

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)



OCTOBER, 2022

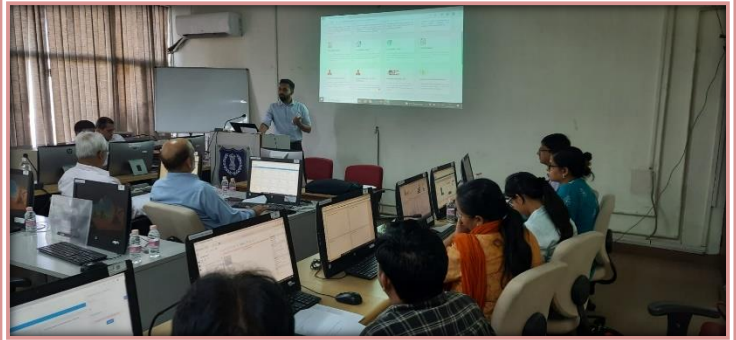
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नासिन, आंचलिक परिसर, कानपुर

Bootcamp training on ADVAIT portal





नासिन, आंचलिक परिसर, कानपुर

Induction Course for Inspectors



Refresher Course
for Customs
Officers



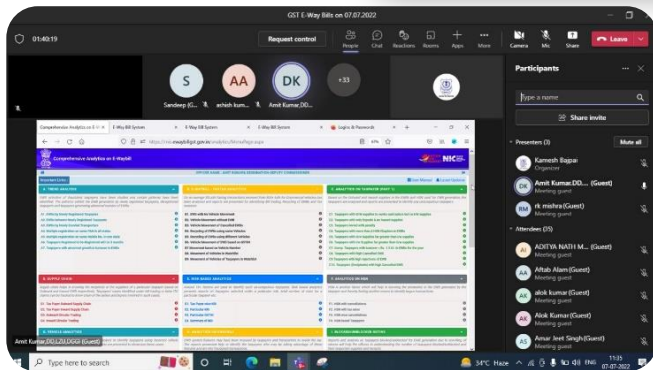
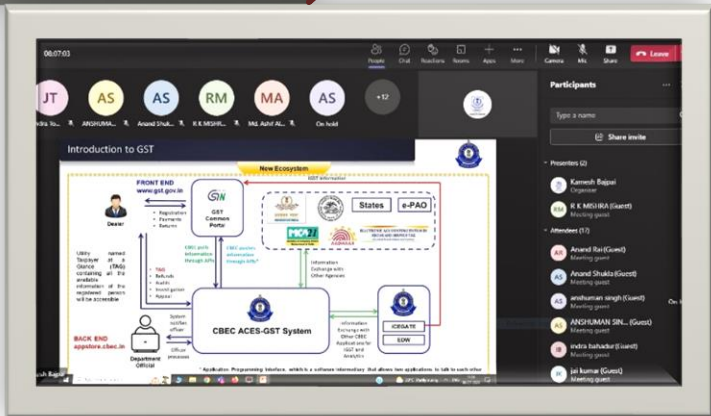


