

LOK SABHA

PAPERS TO BE LAID ON THE TABLE

Monday, August 2, 2021

SHRI BHUPENDER YADAV to lay on the Table:-

- (1) A copy of the Financial Estimates and Performance Budget (Hindi and English versions) of the Employees' State Insurance Corporation, New Delhi, for the year 2021-2022.
- (2) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (1) above.
- (3) A copy of the Employees' Deposit-Linked Insurance (Amendment) Scheme, 2021 (Hindi and English versions) published in Notification No. G.S.R.299(E) in Gazette of India dated 3rd May, 2021 under sub-section (2) of Section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, together with a corrigendum thereto (in Hindi version only) published in Notification No. G.S.R.315(E) dated 3rd May, 2021.

SHRI RAO INDERJIT SINGH to lay on the Table:-

- (1) (i) A copy of the Annual Report (Hindi and English versions) of the Insolvency and Bankruptcy Board of India, New Delhi, for the year 2019-2020, alongwith Audited Accounts.
(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Insolvency and Bankruptcy Board of India, New Delhi, for the year 2019-2020.
- (2) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (1) above.
- (3) A copy each of the following Notifications (Hindi and English versions) under Section 241 of the Insolvency and Bankruptcy Code, 2016:-

- (i) The Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Amendment) Regulations, 2021 published in Notification No. IBBI/2021-22/GN/REG070 in Gazette of India dated 15th March, 2021.
 - (ii) The Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021 published in Notification No. IBBI/2021-22/GN/REG071 in Gazette of India dated 9th April, 2021.
 - (iii) The Insolvency and Bankruptcy Board of India (Information Utilities)(Amendment) Regulations, 2021 published in Notification No. IBBI/2021-22/GN/REG072 in Gazette of India dated 13th April, 2021.
 - (iv) The Insolvency and Bankruptcy Board of India (Insolvency Professionals)(Amendment) Regulations, 2021 published in Notification No. IBBI/2021-22/GN/REG073 in Gazette of India dated 27th April, 2021.
 - (v) The Insolvency and Bankruptcy Board of India (Model Bye-Laws and Governing Board of Insolvency Professional Agencies)(Second Amendment) Regulations, 2021 published in Notification No. IBBI/2021-22/GN/REG074 in Gazette of India dated 27th April, 2021.
 - (vi) The Insolvency and Bankruptcy (pre-packaged insolvency resolution process) Rules, 2021 published in Notification No. G.S.R.256(E) in Gazette of India dated 9th April, 2021.
- (4) A copy each of the following Notifications (Hindi and English versions) under Section 40 of the Cost and Works Accountants Act, 1959:-
- (i) G.S.R.415(E) published in Gazette of India dated 16th June, 2021, making certain amendments in the Notification G.S.R.835(E) dated 3rd November, 2015.
 - (ii) G.S.R.408(E) published in Gazette of India dated 15th June, 2021, making certain amendments in the Notification G.S.R.835(E) dated 3rd November, 2015.
- (5) A copy of the Notification No. 1 of June, 2021 (Hindi and English versions) published in Gazette of India dated 21st June, 2021 regarding election to fill casual

vacancy of the Eastern India Regional Constituency of the 13th council, 2021 under Section 10A of the Company Secretaries Act, 1980.

(6) A copy each of the following Notifications (Hindi and English versions) under Section 30B of the Chartered Accountants Act, 1949:-

- (i) The Chartered Accountants (Amendment) Regulations, 2021 published in Notification No. I-CA(7)/197/2021 in Gazette of India dated 8th July, 2021.
- (ii) The Chartered Accountants (Amendment) Regulations, 2021 published in Notification No. I-CA(7)/196/2021 in Gazette of India dated 23rd June, 2021.

SHRI PANKAJ CHAOWDHARY to lay on the Table:-

(1) A copy of the 36th Progress Report (Hindi and English versions) on the Action Taken pursuant to the recommendations of the Joint Parliamentary Committee on Stock Market Scam and matters relating thereto, June, 2021.

(2) A copy each of the following Notifications (Hindi and English versions) under section 296 of the Income Tax Act, 1961:-

- (i) The Income-tax (22nd Amendment) Rules, 2020 published in Notification No. G.S.R.610(E) in Gazette of India dated 1st October, 2020, together with an explanatory memorandum.
- (ii) The Faceless Assessment (1st Amendment) Scheme, 2021 published in Notification No. S.O.741(E) in Gazette of India dated 17th February, 2021, together with an explanatory memorandum.
- (iii) S.O.742(E) published in Gazette of India dated 17th February, 2021, together with an explanatory memorandum making certain amendments in Notification No. S.O.3265(E) dated 12th September, 2019.
- (iv) The Income-tax (1st Amendment) Rules, 2021 published in Notification No. G.S.R.155(E) in Gazette of India dated 5th March, 2021, together with an explanatory memorandum.

- (v) The Income-tax (2nd Amendment) Rules, 2021 published in Notification No. G.S.R.162(E) in Gazette of India dated 9th March, 2021, together with an explanatory memorandum.
- (vi) The Income-tax (3rd Amendment) Rules, 2021 published in Notification No. G.S.R.170(E) in Gazette of India dated 11th March, 2021, together with an explanatory memorandum.
- (vii) The Income-tax (4th Amendment) Rules, 2021 published in Notification No. G.S.R.175(E) in Gazette of India dated 12th March, 2021, together with an explanatory memorandum.
- (viii) The Income-tax (5th Amendment) Rules, 2021 published in Notification No. G.S.R.194(E) in Gazette of India dated 16th March, 2021, together with an explanatory memorandum.
- (ix) The Income-tax (6th Amendment) Rules, 2021 published in Notification No. G.S.R.212(E) in Gazette of India dated 26th March, 2021, together with an explanatory memorandum.
- (x) The Faceless Appeal (Amendment) Scheme, 2021 published in Notification No. S.O.1438(E) in Gazette of India dated 31st march, 2021, together with an explanatory memorandum.
- (xi) S.O.1439(E) published in Gazette of India dated 26th February, 2021, together with an explanatory memorandum making certain amendments in Notification No. S.O.3297(E) dated 25th September, 2020.
- (xii) The Income-tax (9th Amendment) Rules, 2021 published in Notification No. G.S.R.250(E) in Gazette of India dated 5th April, 2021, together with an explanatory memorandum.
- (xiii) The Income-tax (10th Amendment) Rules, 2021 published in Notification No. G.S.R.274(E) in Gazette of India dated 15th April, 2021, together with an explanatory memorandum.
- (xiv) The Income-tax (11th Amendment) Rules, 2021 published in Notification No. G.S.R.291(E) in Gazette of India dated 26th April, 2021, together with an explanatory memorandum.

