

## RAJYA SABHA

*Tuesday, the 5<sup>th</sup> December, 2023 / 14 Agrahayana, 1945 (Saka)*

*The House met at eleven of the clock,*

*MR. CHAIRMAN in the Chair.*

### BIRTHDAY GREETINGS

MR. CHAIRMAN: Birthday Greetings and she walks in at the right time. Hon. Members, I am pleased to extend birthday greetings to hon. Member of Parliament, Shrimati Rajani Ashokrao Patil. Shrimati Patil is a second term Member of this august House, from 2013 to 2019 and from 2021 till date and further; she had also been a Member of Lok Sabha from 1996 to 1998. From that perspective, she belongs to the category of axed MPs as I belong, who never completed their term. Shrimati Patil belongs to a renowned family of freedom fighters. She is granddaughter of late Shri Vishnu Ganesh Pingle, a founding member of Ghadar Movement and her father was also a veteran freedom fighter and a member of Central Legislative Assembly in 1937. Her mother was also a freedom fighter. Shrimati Rajani Patil is fond of music, theatre and travelling. She is married to Shri Ashok Patil and has two sons, Aditya and Amit and a daughter, Tejaswini Patil.

Hon. Members, on my own and your behalf, I wish her a long, healthy and happy life and to be ever blessed in public life.

Now, papers to be laid on the Table.

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### PAPERS LAID ON THE TABLE

#### I. Notifications of the Ministry of Finance

#### II. Reports and Accounts (2022-2023) of AJNIFM, Faridabad, Haryana and NIPFP, New Delhi and related papers

**वित्त मंत्रालय में राज्य मंत्री (श्री पंकज चौधरी):** महोदय, मैं निम्नलिखित पत्रों की एक-एक प्रति (अंग्रेज़ी तथा हिन्दी में) सभा पटल पर रखता हूँ :-

I. (i) A copy (in English and Hindi) of the Ministry of Finance (Department of Economic Affairs) Notification No. SEBI/LAD-NRO/GN/2023/143, dated the 10<sup>th</sup> August, 2023, publishing the Securities and Exchange Board of India (Foreign

Portfolio Investors) (Second Amendment) Regulations, 2023, under Section 31 of the Securities and Exchange Board of India Act, 1992.

[Placed in Library. See No. L.T. 10100/17/23]

(ii) A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under Section 166 of the Central Goods and Services Tax Act, 2017, along with Explanatory Memoranda:—

- (1) S.O. 3422 (E), dated the 31<sup>st</sup> July, 2023, notifying the commencement of the provisions of Sections 137 to 162 (except Sections 149 to 154) of the Finance Act, 2023 with effect from 01.10.2023 and those of Sections 149 to 154 of the said Act with effect from 01.08.2023.
- (2) S.O. 3423 (E), dated the 31<sup>st</sup> July, 2023, notifying special procedure to be followed by a registered person pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.
- (3) S.O. 3424 (E), dated the 31<sup>st</sup> July, 2023, notifying special procedure to be followed by a registered person engaged in manufacturing of certain goods.
- (4) G.S.R. 574 (E), dated the 31<sup>st</sup> July, 2023, amending the Principal Notification No. G.S.R. 903 (E), dated the 26<sup>th</sup> December, 2022.
- (5) G.S.R. 575 (E), dated the 31<sup>st</sup> July, 2023, exempting the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.
- (6) G.S.R. 577 (E), dated the 31<sup>st</sup> July, 2023, waiving the requirement of mandatory registration under section 24(ix) of the said Act for person supplying goods through ECOs, subject to certain conditions.
- (7) G.S.R. 588 (E), dated the 4<sup>th</sup> August, 2023, notifying a special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by composition taxpayers.
- (8) G.S.R. 589 (E), dated the 4<sup>th</sup> August, 2023, notifying a special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by unregistered persons.
- (9) G.S.R. 590 (E), dated the 4<sup>th</sup> August, 2023, publishing the Central Goods and Services Tax (Second Amendment) Rules, 2023.
- (10) G.S.R. 657 (E), dated the 6<sup>th</sup> September, 2023, publishing the Central Goods and Services Tax (Third Amendment) Rules, 2023.
- (11) S.O. 4090 (E), dated the 18<sup>th</sup> September, 2023, appointing common adjudicating authority in respect of show cause notice issued in favour of

M/s Inkuat Infrasol Pvt. Ltd.