नासिन, आंचलिक परिसर, कानपुर

Health & Happiness for All



CBIC GST IT Application Front-end and Back-end



GST E-way Bills





नासिन, आंचलिक परिसर, कानपुर

**GST on
Service Sector
(Accommodation
&
Entertainment
Service)**



**Money
Laundering**

GST Audit Orientation



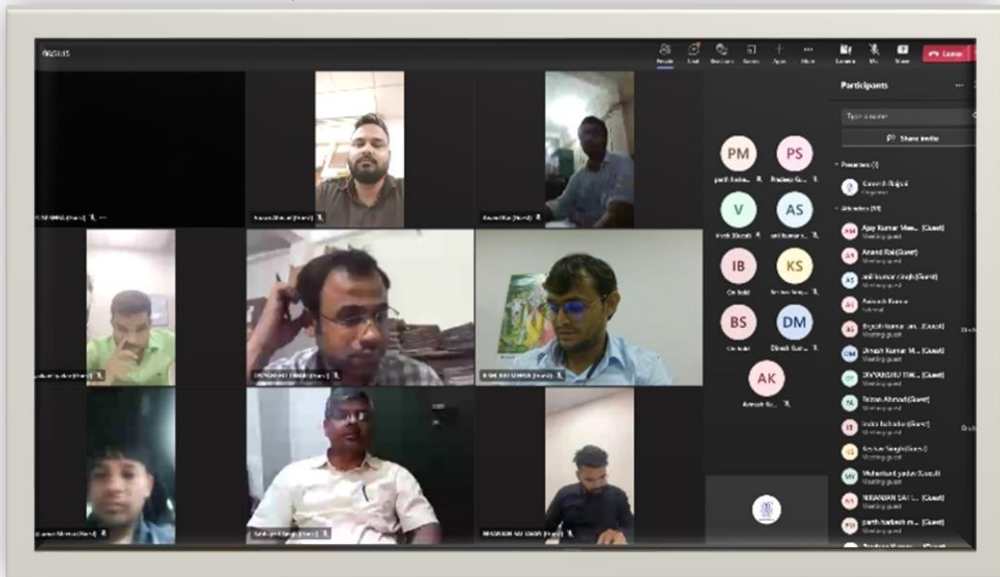


नासिन, आंचलिक परिसर, कानपुर



**Meeting
with
Faculties**

**GST
Orientation**



CONTENT

01	Quarterly Performance	1
02	Up-coming Programmes (Next 2 Months)	2
03	Article: भाषा की स्वतन्त्रता	3
04	Article: Harmony	4
05	Article: Taxability on Disposal / Permanent Transfer of Goods which are forming a part of Business Assets	5-7

QUARTERLY PERFORMANCE

Training on	No. of Courses	Total No. of Participants	Total Man-Days	Total Man-Hours
GST	7	170	443	1935
CUSTOMS	3	68	176	778
NARCOTICS	-	-	-	-
ADMINISTRATION	6	216	1466	6915
INFORMATION TECHNOLOGY	3	66	91	353
OTHERS	2	109	109	273
TOTAL	22	629	2285	10253

UP-COMING PROGRAMMES

Next 2 Months



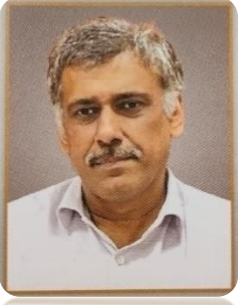
OCTOBER-2022

Compounding of Offences in Tax Laws	3-Oct-22	3-Oct-22
Effective Time Management	7-Oct-22	7-Oct-22
Balancing Facilitation with Enforcement at Airport	10-Oct-22	10-Oct-22
Drugs Law Enforcement-Awareness Campaign	11-Oct-22	11-Oct-22
Talk on `Returns, Accounts & Records, Tax Invoices, Credit/Debit Notes, Payment of Taxes, GSTP	12-Oct-22	12-Oct-22
LCS – Operations and Precautions	14-Oct-22	14-Oct-22
Drugs Law Enforcement for Sepoy, Hawaldar etc.	18-Oct-22	20-Oct-22
Preventive Vigilance for Tax Officers at CGST Varanasi	27-Oct-22	27-Oct-22
Preventive Vigilance for Tax Officers	28-Oct-22	28-Oct-22
Sevottam and Citizen Charter	31-Oct-22	31-Oct-22

NOVEMBER-2022

Training course of IOs and POs	01-11-22	02-11-22
GST-Sector Specific- Manufacturing Services	07-11-22	07-11-22
Tracking Financial Money Trails & Money Laundering	10-11-22	10-11-22
Training of Audit Module	14-11-22	14-11-22
Healthy diet and lifestyle for busy professionals	17-11-22	17-11-22
Customs – Plant and Animal Quarantine Laws and FSSAI	22-11-22	22-11-22
Training on Scrutiny of GST Returns	24-11-22	24-11-22
Basics about IT support in office Working	28-11-22	29-11-22





सोमेश तिवारी, आयुक्त
लेखा परीक्षा आयुक्तालय,
कानपुर

भाषा की स्वतन्त्रता

स्वतन्त्रता का अर्थ है अपने ऊपर निर्भरता, अपने देश की चीजों पर निर्भरता स्वतन्त्रता की इस कसौटी को यदि हम अपने विभाग के कामकाज की भाषा पर लागू करें तो स्पष्ट हो जाएगा कि भाषा के सन्दर्भ में हम स्वतन्त्र नहीं हैं और आजादी के लगभग 75 वर्षों के बाद भी ऐसी स्थिति का बने रहना निश्चित तौर पर दुःखद स्थिति है। भाषा के सन्दर्भ में हम अभी तक स्वतन्त्र नहीं हो पाए हैं। अंग्रेजों ने भारत के साथ साथ अन्य बहुत से देशों में राज्य किया था और अन्य सभी देशों ने स्वतन्त्र होने के बाद अपने देश की भाषा को नहीं छोड़ा और आज सम्पूर्ण सरकारी कामकाज अपने देश की भाषाओं में किया जा रहा है। भारत इस मामले में एक अलग देश है कि यहाँ हमारे विभाग का अधिकांश कार्य अंग्रेजी में ही किया जा रहा है।

