

2022 NACIN



National Academy of Customs, Indirect
Taxes & Narcotics, **Zonal Campus, Kanpur**



National Academy of Customs, Indirect Taxes & Narcotics, Zonal Campus, Kanpur

SALAAM CHRONICLE

A QUARTERLY NEWSLETTER

(For Departmental Officers)



July, 2022

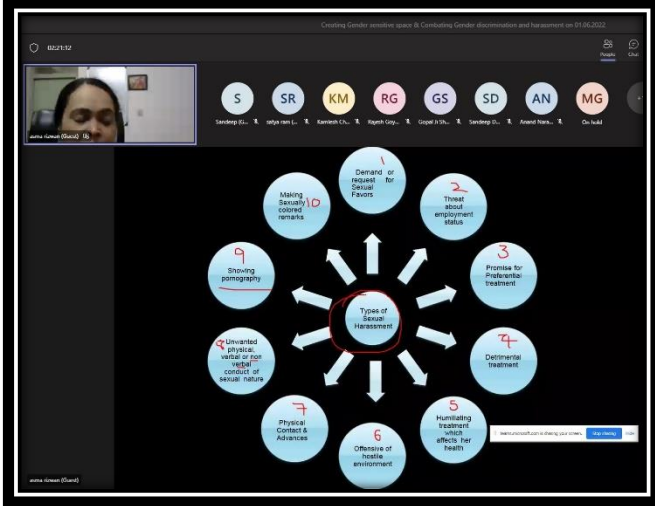
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नासिन, आंचलिक परिसर, कानपुर

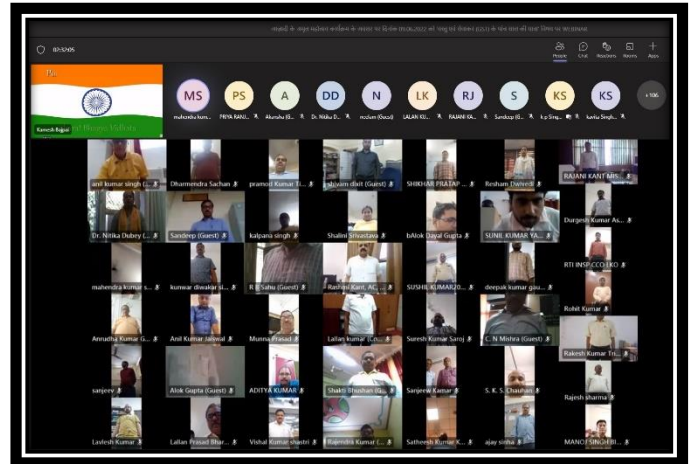
Creating Gender sensitive space & Combating Gender discrimination & harassment



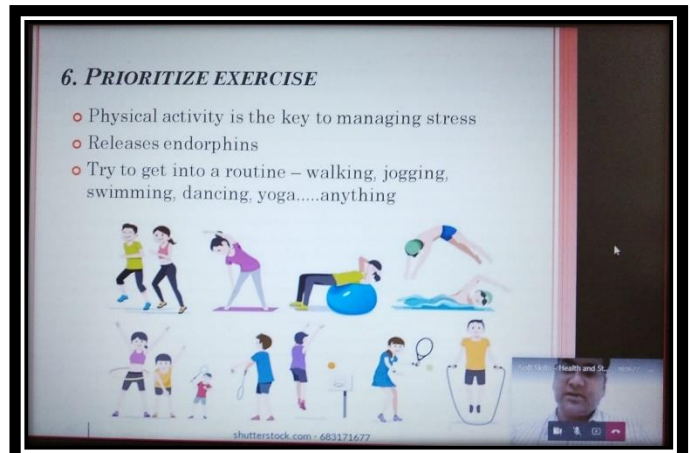
आज़ादी के अमृत महोत्सव कार्यक्रम के अवसर पर 'वस्तु एवं सेवाकर के पांच साल की यात्रा पर WEBINAR



Preventive Vigilance (for CGST & GST Audit Officers)



योग दिवस - 2022 Soft Skills – Health and Stress Management





JULY-2022
EDITION

From the Desk Of Additional Director General

संदेश



शिव कुमार शर्मा
अतिरिक्त महानिदेशक

नासिन कानपुर की त्रैमासिक पत्रिका का इस वर्ष यह दूसरा अंक विभागीय अधिकारियों के हाथ में सौंपते हुए मुझे प्रसन्नता हो रही है। नासिन की इस त्रैमासिक पत्रिका के माध्यम से हम अपने काम का लेखा-जोखा आपके समक्ष प्रस्तुत करते हैं, साथ ही जुलाई 2022 से सितम्बर 2022 तक प्रस्ताविक प्रशिक्षण कार्यक्रमों की जानकारी भी सूचित कर रहे हैं। पत्रिका में कार्य अभिरुचि के चार आलेख व स्वतंत्रता के 75 वर्ष होने के आयोजनों के तहत एक आलेख पूर्व प्रधानमंत्री स्व. लाल बहादुर शास्त्री पर सम्मलित है।