- (xv) The Income-tax (12th Amendment) Rules, 2021 published in Notification No. G.S.R.301(E) in Gazette of India dated 30th April, 2021, together with an explanatory memorandum.
 - (xvi) The Income-tax (13th Amendment) Rules, 2021 published in Notification No. G.S.R.314(E) in Gazette of India dated 3rd May, 2021, together with an explanatory memorandum.
 - (xvii) The Income-tax (14th Amendment) Rules, 2021 published in Notification No. G.S.R.318(E) in Gazette of India dated 4th May, 2021, together with an explanatory memorandum.
 - (xviii) The Income-tax (15th Amendment) Rules, 2021 published in Notification No. G.S.R.320(E) in Gazette of India dated 5th May, 2021, together with an explanatory memorandum.
 - (xix) The Income-tax (16th Amendment) Rules, 2021 published in Notification No. G.S.R.338(E) in Gazette of India dated 24th May, 2021, together with an explanatory memorandum.
 - (xx) The Income-tax (17th Amendment) Rules, 2021 published in Notification No. G.S.R.395(E) in Gazette of India dated 8th June, 2021, together with an explanatory memorandum.
 - (xxi) S.O.2336(E) published in Gazette of India dated 15th June, 2021, together with an explanatory memorandum making certain amendments in Notification No. S.O.1790(E) dated 5th June, 2017.
 - (xxii) The Income-tax (18th Amendment) Rules, 2021 published in Notification No. G.S.R.470(E) in Gazette of India dated 2nd July, 2021, together with an explanatory memorandum.
 - (xxiii) The Income-tax (19th Amendment) Rules, 2021 published in Notification No. G.S.R.472(E) in Gazette of India dated 7th July, 2021, together with an explanatory memorandum.
- (3) A copy each of the following Notifications (Hindi and English versions) under sub-section (3) of Section 12 of the Direct Tax Vivad Se Vishwas Act, 2020:-

- (i) S.O.3847(E) published in Gazette of India dated 27th October, 2020, together with an explanatory memorandum notifying the date for filing of declaration under the Direct Tax Vivad Se Vishwas Scheme, 2020.
 - (ii) S.O.4804(E) published in Gazette of India dated 31st December, 2020, together with an explanatory memorandum notifying the date for filing of declaration under the Direct Tax Vivad Se Vishwas Scheme, 2020.
 - (iii) S.O.471(E) published in Gazette of India dated 31st January, 2021, together with an explanatory memorandum notifying the date for filing of declaration under the Direct Tax Vivad Se Vishwas Scheme, 2020.
 - (iv) S.O.1704(E) published in Gazette of India dated 27th April, 2021, together with an explanatory memorandum notifying the date for filing of declaration under the Direct Tax Vivad Se Vishwas Scheme, 2020.
 - (v) S.O.2581(E) published in Gazette of India dated 25th June, 2021, together with an explanatory memorandum notifying the date for filing of declaration under the Direct Tax Vivad Se Vishwas Scheme, 2020.
 - (vi) S.O.964(E) published in Gazette of India dated 26th February, 2021, together with an explanatory memorandum notifying the date for filing of declaration under the Direct Tax Vivad Se Vishwas Scheme, 2020.
- (4) A copy each of the following Notifications (Hindi and English versions) under the Taxation and other Laws (Relaxation of certain provisions) Act, 2020:-
- (i) S.O.1703(E) published in Gazette of India dated 27th April, 2021, together with an explanatory memorandum notifying the date for filing of declaration.
 - (ii) S.O.2580(E) published in Gazette of India dated 25th June, 2021, together with an explanatory memorandum notifying the date for filing of declaration.
- (5) A copy of the Equalisation levy (Amendment) Rules, 2020 (Hindi and English versions) published in Notification No. S.O.3865(E) in Gazette of India dated 28th October, 2020, under Section 179 of the Finance Tax Act, 2016, together with an explanatory memorandum.

(6) A copy of the Guidelines (Hindi and English versions) together with an explanatory memorandum under Section 194Q of the Income-tax Act, 1961.

(7) A copy of the Guidelines (Hindi and English versions) together with an explanatory memorandum under Section 9B and sub-section (4) of Section 45 of the Income-tax Act, 1961.

(8) A copy each of the following Notifications (Hindi and English versions) under Section 31 of the Securities and Exchange Board of India Act, 1992:-

- (i) The Securities and Exchange Board of India (Merchant Bankers) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/13 in Gazette of India dated 30th March, 2021.
- (ii) The Securities and Exchange Board of India (Underwriters) (Repeal) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/15 in Gazette of India dated 30th March, 2021.
- (iii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/18 in Gazette of India dated 5th May, 2021.
- (iv) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/19 in Gazette of India dated 5th May, 2021.
- (v) The Securities and Exchange Board of India (Alternative Investment Funds) (Second Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/21 in Gazette of India dated 5th May, 2021.
- (vi) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/22 in Gazette of India dated 5th May, 2021.

- (vii) Notification No. SEBI/LAD-NRO/GN/2021/24 published in Gazette of India dated 12th May, 2021 specifying two entities, mentioned therein, as qualified financial market participants.
- (viii) The Securities and Exchange Board of India (Research Analysts) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/09 in Gazette of India dated 16th March, 2021.
- (ix) The Securities and Exchange Board of India (Investment Advisers) (Second Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/11 in Gazette of India dated 16th March, 2021.
- (x) The Securities and Exchange Board of India (Stock Brokers) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/14 in Gazette of India dated 30th March, 2021.
- (xi) The Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/17 in Gazette of India dated 26th April, 2021.
- (xii) The Securities and Exchange Board of India (Portfolio Managers) (Second Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/16 in Gazette of India dated 26th April, 2021.
- (xiii) The Securities and Exchange Board of India (Payment of Fees and Mode of Payment) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/23 in Gazette of India dated 5th May, 2021.
- (xiv) The Securities and Exchange Board of India (Intermediaries) (Second Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/20 in Gazette of India dated 5th May, 2021.

- (xv) The Securities and Exchange Board of India (Annual Report) Rules, 2021 published in Notification No. G.S.R. No.176(E) in Gazette of India dated 12th March, 2021.
- (xvi) The Securities and Exchange Board of India (Portfolio Managers) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/10 in Gazette of India dated 16th March, 2021.

(9) A copy of the Securities Contracts (Regulation) (Amendment) Rules, 2021 (Hindi and English versions) published in Notification No. G.S.R.423(E) in Gazette of India dated 19th June, 2021 under sub-section (3) of Section 27 of the Securities Contracts (Regulation) Act, 1956.

(10) A copy each of the following Notifications (Hindi and English versions) under section 31 of the Securities and Exchange Board of India Act, 1992 and sub-section (3) of Section 31 of the Securities Contracts (Regulation) Act, 1956:-

- (i) The Securities Contracts (Regulation)(Stock Exchanges and Clearing Corporations) (Amendment) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021/12 in Gazette of India dated 23rd March, 2021.
- (ii) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 published in Notification No. SEBI/LAD-NRO/GN/2021-25 in Gazette of India dated 10th June, 2021.

(11) A copy each of the following Notifications (Hindi and English versions) under Section 25 of the Coinage Act, 2011:-

- (i) The Coinage (Issue of Commemorative coin on the occasion of 125th Birth Anniversary of Srila A. C. Bhaktivedanta Swami Prabhupada) Rules, 2021 published in Notification No. G.S.R.496(E) in Gazette of India dated 19th July, 2021.
- (ii) The Coinage (Issue of Commemorative coin to commemorate the occasion of 400th Birth Anniversary of Shri Guru Tegh Bahadur Ji) Rules,

2021 published in Notification No. G.S.R.300(E) in Gazette of India dated 29th April, 2021.

(12) A copy each of the following Notifications (Hindi and English versions) under Section 77 of the Narcotic Drugs and Psychotropic Substances Act, 1985:-

- (i) The Narcotic Drugs and Psychotropic Substances (Amendment) Rules, 2021 published in Notification No. G.S.R.204(E) in Gazette of India dated 23rd March, 2021.
- (ii) The Narcotic Drugs and Psychotropic Substances (Second Amendment) Rules, 2021 published in Notification No. G.S.R.490(E) in Gazette of India dated 16th July, 2021.
- (iii) S.O.1274(E) published in Gazette of India dated 23rd March, 2021, together with an explanatory memorandum notifying six manufactured drugs, mentioned therein, salts and preparations thereof to be manufactured drugs.
- (iv) S.O.1275(E) published in Gazette of India dated 23rd March, 2021, together with an explanatory memorandum notifying fifteen manufactured drugs, mentioned therein, salts and preparations thereof to be manufactured drugs.
- (v) S.O.1276(E) published in Gazette of India dated 23rd March, 2021, together with an explanatory memorandum notifying 'small quantity' and 'commercial quantity' of thirty three narcotic drugs and psychotropic substances.

