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# *WEEKLY UPDATES*

## *AUGUST 17<sup>TH</sup> - 22<sup>ND</sup>, 2015*



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## **MCA UPDATES**

**Finalized National Company Law Tribunal service condition Rules of President and Members - yet to be notified**

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,**

**PART II, SECTION 3, SUB-SECTION (i)]**

Ministry of Corporate Affairs

Notification

New Delhi, the ....., 2015

G.S.R. ....(E).- In exercise of the powers conferred by section 469 read with section 414 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely:-

**1. Short title and commencement.-** (1) These rules may be called the National Company Law Tribunal (Salary, Allowances and other Terms and Conditions of Service of President and other Members) Rules, 2015.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.-** (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "President" means the President of the Tribunal appointed under section 408 of the Act;

(2) Words and expressions used in these rules and not defined, but defined in the Act shall have the meanings respectively assigned to them in the Act.

**3. Pay.-** (1) The President shall be entitled to a monthly pay of Rs. 80,000/- (fixed) and other allowances as are admissible to a Government Servant in the Apex grade of Rs. 80,000 (fixed).

(2) A Judicial Member and Technical Member shall be paid salary in the pay scale of Rs. 67000-79000/- (annual increment at 3%) and other allowances as are admissible to a Government Servant in Higher Administrative Grade of Rs. 67000-79000/-.

(3) In case a person appointed as the President or a Judicial Member or a Technical Member, as the case may be, is in receipt of any pension, the pay of such person shall be reduced by the gross amount of pension drawn by him.

**4. Pension, Gratuity or Provident Fund.** – (1) In case a serving judge of a High Court or a person in the service of the Government is appointed to the post of President or Judicial Member or Technical Member, as the case may be, the service rendered by him in the Tribunal shall count for pension, to be drawn in accordance with the rules of the service or office to which he belongs, and he shall also be governed by the provisions of the General Provident Fund (Central Services) Rules, 1960.

(2) In all other cases, the Members shall be governed by the provisions of the Contributory Provident Fund (India) Rules, 1962.

(3) Additional pension and gratuity shall not be admissible for service rendered in the Tribunal.

**5. Leave.** – (1) The President and every other Member shall be entitled to thirty days of Earned Leave for every year of service.

(2) The payment of leave salary during leave shall be governed by rule 40 of the Central Civil Services (Leave) Rules, 1972.

(3) The President and Members shall be entitled to encashment of leave in respect of the Earned Leave standing to his credit, subject to the condition that maximum leave encashment, including received at the time of retirement from previous service shall not in any case exceed the prescribed limit under the Central Civil Service (Leave) Rules, 1972.

**6. Leave sanctioning authority.** - In the case of the President, the competent authority to sanction the leave shall be the President of India and in the case of Members, the President shall be the leave sanctioning authority.

**7. Travelling allowances.**- (1) The President while on tour within India or on transfer (including the journey undertaken to join the Tribunal or on the completion of his tenure with the Tribunal to proceed to his home town) shall be entitled to travelling allowance, daily allowance, transportation of personal effects and other similar matters at the same rates as are applicable to the officers of the Central Government in Apex Grade (Rupees eighty thousand (fixed)).

(2) The Members while on tour within India or on transfer (including the journey undertaken to join the Tribunal or on the completion of his tenure with the Tribunal to proceed to his home town) shall be entitled to the travelling allowance, daily allowance, transportation of personal effects and other similar matters at the same rate as are applicable to the officers of the Central Government in Higher Administrative Grade (Rs. 67000-79000).

**8. Official visits abroad.** - (1) Official visits abroad by the President shall be undertaken in accordance with orders issued by the Central Government and he shall be entitled to draw such allowances in respect of such visits as are applicable to officers of the Central Government in Apex Grade (Rupees eighty thousand-fixed).

(2) Official visits abroad by Member shall be undertaken in accordance with orders issued by the Central Government and he shall be entitled to draw such allowances in respect of such visits as are applicable to officers of the Central Government in Higher Administrative Grade Rs. 67000-79000.

**9. Leave Travel Concession.** – (1) The President shall be entitled to Leave Travel Concession on the same terms as applicable to officers of the Central Government in Apex Grade (Rupees eighty thousand (fixed)).

(2) The Members shall be entitled to Leave Travel Concession on the same terms as are applicable to officers of the Central Government in Higher Administrative Grade (Rs. 67000-79000).

**10. Facility for medical treatment.** – The President and other Members shall be entitled to the medical facilities as provided in the Central Service (Medical Attendance) Rules, 1944.

**11. Accommodation.** – The President and Members shall have the option of claiming house rent allowance in accordance with the rates prescribed by the Central Government for Group 'A' officers of equivalent grade pay or scale:

Provided that he shall not be eligible for house rent allowance in case he is declared eligible for General Pool Residential Accommodation and occupy Government accommodation allotted to him.