यदि हमारे देश में सक्षम भाषाओं का अभाव हो तब किसी विदेशी भाषा का सहारा लिया जाए। स स्थिति में बात कुछ समझ में आ सकती है। पर ऐसा नहीं है। हिन्दी तो एक बेहद सक्षम भाषा है ही, प्रमुख प्रान्तों की सभी क्षेत्रीय भाषाएँ भी अंग्रेजी से बहुत बेहतर भाषाएँ हैं। भाषा विज्ञान की दृष्टि से हिन्दी अंग्रेजी से कई गुना बेहतर भाषा है। अंग्रेजी तो एक ऐसी भाषा है जिसमें प्रकृति से निकलने वाली सभी ध्वनियों के लिए अक्षर तक नहीं है। अंग्रेजी में शब्द जैसे लिखे जाते हैं उच्चारण उसके अनुरूप नहीं होता और वहीं कौन सा अक्षर कब मक हो जाए इसके लिए भी कोई नियम नहीं है। हिन्दी संस्कृत से उद्भूत होने के कारण एक बेहद शक्तिशाली भाषा है। प्रकृति से निकलने वाली हर ध्वनि के लिए हिन्दी में एक अलग अक्षर मौजूद है हिन्दी जैसी बोली जाती है वैसी ही लिखी जाती है और जैसी लिखी जाती है वैसी ही बोली जाती है। हिन्दी में लगभग 80 लाख शब्द हैं जबकि अंग्रेजी में मात्र 25 लाख शब्द हैं। स्वयं अंग्रेजी भाषा वैज्ञानिक अंग्रेजी को एक अपूर्ण भाषा मानते हैं। इसके बावजूद भारतीयों द्वारा विशेषकर केन्द्र सरकार के कार्यालयों में कार्यरत अधिकारियों द्वारा जिस प्रकार से हिन्दी का त्याग कर अंग्रेजी की संवृद्धि की जा रही है, वह बेहद दुर्भाग्यपूर्ण है। अंग्रेजी जानना बुरा नहीं है। बुरा है अपनी भाषा छोड़कर अंग्रेजी को गले लगाना।

भाषा विज्ञान की दृष्टि से चीनी अरबी जापानी कोरियन रूसी भाषा बेहद कठिन भाषाएँ हैं पर इन देशों के निवासियों ने कठिनाई के कारण अपने देश की भाषा को छोड़कर अंग्रेजी को गले नहीं लगाया। हिन्दी सीखने की दृष्टि से अपेक्षाकृत आसान भाषा है फिर भी केन्द्र सरकार के कार्यालयों में कार्यरत भारतीय न जाने क्यों हिन्दी को छोड़कर अंग्रेजी को पकड़े हुए हैं। हिन्दी पखवाड़ा एक रस्म अदायगी का उत्सव बन कर रह गया है।

प्रत्येक देशवासी का एक कर्तव्य है कि अपने देश की भाषा का सम्मान करे और यह सम्मान भाषणबाजी के द्वारा नहीं बल्कि वास्तविक तौर पर काम करने से होता है। हम हिन्दी में ही लोरियाँ सुनकर बड़े हुए हैं, हमारे दादा-दादियों ने हिन्दी में ही कहानी सुनाकर हमें बड़ा किया है। अतः हमारी वृद्धि में हिन्दी का एक बड़ा योगदान है और हम हैं कि एक अवस्था में पहुँचने के बाद हिन्दी को फेंक देते हैं और उस भाषा को गले लगाते हैं जो हमारी गुलामी की प्रतीक है। भाषा वहीं तक आगे जाएगी जहाँ तक हम ले जाएँगे। अंग्रेजों ने अपूर्णता के बावजूद अपनी भाषा को बहुत आगे बढ़ाया और हम लोग पूर्णता युक्त हिन्दी भाषा को बढ़ाना तो दूर की बात है। अपने से दूर हटाने की कोशिश करते आये हैं। हमें उन क्रान्तिकारियों के सपनों का भी लिहाज नहीं रहा जिन्होंने अपने प्राणों का बलिदान देकर इस देश को आजाद कराया था। क्रान्तिकारियों का सपना था कि आजादी के बाद हिन्दी इस देश की राष्ट्रभाषा बने। महात्मा गांधी की अंग्रेजी बहुत अच्छी थी फिर भी वे जब इंग्लैण्ड जाते थे तब हिन्दी में ही बात करते थे और उस सवाद के लिए दुभाषिया रखा जाता था। वे स्वयं गुजराती थे पर देश की भाषा होने के नाते उन्हें हिन्दी से बहुत प्यार था। हम लोग महात्मा गांधी को राष्ट्रपिता कहते हैं पर भाषा के प्रति उनके विचार से हम लोगों ने किनारा कर रखा है।