(13) A copy of the Order No. F. No. 225/22/2021-ITA-II (Hindi and English versions) dated 15th April, 2021, under Section 119(2)(c) of the Income-tax Act, 1961.

(14) A copy each of the following Notifications (Hindi and English versions) under section 159 of the Customs Act, 1962:-

- (i) Notification No. 26/2021-Customs (N.T.) dated 4th March, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.

- (ii) S.O.1068(E) published in Gazette of India dated 9th March, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (iii) S.O.1207(E) published in Gazette of India dated 15th March, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (iv) Notification No. 31/2021-Customs (N.T.) dated 18th March, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (v) Notification No. 32/2021-Customs (N.T.) dated 24th March, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (vi) S.O.1419(E) published in Gazette of India dated 31st March, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (vii) Notification No. 40/2021-Customs (N.T.) dated 1st April, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (viii) S.O.1628(E) published in Gazette of India dated 15th April, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (ix) Notification No. 43/2021-Customs (N.T.) dated 15th April, 2021, together with an explanatory memorandum regarding revised rates of exchange for

conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.

- (x) S.O.1728(E) published in Gazette of India dated 30th April, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (xi) Notification No. 46/2021-Customs (N.T.) dated 6th May, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (xii) S.O.1857(E) published in Gazette of India dated 13th May, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (xiii) Notification No. 48/2021-Customs (N.T.) dated 20th May, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (xiv) S.O.2097(E) published in Gazette of India dated 31st May, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (xv) Notification No. 51/2021-Customs (N.T.) dated 3rd June, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (xvi) S.O.2338(E) published in Gazette of India dated 15th June, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.

- (xvii) S.O.2349(E) published in Gazette of India dated 16th June, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (xviii) Notification No. 54/2021-Customs (N.T.) dated 17th June, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (xix) S.O.2644(E) published in Gazette of India dated 30th June, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (xx) Notification No. 57/2021-Customs (N.T.) dated 1st July, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (xxi) Notification No. 59/2021-Customs (N.T.) dated 15th July, 2021, together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa* for the purpose of assessment of imported and export goods.
- (xxii) S.O.2845(E) published in Gazette of India dated 15th July, 2021, together with an explanatory memorandum regarding revision of tariff value on Edible Oils, Brass-scrap, Gold, Silver and Areca Nuts based on international prices.
- (xxiii) G.S.R.226(E) published in Gazette of India dated 30th March, 2021, together with an explanatory memorandum seeking to amend notification No. 69/2011-Customs dated 29th July, 2011 so as to deepen tariff concessions in respect of specified goods when imported from Japan as per the India-Japan Comprehensive Economic Partnership Agreement (CEPA) w.e.f.01.04 2021.

- (xxiv) G.S.R.235(E) published in Gazette of India dated 31st March, 2021, together with an explanatory memorandum seeking to amend Notification No. 50/2017-Customs, dated 30.06.2017 to (i) increase BCD on specified parts of x-ray machines as per PMP of x-ray machines (ii) increase BCD on specified goods used for manufacturing electric vehicles as per PMP of electric vehicles and (iii) carry out other related changes.
- (xxv) G.S.R.237(E) published in Gazette of India dated 31st March, 2021, together with an explanatory memorandum seeking to amend Notification No. 08/2020-Customs, dated 02.02.2020 to continue health cess exemption on specified parts of x-ray machines as per PMP of x-ray machines.
- (xxvi) G.S.R.236(E) published in Gazette of India dated 31st March, 2021, together with an explanatory memorandum seeking to amend notification No. 52/2017-Customs, dated 30-06-2017 so as to align it with amended First Schedule to Customs Tariff Act, 1975. The First Schedule to Customs Tariff Act, 1975 was amended vide Finance Act, 2021 (13 of 2021).
- (xxvii) G.S.R.241(E) published in Gazette of India dated 31st March, 2021, together with an explanatory memorandum seeking to notify 1st tranche of implementation of India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement (CECPA) so as to extend tariff concessions in respect of specified goods when imported from Mauritius as per the India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement (CECPA) w.e.f.01.04.2021.
- (xxviii) G.S.R.253(E) published in Gazette of India dated 8th April, 2021, together with an explanatory memorandum seeking to amend following notifications, so as to substitute references to Finance Bill, 2021(15 of 2021) with reference to relevant sections of the Finance Act, 2021, consequent to enactment of Finance Act, 2021(13 of 2021).
- (xxix) G.S.R.284(E) published in Gazette of India dated 20th April, 2021, together with an explanatory memorandum seeking to exempt customs duty

leviable under the First Schedule to the Customs Tariff Act, 1975, on import of Remdesivir injection, Remdesivir API and Beta Cyclodextrin (SBEB CD) used in the manufacture of Remdesivir, up to 31st October, 2021 as a COVID-19 relief measure, based on recommendation of administrative Ministries.

- (xxx) G.S.R.286(E) published in Gazette of India dated 24th April, 2021, together with an explanatory memorandum seeking to exempt customs duty leviable under the First Schedule to the Customs Tariff Act, 1975 and health cess leviable under section 141 of the Finance Act, 2020, on import of oxygen, oxygen related equipment and their specified parts, ventilators and specified accessories, and COVID-19 vaccines, up to 31st July, 2021, as a COVID-19 relief measure.
- (xxxi) G.S.R.303(E) published in Gazette of India dated 30th April, 2021, together with an explanatory memorandum seeking to amend notification No. 27/2021-Customs dated the 20th April, 2021, in order to exempt customs duty leviable under the First Schedule to the Customs Tariff Act, 1975, on import of specified Inflammatory Diagnostic (markers) kits, namely-116, D-Dimer, CRP(C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents, up to 31st October, 2021, as a COVID-19 relief measure, based on recommendation of administrative Ministry.
- (xxxii) G.S.R.313(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to reduce IGST on Oxygen Concentrators when imported for personal use from 28% to 12% up to 30th June, 2021.
- (xxxiii) G.S.R.354(E) published in Gazette of India dated 31st May, 2021, together with an explanatory memorandum seeking to amend notification No. 28/2021-Customs dated 24th April, 2021 in order to exempt customs duty leviable under the First Schedule to the Customs Tariff Act, 1975 on import of Amphotericin B, and also to extend the exemptions under the

said original notification up to 31st August, 2021, as a COVID-19 relief measure.