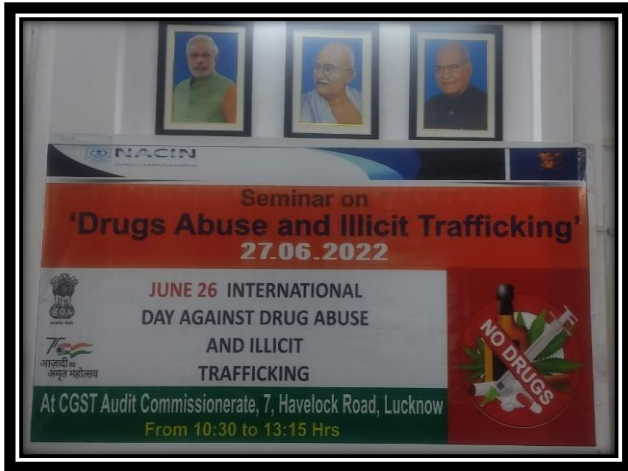
इस अनुरोध के साथ कि, आप अपने प्रशिक्षण संबंधी आवश्यकताओं से हमें अनुसूचित करेंगे तथा नासिन को पूर्ण सहयोग बनाए रखेंगे, मैं आगामी स्वतंत्रता दिवस की अग्रिम शुभकामना देता हूँ।



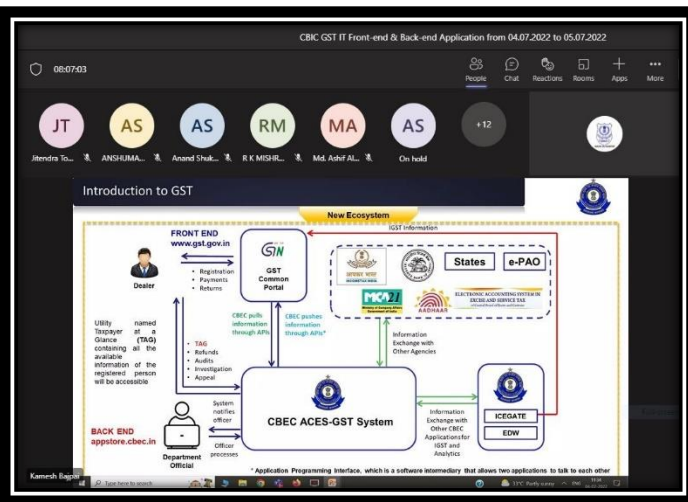


नासिन, आंचलिक परिसर, कानपुर

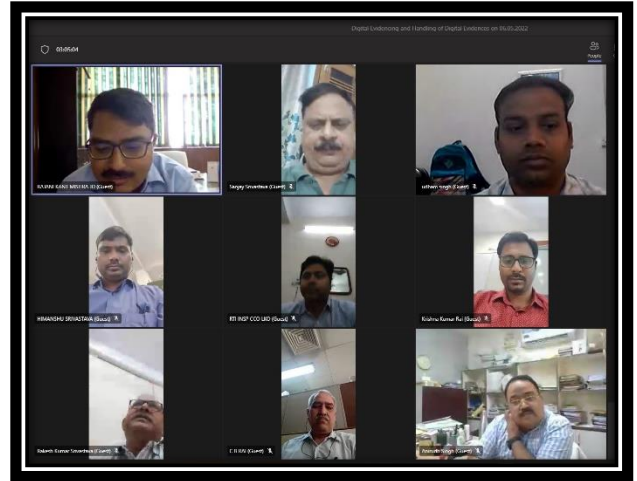
International Day (27.06.2022) Against Drugs Abuse and illicit Trafficking



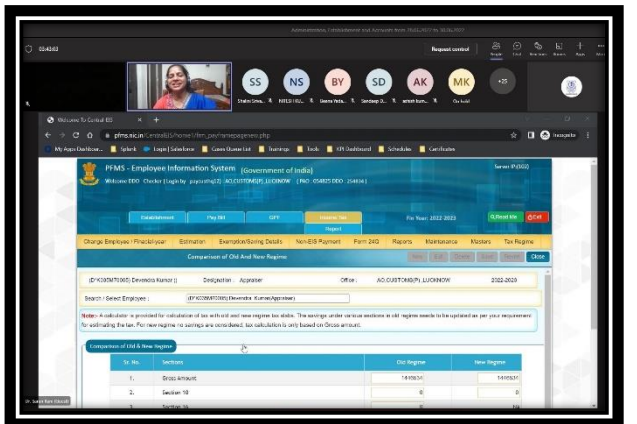
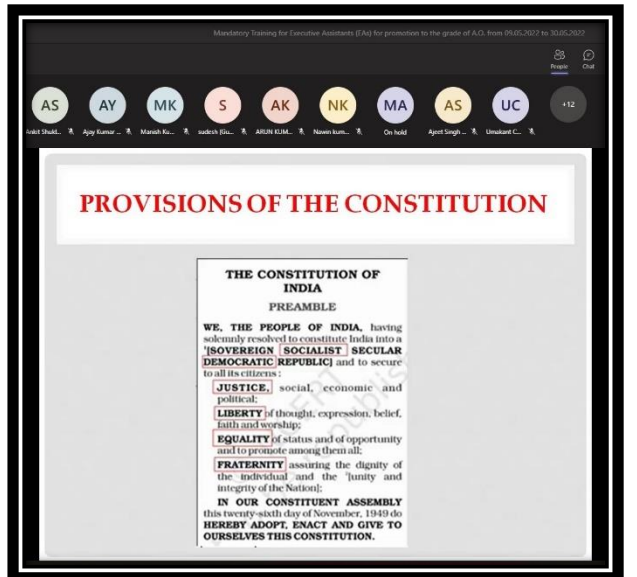
CBIC GST IT Front-end & Back-end Application



