated Partner/Director/Company Secretary in case of companies or Chief Executive of the Society/Managing Trustee/Karta as the case may be, before uploading/submitting the online application.

However, request for (i) Cancellation of existing numeric IEC and (ii) PAN change in existing numeric IECs has to be made to the concerned jurisdictional Regional Authority. Once RAs have changed the PAN and the change is reflected on central server, such applicant can seek further modifications online, if any so desired.

RAs shall consider applications seeking modification in IEC (all numeric), involving change in PAN, by ensuring that liabilities of the previous applicant/applicant firm are transferred to the new applicant/applicant firm whose PAN will be reflecting in the modified IEC.

(d) Deleted.

Effect of the Notification: Procedure for filling online application for IEC/ modification in IEC/e-IEC is laid down. IEC will henceforth be system generated and application will have the facility of taking a print out of IEC. Further, requirement of Digital Signature for submitting IEC applications is done away.

Further para 2.05 of the current FTP relating to IEC has also been revised so that the provision in the Handbook and Policy are in tune with each other. The revision in FTP has been done by issue of Notification No. 24/2015-20 dt 8th August, 2018. (Copy reproduced):

DGFT Public Notice No. 24/2015-2020, New Delhi, Dated: 08 August, 2018

Subject: Amendment in Para 2.05 of Foreign Trade Policy 2015-2020.

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends and revises the provision in Para 2.05 of the Foreign Trade policy (2015-20) on Importer-Exporter Code (IEC) as under:

2.05 Importer-Exporter Code (IEC)

Existing Para Revised Para (I) (a) No export or import shall be made by any (a) Application for obtaining IEC may be filed online in ANF 2A with applicable fees and submitted person without obtaining with digital signature. an IEC number unless (b) When an e-IEC is approved by the competent authority, applicant is informed through e-mail specifically exempted. For that a computer generated e-IEC is available on the DGFT website. By clicking on "Application services exports, IEC shall be Status" after having filled and submitted the requisite details in "Online IEC Application" webpage, necessary as per the applicant can view and print his e-IEC. provisions in Chapter 3 only (c) The applicant may submit online application with the following details /documents (scanned when the service provider copies to be submitted/uploaded) along with the IEC application: is taking benefits under the (i) Digital photograph of the signatory applicant; Foreign Trade Policy. (b) Exempt categories and (ii) Copy of the PAN card of the business entity in whose name Import/Export would be done corresponding permanent (Applicant individual in case of Proprietorship firms); IEC numbers are given in (iii) Cancelled cheque bearing entity's pre-printed name or Bank certificate in prescribed format Para 2.07 of Handbook of ANF-2A(I) (d) For modification in IEC, applicants may submit online application through digital Procedures. signature (Class-II or Class-III), by paying applicable fees and uploading requisite documents, (c) Application process for corresponding to the changes sought. IEC is completely online (e) Detailed guidelines for applying for e-IEC is available at http://dqft.gov.in/exim/2000/iec_anf/ and IEC can be generated iecanf. htm by the applicant as per the (II) No Export/Import without IEC: procedure detailed in the (i) No export or import shall be made by any person without obtaining an IEC number unless Handbook of Procedure. specifically exempted.

Effect of the Notification: Para 2.05 on IEC is revised and details on the procedure is shifted to para 2.08 of Handbook of Procedures.

Impex # 3

Scope of utilisation of 'Duty Credit Scrips' enlarged

DGFT issues Public Notice removing all items from Appendix 3A of Handbook of Procedure 2015-20.

Handbook of Procedures.

Appendix-3A of current H.B. of Procedure (Vol. 1) contains a large number of items which are not allowed for import under "Export from India Scheme under Chapter 3 of the Handbook".

The above restriction has been deleted by DGFT by issue of his Public Notice No.24/2015-20 dt 26th July 2018 (Copy reproduced). The liberalisation will increase

the sale value of duty credit scrip because of greater scope of utility of the scrip.

(ii) Exempt categories and corresponding permanent IEC numbers are given in Para 2.07 of

(Copy)

DGFT Public Notice No.24/2015-2020 Dated 26th July, 2018

Removal of all items from the Appendix 3A of the Handbook of Procedures, 2015-20.

In exercise of powers conferred under paragraph 1.03 of the Foreign Trade Policy 2015-2020, the Director General of Foreign Trade hereby makes the following amendments in the Appendix 3A of MEIS, issued earlier by this Directorate, vide Public Notice 01/2015-20 dated 01.04.2015.