- (xxxiv) G.S.R.355(E) published in Gazette of India dated 31st May, 2021, together with an explanatory memorandum seeking to exempt the integrated tax leviable under sub-section(7) of section 3 of the Customs Tariff Act, 1975 read with section 5 of the Integrated Goods and Services Tax Act, 2017, on import of goods specified in notification Nos. 27/2021-Customs dated 20th April, 2021 and 28/2021-Customs dated 24th April, 2021, up to 31st August, 2021, subject to conditions, as a COVID-19 relief measure, on recommendation of the 43rd GST council Meeting.
- (xxxv) G.S.R.401(E) published in Gazette of India dated 14th June, 2021, together with an explanatory memorandum seeking to rescind notification No. 30/2021-Customs, dated 01.05.2021 as it became redundant after provision of lower IGST rate on oxygen concentrators *vide* notification No. 05/2021- Integrated Tax (Rate), dated 14.06.2021 as recommended by GST Council in its 44th meeting held on 12.06.2021.
- (xxxvi) G.S.R.449(E) published in Gazette of India dated 29th June, 2021, together with an explanatory memorandum seeking to reduce the basic custom duty on Crude Palm Oil [1511 10] from 15% to 10% and Palm Oil other than Crude Palm Oil [1511 90] from 54% to 37.5% till 30th September 2021.
- (xxxvii) G.S.R.316(E) published in Gazette of India dated 3rd May, 2021, together with an explanatory memorandum seeking to exempt the integrated tax leviable under sub-section (7) of section 3 of the Customs Tariff Act, 1975 read with section 5 of the Integrated Goods Tax Act, 2017, on imports of good specified in notification Nos, 27/2021-Customs dated 20th April, 2021 and 28/2021-Customs dated 24th April, 2021, up to 30th June, 2021, subject to conditions, as a COVID-19 relief.
- (xxxviii) G.S.R.353(E) published in Gazette of India dated 31st May, 2021, together with an explanatory memorandum seeking to amend Ad hoc

Exemption Order No. 4/2021-Customs dated the 3rd May, 2021, in order to extend the validity of the said original ad hoc exemption order up to 31st August, 2021, as a COVID-19 relief measure, based on recommendation of the 43rd GST Council Meeting.

- (xxxix) G.S.R.487(E) published in Gazette of India dated 12th July, 2021, together with an explanatory memorandum seeking to exempt customs duty leviable under the First Schedule to the Customs Tariff Act, 1975 on imports of specified Active Pharmaceutical Ingredients (API)/ excipients for Amphotericin B for the period up to 31st August, 2021, and also on imports of raw materials for manufacturing COVID-19 test kits for the period up to 30th September, 2021, as Covid-19 relief measures.
- (xl) G.S.R.493(E) published in Gazette of India dated 19th July, 2021, together with an explanatory memorandum seeking amend notification No. 45/2017-Customs dated 30th June, 2017, to clarify leviability of IGST on goods re-imported after being exported abroad for repairs, on recommendation of the GST council.
- (xli) G.S.R.494(E) published in Gazette of India dated 19th July, 2021, together with an explanatory memorandum seeking to amend notification No. 46/2017-Customs dated 30th June, 2017, to clarify leviability of IGST on goods re-imported after being exported abroad for repairs, on recommendation of the GST council.
- (xlii) G.S.R.467(E) published in Gazette of India dated 1st July, 2021, together with an explanatory memorandum notifying agreements or arrangements on "Cooperation and Mutual Administrative Assistance in Customs matters' of India with other countries.
- (xliii) G.S.R.224(E) published in Gazette of India dated 30th March, 2021, together with an explanatory memorandum seeking to provide exemption from Integrated Tax and compensation cess on imports of specified goods by EOUs upto 31.03.2022.

- (xliv) G.S.R.232(E) published in Gazette of India dated 31st March, 2021, together with an explanatory memorandum seeking to extend the exemption from integrated Tax and Compensation Cess upto 31.03.2020 on goods imported under Advance Authorisation and Export Promotion Capital Goods schemes.
- (15) A copy of the Notification No. G.S.R.252(E) (Hindi and English versions) published in Gazette of India dated 8th April, 2021 together with an explanatory memorandum seeking to amend notifications, mentioned therein, so as to substitute references to Finance Bill, 2021(15 of 2021) with references to relevant sections of the Finance Act, 2021, consequent to enactment of Finance Act, 2021(13 of 2021) under sub-section (2) of Section 38 of the Central Excise Act, 1944.
- (16) A copy of the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Cooperation and Partnership Agreement between the Republic of India and the Republic of Mauritius) Rules, 2021 (Hindi and English versions) published in Notification No. G.S.R.239(E) in Gazette of India dated 31st March, 2021, together with an explanatory memorandum under sub-section (1) of Section 5 of the Customs Tariff Act, 1975.
- (17) A copy of the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Cooperation and Partnership Agreement between the Republic of India and the Republic of Mauritius) Rules, 2021 (Hindi and English versions) published in Notification No. G.S.R.163(E) in Gazette of India dated 9th March, 2021, together with an explanatory memorandum under sub-section (8) of Section 9 of the Customs Tariff Act, 1975.
- (18) A copy each of the following Notifications (Hindi and English versions) under sub-section (7) of Section 9A of the Customs Tariff Act, 1975:-
- (i) G.S.R.167(E) published in Gazette of India dated 11th March, 2021, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on imports of Ciprofloxacin Hydrochloride originating in or exported from China PR, for period of five years from the date of imposition of provisional anti-dumping duty i.e. 2nd September, 2020, as

recommended in the final findings issued by the Designated Authority, Directorate General of Trade Remedies.

- (ii) G.S.R.199(E) published in Gazette of India dated 18th March, 2021, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on imports of "Faced Glass Wool in Rolls" originating in or exported from People's Republic of China for a period of Five (5) years from the date of imposition of the definitive anti-dumping duty, that is, 18.03.2021.
- (iii) G.S.R.213(E) published in Gazette of India dated 26th March, 2021, together with an explanatory memorandum seeking to extend anti-dumping duty imposed on imports of "Tyre Curing Presses for Tyres" originating in or exported from China PR vide Notification No. 11/2016-Customs (ADD), dated 29th March, 2016, for further period till 30th September, 2021, on the request of Directorate General of Trade Remedies.
- (iv) G.S.R.214(E) published in Gazette of India dated 26th March, 2021, together with an explanatory memorandum seeking to rescind notification No. 10/2016-Customs (ADD) dated 29.03.2016 except as respects things done or omitted to be done before such rescission, since the anti-dumping duty on imports of 2-Ethyl Hexanol originating in or exported from European Union, Indonesia, Korea RP, Malaysia, Taiwan and United States of America has been imposed by a separate notification for a period of 5 years, as recommended in the sunset review findings issued by the Designated Authority, Directorate General of Trade Remedies.
- (v) G.S.R.215(E) published in Gazette of India dated 26th March, 2021, together with an explanatory memorandum seeking to impose anti-dumping duty on imports of 2-Ethyl hexanol originating in or exported from European Union, Indonesia, Korea RP, Malaysia, Taiwan and United States of America has been imposed by a separate notification for a period

of further 5 years, as recommended in the sunset review findings issued by the Designated Authority, Directorate General of Trade Remedies.

- (vi) G.S.R.216(E) published in Gazette of India dated 26th March, 2021, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on imports of Polyethylene Terephthalate (PET) resin originating in or exported from China PR for a period of 5 years, , as recommended in the sunset review findings issued by the Designated Authority, Directorate General of Trade Remedies.
- (vii) G.S.R.233(E) published in Gazette of India dated 31st March, 2021, together with an explanatory memorandum seeking to further amend notification No. 2/2016-Customs (ADD) dated 28th January, 2016 to extend the levy of anti-dumping duty on Melamine originating in or exported from China PR for further period up to and inclusive of 30th September, 2021 in pursuance of the review initiated by the Designated Authority, Directorate General of Trade Remedies.
- (viii) G.S.R.251(E) published in Gazette of India dated 5th April, 2021, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on imports of Flexible Slabstock Polyol of molecular weight 3000-4000, originating in or exported from Saudi Arabia and United Arab Emirates for a period of five years, in pursuance of the final findings issued by the Designated Authority, Directorate General of Trade Remedies.
- (ix) G.S.R.260(E) published in Gazette of India dated 12th April, 2021, together with an explanatory memorandum seeking to impose anti-dumping duty on imports of Normal Butanol or N-Butyl Alcohol originating in or exported from European Union, Malaysia, Singapore, South Africa and United States of America for a period of further five years, as recommended in the sunset review issued by the Designated Authority, Directorate General of Trade Remedies.