Digital Evidencing and Handling of Digital Evidences



Mandatory Training for Executive Assistant



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QUARTERLY PERFORMANCE

Training on	No. of Courses	Total No. of Participants	Total Man-Days	Total Man-Hours
GST	6	111	111	333
CUSTOMS	3	103	183	458
NARCOTICS	2	39	39	73
ADMINISTRATION	6	335	1577	7130
INFORMATION TECHNOLOGY	6	196	228	570
OTHERS	1	12	12	30
TOTAL	24	796	2150	8594

UP-COMING PROGRAMMES

Next 3 Months



JULY-2022

• Right to Information Act,2005 & Transparency Audit	01-07-22	01-07-22
• CBEC GST IT Back-end refresher training	04-07-22	05-07-22
• Training on E-way Bills	07-07-22	07-07-22
• GST on Service Sector (Accommodation and Restaurant Services)	08-07-22	08-07-22
• Training on ADVAIT	11-07-22	11-07-22
• Tracking Financial Money Trails and Money Laundering	13-07-22	13-07-22
• GST Audit – Orientation Course	19-07-22	22-07-22
• GST-Orientation Course	25-07-22	29-07-22

AUGUST-2022

• Refresher Courses for Customs Officers joining Customs (Preventive/LCS/Airport)	01-08-22	05-08-22
• GST- Service Sector Specific (Entertainment Sector.)	08-08-22	08-08-22
• Drugs Law Enforcement for Officials of Civil Society (Physical Outdoor)	10-08-22	10-08-22
• Orientation course for Air Customs Officers - Preventive Vigilance (Physical & Hybrid Mode)	12-08-22	12-08-22
• हिंदी: राजभाषा	16-08-22	17-08-22
• Induction Course for Inspectors (Online)	22-08-22	30-09-22

SEPTEMBER-2022

• Contd.....Induction Course for Inspectors	22-08-22	30-09-22
• Intelligence & Investigation (with Tools)	09-09-22	09-09-22
• Drug law Enforcement for officials of Civil Department/Civil society Organizations	02-09-22	02-09-22



Scrutiny of Returns under GST



Prakhar Gupta
Chartered Accountant

Under Section 61 of the CGST Act 2017, a proper officer can scrutinize a return and related particulars furnished by the registered person. This is done to verify a GST return and inform the person of any inaccurate information contained therein. The provisions for such scrutiny can be found under Section 61 of the Central Goods & Service Tax Act, 2017 read with Rule

99 of the CGST Rules, 2017. The Central Board of Indirect Taxes and Customs issued a detailed SOP (Standard Operating procedure) to ensure uniformity while selecting returns for the purpose of scrutiny. In this article, we shall discuss some of the key factors which can necessitate the need for scrutiny of GST Return by the proper officer.

Scrutiny of GST Return: Overview

The proper officer can perform scrutiny of the GST return based on a number of factors. After such scrutiny, the registered person is informed about the discrepancy and explanation is sought from the person. In case where no satisfactory explanation is provided by the person within a period of 30 days or in case where the registered person after being informed about such discrepancy fails to take a corrective action in the return, the proper officer can initiate appropriate action including those under section 65, section 66, section 67, or proceed to determine the tax and other dues under section 73 or section 74.

A proper officer can prepare month-wise schedule for scrutiny regarding all GSTINs selected. The priority can be based on the revenue implication involved. The proper officer will carry out scrutiny of 3 GSTINs every month.

Factors invoking Scrutiny of GST Return

Selection of the returns to be scrutinized by the proper officer will be done based on the robust risk parameters decided by the government. The following parameters have been identified by the government for this purpose however the said list is indicative and not exhaustive, the proper officer can consider other parameters for the purpose of scrutiny:

1. Tax Liability on Outward Supplies:

Tax liability of Outward Taxable Supplies and Outward Taxable supplies (zero-rated) as declared in Form GSTR 3B may be verified with corresponding tax liabilities in respect of outward taxable supplies declared in Form GSTR 1.

Where tax liability of supplies declared in Form GSTR 1 exceeds the liability declared in Form GSTR 3B, it may indicate short payment of taxes.

2. Tax Liability on Inwards Supplies (RCM):

- ITC availed in Form GSTR 3B-

Availment of ITC in excess of the liability discharged on account of reverse charge supplies may indicate either short payment of tax liability on account of RCM supplies or excess availing of input tax credit in respect of RCM supplies

- ITC in respect of Inward Supplies attracting Reverse charge as per Form GSTR 2A-

Where the RCM supplies declared in FORM GSTR-3B are less than the inward supplies attracting reverse charge as per details available in FORM GSTR-2A, it may indicate short payment of tax liability on account of RCM supplies.

- Taxes/cess paid in cash as per GSTR 3B-

Where the tax liability offset in cash is less than the liability arising on account of reverse charge, it may indicate a short payment of tax.

3. ITC on Inward Supplies from ISD:

ITC availed in respect of Inward supplies from ISD in Form GSTR 3B may be verified with GSTR 2A.

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4. ITC on all Other ITC:

ITC availed in respect of “All other ITC” in Form GSTR 3B may be verified with Form GSTR 2A. Also, the tables in Form GSTR 2A contain details of supplies attracting forward and reverse charges. So, only the supplies against which there is ‘No’ or ‘N’ may be considered.

5. Outward supplies and TDS & TCS credit:

The taxable value declared on account of “Outward Taxable Supplies (other than zero-rated, nil rated, and exempted)” in Form GSTR 3B cannot be less than the net amount liable for TCS and TDS credit in Form GSTR 2A. Any discrepancy may indicate a short payment of taxes.