**12. Facility of conveyance.** – The President and Members shall be entitled to the facility of staff car for journeys for official and private purposes in accordance with the facilities provided to Government servants in the corresponding pay grade as per Staff Car Rules, as amended from time to time.

**13. Telephone facility.**- The President and Members shall be eligible for telephone facilities as admissible to a Group 'A' officer of the Central Government drawing an equivalent pay.

**14. Conditions of service of President.**- Where a serving or retired judge of a High Court is appointed as President, the service conditions, unless specifically provided in these rules, shall be as contained in the High Court Judges (Salaries and Conditions of Service) Act, 1954 and the rules made thereunder.

**15. Conditions of service of Judicial Member.** - Where a serving Judge of a High Court is appointed as a Judicial Member, the service conditions, unless specifically provided in these rules, shall be as contained in the High Court Judges (Salaries and Conditions of Service) Act, 1954 and the rules made thereunder:

Provided that the service conditions, other than specifically provided in these rules, after his due date of retirement from service as a Judge of the High Court or expiry of the lien period, whichever is later, for the remaining period of his term of office shall be same as may, for the time being, be applicable to other employees of the Government of India of a corresponding status.

**16. Applicability of rules:-** Chairman and Members of the Company Law Board, who fulfill the qualifications and requirements provided under the Act for being appointed respectively as the President and Members of the Tribunal shall be so appointed after following the selection procedure for these posts in the manner laid down in section 412 of the Act.

**17. Oath of office and secrecy.** - (1) Every person appointed as the President or Member, as the case may be, shall, before entering upon his office, make and subscribe an oath of office and secrecy respectively, in Form I and Form II annexed to these rules.



**18. Declaration of financial or other interest.-** Every person, on his appointment as the President or Member, as the case may be, shall give a declaration in Form III annexed to these rules, to the satisfaction of the Central Government, that he does not have any such financial or other interest as is likely to affect prejudicially his functions as President or Member.

**19. Residuary provisions. –** Matters relating to the terms and conditions of service of the President and Members with respect to which no express provision has been made in these rules, shall be same as may, for the time being, be applicable to other employees of the Government of India of a corresponding status.

**20. Powers to relax.-** The Central Government shall have power to relax any provision of these rules with respect to any class or category of persons.





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**Form - I**

*(See rule 17)*

**Form of oath of office for President or Members of the National Company Law Tribunal**

"I, ....., having been appointed as President or member of the National Company Law Tribunal

do solemnly affirm

swear in the name of God

that I will faithfully and conscientiously discharge my duties as President or member to the best of my ability, knowledge and judgment, without fear or favour, affection or ill-will."

Signature: .....

(Name of the President/ Judicial/  
Technical Member)

Designation: .....

National Company Law Tribunal

Dated:

Place:



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**Form - II**

*(See rule 17)*

**Form of oath of secrecy for President or Members of the National Company Law Tribunal**

"I, ....., having been appointed as President or member of the National Company law Appellate Tribunal

do solemnly affirm

swear in the name of God

that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as President or member of the said Tribunal except as may be required for the due discharge of my duties as President or Member."

Signature: .....

(Name of the President/ Judicial/  
Technical Member)

Designation: .....

National Company Law Tribunal

Dated:

Place:



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**Form - III**

*(See rule 18)*

**Declaration against acquisition of any adverse financial or other interest**

I, ....., having been appointed as the President or Member (cross out portion not applicable) of the National Company Law Tribunal, do solemnly affirm and declare that I do not have, nor shall have in future any financial or other interest which is likely to affect prejudicially my functioning as the President or Member (cross out portion not applicable), of the National Company Law Tribunal.

Signature: .....

(Name of the President/ Judicial/  
Technical Member)

Designation: .....

National Company Law Tribunal

Dated:

Place:

[File No. 1/30/2013-CL.V – Part -I]

(  
Joint Secretary to the Govt. of India

**Finalized National Company Law Appellate Tribunal service condition Rules of Chairperson and Members -  
yet to be notified**

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

Ministry of Corporate Affairs

Notification

New Delhi, the ....., 2015

G.S.R. ....(E).- In exercise of the powers conferred by section 469 read with section 414 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely:-

**1. Short title and commencement:-** (1) These rules may be called the National Company Law Appellate Tribunal (Salaries, Allowances and other Terms and Conditions of Service of Chairperson and other Members) Rules, 2015.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions:-**

(1) In these rules, unless the context otherwise requires, -

(a) 'Act' means the Companies Act, 2013 (18 of 2013);

(b) 'Chairperson' means the Chairperson of the Appellate Tribunal appointed under sub-section (1) of section 412 of the Act;

(2) Words and expressions used in these rules and not defined, but defined in the Act shall have the meanings respectively assigned to them in the Act.

**3. Pay.** - (1) The Chairperson shall be entitled to a monthly pay of Rs. 90,000/- (fixed) and such other allowances as are admissible to an officer in the Cabinet Secretary's Scale of Rs.90,000/- (fixed).