- (x) G.S.R.264(E) published in Gazette of India dated 15th April, 2021, together with an explanatory memorandum seeking to amend notification No. 14/2016-Customs (ADD), dated 21-04-2016, to extend the anti-dumping duty on the imports of "Barium Carbonate" originating in or exported from People's Republic of China, for further period up to and inclusive of 20th October, 2021, on the request of Directorate General of Trade Remedies (DGTR), in terms of sub-section (5) of Section 9A of the Customs Tariff Ac.
- (xi) G.S.R.281(E) published in Gazette of India dated 20th April, 2021, together with an explanatory memorandum seeking to amend notification No. 50/2018-Customs (ADD) dated 5th October, 2018 to exclude goods of certain specification from the scope of the anti-dumping duty on imports of nylon filament yarn (multi-filament) originated in or exported from Vietnam and European Union, as recommended in the midterm review findings issued by the Directorate General of Trade Remedies.
- (xii) G.S.R.288(E) published in Gazette of India dated 26th April, 2021, together with an explanatory memorandum seeking to levy anti- dumping duty on imports of Polytetrafluoroethylene (PTFE) originating in or exported from Korea RP, to prevent the circumvention of anti dumping duty levied on Polytetrafluoroethylene (PTFE) originating in or exported from Russia vide notification No. 23/2016-Customs(ADD) dated 6th June, 2016 in pursuance of the anti-circumvention investigation final findings issued by the Designated Authority, Directorate General of Trade Remedies.
- (xiii) G.S.R.290(E) published in Gazette of India dated 26th April, 2021, together with an explanatory memorandum seeking to levy anti -dumping duty on imports of Polytetrafluoroethylene (PTFE) Products originating in or exported from China PR, to prevent the circumvention of anti dumping duty levied on Polytetrafluoroethylene (PTFE) originating in or exported from China PR vide notification No. 36/2017-Customs(ADD) dated 28 July,

2017, in pursuance of anti-circumvention investigation final findings issued by the Designated Authority, Directorate General of Trade Remedies.

- (xiv) G.S.R.294(E) published in Gazette of India dated 27th April, 2021, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on import of 1-phenyl-3-methyl-5-Pyrazolone originating in or exported from China PR , for a period of 5 years from the date of imposition of provisional anti-dumping duty, i.e. 9th June, 2020 in pursuance of the final findings issued by the Designated Authority, Directorate General of Trade Remedies.
- (xv) G.S.R.298(E) published in Gazette of India dated 27th April, 2021, together with an explanatory memorandum seeking to rescind the notification No. 43/2020-Customs(ADD) dated the 2nd December, 2020, which imposed provisional anti-dumping duty on imports of Toluene Di-isocyanate having isomer content in the ratio of 80: 20, originating in or exported from European Union, Saudi Arabia, Chinese Taipei and UAE, in order to levy definitive anti-dumping duty on the said goods, in pursuance of the final findings issued by the Designated Authority, Directorate General of Trade Remedies.
- (xvi) G.S.R.297(E) published in Gazette of India dated 27th April, 2021, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on imports of Toluene Di-isocyanate (TDI) having isomer content in the ratio of 80:20, originating in or exported from European Union, Saudi Arabia, Chinese Taipei and UAE, for a period of 5 years from the date of imposition of provisional ADD, i.e. 2nd Dec, 2020 , in pursuance of the final findings issued by the Designated Authority, Directorate General of Trade Remedies.
- (xvii) G.S.R.324(E) published in Gazette of India dated 7th May, 2021, together with an explanatory memorandum seeking to further extend the levy of Anti-Dumping Duty on imports of 'Seamless Tubes, Pipes & Hollow Profiles of Iron, Alloy or Non-Alloy Steel' Originating in or exported from China PR,

up to and inclusive of 31st October, 2021, by amending Notification No. 07/2017-Customs (ADD), dated 17-02-2017, on the request of Directorate General of Trade Remedies (DGTR) so as to enable it to complete the sunset review investigation concerning Anti-Dumping Duty on imports of the said goods.

- (xviii) G.S.R.339(E) published in Gazette of India dated 24th May, 2021, together with an explanatory memorandum seeking to amend notification No. 30/2016-Customs (ADD) dated 11th July, 2016 to extend the levy of anti-dumping duty on 1,1,1,2-Tetrafluoroethane or R-134a originating in or exported from China PR, for further period up to and inclusive of 10th January, 2022, in pursuance of the review initiated by the Designated Authority, Directorate General of Trade Remedies.
- (xix) G.S.R.350(E) published in Gazette of India dated 24th May, 2021, together with an explanatory memorandum seeking to impose anti-dumping duty on Methyl acetoacetate originating in or exported from China PR for a further period of five years in pursuance of the review initiated by the Designated Authority, Directorate General of Trade Remedies.
- (xx) G.S.R.388(E) published in Gazette of India dated 3rd June, 2021, together with an explanatory memorandum seeking to further amend notification No. 23/2016-Customs (ADD) dated 6th June, 2016 to extend the levy of Anti-Dumping duty on Polytetrafluoroethylene originating in or exported from Russia, up to and inclusive of 31st October, 2021, in pursuance of the review initiated by the Designated Authority, Directorate General of Trade Remedies.
- (xxi) G.S.R.389(E) published in Gazette of India dated 3rd June, 2021, together with an explanatory memorandum seeking to further amend notification No. 6/2016-Customs (ADD) dated 8th March, 2016 to extend the levy of Anti-Dumping duty on Phenol originating in or exported from European Union and Singapore, up to and inclusive of 31st October, 2021, , in

pursuance of the review initiated by the Designated Authority, Directorate General of Trade Remedies.

- (xxii) G.S.R.442(E) published in Gazette of India dated 28th June, 2021, together with an explanatory memorandum seeking to extend the anti-dumping duty imposed on imports of 'Glazed/Unglazed Porcelain/Vitrified tiles in polished or unpolished finish with less than 3% water absorption" originating in or exported from China PR vide Notification No. 29/2017-Customs (ADD), dated the 14th June, 2017 for a further period till 31st December, 2021, on the request of Directorate General of Trade Remedies.
- (xxiii) G.S.R.444(E) published in Gazette of India dated 29th June, 2021, together with an explanatory memorandum seeking to extend Anti-Dumping duty on imports of "Tyre Curing Presses for Tyre" originating in or exported from China PR, vide notification No. 11/2016-Customs (ADD), dated 29th March, 2016, for a further period till 30th November, 2021, on the request of Directorate General of Trade Remedies.
- (xxiv) G.S.R.445(E) published in Gazette of India dated 29th June, 2021, together with an explanatory memorandum seeking to extend Anti-Dumping duty on imports on "Hot-Rolled flat products of alloy or non-alloy steel" originating in or exported from China PR, Japan, Korea RP, Russia, Brazil or Indonesia vide Notification No. 17/2017-Customs (ADD), dated 11th May, 2017, for a further period till 15th December, 2021, the request of Directorate General of Trade Remedies.
- (xxv) G.S.R.446(E) published in Gazette of India dated 29th June, 2021, together with an explanatory memorandum seeking to extend Anti-Dumping duty on imports "Cold-Rolled flat products of alloy or non-alloy steel" originating in or exported from China PR, Japan, Korea RP or Ukraine vide Notification No. 18/2017-Customs (ADD), dated 12th May, 2017, for a further period till 15th December, 2021, the request of Directorate General of Trade Remedies.