6. Outward supply and Liability in E-Way bill:

A registered person is required to declare details of all outward supplies. Therefore, liability declared in Form GSTR 3B should not be less than tax liability as declared in the e-way bills.

7. ITC from taxpayers whose registration is canceled:

It may be verified whether the person has availed ITC in respect of invoices or debit notes issued by the suppliers after the effective date of cancellation of their registrations as the recipient is not entitled to claim ITC in respect of such invoices or debit notes.

8. ITC on non-filing of GSTR 3B:

Where GSTR 3B is not filed, the status in GSTR 2A will reflect as “No” which indicates the supplier has furnished details in GSTR 1 but has not furnished the return in GSTR 3B for the corresponding tax period. Availment of ITC in respect of such invoice/ debit notes may be checked.

9. ITC claimed on a return filed after the due date:

If any return in FORM GSTR-3B is furnished after the due date by the registered person under scrutiny, any ITC availed therein is inadmissible.

(For the FY 2017-18, availing of ITC was allowed till the due date of furnishing of the return in Form GSTR 3B for March 2019.)

10. ITC on Import of Goods:

ITC availed in Form GSTR 3B will be verified with details in Form GSTR 2A. If required, details of import may be cross verified from ICEGATE Portal.

11. Reversal of ITC:

Registered person avails and reverses ITC in Form GSTR 3B. It may be verified whether required reversals have actually been made by the registered person.

12. Payment of Interest:

It may be verified whether interest payable on delayed payment of tax has actually been paid by the registered person.

13. Payment of Late Fees:

It may be verified whether the late fee payable for delayed filing of returns/ statements has actually been paid by the registered person.

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Scrutiny of Returns under GST



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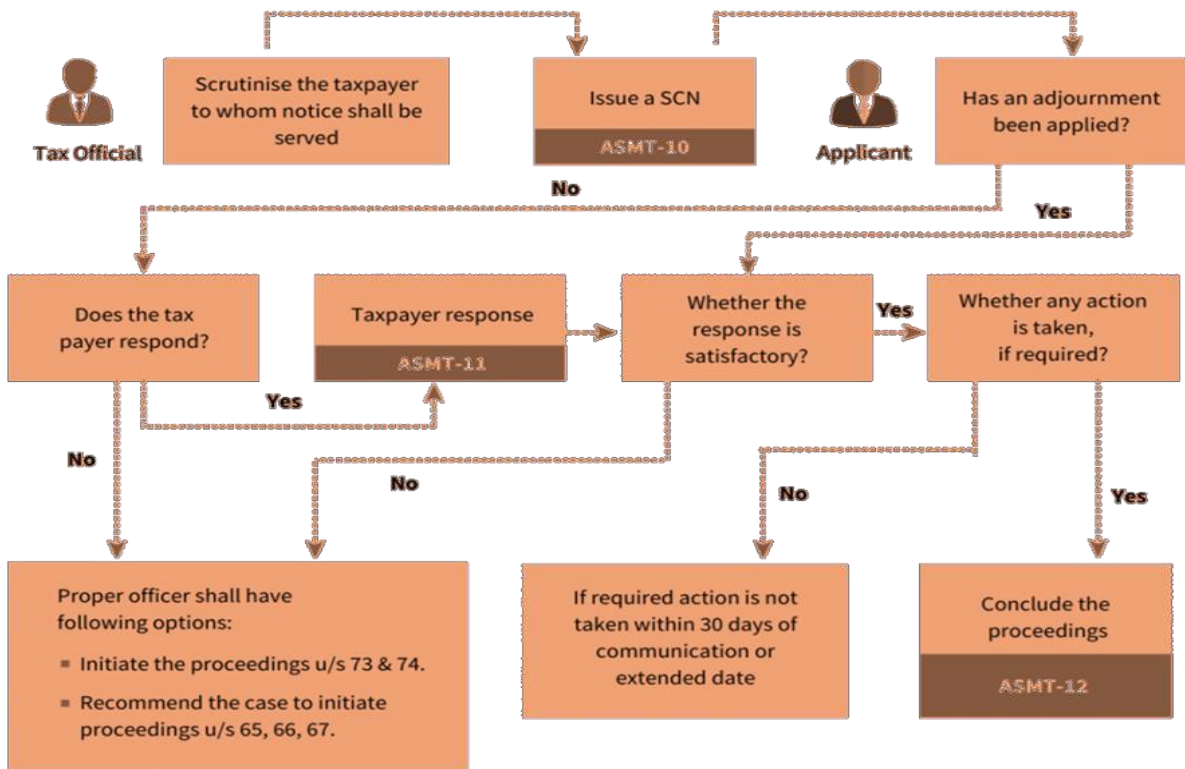
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What happens in case any discrepancy is found on scrutiny of GST Return?

Rule 99 of the CGST Rules of 2019 provides that in case any discrepancy is found, the proper officer shall notify the registered person by issuing a notice in Form GST ASMT 10 seeking the explanation of the person within 30 days' time from the date of serving of notice or a period as may be permitted by him and where possible quantifying the tax amount, interest and any other amount payable in relation to such discrepancy.

The registered person can accept the discrepancy and make payment of the tax amount and any other amount arising from such discrepancy and notify the same or provide with an explanation on the discrepancy found in Form GST ASMT- 11. If the explanation so provided by the person is acceptable then the person will be informed through ASMT-12 however in case there is no satisfactory explanation then appropriate action can be initiated by the proper officer.