जो भी व्यक्ति अपने राष्ट्र से प्रेम करता है वह अपने राष्ट्र की भाषा से प्रेम करेगा और भाषा से प्रेम करने का अर्थ होता है उस भाषा में काम करना। आयुक्त होने के नाते मेरी यह जिम्मेदारी थी कि मैं अपने कार्यालय में हिन्दी में काम कराना सुनिश्चित करूँ और मुझे लगता है कि मैं इस प्रयास में सफल रहा हूँ। किन्तु मेरा कार्यालय समस्त देश की तुलना में एक बेहद छोटा सा हिस्सा है जब मेरे कार्यालय में समस्त कार्य हिन्दी में हो सकता है तो दूसरे कार्यालयों में भी यह सम्भव है। आवश्यकता है एक दृढ़ इच्छाशक्ति की ईश्वर करे कि हमारे देश के केन्द्र सरकार के कार्यालयों में कार्यरत अधिकारियों के अन्दर अपने देश की भाषा अर्थात् हिन्दी के प्रति वास्तविक प्रेम जागृत हो और वे राजभाषा नीति का अधिकाधिक पालन करने की कोशिश करें। मेरे द्वारा अपने कार्यालय में चलाये जा रहे हिन्दी के अभियान में सहयोग देने वाले सभी अधिकारियों का मैं हार्दिक आभार व्यक्त करता हूँ पत्रिका के इस अंक के प्रकाशन में सहयोग देने वाले सभी अधिकारियों के प्रति धन्यवाद ज्ञापित करता हूँ।



M Irfan Aziz, IRS
Additional Commissioner
OSD/Commissioner-PAC
CBIC, New Delhi

HARMONY

Harmony along with Unity and Tranquillity is an important module in the International Space Station (ISS) which is used by its crews to sleep and rest. Harmony module provides electricity to the ISS. It makes an ample sense when we think of harmony and unity in a society or a nation which together brings tranquillity, that is, peace and happiness. Since time immemorial, human beings have lived in harmony with the nature which has helped them to preserve and grow. With the advent of agriculture and formation of political culture, humans have sought primacy in all the schemes of the nature which has tipped the balance to the detriment of humans themselves. It has been known to humans that universe and its earthly manifestation in nature works in absolute harmony which has been reflected in development of religions and its myths. The great idea of 'ardhnarishwar'- an image of Lord Shiva who is complete only when he joins with his consort Goddess Parvati, is a very old idea of harmony and unity which leads to natural growth of a human person.

A society bereft of harmony in its constituent parts leads to misery and destruction. There are umpteen instances in both ancient and modern world where either city states or countries went to war or caught in the internal strife primarily due to disunity and lack of harmony among its people. Greeks and Romans fought among themselves, and same goes for other civilisations too which led to the growth of religions and philosophies in order to bring harmony among people and, thus, peace and

happiness for them. Long line of philosophical thoughts either pagan like that of Socrates or religious ones of Saint Augustine or Upanishadic sages who have all brought to people concepts of higher purpose of goodness and ethics in both political or social organisation of the society.

With the industrial revolution in the West and colonialism in the 18th and 19th centuries along with two World Wars later, the world had witnessed monstrosity of human nature on a very large scale, hitherto, unknown to people. Human suffering along with social and political upheavals brought enlightened thinkers to devise better ways to manage society; thus, came ideas of rule of law, freedom, liberty etc. Through this modern means harmony was imposed on society; and with the passage of time, humans internalised these modern means of harmony. However, this too brought with it many afflictions which tore the harmony among people and led to one catastrophe to another. Not only human lives suffered, disharmony spawned by modern ideas brought disorganisation in individual humans as well as in the environment too. So much so that it imperils harmonious coexistence of humans with their immediate environment.