- (xxvi) G.S.R.456(E) published in Gazette of India dated 30th June, 2021, together with an explanatory memorandum seeking to further amend notification No. 42/2016-Customs (ADD) dated 8th August, 2016 to extend the levy of Anti-Dumping duty on PVC Flex Film originating in or exported from China PR, up to and inclusive of 31st January, 2022, in pursuance of the review initiated by the Directorate General of Trade Remedies.
- (xxvii) G.S.R.455(E) published in Gazette of India dated 30th June, 2021, together with an explanatory memorandum seeking to extend the levy of anti-dumping duty imposed vide Notification No. 43/2016-Customs(ADD) dated 8th August, 2016 on imports of "Viscose Staple Fibre (VSF) excluding Bamboo Fibre, Dyed Fibre, Modal Fibre & Fire-retardant Fibre" from China PR and Indonesia upto and inclusive of 31st October, 2021.
- (xxviii) G.S.R.451(E) published in Gazette of India dated 30th June, 2021, together with an explanatory memorandum seeking to extend the anti-dumping duty imposed on imports of 'Plain Medium Density Fibre Board (MDF) having thickness of 6mm and above' originating in or exported from Vietnam vide Notification No. 34/2016 - Customs (ADD), dated 14th July 2016, for a further period till 13th March, 2022, on the request of Directorate General of Trade Remedies.

(19) A copy of the Statement (Hindi and English versions) on half yearly Review of the trends in receipts and expenditure in relation to the budget at the end of the Financial year 2020-2021 and statement explaining deviations in meeting the obligations of the Government under the Fiscal Responsibility and Budget Management Act, 2003 under sub-section (1) of Section 7 of the said Act.

(20) A copy each of the following Notifications (Hindi and English versions) under Section 166 of the Central Goods and Service Tax Act, 2017:-

- (i) G.S.R.223(E) published in Gazette of India dated 30th March, 2021, together with an explanatory memorandum seeking to waive penalty payable for non-compliance of provisions of Notification No. 14/2020

dated 21st March 2020 which prescribes that specified category of taxpayers shall issue invoices bearing a dynamic QR code when making B 2 C supplies.

- (ii) The Central Goods and Services Tax (Second Amendment) Rules, 2021 published in Notification No. G.S.R.292(E) published in Gazette of India dated 27th April, 2021, together with an explanatory memorandum.
- (iii) G.S.R.304(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to provide relief by lowering of interest rate for the month of March and April, 2021.
- (iv) G.S.R.305(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to amend notification no. 76/2018-Central Tax in order to provide waiver of late fees for specified taxpayers and specified tax periods.
- (v) G.S.R.306(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.05.2021.
- (vi) G.S.R.307(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to extend the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 till 31st May, 2021.
- (vii) G.S.R.308(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to extend the due date of furnishing FORM GSTR-1 for April, 2021.
- (viii) The Central Goods and Services Tax (Third Amendment) Rules, 2021 published in Notification No. G.S.R.309(E) in Gazette of India dated 1st May, 2021, together with an explanatory memorandum.
- (ix) G.S.R.310(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to extend specified compliances falling between 15.04.2021 to 30.05.2021 till 31.05.2021 in exercise of powers under section 168A of CGST Act.

- (x) The Central Goods and Services Tax (Fourth Amendment) Rules, 2021 published in Notification No G.S.R.333(E) in Gazette of India dated 18th May, 2021, together with an explanatory memorandum.
- (xi) S.O.2129(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to appoint 01.06.2021 as the day from which the provisions of section 112 of Finance Act, 2021, relating to amendment of section 50 of the CGST Act, 2017 shall come into force.
- (xii) G.S.R.361(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to extend the due date for FORM GSTR-1 for May, 2021 by 15 days.
- (xiii) G.S.R.362(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to provide relief by lowering of interest rate for a specified time for tax periods March, 2021 to May, 2021.
- (xiv) G.S.R.363(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to rationalize late fee for delay in filing of return in FORM GSTR-3B ; and to provide conditional waiver of late fee for delay in filing FORM GSTR-3B from July, 2017 to April, 2021; and to provide waiver of late fees for late filing of return in FORM GSTR-3B for specified taxpayers and specified tax periods.
- (xv) G.S.R.364(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to rationalize late fee for delay in furnishing of the statement of outward supplies in FORM GSTR-1.
- (xvi) G.S.R.365(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to rationalize late fee for delay in filing of return in FORM GSTR-4.

- (xvii) G.S.R.366(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to rationalize late fee for delay in filing of return in FORM GSTR-7.
- (xviii) G.S.R.367(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to amend Notification no. 13/2020-Central Tax to exclude government departments and local authorities from the requirement of issuance of e-invoice.
- (xix) G.S.R.368(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to amend notification no. 14/2021-Central Tax in order to extend due date of compliances which fall during the period from "15.04.2021 to 29.06.2021" till 30.06.2021.
- (xx) G.S.R.369(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.07.2021.
- (xxi) G.S.R.370(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to extend the due date for furnishing of FORM ITC-04 for QE March, 2021 to 30.06.2021.
- (xxii) The Central Goods and Services Tax (Fifth Amendment) Rules, 2021 published in Notification No. G.S.R.371(E) in Gazette of India dated 1st June, 2021, together with an explanatory memorandum.
- (xxiii) G.S.R.450(E) published in Gazette of India dated 30th June, 2021, together with an explanatory memorandum seeking to waive penalty payable for non-compliance of provisions of Notification No. 14/2020 dated 21st March 2020.
- (xxiv) G.S.R.374(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 1/2017-Central Tax (Rate) so as reduce rate of GST on Diethylcarbanazine from 12% to 5% and make other changes as recommended by the GST Council in the 43rd meeting held on 28.05.2021.

- (xxv) G.S.R.377(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 11/2017- Central Tax (Rate) so as to reduce GST on MRO services in respect of ships and other vessels from 18% to 5% and make other changes as recommended by GST Council in its 43rd meeting held on 28.05.2021.
- (xxvi) G.S.R.380(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 06/2019- Central Tax (Rate) so as to allow developer-promoter to pay GST on apartments constructed for landowner-promoter any time before or at the time of issuance of completion certificate as recommended by the GST Council in its 43rd meeting held on 28.05.2021.
- (xxvii) G.S.R.402(E) published in Gazette of India dated 14th June, 2021, together with an explanatory memorandum seeking to amend notification No. 08/2017- Central Tax (Rate) so as to reduce GST on composite supply of works contract services in respect of a structure meant for funeral, burial or cremation of deceased from 12% to 5% during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021 as recommended by GST Council in its 44th meeting held on 12.06.2021.
- (xxviii) G.S.R.405(E) published in Gazette of India dated 14th June, 2021, together with an explanatory memorandum seeking to provide the concessional rate of CGST on Covid-19 relief supplies, up to and inclusive of 30th September 2021 as recommended by GST Council in its 44th meeting held on 12.06.2021.
- (21) A copy each of the following Notifications (Hindi and English versions) under Section 24 of the Integrated Goods and Service Tax Act, 2017:-
- (i) G.S.R.311(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to provide relief by lowering of interest rate for the month of March and April, 2021.