SHIV KUMAR SHARMA
Additional Director General

ARTICLE

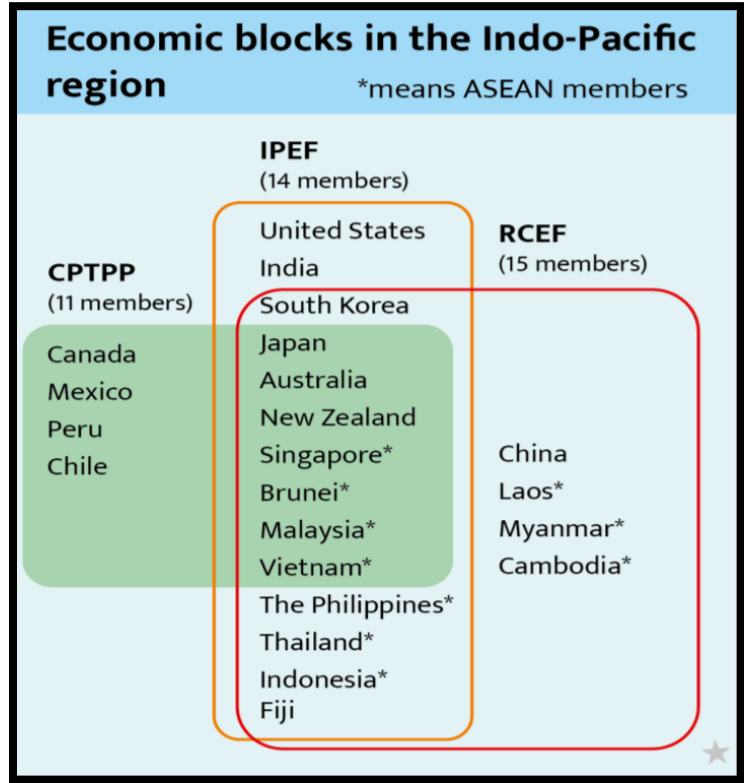
INDO-PACIFIC ECONOMIC FRAMEWORK FOR PROSPERITY (IPEF)

Recently, India agreed to be a part of the Indo-Pacific Economic Framework for Prosperity (IPEF), a U.S.-led economic grouping comprising 14 countries.

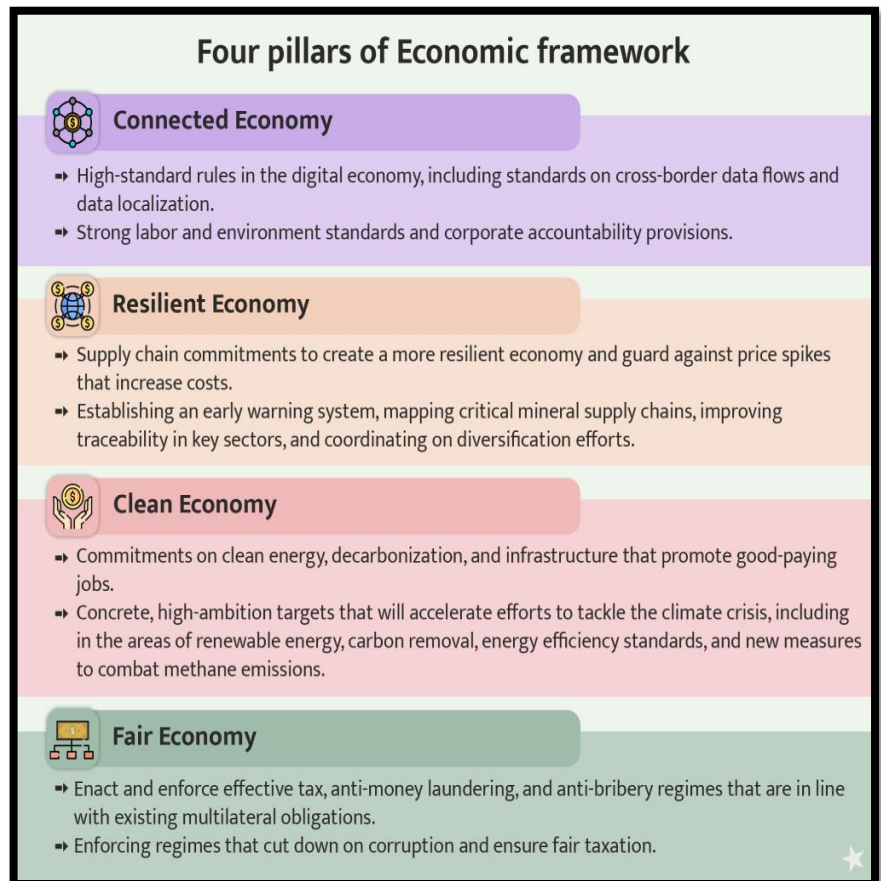
What is IPEF:-

IPEF is a U.S.-led framework for participating countries to solidify their relationships and engage in crucial economic and trade matters that concern the region, such as building resilient supply chains battered by the pandemic.

Member states account for 40% of the global GDP.



The economic framework of IPEF rests on the following 4 pillars:-





SHIV KUMAR SHARMA
Additional Director General

INDO-PACIFIC ECONOMIC FRAMEWORK FOR PROSPERITY (IPEF)

ARTICLE

Joining IPEF will enable India to have following strategic advantages:-

Participation in regional trade: For India, which walked out of Regional Comprehensive Economic Partnership (RCEP), the IPEF membership keeps it in the room on Asian trading arrangements and is a way of blunting criticism that it is overtly protectionist.

