



DEWAS UDYOG CIRCLE

Issue No – 411

Monthly Newsletter

August, 2023

President

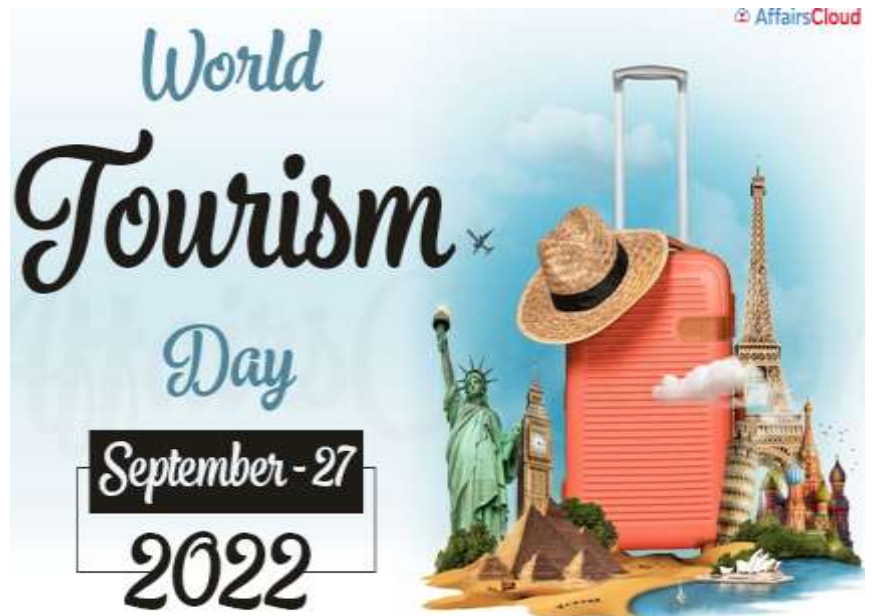
Mr. Ashok Khandelia

Hon. Secretary

Mr. Ashit Gandhi

*Hindi Day***Inside pages.....**

Knowledge Centre
 Notifications/Circulars
 Events
 Attainments
 Member's Corner
 Sponsor's Page

World Tourism Day

ASSOCIATION OF INDUSTRIES DEWAS

1/B, 1/B/2A,I. S.Gajra Industrial Area No. 1, A. B. Road, DEWAS (M.P.) Phone: (07272) 258052-53, 259455
 E-mail : aidewas123@gmail.com Website : www.aidewas.org

KNOWLEDGE CENTRE

Hindi Day

Hindi Day is celebrated in India to commemorate the date 14 September 1949 on which a compromise was reached—during the drafting of the [Constitution of India](#)—on the languages that were to have official status in the [Republic of India](#). The compromise, usually called the Munshi-Ayyangar formula, after drafting committee members [K. M. Munshi](#) and [N. Gopalaswami Ayyangar](#), was voted by the [Constituent Assembly of India](#) after three years of debate between two opposing camps. The Hindi protagonists wanted [Modern Standard Hindi](#) register of the [Hindustani language](#) to be the sole "national language" of India (replacing the [Urdu](#) standard adopted until the [British Raj](#)); the delegates from South India preferred English to have a place in the Constitution. The Munshi-Ayyangar formula declared (i) Hindi to be the "official language" of India's federal government; (ii) English to be an associate official language for 15 years during which Hindi's formal lexicon would be developed; and (iii) the international form of the [Hindu-Arabic numerals](#) to be the official numerals.

World Tourism Day

It was at its third session ([Torremolinos, Spain, September 1979](#)), that the UNWTO General Assembly decided to institute World Tourism Day, commencing in the year 1980. This date was chosen to coincide with an important milestone in world tourism: the anniversary of the adoption of the [UNWTO Statutes](#) on 27 September 1970.

The timing of World Tourism Day is particularly appropriate in that it comes at the end of the high season in the northern hemisphere and the beginning of the season in the southern hemisphere.