- (ii) G.S.R.372(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to provide relief by lowering of interest rate for a specified time for tax periods March, 2021 to May, 2021.
- (iii) G.S.R.375(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 1/2017- Integrated Tax (Rate) to so as reduce rate of GST on Diethylcarbanazine from 12% to 5% and make other changes as recommended by the GST Council in the 43rd meeting held on 28.05.2021.
- (iv) G.S.R.378(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 08/2017- Integrated Tax (Rate) so as to reduce GST on MRO services in respect of ships and other vessels from 18% to 5% and make other changes as recommended by GST Council in its 43rd meeting held on 28.05.2021.
- (v) G.S.R.381(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 06/2019- Integrated Tax (Rate) so as to allow developer-promoter to pay GST on apartments constructed for landowner-promoter any time before or at the time of issuance of completion certificate as recommended by the GST Council in its 43rd meeting held on 28.05.2021.
- (vi) G.S.R.403(E) published in Gazette of India dated 14th June, 2021, together with an explanatory memorandum seeking to amend notification No. 08/2017- Integrated Tax (Rate) so as to reduce GST on composite supply of works contract services in respect of a structure meant for funeral, burial or cremation of deceased from 12% to 5% during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021 as recommended by GST Council in its 44th meeting held on 12.06.2021.

- (vii) G.S.R.406(E) published in Gazette of India dated 14th June, 2021, together with an explanatory memorandum seeking to provide the concessional rate of IGST on Covid-19 relief supplies, up to and inclusive of 30th September 2021 as recommended by GST Council in its 44th meeting held on 12.06.2021.
 - (viii) G.S.R.383(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend Notification No. 4/2019-Integrated Tax dated. 30.09.2019 to change the place of supply for B2B MRO services in respect of ships/vessels, to the location of the recipient.
- (22) A copy each of the following Notifications (Hindi and English versions) under Section 24 of the Union Territory Goods and Service Tax Act, 2017:-
- (i) G.S.R.312(E) published in Gazette of India dated 1st May, 2021, together with an explanatory memorandum seeking to provide relief by lowering of interest rate for the month of March and April, 2021.
 - (ii) G.S.R.373(E) published in Gazette of India dated 1st June, 2021, together with an explanatory memorandum seeking to provide relief by lowering of interest rate for a specified time for tax periods March, 2021 to May, 2021.
 - (iii) G.S.R.376(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 1/2017- Union Territory Tax (Rate) so as to reduce rate of GST on Diethylcarbanazine from 12% to 5% and make other changes as recommended by the GST Council in the 43rd meeting held on 28.05.2021.
 - (iv) G.S.R.379(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No. 11/2017- Union Territory Tax (Rate) so as to reduce GST on MRO services in respect of ships and other vessels from 18% to 5% and make other changes as recommended by GST Council in its 43rd meeting held on 28.05.2021.
 - (v) G.S.R.382(E) published in Gazette of India dated 2nd June, 2021, together with an explanatory memorandum seeking to amend notification No.

06/2019- Union Territory Tax (Rate) so as to allow developer-promoter to pay GST on apartments constructed for landowner-promoter any time before or at the time of issuance of completion certificate as recommended by the GST Council in its 43rd meeting held on 28.05.2021.

- (vi) G.S.R.404(E) published in Gazette of India dated 14th June, 2021, together with an explanatory memorandum seeking to amend notification No. 11/2017- Union Territory Tax (Rate) so as to reduce GST on composite supply of works contract services in respect of a structure meant for funeral, burial or cremation of deceased from 12% to 5% during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021 as recommended by GST Council in its 44th meeting held on 12.06.2021.
 - (vii) G.S.R.407(E) published in Gazette of India dated 14th June, 2021, together with an explanatory memorandum seeking to provide the concessional rate of UTGST on Covid-19 relief supplies, up to and inclusive of 30th September 2021 as recommended by GST Council in its 44th meeting held on 12.06.2021.
- (23) A copy each of the following Notifications (Hindi and English versions) under Section 29 of the International Financial Services Centres Authority Act, 2019:-
- (i) Notification No. IFSCA/2020-21/India INX/120 published in Gazette of India dated 23rd December, 2021 regarding renewal of recognition under Regulation 12 of the Securities Contracts (Regulation 12 of the Securities Contracts (Regulation)(Stock Exchanges and Clearing Corporations) Regulations, 2018 by India International Exchange Limited.
 - (ii) Notification No. IFSCA/2020-21/India ICC/126 published in Gazette of India dated 23rd December, 2021 regarding renewal of recognition under Regulation 12 of the Securities Contracts (Regulation 12 of the Securities Contracts (Regulation)(Stock Exchanges and Clearing Corporations) Regulations, 2018 by India International Clearing Corporation Limited.

- (iii) The International Financial Services Centres Authority (Bullion Exchange) (Amendment) Regulations, 2021 published in Notification No. IFSCA/2021-22/GN/REG014 in Gazette of India dated 6th July, 2021.
- (iv) The International Financial Services Centres Authority (Banking) (Second Amendment) Regulations, 2021 published in Notification No. IFSCA/2021-22/GN/REG013 in Gazette of India dated 6th July, 2021.
- (v) The International Financial Services Centres Authority (Procedure for making Regulations) Regulations, 2021 published in Notification No. IFSCA/2021-22/GN/REG012 in Gazette of India dated 6th July, 2021.
- (vi) The International Financial Services Centres Authority (Market Infrastructure Institutions) Regulations, 2021 published in Notification No. IFSCA/2021-22/GN/REG011 in Gazette of India dated 16th April, 2021.
- (vii) The International Financial Services Centres Authority (Finance Company) Regulations, 2021 published in Notification No. IFSCA/2020-21/GN/REG010 in Gazette of India dated 31st March, 2021 containing corrigendum thereto published in Notification No. IFSCA/2020-21/GN/REG010 dated 16th April, 2021.
- (viii) The International Financial Services Centres Authority (Banking)(Amendment) Regulations, 2021 published in Notification No. IFSCA/2020-21/GN/REG009 in Gazette of India dated 31st March, 2021.
- (ix) Notification No. IFSCA/2020-21/GN/008 published in Gazette of India dated 5th February, 2021 designating the Qualified financial contract.
- (x) Notification No. IFSCA/2020-21/GN/REG004 published in Gazette of India dated 12th May, 2021 containing corrigendum to the Notification No. IFSCA/2020-21/GN/REG004 dated 20th November, 2020.
- (xi) Notification No. IFSCA/2020-21/NSE-IFSC/262 published in Gazette of India dated 24th May, 2021 regarding renewal of recognition under Regulation 12 of the International Financial Services Centres Authority

(Market Infrastructure Institutions) Regulations, 2021 by NSE IFSC Limited.

- (xii) Notification No. IFSCA/2020-21/NSE-NICCL/245 published in Gazette of India dated 24th May, 2021 regarding renewal of recognition under Regulation 12 of the International Financial Service Centres Authority (Market Infrastructure Institutions) Regulations, 2021 by NSE IFSC Clearing Corporation Limited.

SHRI RAMESWAR TELI to lay on the Table:-

- (1)
 - (i) A copy of the Annual Report (Hindi and English versions) of the Rajiv Gandhi Institute of Petroleum Technology, Amethi, for the year 2019-2020, alongwith Audited Accounts.
 - (ii) Statement regarding Review (Hindi and English versions) by the Government of the working of the Rajiv Gandhi Institute of Petroleum Technology, Amethi, for the year 2019-2020.
- (2) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (1) above.
- (3) A copy of the Memorandum of Understanding (Hindi and English versions) between the Oil India Limited and the Ministry of Petroleum and Natural Gas for the year 2020-2021.
- (4) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (3) above.

DR. SUBHAS SARKAR to lay on the Table:-

- (1)
 - (i) A copy of the Annual Report (Hindi and English versions) of the Central Institute of Classical Tamil, Chennai, for the year 2018-2019, alongwith Audited Accounts.
 - (ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Central Institute of Classical Tamil, Chennai, for the year 2018-2019.
- (2) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (1) above.