Rule based Indo-Pacific: Building a free and open Indo-Pacific that is connected and prosperous, secure as well as resilient, and has sustainable as well as inclusive economic growth

Aligned to domestic requirements: IPEF's non-specific and flexible nature also suits India, providing enough scope of negotiations on a range of issues like environmental restrictions on fossil fuels, data localization etc.

Countering China: IPEF will help to counter the growing economic and strategic influence of China in the Indo-Pacific.

However following are the concerns that needs to be addressed :-

Lack of clarity: Concerns are on the feasibility of a grouping which U.S. officials have made clear would neither constitute a 'free trade agreement,' nor a forum to discuss tariff reductions or increasing market access.

Fear of U.S. domination: U.S. might try to dominate the rules and standards of digital technologies like artificial intelligence and 5G. However, these might not suit local jurisdictions of the member countries.

Overlap with BDN and B3W: The conceptual baggage of IPEF (setting "rules," "standards," and "principles") has already appeared and been tested in both the Blue Dot Network (BDN) launched in 2019 and the Build Back Better World (B3W) initiative launched in 2021. Both B3W and BDN were defined in terms of countering China and its Belt and Road Initiative (BRI). Neither has so far produced much tangible substance and momentum.

Possible violation of WTO rules: IPEF is not proposed as an FTA. In the absence of an FTA, WTO rules will not permit granting of preferential treatment amongst IPEF members.

Conclusion

3Ts—Trust, Transparency, and Timeliness—mentioned by the Indian Prime Minister during the launch ceremony are very important for the success of this initiative. Trust and transparency will be built only if members, particularly the US, accommodate each other's interests. If achieved, both will lead to timely delivery of the intended outcome. If the US is not accommodative and driven by its own interests, the IPEF may not be a success



VAIBHAV KUMAR SINGH

DD DRI LUCKNOW

The Dark World

Demystifying Darknet, Cryptocurrency And The Criminal Commerce

ARTICLE

The Darknet ecosystem uses a different web browser to access the system viz. Tor, freenet, I2P etc which is otherwise not accessible to the user like normal internet with web browsers like chrome and firefox , and the URLs are uncommon vis **.onion** against the normal extension of **.com, .net, .org etc**. The **.onion** service depicts the layering service which is analogous to a normal onion bulb available in the kitchen. The onion routing in the Darknet routes the internet traffic through various proxy servers (nodes) present at different locations with different set of encryptions just to make it impossible to trail the originating or destination IP. Each node in the entire communication network peels of one layer of encryption, uncovering the next destination of the message or the traffic and when the final layer is peeled off, message reaches its destination.

The next level of sophistication in this anonymous networking world is use of Digital currency viz. cryptocurrency for transacting the business using Darknet ecosystem, which again utilises a complex algorithm i.e. distributed ledger system to validate itself, the cryptocurrency is a decentralised virtual currency unlike a physical currency issued by the central banks. Cryptocurrencies are traded on crypto-exchanges. Crypto currency is based on a revolutionary block chain technology which utilises a shared immutable ledger that facilitates the process of recording transactions and making itself immune to any falsification because it can be accessed only by permissioned network members. The example of some cryptocurrency is Bitcoin, Ethereum, Zcash etc.

Having narrated the brief of Darknet, darkweb & cryptocurrency, it is important to now understand how this complex network system has become a nightmare and a challenge for law enforcement agencies across the world. It will not be an exaggeration to say that the Darknet platform is synonymously called as internet shadow world where good and bad co-exist though preferably being utilised as criminal commerce platform where the narco trade, human trafficking & all kinds of organised crime is executed across the geographies. Albeit the ecosystem i.e. the onion routing system was originally developed by US Naval Research team to secure the intelligence reports from external threats which apparently has been by and large utilised by many journalists across the world to exchange secret information and reports too for free media but the dark world has utilised it the most for materialising all kind of nefarious activities.

The international bodies like INCB and UNODC in their various reports have suggested the vulnerability of South Asia towards the increasing trend of Narco-Trade by utilising the Darknet ecosystem. The surge in detections & seizures at airports and courier terminals in India after the outbreak of Covid-19 pandemic is in itself a concerning issue for the agencies dealing with this crime. The criminals utilise the Darknet platform to supply the contraband securely in different parts of India and world apparently on some anonymous addresses, though these addresses come out to be generally fake when followed up by the agencies.

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Darknet is a new buzz word these days especially for the law enforcement agencies and criminals alike, both in their field are struggling to supersede the other one. Let us first understand the difference between Darknet alias darkweb and deepweb, the former is a specialised networking environment which requires specialised software algorithm, a different browser, a complex network system and specific authorization to access the content on the **Darknet** whereas the **Deepweb** is another networking ecosystem in which information otherwise is accessible through normal platforms but with separate authentication and authorization system e.g. webmail, online banking etc, because the pages on Deepweb are not indexed by search engines as in normal cases. It can also be understood synonymously with VPN where the information set is available when you become part of that network by authentication.



VAIBHAV KUMAR SINGH
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The criminals ask the recipient to take the contraband directly from the courier companies after they return undelivered from the fake addresses, this secures the recipient from being identified. Also the large pharma companies remain vulnerable to diversion of the essential ingredients on this shadow platform which can be used by criminals to manufacture the narcotic substances.