(2) A Judicial Member and Technical Member shall be paid salary in the pay scale of Rs. 80,000/- (fixed) and such other allowances as are admissible to an officer in the Apex Scale of Rs.80,000/-(fixed).

(3) In case a person appointed as the Chairperson or a Member, as the case may be, is in receipt of any pension, the pay of such person shall be reduced by the gross amount of pension drawn by him.

**4. Pension, Gratuity or Provident Fund.** - (1) In case a serving Judge of the Supreme Court or a High Court, or a serving Judicial Member of the Tribunal or a person in the service of the Government is appointed to the post of Chairperson or Judicial Member or Technical Member, as the case may be, the service rendered in the Appellate Tribunal shall count for pension to be drawn in accordance with the rules of the service to which he belongs and he shall be governed by the provisions of the General Provident Fund (Central Services) Rules, 1960.

(2) In all other cases, the Members shall be governed by the provisions of the Contributory Provident Fund (India) Rules, 1962.

(3) Additional pension and gratuity shall not be admissible for service rendered in the Appellate Tribunal.

**5. Leave.** - (1) The Chairperson and every other Member shall be entitled to thirty days of Earned Leave for every year of service.

(2) The payment of leave salary during leave shall be governed by rule 40 of the Central Civil Services (Leave) Rules, 1972.

(3) The Chairperson and Members shall be entitled to encashment of leave in respect of the Earned Leave standing to his credit, subject to the

condition that maximum leave encashment, including received at the time of retirement from previous service shall not in any case exceed the prescribed limit under the Central Civil Service (Leave) Rules, 1972.

**6. Leave sanctioning authority.** - In the case of the Chairperson, the competent authority to sanction the leave shall be the President of India and in the case of Members, the Chairperson shall be the leave sanctioning authority.

**7. Travelling allowances.**- (1) The Chairperson while on tour within India or on transfer (including the journey undertaken to join the Appellate Tribunal or on the completion of his tenure with the Tribunal to proceed to his home town) shall be entitled to the travelling allowance, daily allowance, transportation of personal effects and other similar matters at the same rates as are admissible to the officer of the Central Government in the equivalent grade of Rs. 90,000/- (fixed).

(2) The Member while on tour within India or on transfer (including the journey undertaken to join the Appellate Tribunal or on the completion of his tenure with the Appellate Tribunal to proceed to his home town) shall be entitled to the travelling allowance, daily allowance, transportation of personal effects and other similar matters at the same rate as are admissible to the officer of the Central Government in the Apex Scale of Rs.80,000/-(fixed).

**8. Official visits abroad.** - (1) Official visits abroad by the Chairperson shall be undertaken in accordance with orders issued by the Central Government and he shall be entitled to draw such allowances in respect of such visits as are applicable to the officer of the Central Government in the equivalent grade of Rs. 90,000 (fixed).

(2) Official visits abroad by Member shall be undertaken in accordance with orders issued by the Central Government and he shall be entitled to draw

such allowances in respect of such visits as are applicable to officers of the Central Government in the Apex Scale of Rs.80,000/-(fixed).

**9. Leave Travel Concession.** – (1) The Chairperson shall be entitled to Leave Travel Concession on the same terms as are applicable to officers of the Central Government in the equivalent pay grade of Rs. 90,000 (fixed).

(2) The Member shall be entitled to Leave Travel Concession on the same terms as are applicable to officers of the Central Government in the Apex Scale of Rs.80,000/-(fixed).

**10. Facility for medical treatment.**– The Chairperson and other Members shall be entitled to the medical facilities as provided in the Central Services (Medical Attendance) Rules, 1944.

**11. Accommodation.**– The Chairperson or Judicial Member or Technical Member shall have the option of claiming house rent allowance in accordance with the rates prescribed by the Central Government for Group 'A' officers of equivalent grade pay or scale:

Provided that he shall not be eligible for house rent allowance in case he is declared eligible for General Pool Residential Accommodation and occupy Government accommodation allotted to him.

**12. Facility of conveyance.**– The Chairperson or a Judicial Member or Technical Member shall be entitled to the facility of staff car for journeys for official and private purposes in accordance with the facilities provided to Government servants in the corresponding pay grade as per Staff Car Rules, as amended from time to time.

**13. Telephone facility**– The Chairperson, Judicial Member and Technical Member shall be eligible for telephone facilities as admissible to a Group 'A' officer of the Central Government drawing an equivalent pay.



**14. Conditions of service of Chairperson.-** Where a serving or retired judge of the Supreme Court or a serving or retired Chief Justice of a High Court is appointed as the Chairperson, the service conditions unless specifically provided for in these rules, shall be as contained in the Supreme Court Judges (Salaries and Conditions of Service) Act, 1958, or the High Court Judges (Salaries and Conditions of Service) Act, 1954, as the case may be, and the rules made thereunder.