Important Days in September

September 5	Teacher's Day (Dr. Radhakrishnan's Birth Day)
September 7	Forgiveness Day
September 8	International Literacy Day
September 14	Hindi day, World First Aid Day
September 16	World Ozone Day
September 21	International Day of Peace/World Alzheimer's day
September 25	Social Justice Day
September 27	World Tourism Day

“We cannot solve problems with the kind of thinking we employed when we came up with them.” — Albert Einstein

NOTIFICATIONS/CIRCULARS

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 37/2023 – Central Tax**

New Delhi, dated the 4th August, 2023

G.S.R. (E)— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification number 34/2023- Central Tax, dated the 31st July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 577(E), dated the 31st July, 2023, namely: —

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
 - (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
 - (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
 - (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.
2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.
3. This notification shall come into force with effect from the 1st day of October, 2023.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)
Director

NOTIFICATIONS/CIRCULARS

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi the 1st August, 2023

INCOME TAX

S.O. 3451(E).— In exercise of the powers conferred by sub-section (1F) of section 197A read with clause (c) of sub-section (2) of section 80LA, of the Income-tax Act, 1961 (43 of 1961) (hereinafter the Income-tax Act), the Central Government hereby specifies that no deduction of tax shall be made under section 194-I of the Income-tax Act on payment in the nature of lease rent or supplemental lease rent, as the case may be, made by a person (hereinafter referred as 'lessee') to a person being a Unit of an International Financial Services Centre (hereinafter referred as 'lessor') for lease of a ship subject to the following-

- (a) The lessor shall,-
- (i) furnish a statement-cum-declaration in Form No.1 to the lessee giving details of previous years relevant to the ten consecutive assessment years for which the lessor opts for claiming deduction under sub-sections (1A) and (2) of section 80LA of the Income-tax Act; and
 - (ii) such statement-cum-declaration shall be furnished and verified in the manner specified in Form No.1, for each previous year relevant to the ten consecutive assessment years for which the lessor opts for claiming deduction under sub-sections (1A) and (2) of section 80LA of the Income-tax Act.
- (b) The lessee shall,-
- (i) not deduct tax on payment made or credited to lessor after the date of receipt of copy of statement-cum-declaration in Form No. 1 from the lessor; and
 - (ii) also furnish the particulars of all the payments made to lessor on which tax has not been deducted in view of this notification in the statement of deduction of tax referred to in sub-section (3) of section 200 of the Income-tax Act read with rule 31A of the Income-tax Rules, 1962.
2. The above relaxation shall be available to the lessor only during the said previous years relevant to the ten consecutive assessment years as declared by the lessor in Form No. 1 for which deduction under section 80LA is being opted. The lessee shall be liable to deduct tax on payment of lease rent for any other year.
3. The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents and the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies.

Cont'd to next page

“Stay away from those people who try to disparage your ambitions. Small minds will always do that, but great minds will give you a feeling that you can become great too.” — Mark Twain

NOTIFICATIONS/CIRCULARS

4

THE GAZETTE OF INDIA - EXTRAORDINARY

[PART II—SEC. 3(ii)]

Explanation: for the purpose of this notification—

- (a) 'ship' shall have the same meaning as assigned to it in clause (ii) of *Explanation* to clause (4F) of section 10 of the Income-tax Act.
- (b) 'International Financial Services Centre' shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005); and
- (c) 'Unit' shall have the same meaning as assigned to it in clause (zc) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).
4. This notification shall come into force from 1st day of September, 2023.

Form No. 1**To be furnished by a Unit engaged in the business of leasing of a ship of an International Financial Services Centre to the Lessee**

1. Name of the assessee.
2. Permanent Account Number.
3. Name and address of the unit of International Financial Services Centre.
4. Date of permission obtained under clause (a) of sub-section (1) of section 23 of the Banking Regulation Act, 1949 (10 of 1949) or permission or registration under the Securities and Exchange Board of India Act, 1992 (15 of 1992) or any other relevant law, as mentioned in sub-section (1A) of section 80LA of the Income tax Act, 1961.

Statement-cum-Declaration

I son/daughter of in capacity , do hereby declare that the above-mentioned unit is engaged in the business of leasing of a ship and is eligible for deduction under sub-sections (1A) and sub section (2) of section 80LA of the Income-tax Act, 1961. I further declare that we have opted to claim the said deduction for the period from the previous year relevant to assessment year to the previous year relevant to assessment year I further declare that the above mentioned Unit continues to be a unit working in International Financial Services Centre and continues to be engaged in the business of ship leasing during the year (relevant to Assessment Year) in which this statement-cum- declaration is being submitted.

Verification

I son/daughter of in capacity do hereby certify that all the particulars furnished above are correct and complete.