2. The items Serial no.01 to 07 in the list specified under Appendix 3A are deleted with immediate effect.

Effect of Public Notice: Chapter 3 duty credit scrips are allowed for debit for import of items which were earlier not permitted.

Impex # 4

Bank guarantee not applicable to EOUs

CBIC issues circular clarifying that no separate bank guarantee is to be executed by an EOU.

EOU Scheme has many facilitation measures. One of them is that the EOU unit will not be required to executed bank guarantee at the time of import or for going for job work in DTA (para 6.12 of FTP).

The issue of Custom Circular No. 48/2017 dt 08.12.2017 relating to execution of bank guarantee created impression in some custom houses that the bank guarantee is to be executed by EOUs also.

To clear the above impression in Customs, CBIC has issued a Circular No. 27/2018 dt 14th August, 2018 stating therein that the Custom Circular dt 08.12.2018 referred to above did not mention 'EOU' at any place in it and that the said Circular is not applicable to EOUs. It has further stated that B-17 bond is serving the purpose of continuity bond.

Copy of Custom Circular dt 14.08.2018 referred to above is reproduced below:

(Copy)

Circular No.27/2018-Customs Dated 14th August, 2018

Clarification regarding bank guarantee requirement for bond executed by EOUs-reg.

Various representations have been received regarding difficulties faced by EOUs with respect to requirements of bank guarantees in view of Circular no.48/2017- Customs dated 08.12.2017 issued by CBIC. The matter has been examined.

- 2. Clarification issued vide Circular no. 48/2017-Customs dated 08.12.2017 is with respect to Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 notified vide Notification no. 68/2017-Customs (NT) dated 30.06.2017. Vide the said Circular, various norms have been prescribed with respect to requirement of bank guarantee/ cash security/ surety for various categories of importers which is required to be furnished for the bond to be executed as per sub-rule (2) of Rule 5 Customs (import of goods at concessional rate of duty) Rules, 2017. No specific reference has been made to EOUs in these norms.
- 3. The confusion is arising on account of the requirement of EOUs to follow Rule 5 of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 to be eligible for claiming exemption of duties/ taxes on the import of goods under Notification no. 52/2003 dated 31.03.2003. As the EOUs have already been executing B-17 bond, hence it was clarified vide Circular no. 29/2017-Customs dated 17.07.2017 that the said B-17 bond will serve the requirement of continuity bond as required under Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and there is no requirement to submit a separate continuity bond by EOUs. As B-17 bond is serving the purpose of continuity bond for EOUs, hence various circulars issued by the Board extending the facility of exemption from furnishing bank guarantee/ surety by EOUs namely Circular no. 54/2004-Customs dated 13.10.2004 and circular no. 36/2011- Customs dated 12.08.2011 will continue to hold good, as these circulars are in line with the Para 6.12 of the Foreign Trade Policy which lays down the conditions for EOUs to be exempted from furnishing of bank guarantee.
- 4. In view of above, it is reiterated that waiver of bank guarantee/ surety to EOUs would continue to be governed by various circular issued from time to time by CBIC with regard to B-17 bonds executed by EOUs and will not be guided by the Circular no. 48/2017-Customs dated 08.12.2017 which governs the general importers and not the EOUs.

Impex # 5

Questions & Answers

Question: I have only one office in Maharashtra. Is it mandatory for me to have another office or a branch office in Tamil Nadu to handle shipments from Chennai?

Answer

: It is not mandatory to have a separate or branch office in Tamil Nadu to handle shipments from Chennai. From your Maharashtra office, you are free to handle shipments out of any location in India. If the shipment is from Chennai but your customer is located in the same state where you are located, i.e. Maharashtra, then you have to charge SGST/CGST. If the shipment is from Chennai and your customer is located in Tamil Nadu and you are located in Maharashtra, then you have to charge IGST.

Question: For import shipments, if CFS raises an invoice on customs broker instead of importer and the customs broker or the importer makes payment to the CFS, will the importer be allowed to claim ITC? Is there a concept of pure agent/disbursement under GST regime?

Answer : The importer will not be allowed to claim ITC in this situation. If the CFS raises an invoice on the customs broker, then the customs broker, in turn, must raise an invoice on the importer for the same service.