**15. Conditions of service of Judicial Member.-** Where a serving judge of a High Court is appointed as a Judicial Member, the service conditions, unless specifically provided for in these rules, shall be as contained in the the High Court Judges (Salaries and Conditions of Service) Act, 1954, as the case may be, and the rules made thereunder:

Provided that the service conditions, other than specifically provided in these rules , after his due date of retirement from service as a Judge of the High Court or expiry of the lien period, whichever is later, for the remaining period of his term of office shall be same as may, for the time being, be applicable to other employees of the Government of India of a corresponding status.

**16. Oath of office and secrecy:** - Every person appointed as the Chairperson or a Member, as the case may be, shall, before entering upon his office, make and subscribe an oath of office and secrecy, in Form-I and Form-II annexed to these rules.

**17. Declaration of financial or other interest:-**Every person, on his appointment as the Chairperson or Member, as the case may be, shall give a declaration in Form-III annexed to these rules, to the satisfaction of the Central Government, that he does not have any such financial or other interest as is likely to affect prejudicially his functions as Chairperson or Member.

**18. Residuary provisions.** – Matters relating to the terms and conditions of service of the President and Members with respect to which no express provision has been made in these rules, shall be same as may, for the time being, be applicable to other employees of the Government of India of a corresponding status.

**19. Powers to relax:-**The Central Government shall have power to relax any provision of these rules with respect to any class or category of persons.



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**Form - I**

*(See rule 16)*

**Form of oath of office for Chairperson or Members of the National  
Company Law Appellate Tribunal**

"I, ....., having been appointed as Chairperson or member of the  
National Company Law Appellate Tribunal

do solemnly affirm

swear in the name of God

that I will faithfully and conscientiously discharge my duties as Chairperson  
or member to the best of my ability, knowledge and judgment, without fear  
or favour, affection or ill-will."

Signature: .....

Judicial/ (Name of the Chairperson/

Technical Member)

Designation: .....

National Company Law Appellate Tribunal

Dated:

Place:



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**Form - II**

*(See rule 16)*

**Form of oath of secrecy for Chairperson or Members of the National Company Law Appellate Tribunal**

"I, ....., having been appointed as Chairperson or member of the National Company law Appellate Tribunal

do solemnly affirm

swear in the name of God

that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as Chairperson or member of the said Tribunal except as may be required for the due discharge of my duties as Chairperson or member."

Signature: .....

Judicial/ (Name of the Chairperson/

Technical Member)

Designation: .....

National Company Law Appellate Tribunal

Dated:

Place:

**Form - III**

*(See rule 17)*

**Declaration financial or other interest**

I, ....., having been appointed as the Chairperson or Member (cross out portion not applicable) of the National Company Law Appellate Tribunal, do solemnly affirm and declare that I do not have, nor shall have in future any financial or other interest which is likely to affect prejudicially my functioning as the Chairperson or Member (cross out portion not applicable), of the National Company Law Appellate Tribunal.

Signature: .....

Judicial/ (Name of the Chairperson/

Technical Member)

Designation: .....

National Company Law Appellate Tribunal

Dated:

Place:

[File No. 1/30/2013-CL.V – Part –II]

(Amardeep Singh Bhatia)  
Joint Secretary to the Govt. of India



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## **RBI UPDATES**

RBI/2015-16/156

FIDD No. FSD.BC.12/05.10.001/2015-16

August 21, 2015

The Chairman/Managing Director/Chief Executive Officer  
All Scheduled Commercial Banks  
(excluding Regional Rural Banks)

Madam/Dear Sir

### **GUIDELINES FOR RELIEF MEASURES BY BANKS IN AREAS AFFECTED BY NATURAL CALAMITIES**

Please refer to our Master Circular FIDD.No.FSD.BC.01/05.10.001/2015-16 dated July 1, 2015 containing 'Guidelines for Relief Measures by Banks in Areas affected by Natural Calamities'. Considering that Government of India has, vide their notification dated April 8, 2015, reduced the criteria of crop loss from 50 percent to 33 percent for providing input subsidy (compensation) to the farmers, the above guidelines have been reviewed.

2. It has been decided to allow State Level Bankers' Committees/District Level Consultative Committees/banks to take a view on rescheduling of loans if the crop loss is 33% or more. Banks may allow a maximum period of repayment of up to 2 years (including the moratorium period of 1 year) if the loss is between 33% and 50%. If the crop loss is 50% or more, the restructured period for repayment may be extended to a maximum of 5 years (including the moratorium period of one year). The relevant paras (5.5, 5.6, 6.3 and 6.7) of the guidelines have been suitably amended and the updated Master Circular has been placed on our website ([www.rbi.org.in](http://www.rbi.org.in)) simultaneously.

3. Please acknowledge receipt.

Yours faithfully

(Madhavi Sharma)  
Chief General Manager



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RBI/2015-16/157

A.P. (DIR Series) Circular No. 9

August 21, 2015

To

All Category - I Authorised Dealer Banks

Madam / Sir,

**Foreign Direct Investment – Reporting under FDI Scheme on the e-Biz platform**

Attention of Authorised Dealers Category-I (AD Category - I) banks is invited to the provisions of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident outside India) Regulations 2000, notified by the Reserve Bank vide Notification No. FEMA 20/2000-RB, dated 3rd May 2000, as amended from time to time. Attention of AD Category - I banks is also invited to A.P. (DIR Series) Circular No.6 dated July 18, 2014.