No doubt technology has all along been a boon for humans; nevertheless, it has abetted divisions in the society. Information technology and concomitant ubiquity of the Internet in our lives have exacerbated these divisions and, therefore, disharmony and strife among people. Human nature, albeit selfish and cunning had never posed a big threat to the world at large; now it is so palpably near to us that all of us feel threatened. The balance which hinges on harmony and unity needs to be restored with efforts of all the constituents of a society. The same harmony which has brought all people together and formed a balance needs to be restored again with the effort of everyone. This is not any metaphysical alibi but a reality engendered by the Internet. In Greek mythology, Harmonia is the goddess of harmony and concord and she is associated with peace and stability. The ancient Greeks had understood the importance of harmony and deified it. In today's world we need to rekindle the idea of harmony and set our goals to achieve harmony and unity in a society and among nations.

TAXABILITY ON DISPOSAL / PERMANENT TRANSFER OF GOODS WHICH ARE FORMING A PART OF BUSINESS ASSETS



RAJU TANDON
SUPERINTENDENT

Taxability under GST on Disposal / Permanent Transfer of Goods which are forming a part of Business Assets is a debatable issue. An attempt is being made for in-depth discussion on the issue under different situations.

Before coming on the main issue, we have to first understand the key-words used in future discussion.

Business Asset:

A business asset is an item with value owned by a business entity bought or created exclusively or primarily for business use with the expectation that it will provide a future economic benefit. They can be **tangible goods**, such as real estate, vehicles, office furniture, equipment and other fixtures; or **intangible items**, such as intellectual property like patents, trademarks, copyrights, brand equity, royalties, and goodwill.

- Business assets are itemized and valued on the balance sheet. They are listed at historical cost, rather than market value.
- Most business assets can be written off (taken as an expense on the income statement) either as one large expense in the year of purchase, or by being depreciated / amortized, which is the process of spreading the cost of an asset over its useful life. Tangible business assets are depreciated, while intangible business assets are amortized.
- Business assets are divided into two sections on the balance sheet: **current assets** and **non-current assets**.
- Current or **short-term assets** are business assets that are expected to be converted into cash within one year.

Current assets include cash, marketable securities, accounts receivables लेनदारी (debts owed to a company by its customers for goods or services that have been delivered or used but not yet paid for) and inventory.

- Non-current or long-term assets, or Fixed Assets are business assets that are expected to provide value for more than one year. Non-current assets are generally referred to as capitalized assets since the cost is capitalized and expensed over the life of the asset in a process called depreciation / amortization. This includes items such as land, buildings, plant, machinery and equipments, vehicles, patents, trademarks.

Goods: means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply. [Section 2 (52)]

Capital Goods: means goods, the value of which is capitalized in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business. [Section 2 (19)]

Input: means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business. [Section 2 (59)]

Contd.../-

Transfer Disposal of Business Assets



RAJU TANDON
SUPERINTENDENT

Asset = परिसंपत्तियाँ; Capital = पूँजी; Capitalized assets = पूंजीकृत संपत्तिया; debt = an amount of money that you owe (have to pay) to somebody for something that he/she has done or given देनदारी; debtors = देनदार; creditors = लेनदार; Debt is an obligation that requires debtor to pay money to creditor.

TAXABILITY ON DISPOSAL / PERMANENT TRANSFER OF GOODS WHICH ARE FORMING A PART OF BUSINESS ASSETS

The **taxability of Disposal / Permanent Transfer of Goods which are forming a part of Business Assets** is governed by sections 7(1) (a), 7(1) (c) read with schedule- I, 7(1A) read with schedule- II of CGST Act. The relevant provisions and their peculiarities are given below:-

Section 7: (1) “Supply” includes –

(a) all forms of supply of goods or services or both such as sale, **transfer**, barter, exchange, license, rental, lease or **disposal** made or agreed to be made for a consideration by a person **in the course or furtherance of business**;

(c) the activities specified in Schedule I, made or agreed to be made without a consideration.

(1A) Where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services, as referred to in Schedule II.

Schedule I:

Para 1 – Permanent transfer or disposal of business assets where input tax credit has been availed on such assets is to be treated as supply even if made without consideration.