Signature of the declarant

(to be signed by a person competent to sign the return of income as provided in section 140 of the Income-tax Act)

[Notification No. 57/2023/F. No. 275/19/2023-IT(B)]

SHYAM SHARMA, Under Secy.

“When you give joy to other people, you get more joy in return. You should give a good thought to happiness that you can give out.”— Eleanor Roosevelt

NOTIFICATIONS/CIRCULARS**Circular No. 200/12/2023-GST****F. No. 190354/140/2023-TRU****Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)
*********North Block, New Delhi
Dated the 1st August, 2023**

To,

**The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/ Commissioners of Central Tax (All)****The Principal Directors General / Directors General (All)**

Madam/ Sir,

**Subject: Clarification regarding GST rates and classification of certain goods based on the
recommendations of the GST Council in its 50th meeting held on 11th July, 2023-reg.**

Based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023, clarifications with reference to GST levy related to the following items are being issued through this circular:

- i. Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion;
- ii. Fish Soluble Paste;
- iii. Desiccated coconut;
- iv. Biomass briquettes;
- v. Imitation zari thread or yarn known by any name in trade parlance;
- vi. Supply of raw cotton by agriculturist to cooperatives;
- vii. Plates, cups made from areca leaves
- viii. Goods falling under HSN heading 9021

Cont'd to next page

NOTIFICATIONS/CIRCULARS

2. Applicability of GST on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion:

2.1 In the 48th meeting of the GST Council, it was clarified that the snack pellets (such as 'fryums'), which are manufactured through the process of extrusion, are appropriately classifiable under tariff item 1905 90 30, which covers goods with description 'Extruded or expanded products, savoury or salted', and thereby attract GST at the rate of 18% vide S. No. 16 of Schedule-III of notification no. 1/2017-Central Tax (Rate), dated the 28th June, 2017.

2.2 In view of the recommendation of the GST Council in the 50th meeting, supply of un-cooked/un-fried extruded snack pellets, by whatever name called, falling under CTH 1905 will attract GST rate of 5% vide S. No. 99B of Schedule I of notification no. 1/2017-Central Tax (Rate), dated the 28th June, 2017 with effect from 27th July,2023. Extruded snack pellets in ready- to-eat form will continue to attract 18% GST under S. No. 16 of Schedule III of notification no. 1/2017-Central Tax (Rate), dated the 28th June, 2017.

2.2 Further, in view of the prevailing genuine doubts regarding the applicability of GST rate on the un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, the issue for past period upto 27.7.2023 is hereby regularized on "as is" basis.

3. Applicability of GST on Fish Soluble Paste:

3.1 Fish soluble paste attracted 18% under the residual entry S No. 453 of Schedule III of notification no. 1/2017-Central Tax (Rate), dated the 28th June, 2017. As per recommendation of the GST Council, GST on fish soluble paste, falling under CTH 2309, has been reduced to 5%. Accordingly, the rate has been notified vide S. No. 108A with effect from 27th July,2023.

3.2 Further, in view of the prevailing genuine doubts regarding the applicability of GST rate on fish soluble paste, the issue for past period upto 27.7.2023 is hereby regularized on "as is" basis.

4. Desiccated coconut- Regularisation of the issue for past period from 01.07.2017 up to and inclusive of 27.07.2017:

As per recommendation of the GST Council, in view of the prevailing genuine interpretational issues regarding the applicability of GST rate on the desiccated coconut, falling under CTH 0801, the issue for past period from 01.07.2017 up to and inclusive of 27.07.2017 is hereby regularized on "as is" basis.

5. Biomass briquettes- Regularisation of the issue for past period from 01.07.2017 up to and inclusive of 12.10.2017:

Cont'd to next page

"It is only when we take chances, when our lives improve. The initial and the most difficult risk that we need to take is to become honest. —Walter Anderson

NOTIFICATIONS/CIRCULARS

As per recommendation of the GST Council, in view of the prevailing genuine interpretational issues regarding the applicability of GST rate on the Biomass briquettes, falling under any chapter, the issue for past period from 01.07.2017 up to and inclusive of 12.10.2017 is hereby regularized on “as is” basis.

6. Supply of raw cotton by agriculturist to cooperatives:

6.1 As per recommendation of the GST Council, it is hereby clarified that supply of raw cotton, including kala cotton, from agriculturists to cooperatives is a taxable supply and such supply of raw cotton by agriculturist to the cooperatives (being a registered person) attracts 5% GST on reverse charge basis under notification no. 43/2017-Central Tax (Rate) dated 14th November, 2017.