2. With a view to promoting the ease of reporting of transactions under foreign direct investment, the Reserve Bank of India (RBI), under the aegis of the e-Biz project of the Government of India has enabled online filing of the Foreign Currency Transfer of Shares (FCTRS) returns for reporting transfer of shares, convertible debentures, partly paid shares and warrants from a person resident in India to a person resident outside India or vice versa.

3. The design of the reporting platform enables the customer to login into the eBiz portal, download the reporting form (FCTRS), complete and then upload the same onto the portal using their digitally signed certificates. The Authorised Dealer Banks (ADs) will be required to download the completed forms, verify the contents from the available documents and if necessary, call for additional information from the customer and then upload the same for RBI to process and allot the Unique Identification Number (UIN). The FCTRS services of RBI will be made operational on the e-Biz platform from August 24, 2015. The user manual for this service is Annexed to this Circular.

4. It may be noted that for the present, the online reporting on the e-Biz platform is an additional facility to the Indian residents to undertake their FCTRS reporting and the manual system of reporting as prescribed in terms of A.P. (DIR Series) Circular No.6 dated July 18, 2014 would continue till further notice.

5. The ADs will be required to access the e-Biz portal [which is hosted on the National Informatics Centre (NIC) servers] using a Virtual Private Network (VPN) Account obtained from NIC. ADs may refer to A.P. (DIR Series) Circular No.95 dated April 17, 2015 for financial aspects of obtaining/using the VPN accounts.

6. AD Category-I banks may bring the contents of this circular to the notice of their customers / constituents concerned. They are advised to extend due cooperation/assistance to their constituents for uploading the abovementioned forms on the e-Biz platform.

7. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

(B P Kanungo)

Principal Chief General Manager

**Encl: The complete text of the user manual can be read at the link below:**

[https://rbidocs.rbi.org.in/rdocs/content/pdfs/FCTRS210815\\_AN.pdf](https://rbidocs.rbi.org.in/rdocs/content/pdfs/FCTRS210815_AN.pdf)



## IPR UPDATES



Tel. : 022-2413 2735 / 022-2414 4525  
Fax : 022-2412 3322 / 022-2417 2288  
E-mail : cgooffice-mh@nic.in  
Website : www.ipindia.nic.in

भारत सरकार

वाणिज्य तथा उद्योग मंत्रालय

कर्मचारी महानियंत्रक कार्यालय, अभिकल्प एवं व्यापार चिह्न  
बौद्धिक संपदा भवन, एस. एम. रोड, एन्टोप हिल, मुंबई - 400 037.

GOVERNMENT OF INDIA

MINISTRY OF COMMERCE & INDUSTRY

Office of the Controller General of Patents, Designs & Trademarks

Boudhik Sampada Bhawan, S. M. Road, Antop Hill, Mumbai - 400 037.

No. 441F/0-C/2015/86

Circular No. 2/2015 Dated August 18, 2015

The Designs Act, 2000 provides for registration and protection of designs. As per Section 5 (3) of the Act, "a design may be registered in not more than one class". Section 6(1) of the Act reads as "A design may be registered in respect of any or all of the articles comprised in a prescribed class of articles".

2. Under the Designs Rules 2001 made under the Act, Rule 11 (2) reads as "The application shall state the class in which the design is to be registered, and the article or articles to which the design is to be applied." The Third Schedule of the Design Rules, 2001 provides for the classification of goods in which classes and sub-classes are listed.

3. A reading of the above mentioned Sections of the Act and Rules clearly shows that one application can be made for any one or more or all of the articles comprised in a class. Thus, these articles may come under any one or more sub-classes under the same class.

4. It is thus clarified that an application under Section 5 of the Act for registration of Design can be made for any one or all the articles in that particular class, irrespective of the sub-classes therein.

5. It is further clarified, as provided for in Rule 11(3), that "If it is desired to register the same design in more than one class of article, a separate application shall be made in each class of article and the application shall contain the number or numbers of the registration or registrations already effected".

6. The above clarification is for compliance with immediate effect.

  
 (Rajiv Aggarwal)

Controller General of Patents, Designs and Trade Marks

To

All Heads of Offices.

Copy to:- O/o CGPDTM – with a request to place the above on the website and also issue a press release for public purpose.



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## **INCOME TAX UPDATES**

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

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
[CENTRAL BOARD OF DIRECT TAXES]**

### **INCOME-TAX Notification**

New Delhi, the 17th August, 2015

**S.O. 2240(E).**- In exercise of the powers conferred by *Explanation 2* to clause (1) of section 6 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Twelfth Amendment) Rules, 2015.

(2) They shall come into force with retrospective effect from the 1st day of April, 2015.