Now the criminals use the cryptocurrency channel to transact for the trade which has been executed on the darknet platform. The popular *.onion* websites are Silk Road, silk road 2.0, Hydra, Pandora etc, however the silk road was taken down by FBI in 2013 and the founder Ross Ulbricht was arrested. The cryptocurrencies are then redeemed into the physical currency of choice by transferring the traded cryptocurrency to the crypto-exchanges which facilitate the selling and buying of cryptocurrency, after that the money is transferred to the account of the concerned.

It may be eye popping for the reader in the first instance that the transaction can be detected while it gets transferred to the account, but then the anonymity of the transaction and who transferred the money where and in which account is again the challenge posed before the agencies. The use of proxy servers and various nodes at various geographical locations changes the actual IP of origin and destination of the traffic.

It is an alarming situation for the intelligence agencies and enforcement agencies at work to put a curb on the menace of the anonymous shadow ecosystem, because with greater penetration and accessibility of technology there is every likelihood that this channel is bound to grow with more criminal activities getting online and easier to execute, there is a need for the technology industry too to channelize their resources & expertise in finding a solution for this growing menace, as they are equally affected by Darknet ecosystem where sensitive information related to trade secrets, banking information related to consumers, login details are being traded in open in exchange of few bucks. It is also worth mentioning that many technology companies have deployed a risk analysis and monitoring system to analyse the internet traffic and report the vulnerabilities to the consumers, which can be utilised by enforcement agencies too for generation of intelligence from the Darknet platform.

रजनीकान्त मिश्रा
संयुक्त निदेशक



1. The blockchains are being used in a variety of contexts, such as digital currency, decentralized finance etc. One of biggest advantages for using the blockchain technology is its feature of decentralisation. In a decentralized blockchain network, each member in the network has a copy of the exact same data in the form of a distributed ledger. If a member's ledger is altered or corrupted in any way, it will be rejected by the majority of the members in the network. Following are cited as advantages of decentralised block-chain:

1.1 Improves data reconciliation: Organisations often exchange data with their partners. By having a decentralized data store, every entity has access to a real-time, shared view of the data.

1.2 Reduces points of weakness: Decentralization can reduce points of weakness in systems where there may be too much reliance on specific actors. These weak points could lead to systemic failures, including failure to provide promised services or inefficient service due to the exhaustion of resources, periodic outages, bottlenecks, lack of sufficient incentives for good service, or corruption.

1.3 Optimizes resource distribution: Decentralization can also help optimize the distribution of resources so that promised services are provided with better performance and consistency,

2. The overarching value proposition of DLT and blockchains is that they can operate securely without any centralized control. The cryptographic primitives that enable blockchains are, by this point, quite robust, and it is often taken for granted that these primitives enable blockchains to be immutable i.e. not susceptible to change.

3. However, a study published by 'Trail of Bits' on <https://www.trailofbits.com> gives examples of how that immutability can be broken by subverting the properties of a blockchain's implementations, networking, and consensus protocol. This paper shows that a subset of participants can garner excessive, centralized control over the entire system. That is even in blockchain a centralisation may occur.

3.1 This report covers several ways in which control of a DLT can be centralized:

- Authoritative centrality
- Consensus centrality
- Motivational centrality
- Topological centrality
- Network centrality
- Software centrality

4. Key Findings and Takeaways of this research:

4.1 The challenge with using a blockchain is that one has to either (a) accept its immutability and trust that its programmers did not introduce a bug, or (b) permit upgradeable contracts or off-chain code that share the same trust issues as a centralized approach.

4.2 Every widely used blockchain has a privileged set of entities that can modify the semantics of the blockchain to potentially change past transactions.

4.3 The number of entities sufficient to disrupt a blockchain is relatively low: four for Bitcoin, two for Ethereum, and less than a dozen for most PoS networks. The vast majority of Bitcoin nodes appear to not participate in mining and node operators face no explicit penalty for dishonesty. The standard protocol for coordination within blockchain mining pools, Stratum, is unencrypted and, effectively, unauthenticated.



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रजनीकान्त मिश्रा
संयुक्त निदेशक



4.4 When nodes have an out-of-date or incorrect view of the network, this lowers the percentage of the hashrate necessary to execute a standard 51% attack. Moreover, only the nodes operated by mining pools need to be degraded to carry out such an attack. For example, during the first half of 2021 the actual cost of a 51% attack on Bitcoin was closer to 49% of the hashrate.

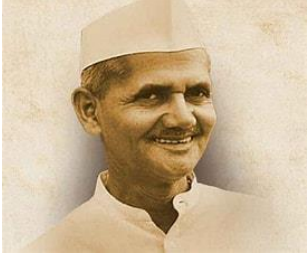
4.5 For a blockchain to be optimally distributed, there must be a so-called Sybil cost. There is currently no known way to implement Sybil costs in a permissionless blockchain like Bitcoin or Ethereum without employing a centralized trusted third party (TTP). Until a mechanism for enforcing Sybil costs without a TTP is discovered, it will be almost impossible for permissionless blockchains to achieve satisfactory decentralization.

4.6 A dense, possibly non-scale-free, subnetwork of Bitcoin nodes appears to be largely responsible for reaching consensus and communicating with miners—the vast majority of nodes do not meaningfully contribute to the health of the network.

4.5 Bitcoin traffic is unencrypted—any third party on the network route between nodes (e.g., ISPs, Wi-Fi access point operators, or governments) can observe and choose to drop any messages they wish. Of all Bitcoin traffic, 60% traverses just three ISPs. Tor is now the largest network provider in Bitcoin, routing traffic for about half of Bitcoin’s nodes. Half of these nodes are routed through the Tor network, and the other half are reachable through .onion addresses.