6.2 In view of prevailing genuine doubts, the issue for the past periods prior to issue of this clarification is hereby regularized on “as is basis”.

7. GST rate on Imitation Zari thread or yarn known by any name in trade parlance:

7.1 In the 15th Council meeting, the Council agreed to tax embroidery or zari articles i.e., imi, zari, kasab, saima, dabka, chunki, gota, sitara, naqsi, kora, glass beads, badla, gizai at the rate of 5%. Based on the recommendation of the 28th GST Council, it was clarified that imitation zari thread or yarn known as “Kasab” or by any other name in trade parlance, would attract a uniform GST rate of 12% under tariff heading 5605.

7.2 As per the recommendation of the GST Council in its 50th meeting, GST on imitation zari thread or yarn known by any name in trade parlance has been reduced from 12% to 5%. Accordingly, the rate has been notified vide S. No. 218AA with effect from 27th July, 2023.

7.2. In view of the confusion in the trade regarding the applicability of GST rate on these products, the issue for past period upto 27.7.2023 is hereby regularized on “as is” basis.

8. Plates, cups made from areca leaves

As per the recommendation of the GST Council, issues relating to GST on plates and cups made from areca leaves are hereby regularized on “as is basis” for the period prior to 01.10.2019.

9. GST rate on goods falling under HSN 9021

9.1 Representations have been received seeking clarification regarding the GST rates applicable on trauma, spine and arthroplasty implants falling under HSN heading 9021 for the period before 18.07.2022 stating that there are interpretational issues due to the duality of rates on similar items leading to ambiguity. The issue has arisen as prior to 18.07.2022 there

Cont'd to next page

NOTIFICATIONS/CIRCULARS

existed two rates on the goods falling under HSN heading 9021 as per S. No. 257 of schedule I and S. No. 221 of schedule II of notification no. 01/2017-CT (Rate) dated 28.06.2017.

9.2 The issue was examined by GST Council in its 47th meeting and as per its recommendations, a single uniform rate of 5% was prescribed for such goods (except hearing aid, which continued to attract Nil under S.N. 142 of 02/2017-CT(Rate)) falling under HSN heading 9021 with effect from 18.07.2022.

9.3 As per recommendations of the GST council in its 50th Meeting, it is hereby clarified that the GST rate on all such goods falling under heading 9021 would attract a GST rate of 5% and in view of prevailing genuine doubts, the issue for the past periods is hereby regularized on "as is basis". However, it is clarified that no refunds will be granted in cases where GST has already been paid at higher rate of 12%.

10. It is further clarified that no refunds will be granted where GST has already been paid in any of the above cases.

11. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Nitin Gupta)
Technical Officer
TRU-I

"Develop success from failures. Discouragement and failure are two of the surest stepping stones to success." —Dale Carnegie

EVENTS**MEETING WITH SHRI ROHIT SINGH (IAS), DIRECTOR, MSME**

On 07.08.2023 Shri Rohit Singh, Managing Director MPLUN & director MSME along with officials of MPLUN /DTIC visited AID for an Interaction with our Members. During this visit, all the industrial areas under MSME Department were informed about the problems related to infrastructure and other various problems coming under the running of the industries.

**MEETING WITH OFFICIALS OF WELSPUN ENTERPRISES LIMITED REGARDING RATE REVISION FOR WATER SUPPLY (FY 2023-24)**

Shri Yogendra Lal Director & Shri Harshit Khandelwal Asst. Vice President of M/s Welspun Enterprises Limited (Dewas water project works) visited AID for a meeting for determination of rate for the Year 2023-24 under the water supply, after discussion consensus was arrived. Accordingly the rate will be Rs. 58.90/- per Kl rate and will be applicable w.e.f. 01/04/2023

**WORKSHOP ON "CHANGE & INNOVATION MANAGEMENT"**

Prestige corpx conducted a workshop on "Change and Innovation Management" at Association of Industries Dewas on 17.08.2023. This workshop led by Dr. Rajesh Jangalwa.



"It is only when we take chances, when our lives improve. The initial and the most difficult risk that we need to take is to become honest. —Walter Anderson

EVENTS**INTERACTION WITH COLLECTOR DEWAS**

Shri Rishav Gupta (IAS), Collector Dewas along with CEO, Jila Panchayat, ADM, Commissioner Nagar Nigam, Additional SP,SDM, City Magistrate, Dy. Director Health & Safety, Government Labour Officer & GM DTIC Visited AID on 22nd August, 2023 for an Interaction/meeting with our members.