2. In the Income-tax Rules, 1962, in Part XV, after rule 125, the following rule shall be inserted, namely:-

**'126. Computation of period of stay in India in certain cases.** - (1). For the purposes of clause (1) of section 6, in case of an individual, being a citizen of India and a member of the crew of a ship, the period or periods of stay in India shall, in respect of an eligible voyage, not include the period computed in accordance with sub-rule (2).

(2). The period referred to in sub-rule (1) shall be the period beginning on the date entered into the Continuous Discharge Certificate in respect of joining the ship by the said individual for the eligible voyage and ending on the date entered into the Continuous Discharge Certificate in respect of signing off by that individual from the ship in respect of such voyage.

*Explanation:* For the purposes of this rule,-

(a) "Continuous Discharge Certificate" shall have the meaning assigned to it in the Merchant Shipping (Continuous Discharge Certificate-cum- Seafarer's Identity Document) Rules, 2001 made under the Merchant Shipping Act, 1958 (44 of 1958);

(b) "eligible voyage" shall mean a voyage undertaken by a ship engaged in the carriage of passengers or freight in international traffic where-

- (i) for the voyage having originated from any port in India, has as its destination any port outside India; and
- (ii) for the voyage having originated from any port outside India, has as its destination any port in India.'

[Notification No. 70/2015/ F.No.142 /12/2015-TPL]

**(Amit Katoch)  
Under Secretary (Tax Policy and Legislation)**

**Note.** - The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification S.O. 2155(E), dated the 7th August, 2015.



[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)

New Delhi, dated the 18th August, 2015

1. (1) These regulations may be called the Customs Baggage Declaration (Amendment) Regulations, 2015.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Customs Baggage Declaration Regulations, 2013, in Form 1,-
  - (i) in sl. no. 10, -
    - (a) in item (vii), for the letters and figures “Rs.10,000”, the letters and figures “Rs.25,000” shall be substituted;
    - (b) after item (ix), the following item shall be inserted, namely:-

“(x) Flat Panel (LCD/LED/Plasma) Television	Yes/No”;
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  - (ii) under the heading “IMPORTANT INFORMATION”, under sub-heading “Customs Duty Free Allowance”, in the Table, in third column relating to “Duty Free Allowance”, -
    - (a) for the letters and figure “Rs.35,000”, the letters and figure “Rs.45,000” shall be substituted;
    - (b) for the figures “200,#50 and 250”, the figure “100,#25 and 125’ shall respectively be substituted.

[F.No.520/13/2013-Cus-VI]

(Anurag Sehgal)  
Under secretary to Govt. of India

**Note:-** The principal regulations No. 90/2013-Customs (N.T.), dated the 29th August, 2013 were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 584(E), dated the 29th August, 2013 and last amended vide notification no 10/2014-Customs (NT), dated the 10th February, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 82(E), dated the 10th February, 2014.



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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

**Notification No.81/2015 - Customs (N.T.)**

Dated the 20th August, 2015

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in super session of the notification of the Central Board of Excise & Customs No.73/2015-CUSTOMS (N.T.), dated 6th August, 2015, except as respects things done or omitted to be done before such supersession, the Central Board of Excise & Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or *vice versa*, shall, with effect from 21<sup>st</sup> August, 2015, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

**SCHEDULE-I**

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	48.65	47.25
2.	Bahrain Dinar	177.80	168.05
3.	Canadian Dollar	50.25	49.20
4.	Danish Kroner	9.85	9.60
5.	EURO	73.45	71.65
6.	Hong Kong Dollar	8.50	8.35
7.	Kuwait Dinar	221.95	209.55
8.	New Zealand Dollar	43.70	42.55
9.	Norwegian Kroner	7.95	7.75
10.	Pound Sterling	103.35	101.10
11.	Singapore Dollar	47.05	45.95
12.	South African Rand	5.20	4.90
13.	Saudi Arabian Riyal	17.90	16.90
14.	Swedish Kroner	7.75	7.55
15.	Swiss Franc	68.30	66.70
16.	UAE Dirham	18.25	17.25
17.	US Dollar	65.75	64.70



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SCHEDULE-II

	Foreign Currency	Rate of exchange of one unit of 100 units foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	53.20	52.05
2.	Kenya Shiling	65.00	61.30

[F.No468/01/2015-Cus.V]

(SATYAJIT MOHANTY)  
DIRECTOR (ICD)  
TELE: 2309 3380

[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)

**Notification**  
**No. 41/2015-Customs (ADD)**

New Delhi, the 17th August, 2015

G.S.R. (E). -Whereas, in the matter of “Diketopyrrolo Pyrrole Pigment Red 254 (DPP Red 254)’ (hereinafter referred to as the subject goods), falling under heading 3204 or 3206 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from the People’s Republic of China and Switzerland (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings published in the Gazette of India, Extraordinary, Part I, Section 1, *vide* notification number 14/8/2014-DGAD, dated the 19th June, 2015, had come to the conclusion that –

- (i) the subject goods have been exported to India from the subject countries below its normal value;
- (ii) the domestic industry has suffered material injury on account of dumped imports of the subject goods from the subject countries;
- (iii) the injury has been caused cumulatively by the dumped imports of subject goods from the subject countries,

and has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in, or exported from subject countries and imported into India, in order to remove injury to the domestic industry;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, specification of which is specified in column (4), falling under headings of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (5), exported from the countries as specified in the corresponding entry in column (6), produced by the producers as specified in the corresponding entry in column (7), exported by the exporters as specified in the corresponding entry in column (8), imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (9) in the currency as specified in the corresponding entry in column (11) and as per unit of measurement as specified in the corresponding entry in column (10) of the said Table, namely:-.