Yes, there is pure agent concept in GST. Customs broker must ask the CFS, shipping line, etc. to make the invoice in the name of the importer. Customs broker can pay on behalf of the importer and the importer will be able to use the ITC. Since the invoice of the CFS, shipping line, etc., is in the name of the importer, the customs broker cannot claim ITC on this transaction.

It is advisable that you obtain a letter from your customer (once every year) authorising you for customs clearance, transport, pay shipping lines, etc., on his behalf.

Question: Are cash expenses, sundry expenses, operations vouchers, conveyance vouchers sundries paid to operations staff on per job basis, etc. taxable? Is ITC available on these expenses?

Answer : Every transaction is taxable. Cash expenses, customs sundries, operations sundries, labour charges, loading/unloading expenses, operations conveyance, etc. are taxable. If the conveyance you give to your staff is a part of salary (appears as a break-up of salary) then they are not taxable but if - they are not part of the salary, then all such expenses are taxable. Every company has to maintain an inward supply register for all transactions with unregistered vendors including for cash expenses, sundries, operations sundries, etc.

Question: What is consignment note?

Answer : Consignment note is a document issued by a goods transportation agency against the receipt of goods for the purpose of transporting the goods by road in a goods carriage. If a consignment note is not issued by the transporter, then the service provider will not fall within the ambit of goods transport agency. If a consignment note is issued, then it means that the lien on the goods has been transferred to the transporter. Now the transporter is responsible for the goods till its safe delivery to the consignee.

A consignment note is serially numbered and contains Name of consignor, Name of consignee, Registration number of the goods carriage in which the goods are transported, Details of the goods, Place of origin, Place of destination, Person liable to pay GST - consignor, consignee, or the GTA.

Question: Is the freight charged on import from foreign customer by shipping companies liable to GST?

Answer : Yes, import freight in case of foreign customer is liable to GST because it does not satisfy the condition of "export" as defined u/s 2(6) of the IGST Act, 2017.

Question: Is the freight charged by shipping companies on import from a customer not registered under GST liable to tax?

Answer: Yes, it is liable to tax as it satisfies the requirements of section 7(5)(a) of the IGST Act, 2017.

Question: Is the freight charged from SEZ unit taxable?

Answer : Transportation services provided to an SEZ customer falls under the category of zero-rated supply under 16(1) (b) of the IGST Act, 2017.

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News from 'Print Media'

Commerce min to launch national logistics portal

New Delhi, August 23

THE COMMERCE HIMISTRY has stepped upwork on deval-uping a sarkonal lugistics por tal, so part of its measures to ensure uses of trading and colof the GDF to 10% by 1011. all stakeholders of dersewite and foreign trade and all trade activities on a single-platform.

A senior commerce min-nery official said india's logistics actor is very complex with more than 10 government agencies, 40 partnering goverament agencies, 57 export promotion councils, 500 certi-fications and 10,000 commillion jobs, 200 shipping agencies, 50 kapting agencies, 50 kapting agencies, 50 kapting services, 129 intand container departs, 30 IT experience and banks linking all stakeholders of estic and foreign trade and all trade activities on a single

and insurance agencies. Far-ther, 81 authorizes and 500 sentificates are regulard for exports or imports.
"The National Logistics

permi will be implemented in phases and will fridigate com-mitment of the Government of India to enhance trade com-petitiveness, create more julis provide a boost to #Digitally dia and powerfise way for India to become a global Wiogration boths' commerce and industry

aim is to unduca logistics cost from the present Law of the GDF to less than 10% by

In the Budget for 2018-19, financeurintenerAren killey bad armsumed the creation of the end that will be an enfine year setplace for trade and will con ne Charleman, create opportu-nture and bring together various government departments and

2017-18, the Indian legistics sector provides livelihood to more than 22 million people and impuring the sector-still facilitate 10% decrease in suffrect logistics cast, leading languestics 5-8% in exports. Further, the Survey estimates that the worth of Indian logis-tics market would be account against \$360 billion nave

Financial Express dt. 24.08.18

जल्द निपटाए जाएंगे एक्साइज और वैट ड्यूटी के पुराने मामले

वैट और एक्साइज इयुटी बकाया के मामलों का एकस्कृत सेंटलमेंट होगा, कुछ मामले ही बकते हैं चापम



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Financial Express dt. 15.08.18

Govt allays concern, says ₹ fall due to global cues

New Delhi, August 14

ATTRIBUTING THE FALL in rupee value against the US dollar to "external factors", economic affairs secretary Subhash Chandra Garg said on Tuesday that there is nothing to worry about as long as the depreciation is in line with other currencies

The rupee crashed to record low of 70.09 during the day on global concerns over Turkey's economic woes which have impacted various emerging markets amid the US dollar gaining strength against other currencies.