1. WELCOME OF GUESTS**2.MEETING REGARDING INDUSTRIAL HEALTH & SAFETY**

A meeting was organized by the Collector Dewas at Association of Industries Dewas regarding the frequent accidents (fetal and Non fetal) happening in the industries, other Government senior officers along with AID officials participated in the meeting.

In this meeting, the collector instructed everyone to be vigilant and insisted on giving continuous training to the employees working in the industries under the subject of Health and safety.



EVENTS**3. MEETING REGARDING MAINTENANCE OF KSHIPRA DAM DEWAS**

A meeting was organised by the Collector Dewas at Association of Industries Dewas regarding the maintenance to be done by the Nagar Nigam Dewas on Kshipra Dam. In this Important meeting apart from the commissioner Nagar Nigam, Senior officer of the Government Department participated, also representative of water supply Agency (Dewas Water Works Project Ltd.) and AID/ Industries representatives were also present in the meeting.

In this meeting, keeping in view the time which is to be taken in the maintenance of Kshipra Dam, the collector Dewas advised all the Industries and also water supply Agency to store water in the abundance and directed the Nagar Nigam to complete the Maintenance work within 3-4 days.

**4. INTERACTION WITH OUR MEMBERS**

A meeting was organized by the Collector Dewas with all the Industries representatives at the office of AID Dewas under the subject of CSR Activity/Social Work being done by the Industries eligible under CSR and other Industries.

In this meeting the contribution being made by the Industries in the upliftment of Dewas was appreciated and it was also requested to do it systematically. Under this, Collector Dewas expressed that there is a need to do special work under the infrastructure for the childrens studying in the Government School and also in the newly built Constitutional Park in the Industrial Area No. 2, special cooperation is required for its development.



“Develop success from failures. Discouragement and failure are two of the surest stepping stones to success.” —Dale Carnegie

EVENTS**“NIDHI APKE NIKAT 2.0”**

“Nidhi Apke Nikat 2.0” program was organized by RPFC at **M/s Kirloskar Brothers Ltd. Dewas** on 28.08.2023. In this program, the problems related to KYC/ Full & final/ Pension of employers and the employees were resolved.

**MEETING WITH SHRI SHASHIKANT CHOURASIA TOWN INSPECTOR THANA INDUSTRIAL AREA POLICE STATION DEWAS DATED 29.08.2023**

A meeting was held on 29.08.2023 with the police department in the office of AID Dewas. In this meeting Shri. Shashikant Chourasia Town inspector, Police Station industrial Area Dewas was present and representatives of Industries also participated in the meeting.


In the above meeting Shri. Shashikant Chourasia made a request to the industries established in the Industrial Area to follow the following guidelines from the point of view of security and safety.

1. Police verification of Employees, Employed by the Employer/Contractor.
2. Police verification for providing house on rent to Employees by any individual.
3. To take special precaution while recruitment through outside Agency.
4. To take special Precaution on recruitment of armed force.
5. To install CCTV Camera in the premises.
6. To make proper light arrangements in the premises as well as the boundary wall.
7. To give special attention on security / safety of female employees.
8. To conduct safety audit on regular basis.




“Concentrate all your thoughts upon the work in hand. The sun's rays do not burn until brought to a focus.” — Alexander Graham Bell



WITH BEST COMPLIMENTS FROM



GIRAFFE


HYDRAULIC HAND PALLET TRUCK





Features

					
Integrated Pump With Hydraulic Pump. Entry/exit Rollers Provide Smooth Pallet Access & Increased Productivity.	End Cap Connected With The Lifting Cylinder, Shorter & Stronger	Ergonomic Handle To Provide Comfortable & Efficient Operation	Solid Frame & Reinforced Fork Ensures High Reliability	Standard Nylon Wheel & Optional PU Wheels Are Available	More Stable & Stronger Chassis Design. Fork Roots are enclosed by welding.

Other Products : - ■ Racking System ■ Mezzanine Floor ■ Compactors ■ Pallets ■ Bins

DEWAS TECHNO PRODUCTS PVT. LTD. | © +91 9752497382 | info@giraffestorage.com | www.giraffestorage.com