The next largest autonomous system (AS)—or network provider—is AS24940 from Germany, constituting only 10% of nodes. A malicious Tor exit node can modify or drop traffic similarly to an ISP. Of Bitcoin’s nodes, 21% were running an old version of the Bitcoin Core client that is known to be vulnerable in June of 2021.

4.8 The Ethereum ecosystem has a significant amount of code reuse: 90% of recently deployed Ethereum smart contracts are at least 56% similar to each other



लाल बहादुर शास्त्री

1904 - 1966

‘मनाओ जश्ने मोहब्बत कि खून की बू न रही बरस के खुल गए बारूद के सियाह बादल बुझी-बुझी सी है जंगों की आखिरी बिजली महक रही है गुलाबों से ताशकंद की शाम खुदा करे कि शबनम यूँ ही बरसती रहे जमीं हमेशा लहू के लिए तरसती रहे’

अली सरदार जाफरी ने यह नज़्म भारत के दूसरे प्रधानमन्त्री लाल बहादुर शास्त्री के निधन पर लिखी थी। शास्त्री जी के अनगिनत किस्से मशहूर हैं जिनमें से एक उनकी राष्ट्रीय आन्दोलन के दौरान संगठन के प्रति उत्तरदायित्व का अप्रतिम उदहारण है।

स्वतंत्रता संग्राम के दौरान कांग्रेस का एक सहयोगी संगठन गरीब पृष्ठभूमि से आने वाले स्वतंत्रता सेनानियों को आर्थिक सहायता प्रदान करता था। आर्थिक सहायता पाने वालों में लाल बहादुर शास्त्री भी थे।

उनको घर का खर्चा चलाने के लिए सोसाइटी की तरफ से 50 रुपए प्रति माह दिए जाते थे।

एक बार उन्होंने जेल से अपनी पत्नी ललिता को पत्र लिखकर पूछा कि क्या उन्हें ये 50 रुपए समय से मिल रहे हैं और क्या ये घर का खर्च चलाने के लिए पर्याप्त हैं ?

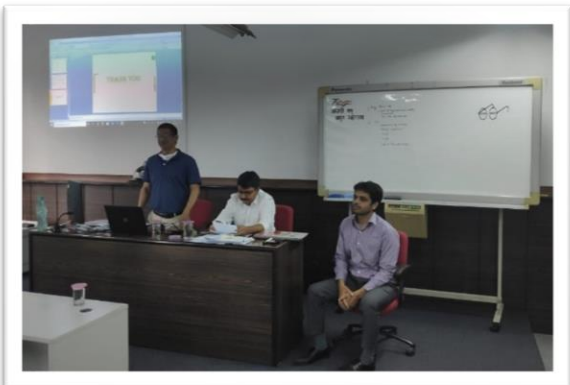
ललिता शास्त्री ने तुरंत जवाब दिया कि ये राशि उनके लिए काफी है। वो तो सिर्फ 40 रुपये खर्च कर रही हैं और हर महीने 10 रुपये बचा रही हैं।

लाल बहादुर शास्त्री ने तुरंत पत्र लिखकर कहा कि उनके परिवार का गुज़ारा 40 रुपये में हो जा रहा है, इसलिए उनकी आर्थिक सहायता घटाकर 40 रुपए कर दी जाए और बाकी के 10 रुपए किसी और जरूरतमंद को दे दिए जाएं।

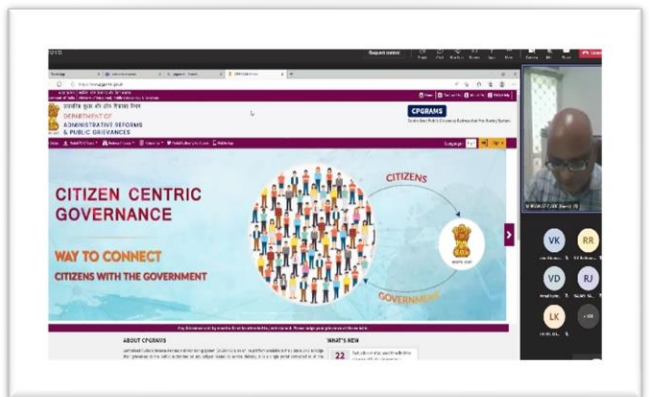
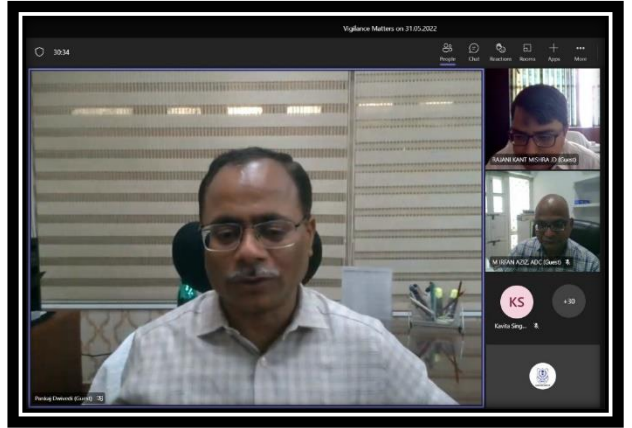


नासिन, आंचलिक परिसर, कानपुर

Workshop for Audit Officers



VIGILANCE MATTERS





आज़ादी का
अमृत महोत्सव