- (12) S.O. 4219 (E), dated the 25<sup>th</sup> September, 2023, amending the Principal Notification No. S.O. 3424 (E), dated the 31<sup>st</sup> July, 2023.
- (13) G.S.R. 704 (E), dated the 29<sup>th</sup> September, 2023, notifying the commencement of the Central Goods and Services Tax (Amendment) Act, 2023 with effect from 01.10.2023.
- (14) G.S.R. 705 (E), dated the 29<sup>th</sup> September, 2023, notifying supply of online money gaming, supply of online gaming other than online money gaming and supply of actionable claims in casinos under sub-section (5) of Section 15 of the said Act.
- (15) G.S.R. 706 (E), dated the 29<sup>th</sup> September, 2023, amending the Principal Notification No. G.S.R. 1422 (E), dated the 15<sup>th</sup> November, 2017.
- (16) G.S.R. 707 (E), dated the 29<sup>th</sup> September, 2023, publishing the Central Goods and Services Tax (Third Amendment) Rules, 2023.
- (17) G.S.R. 798 (E), dated the 26<sup>th</sup> October, 2023, publishing the Central Goods and Services Tax (Fourth Amendment) Rules, 2023.
- (18) S.O. 4767 (E), dated the 2<sup>nd</sup> November, 2023, notifying a special procedure for condonation of delay in filing of appeals against demand orders passed until 31<sup>st</sup> March, 2023.

[Placed in Library. For (1) to (18) See No. L.T. 10229/17/23]

(iii) A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under Section 166 of the Central Goods and Services Tax Act, 2017 and Section 24 of the Integrated Goods and Services Tax Act, 2017, along with Explanatory Memoranda:—

- (1) G.S.R. 576 (E), dated the 31<sup>st</sup> July, 2023, notifying "Account Aggregator" as the systems with which information may be shared by the common portal under 158A of the Central Goods and Services Tax Act, 2017.
- (2) S.O. 3420 (E), dated the 31<sup>st</sup> July, 2023, appointing common adjudicating authority in respect of show cause notices in favour of/against M/s BSH Household Appliances Manufacturing Pvt. Ltd.

[Placed in Library. For (1) and (2) See No. L.T. 10229/17/23]

(iv) A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under Section 24 of the Integrated Goods and Services Tax Act, 2017, along with Explanatory Memoranda:—

- (1) G.S.R. 578 (E), dated the 31<sup>st</sup> July, 2023, notifying all goods or services which may be exported on payment of integrated tax and on which the

supplier of such goods or services may claim the refund of tax so paid.

- (2) S.O. 3421 (E), dated the 31<sup>st</sup> July, 2023, notifying the commencement of the provisions of Section 123 of the Finance Act, 2021.

[Placed in Library. For (1) and (2) See No. L.T. 10229/17/23]

- (3) G.S.R. 708 (E), dated the 29<sup>th</sup> September, 2023, notifying the commencement of the provisions of the Integrated Goods and Services Tax (Amendment) Act, 2023 with effect from 01.10.2023.

- (4) G.S.R. 709 (E), dated the 29<sup>th</sup> September, 2023, notifying the supply of online money gaming as the supply of goods on import of which integrated tax shall be levied and collected under sub-section (1) of Section 5 of the said Act.

- (5) G.S.R. 710 (E), dated the 29<sup>th</sup> September, 2023, notifying to provide simplified registration Scheme for overseas supplier of online money gaming.

- (6) G.S.R. 797 (E), dated the 26<sup>th</sup> October, 2023, amending the Principal Notification No. G.S.R. 578 (E), dated the 31<sup>st</sup> July, 2023.

[Placed in Library. For (3) to (6) See No. L.T. 10230/17/23]

- II. (i)(a) Annual Report of the Arun Jaitley National Institute of Financial Management (AJNIFM), Faridabad, Haryana, for the year 2022-23.

- (b) Annual Accounts of the Arun Jaitley National Institute of Financial Management (AJNIFM), Faridabad, Haryana, for the year 2022-23, together with the Auditor's Report on the Accounts.

- (c) Statement by Government accepting the above Report.

[Placed in Library. See No. L.T. 10226/17/23]

- (ii)(a) Forty-seventh Annual Report and Accounts of the National Institute of Public Finance and Policy (NIPFP), New Delhi, for the year 2022-23, together with the Auditor's Report on the Accounts.

- (b) Review by Government on the working of the above Institute.

[Placed in Library. See No. L.T. 10225/17/23]

#### **I. Notifications of the Ministry of Finance**

#### **II. Reports and Accounts (2022-23) of NHB, New Delhi and PFRDA, New Delhi and related papers**

#### **III. Reports and Accounts (2022-23) of various Regional Rural Banks and related papers**