Table

Sl. No.	Heading	Description of goods	Specifications	Country of origin	Country of export	Producer	Exporter	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	3204 or 3206	Diketopyrrolo pyrrole Pigment Red 254 (DPP Red 254)	Any Specification	People's Republic of China	People's Republic of China	CINIC Chemicals Co Ltd., Shanghai	CINIC Chemicals Co Ltd., Shanghai	6.26	Kg	US Dollar
2	3204 or 3206	Diketopyrrolo pyrrole Pigment Red 254 (DPP Red 254)	Any Specification	People's Republic of China	People's Republic of China	Any combination other than Sl. No 1		7.58	Kg	US Dollar
3	3204 or 3206	Diketopyrrolo pyrrole Pigment Red 254 (DPP Red 254)	Any Specification	People's Republic of China	Any country other than People's Republic of China	Any	Any	7.58	Kg	US Dollar
4	3204 or 3206	Diketopyrrolo pyrrole Pigment Red 254 (DPP Red 254)	Any Specification	Any country other than subject countries	People's Republic of China	Any	Any	7.58	Kg	US Dollar
5	3204 or 3206	Diketopyrrolo pyrrole Pigment Red 254 (DPP Red 254)	Any Specification	Switzerland	Switzerland	Any	Any	3.61	Kg	US Dollar
6	3204 or 3206	Diketopyrrolo pyrrole Pigment Red 254 (DPP Red 254)	Any Specification	Any country other than subject countries	Switzerland	Any	Any	3.61	Kg	US Dollar
7	3204 or 3206	Diketopyrrolo pyrrole Pigment Red 254 (DPP Red 254)	Any Specification	Switzerland	Any country other than Switzerland	Any	Any	3.61	Kg	US Dollar

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be paid in Indian currency.

*Explanation.-* For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[F.No.354/180/2015-TRU]

(Akshay Joshi)  
Under Secretary to the Government of India





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[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)

**Notification**  
**No. 42/2015-Customs (ADD)**

New Delhi, the 18th August, 2015

G.S.R. (E). – Whereas, the designated authority, *vide* notification No. 15/23/2013-DGAD, dated the 19th December, 2013, published in the Gazette of India, Extraordinary, Part I, Section 1, had initiated a review in the matter of continuation of anti-dumping duty on imports of Caustic Soda (hereinafter referred to as the subject goods) falling under Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from People's Republic of China, imposed *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 137/2008-Customs, dated the 26th December, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 889(E), dated the 26th December, 2008 and originating in or exported from Korea RP imposed *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 95/2011-Customs dated the 3rd October, 2011 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 739(E), dated the 3rd October, 2011;

And whereas, the Central Government had extended the anti-dumping duty on the subject goods, originating in or exported from People's Republic of China up to and inclusive of the 25<sup>th</sup> December, 2014, *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.03/2014-Customs (ADD), dated the 16th January, 2014, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, *vide* number G.S.R 23(E), dated the 16th January, 2014;

And whereas, the Central Government had extended the anti-dumping duty on the subject goods, originating in or exported from Korea RP up to and inclusive of the 25<sup>th</sup> December, 2014, *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.04/2014-Customs (ADD), dated the 16th January, 2014, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, *vide* number G.S.R 24(E), dated the 16th January, 2014;

And whereas, in the matter of review of anti-dumping duty on import of the subject goods, originating in or exported from People's Republic of China and Korea RP (hereinafter referred to as the subject countries), the designated authority in its final findings, published *vide* notification No. 15/23/2013-DGAD, dated the 18th June, 2015, in the Gazette of India, Extraordinary, Part I, Section 1, has come to the conclusion that-

- (i) subject goods continue to be exported by non-cooperative producers and exporters from the subject countries to India below their normal value resulting in dumping and injury;
- (ii) both dumping margin and injury margin are significant and positive, in respect of non-cooperative producers and exporters from the subject countries, implying likelihood of intensified dumping and consequent injury to the domestic industry;
- (iii) the anti-dumping duty on the subject goods originating in or exported from the non-cooperative producers and exporters from the subject countries to India is required to be continued with some modifications,

and has recommended imposition of the anti-dumping duty on the subject goods, originating in or exported from the subject countries.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, specification of which is specified in column (4), falling under sub-heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (5), exported from the countries as specified in the corresponding entry in column (6), produced by the producers as specified in the corresponding entry in column (7), exported by the exporters as specified in the corresponding entry in column (8), imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (9), in the currency as specified in the corresponding entry in column (11) and as per unit of measurement as specified in the corresponding entry in column (10) of the said Table, namely:-

