

Inputs invited on challenges faced on Advanced Analytics in Indirect Taxation (ADVAIT) Module under customs

The ADVAIT module was launched by CBIC earlier this year to examine and flag variances in import assessable value. The use of the above model is however leading to inordinate delays in customs clearances, and the lack of standardised instructions is also leading to challenges at the ground level. In view of the above, the Forum is looking to engage with officials at CBIC to share industry concerns and make a request for clarificatory guidelines.

Inputs invited on challenges in implementation of CBIC Circular clarifying scope of 'Intermediary'

The CBIC vide [Circular](#) dated September 20, 2021 had clarified the scope of 'intermediary' under the IGST Act, and the requirements to be fulfilled by intermediary services. However, the industry continues to face challenges (including delay in issuance of refunds, or demand being raised on export of services despite not meeting requirements of intermediary services) since several jurisdictions are yet to give due cognizance to the clarifications issued. In this regard, further to the Forum's meeting with the GST policy wing on May 26, 2022, the Forum is collating details of such continued challenges, in order to take them up formally with the authorities and advocate for their resolution.

CBIC issues instructions relating to sanction, post-audit and review of GST refund claims

CBIC issued instructions in relation to the procedures for sanction, post-audit and review of GST refund claims. A detailed speaking order is also now required to be uploaded along with the refund sanction order. Further, all refund orders shall also be reviewed for legality and propriety. The instructions also specify additional details to be included in the refund order, and that all orders are to be immediately transmitted online to the review module after issuance. The complete list of instructions can be accessed [here](#).

CBDT issues guidelines on newly introduced Section 194R

CBDT has issued guidelines in Q-and-A form to address difficulties in implementation of Section 194R, which mandates TDS on any benefit or perquisite in respect of business or profession. The circular dated June 16, 2022 can be addressed [here](#).

CBDT exempts aircraft lease rentals paid to IFSC unit from TDS applicability

CBDT issued a notification exempting TDS on lease rentals paid to aircraft leasing units located in International Financial Services Centre (IFSC). The exemption shall be applicable from July 01, 2022, and the relaxation shall be available for ten consecutive assessment years. The Notification No. 65/2022 can be accessed [here](#).

CBDT notifies conditions for specified fund claiming exemption under Section 10(4D)

CBDT notified new Rule 21AIA prescribing 'other conditions' required to be fulfilled by a specified fund claiming exemption in respect of certain incomes under Section 10(4D) of the Income Tax Act, 1961. The Notification No. 64/2022 dated June 16, 2022 can be addressed [here](#).

CBDT issues updated guidance for Mutual Agreement Procedure (MAP)

CBDT issued updated guidelines concerning MAP on June 10, 2022, clarifying certain issues requested by stakeholders:

(i) Clarification on the interplay of Vivad Se Vishwas Scheme (VSV) and MAP

- For resident taxpayer opting for VSV in a case involving TP adjustments and where the same is accepted by Indian authorities, MAP applications from the taxpayer and their AEs may be allowed. The outcome under MAP however shall not deviate from that under VSV. Correlative relief shall be provided instead.
- For non-resident taxpayer opting for VSV, there shall be no access to MAP for the same issue.

(ii) Clarification regarding responsibilities of applicants to make full disclosure and provide up to date information.

The detailed guidance can be accessed [here](#).

CBDT extends applicability of Safe Harbour Rules for AY 2022-23

CBDT has amended Rule 10TD of the Income Tax Rules, 1962 to extend the applicability of Safe Harbour Rules for AY 2022-23. The amended rules are applicable from April 01, 2022. The Notification number 66/2022 dated June 17, 2022 can be accessed [here](#).

CBDT sets up Faceless Assessment Centres and Assessment Units

CBDT vide its office orders has set up National Faceless Assessment Centre (NaFAC), Assessment Units, Verification Units and Review Units across the country, and these orders shall be in effect from June 06, 2022.