"Rupee is depreciating due to external factors... nothing at this stage to worry, Garg sald adding external factors may ease going forward. He said that even if the rupee falls to 80 per dollar, "it will not be a concern provided all other currencles depreciate in the same range

The Indian currency, he said, is still better compared to certain other currencles. In the current financial year, which began on April 1, the rupee has depreciated around 6.7% against the U5 dollar,

Garg also said that while the Reserve Bank of India had sufficient foreign exchange reserves, its intervention in the currency market may not be of much help as of now, as the weakness in the rupee was a result of global factors.

RBI's foreign exchange reserves were at \$402.70 billion in the week ended August 3, down \$1.49 billion over the preceding week, latest data released by the central bank showed. RBI's stated position is that it does not seek to target a particular level for the rupee's exchange rate against the dollar, and uses its reserves to ease volatility in the currency market.

Meanwhile, SBI chairman Raintsh Kumar said all currencles have weakened



Economic affairs secretary Subhash Chandra Garo

against the dollar, but the Indian currency has not weakened very much in compari-

"I feel that it (rupee) should stabilise between 69 and 70 because if you look at the numbers for investment which is coming into the country - investment in bonds, investment in equities - this level has become attractive for foreign investment." Kumar said.

B Prasanna of ICICI Bank said the rupee is the victim of a contagion effect impacting all Emerging Markots (EMs) triggered by the Turkish crisis.

"The gradual pace of depreciation witnessed till the 69-figure levels are a result of the yuan depreciation and the current account deficit worsening sharply from 0.6% of GDP in FY17 to an expected deficit close to 2.5% of GDP this year, stemming from surging oil prices and worsening of the already negative basic Balance of Payment (BoP)," he said.

He added that on a medium term basis, the rupee will need to depreciate further to keep up with the inflation differentials with other trading partners.

Navabharat dt. 15.08.18

Financial Express dt. 16.08.18

SC upholds HC decision on 'Form C' availability after GST

THE SUPREME COURT has upheld the decision of the Puzjab and Haryena High Court that Form - 'C' should be made available to an essee even after implemen-ion of the goods and services

A Bench led by justice Ranjon Gogoi, while distrinsing a Haryana government's appeal, observed that "if you Haryana governmenti poke industrius like titis, they will

The lugae before the court was whether after the amend-ment to the Central Salas Tax Act, 1956, power company Caparo Power was entitled to be immed 'C' Forms in corpect of natural gas purchased form Gujarat-based BPCL and IOC in the course of inter-state sales for generation of

olectricity.
The HC held that the sale tax law as defined in Section 2(i) of CST Act will mean the low for the time being in force in any state for levy of turns on sole and purchashod goods. It further raied that the definition is inclusive, and not restrictive, hence will include the BGST Act 1017 as well.

form C is issued by a pur-chasing dealer to a selling

The HC said the CST Act does not restrict the usage of Form C only for the purpose of resale, but can be used for resale, manufacture, processing or generation/distribution of electricity

dealerto availability benefit of the concessional rate of CST. The objectives of providing benefit vide C form and any appropriate of high rate of tocation and to safeguard the community interest

The Harvaria government in its appeal said Caparo was not engaged in re-selling of these goods and its registration under the CETACLIAPSED. on the commencement of the HOST Act. So, the com-

pasty was not entitled for form C, it further said the provisions of the CST Act would apply only lift sold the same goods that it had pun-chased (surrarial goal. Sowever, the HC said the CST Let de the Cald the

CST Act does not restrict the usage of Form C only for the purpose of resale, but can be used for resale, manufacture, processing or generation/flu-tribution of electricity.

Capam had challenged the

muse 'C' Farms on the cards that there had been change of law with regard

as change of law-sith regard to start start sale of natural as in ps-G87 or post-G87.

Tasking that ham-stalk area are ourside the domain selectories of any state, com-schekur Sajad, who appeared to Coparo, angued that the manage of Form C is under Act and not under HVAT and the state government only the implementing ency and has no discretion fuse the Form C if all the conditions are satisfied, as the lessance of Form C does not impact purchasing dealer. state's resonance.