- Supply of business assets must be by way of permanent transfer or disposal.
- Permanent transfer or disposal of business assets may or may not be in the course or furtherance of business.
- Permanent transfer or disposal may be *intentional or un-intentional*, e.g. loss or damage due to theft, fire, natural calamity, accident, etc.
- *ITC must have been availed* on such assets.
- Permanent transfer or disposal may be *made for a ‘Consideration’ or not*.

Para 2 – Supply of goods between related persons or between distinct persons as specified in section 25, **when made in the course or furtherance of business is to be treated as supply** even if made without consideration.

- Supply of business assets may be by way of sale, **transfer**, barter, exchange, license, rental, lease or **disposal**.
- Supply must be in the course or furtherance of business and intentional.
- Availment of ITC is not a condition, i.e., ITC may be taken or not on such assets.
- Supply may be made for a ‘Consideration’ or not.
- Supply must be between related persons or between distinct persons.

Contd.../-

Transfer Disposal of Business Assets



RAJU TANDON
SUPERINTENDENT

Asset = परिसंपत्तियाँ; Capital = पूँजी; Capitalized assets = पूंजीकृत संपत्तिया; debt = an amount of money that you owe (have to pay) to somebody for something that he/she has done or given देनदारी; debtors = देनदार; creditors = लेनदार; Debt is an obligation that requires debtor to pay money to creditor.

Schedule II: Para 4(a) – Transfer of business assets where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, such transfer or disposal is a supply of goods by the person.

- Supply of business assets must be by way of permanent transfer or disposal.
- Permanent transfer or disposal of business assets may or may not be in the course or furtherance of business.
- Permanent transfer or disposal must be intentional.
- Availment of ITC is not a condition, i.e., ITC may be taken or not on such assets.
- Permanent transfer or disposal *may be made for a 'Consideration' or not*. However, in case of 'no consideration', the activity must be covered under Schedule-I for being a supply, i.e., either ITC must have been availed on the business asset permanently transferred or disposed of for being covered under para-1 of Schedule-I or the permanent transfer or disposal must be between related persons or between distinct persons and made in the course or furtherance of business for being covered under para-2 of Schedule-I.

Whether supply of Business Assets may be said as done in the course of business?

As per section 2(17), **Business** includes – (b) any activity or transaction in connection with or incidental or ancillary to (a) (main business); Hence, sale of used car, sale of scrap, sale of old machinery, sale of old furniture, etc. is subject to GST, though normally the taxable person may not be in business of selling (used) car, machinery or furniture.

Taxability of Disposal / Permanent Transfer of Goods which are forming a part of Business Assets in the light of above legal provisions under different situations is explained in the TABLE below:-

PERMANENT TRANSFER OR DISPOSAL OF BUSINESS ASSETS					
ITC Availed			ITC Not Availed		
Intentional		Un-intentional, e.g. loss or damage due to theft, fire, natural calamity, accident, etc.	Intentional		Un-intentional, e.g. loss or damage due to theft, fire, natural calamity, accident, etc.
With Consideration	Without Consideration, e.g. gift		With Consideration	Without Consideration, e.g. gift	
Supply of goods covered by section 7 (1) (a), para-1 of Sch. I and para-4(a) of Sch.II:	Supply of goods covered by para-1 of Sch. I and para-4(a) of Sch.II:	Supply covered by para-1 of Sch. I	Supply of goods covered by section 7 (1) (a) and para-4(a) of Sch.II:	Neither covered by section 7(1) (a) nor by para-1 of Sch. I. For being a supply it must be covered under para-2 of Sch. I. Supply of goods covered by para-4(a) of Sch. II only when made between related or between distinct persons	Neither covered by section 7(1) (a) nor by activities listed under Sch. I. No supply.
GST is payable	GST is payable	GST is payable	GST is payable	GST is payable, when made between related or between distinct persons	
Party has to pay an amount u/section 18(6) read with rule 44(6), i.e., ITC involved in the remaining useful life or tax on the transaction value determined u/section-15, whichever is higher.	Party has to pay an amount u/section 18(6) read with rule 44(6). For this, value of supply has to be determined as per valuation rules.	Supply does not involve any transaction. Party has to reverse ITC involved in the remaining useful life u/rule 44(6).	Party has to pay tax on the transaction value determined u/section-15.	Party has to pay tax on the transaction value determined u/section-15.	GST is not payable



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