DR. BHAGWAT KISHANRAO KARAD to lay on the Table:-

- (1) A copy of the Annual Report (Hindi and English versions) of the Deposit Insurance and Credit Guarantee Corporation, Mumbai, for the year 2020-2021, alongwith Audited Accounts.
- (2) A copy each of the following papers (Hindi and English versions) under sub-section (1) of Section 394 of the Companies Act, 2013:-
 - (i) Review by the Government of the working of the Industrial Investment Bank of India Limited (Voluntary winding up of IIBI to the Equity shareholders of IIBI), Kolkata, for the Quarter ended 31.03.2021.
 - (ii) Liquidator's Report on the Industrial Investment Bank of India Limited (Voluntary winding up of IIBI to the Equity shareholders of IIBI), Kolkata, for the Quarter ended 31.03.2021, alongwith Audited Accounts and comments of the Comptroller and Auditor General thereon.
- (3) (i) A copy of the Annual Report (Hindi and English versions) of the Securities and Exchange Board of India, Mumbai, for the year 2020-2021 under sub-section (3) of Section 18 of the Securities and Exchange Board of India Act, 1992.
 - (ii) A copy of the Review (Hindi and English versions) by the Government of the working of Securities and Exchange Board of India, Mumbai, for the year 2020-2021.
- (4) A copy each of the following notifications (Hindi and English versions) under sub-section (3) of Section 48 of the Life Insurance Corporation Act, 1956:-
 - (i) The Life Insurance Corporation of India Class I Officers (Special Allowance for Passing Examinations of Insurance Institute of India) Rules, 2021 published in Notification No. G.S.R.267(E) in Gazette of India dated 15th April, 2021.

- (ii) The Life Insurance Corporation of India Class I Officers' (Revision of Terms and Conditions of Service) Amendment Rules, 2021 published in Notification No. G.S.R.268(E) in Gazette of India dated 15th April, 2021.
- (iii) The Life Insurance Corporation of India Development Officers (Revision of Terms and Conditions of Service) Amendment Rules, 2021 published in Notification No. G.S.R.269(E) in Gazette of India dated 15th April, 2021.
- (iv) The Life Insurance Corporation of India Class III and Class IV Employees (Revision of Terms and Conditions of Service) Amendment Rules, 2021 published in Notification No. G.S.R.270(E) in Gazette of India dated 15th April, 2021.
- (v) The Life Insurance Corporation of India Class III Employees (Special Allowance for Passing Examination) Amendment Rules, 2021 published in Notification No. G.S.R.271(E) in Gazette of India dated 15th April, 2021.
- (vi) The Life Insurance Corporation of India (Special Allowance for In-House Development of Actuarial Capability) Amendment Rules, 2021 published in Notification No. G.S.R.272(E) in Gazette of India dated 15th April, 2021.
- (vii) The Life Insurance Corporation of India (Special Area Allowance) Amendment Rules, 2021 published in Notification No. G.S.R.273(E) in Gazette of India dated 15th April, 2021.
- (viii) The Life Insurance Corporation of India (Staff) Amendment Rules, 2021 published in Notification No. G.S.R.459(E) in Gazette of India dated 30th June, 2021.
- (ix) The Life Insurance Corporation of India (Special Allowance for In-House Development of Actuarial Capability) Second Amendment Rules, 2021 published in Notification No. G.S.R.474(E) in Gazette of India dated 7th July, 2021.

- (x) The Life Insurance Corporation of India Information Technology Specialist Group (Selection, terms and conditions of service and payment of Allowance) Amendment Rules, 2021 published in Notification No. G.S.R.475(E) in Gazette of India dated 7th July, 2021.
 - (xi) The Life Insurance Corporation of India Development Officers (Revision of Terms and Conditions of Service) Amendment Rules, 2021 published in Notification No. G.S.R.476(E) in Gazette of India dated 7th July, 2021.
 - (xii) The Life Insurance Corporation of India Class III and Class IV employees (Promotion) Amendment Rules, 2021 published in Notification No. G.S.R.477(E) in Gazette of India dated 7th July, 2021.
 - (xiii) The Life Insurance Corporation of India (Payment of Gratuity to the Chairman and Managing Directors) (Amendment) Rules, 2021 published in Notification No. G.S.R.478(E) in Gazette of India dated 7th July, 2021.
 - (xiv) The Life Insurance Corporation of India (certain Terms and Conditions of Service) (Amendment) Rules, 2021 published in Notification No. G.S.R.479(E) in Gazette of India dated 7th July, 2021.
 - (xv) The Life Insurance Corporation of India Managing Directors (Revision of Certain Terms and Conditions of Service) (Amendment) Rules, 2021 published in Notification No. G.S.R.480(E) in Gazette of India dated 7th July, 2021.
 - (xvi) The Life Insurance Corporation (Staff) Second Amendment Rules, 2021 published in Notification No. G.S.R.481(E) in Gazette of India dated 7th July, 2021.
 - (xvii) The Life Insurance Corporation of India (Employees') Pension (Amendment) Rules, 2021 published in Notification No. G.S.R.482(E) in Gazette of India dated 7th July, 2021.
- (5) A copy each of the following Notifications (Hindi and English versions) under sub-section (3) of Section 114 of the Insurance Act, 1938 and Section 27 of the Insurance Regulatory and Development Authority Act, 1999:-

- (i) The Insurance Regulatory and Development Authority of India (Preparation of Financial Statements and Auditor's Report of Insurance Companies) (First Amendment) Regulations, 2021 published in Notification No. F. No. IRDAI/Reg/5/177/2021 in Gazette of India dated 11th May, 2021.
 - (ii) The Insurance Regulatory and Development Authority of India (Regulatory Sandbox) (Amendment) Regulations, 2021 published in Notification No. F. No. IRDAI/Reg/3/175/2021 in Gazette of India dated 9th April, 2021.
 - (iii) The Insurance Regulatory and Development Authority of India (Indian Insurance Companies) (Amendment) Regulations, 2021 published in Notification No. F. No. IRDAI/Reg/6/178/2021 in Gazette of India dated 8th July, 2021.
 - (iv) The Insurance Regulatory and Development Authority of India (Insurance Advertisements and Disclosure) Regulations, 2021 published in Notification No. F. No. IRDAI/Reg/2/174/2021 in Gazette of India dated 9th April, 2021.
 - (v) The Insurance Regulatory and Development Authority of India (Manner of Assessment of Compensation to Shareholders or Members on Amalgamation) Regulations, 2021 published in Notification No. F. No. IRDAI/Reg/4/176/2021 in Gazette of India dated 22nd April, 2021.
- (6) A copy each of the following Notifications (Hindi and English versions) under sub-section (3) of Section 114 of the Insurance Act, 1938:-
- (i) The Insurance (Appeal to Securities Appellate Tribunal) Amendment Rules, 2021 published in Notification No. G.S.R.262(E) in Gazette of India dated 15th April, 2021.
 - (ii) The Insurance Ombudsman (Second Amendment) Rules, 2021 published in Notification No. G.S.R.334(E) in Gazette of India dated 18th May, 2021.

- (iii) The Indian Insurance Companies (Foreign Investment) Amendment Rules, 2021 published in Notification No. G.S.R.337(E) in Gazette of India dated 19th May, 2021.
- (7) A copy of the Actuaries (Procedure for Inquiry of Professional and Other Misconduct) Amendment Rules, 2021 (Hindi and English versions) published in Notification No. G.S.R.417(E) in Gazette of India dated 18th June, 2021 under Section 58 of the Actuaries Act, 2006.

UTPAL KUMAR SINGH
Secretary General

*New Delhi;
July 30, 2021*