Table

S. N o.	Sub-heading	Description of goods	Specification	Country of origin	Country of export	Producer	Exporter	Amount	Unit of measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	2815 11 and 2815 12	Caustic Soda	Any grade	Korea RP	Korea RP	M/s Hanwha Chemical Corporation	Tricon Energy Limited, USA	Nil	Dry Metric Tonne	US Dollar
2.	2815 11 and 2815 12	Caustic Soda	Any grade	Korea RP	Korea RP	Any combination other than S. No. 1 above.		21.90	Dry Metric Tonne	US Dollar
3.	2815 11 and 2815 12	Caustic Soda	Any grade	Korea RP	Any country other than Korea RP	Any Producer	Any Exporter	21.90	Dry Metric Tonne	US Dollar
4.	2815 11 and 2815 12	Caustic Soda	Any grade	Any country other than subject countries and countries attracting anti-dumping duties.	Korea RP	Any Producer	Any Exporter	21.90	Dry Metric Tonne	US Dollar
5.	2815 11	Caustic	Any grade	People's	People's	M/s	Tricon	Nil	Dry	US

	and 2815 12	Soda		Republic of China	Republic of China	Shangha i Chlor- Alkali Chemica l Co. Ltd	Oversea s Inc., USA		Metric Tonne	Dollar
6.	2815 11 and 2815 12	Caustic Soda	Any grade	People's Republic of China	People's Republic of China	M/s Tianjin Dagu Chemica l Compan y Limited	Tricon Energy Ltd, USA	Nil	Dry Metric Tonne	US Dollar
7.	2815 11 and 2815 12	Caustic Soda	Any grade	People's Republic of China	People's Republic of China	M/s Tianjin Dagu Chemica l Compan y Limited	Tricon Oversea s Inc., USA	Nil	Dry Metric Tonne	US Dollar
8.	2815 11 and 2815 12	Caustic Soda	Any grade	People's Republic of China	People's Republic of China	Any combination other than S. No. 5, 6 and 7 above.		48.39	Dry Metric Tonne	US Dollar
9.	2815 11 and 2815 12	Caustic Soda	Any grade	People's Republic of China	Any country other than People's Republic of China	Any Produc er	Any Exporter	48.39	Dry Metric Tonne	US Dollar
10 .	2815 11 and 2815 12	Caustic Soda	Any grade	Any country other than subject countrie s and countrie s attractin g anti- dumpin g duties.	People's Republic of China	Any Produc er	Any Exporter	48.39	Dry Metric Tonne	US Dollar



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2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be paid in Indian currency.

*Explanation.-* For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[F.No.354/92/2011-TRU]

(Akshay Joshi)  
Under Secretary to the Government of India



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[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)

**Notification**  
**No. 43/2015-Customs (ADD)**

New Delhi, the 18th August, 2015

G.S.R. (E). -Whereas, the designated authority *vide* notification No.15/13/2015-DGAD, dated the 27th July, 2015, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th July, 2015, has initiated review, in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), and in pursuance of rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), in the matter of continuation of anti-dumping duty on “PVC Flex Films” falling under Chapter 39 of the First Schedule to the Customs Tariff Act, originating in, or exported from, the People’s Republic of China, imposed *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 82/2011-Customs, dated the 25th August, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 643(E), dated the 25th August, 2011 and has recommended for extension of anti-dumping duty for a further period of one year, in terms of sub-section (5) of section 9A of the Customs Tariff Act.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act and in pursuance of rule 23 of the said rules, the Central Government hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 82/2011-Customs, dated the 25th August, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 643 (E), dated 25th August, 2011, namely: -

In the said notification, after paragraph 4 and before the *Explanation*, the following paragraph shall be inserted, namely: -

“5. Notwithstanding anything contained in paragraph 4, this notification shall remain in force upto and inclusive of the 29th day of July, 2016, unless revoked earlier.”.

[F.No.354/108/2010-TRU (Pt.-I)]

(Akshay Joshi)  
Under Secretary to the Government of India

Note.- The principal notification No. 82/2011-Customs, dated the 25th August, 2011, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 643 (E), dated the 25th August, 2011.



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[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)

**Notification**  
**No. 44/2015-Customs (ADD)**

New Delhi, the 18th August, 2015

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) and sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975), read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 89/2009-Customs, dated the 31st August, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 621 (E), dated the 31st August, 2009, except as respects things done or omitted to be done before such rescission.

[F.No.354/148/2003-TRU (Pt.-I)]

(Akshay Joshi)  
Under Secretary to the Government of India



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***PS.: This compilation provides for the updates available on respective websites till August 22, 2015.***

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*Edited and Compiled By: Team BMC*