



DEWAS UDYOG CIRCLE

Issue No – 422

Monthly Newsletter

July, 2024

President
Mr. Ashok Khandelia
Hon. Secretary
Mr. Anjan Shah



India's Independence Day



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National Sports Day of India



ASSOCIATION OF INDUSTRIES DEWAS

KNOWLEDGE CENTRE***Independence Day***

Independence Day is celebrated annually on [15 August](#) as a [public holiday in India](#) commemorating the nation's [independence from the United Kingdom](#) on 15 August 1947, the day when the provisions of the [Indian Independence Act](#), which transferred legislative sovereignty to the [Indian Constituent Assembly](#), came into effect. India retained [King George VI](#) as head of state until its transition to a republic, when the Constitution of India came into effect on 26 January 1950 (celebrated as [Indian Republic Day](#)) and replaced the dominion prefix, [Dominion of India](#), with the enactment of the sovereign law [Constitution of India](#).

National Sports Day of India

The National Sports Day in India is celebrated on 29 August, on the birth anniversary of hockey player Major Dhyan Chand. This day marks the birthday of Major [Dhyan Chand Singh](#), the hockey player who won gold medals in [Olympics for India](#) in the years 1928, 1932 and 1936. He scored 570 goals in his career, from 1926 - 1949 (according to his autobiography, *Goals*).

After putting his stamp on international hockey arena, and having served his country to reach its pinnacles of glory multiple times. He was a legendary figure in the Indian and world hockey.

Important Days in August

August 6	Hiroshima Day
August 7	National Handloom Day
August 9	Quit India Movement Day
August 12	International youth Day
August 14	Pakistan's Independence Day
August 15	India's Independence Day
August 19	World Photography Day
August 20	Sadbhavana Diwas
August 29	National Sports Day of India (Dhyanchand's Birth Day)
August 30	Small Industry Day

“We cannot solve problems with the kind of thinking we employed when we came up with them.” — Albert Einstein

NOTIFICATIONS/CIRCULARS

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BONUS by Principal Employer to workers of Contractor(s)

The employees engaged through the contract labour as covered under the Contract Labour (Regulation & Abolition) Act will not be entitled to bonus from the principal employer. In *Cominco Binani Zinc Ltd. v. Pappachan*, 1989 (1) LLJ 452: 1989 LLR 123, the Kerala High Court has held that neither the Contract Labour (R&A) Act nor the Payment of Bonus Act provides that the employees engaged through the contractor will be entitled to bonus under the Payment of Bonus Act.

The Contract Labour (Regulation & Abolition) Act, 1970 provides that the principal employer will ensure that the wages to the employees of the contractor must be paid in the presence of the authorized representative of the Principal Employer. Sub-section 4 of section 21 of the Contract Labour (Regulation & Abolition) Act stipulates that in case the contractor fails to make payment of wages within the prescribed period or makes short payment, then the principal employer shall be liable to make payment of wages in full or the unpaid balance due, as the case may be, to the contract labour employed by the contractor. On this analogy, a question arises as to whether principal employer is liable to pay bonus to the employees of the contractor in case the contractor, if liable, fails to pay bonus to its employees. The facts of a case, *Shachindra Kumar, Factory Manager, Hindustan Unilever Ltd. v. State of Karnataka, Labour Department*, 2013 LLR 595 (Karn HC) are that the officials of the Labour Department conducted inspection of the records of the Hindustan Unilever Ltd., (hereinafter referred to as petitioner in Mangalore and found that the company is not paying bonus to the contract

labourers on par with regular employees. A notice was issued to the petitioners for making payment of bonus to the contract labourers. The petitioners sent a reply saying that the contract labourers are not the employees as defined under the Payment of Bonus Act, therefore, they are not entitled for bonus from the principal employer on par with their regular employees. The Authorities under the Payment of Bonus Act not being satisfied with the reply, lodged a complaint before Judicial Magistrate Ist Class, Mangalore alleging that the Factory Manager and the Unit HR head of the company (hereinafter referred as petitioners) have committed violation of provisions of Payment of Bonus Act and they are guilty of the offence punishable under section 28 of the said Act.

The learned Magistrate before whom the complaint was presented, took cognizance of the offence and ordered issue of summons to the petitioners. On coming to know of the same, petitioners presented a petition under section 482 of the Criminal Procedure Code in the Karnataka High Court.

The contention urged before the High Court has been that the Magistrate, without applying his judicious mind even to the averments made in the complaint wherein the definition of an employee as defined in Payment of Bonus Act is extracted which clearly indicated that it does not include the contract labourers, has taken cognizance of the offence alleged, therefore, the cognizance taken for violation of section 11 punishable under section 28 of the said Act is bad in law and without jurisdiction.

E-Mail : hkumar@vsnl.com

October, 2018 - 12

“Learn as if you will live forever, live like you will die tomorrow.” — Mahatma Gandhi

[NOTIFICATIONS/CIRCULARS](#)

[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)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
No. 14/2024 – Central Tax

New Delhi, the 10th July, 2024

G.S.R.(E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

“Stay away from those people who try to disparage your ambitions. Small minds will always do that, but great minds will give you a feeling that you can become great too.” —
Mark Twain

[NOTIFICATIONS/CIRCULARS](#)

Circular No. 229/23 /2024-GST

F. No. 190354/94/2024-TO(TRU-II)-CBEC

Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

North Block, New Delhi
Date: 15th July, 2024

To

The Principal Chief Commissioners/ Principal Directors General,
The Chief Commissioners/ Directors General,
The Principal Commissioners/ Commissioners of Central Excise & Central Tax

Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi –reg.

Madam/ Sir,

Based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under:

2. Clarification regarding GST rate on Solar Cookers:

2.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of solar cookers that work on dual energy source.

2.2 On the recommendations of GST Council, it is hereby clarified that solar cookers that work on dual energy of solar energy and grid electricity are appropriately classifiable under heading 8516 and already attract a GST rate of 12% *vide* Sl. No. 201A of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017.

NOTIFICATIONS/CIRCULARS

3. Clarification regarding GST rate on Fire Water Sprinklers:

3.1 Representations have been received seeking clarification as to whether the existing entry covering sprinkles at 12% GST rate also cover Fire Water Sprinklers.

3.2 On the recommendations of the Council, it is hereby clarified that all types of sprinklers, including fire water sprinklers attract GST at the rate of 12% *vide* Sl. No. 195 B of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017.

3.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on "as is where is basis".

4. Clarification regarding GST rate on parts of Poultry-keeping machinery:

4.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of 'parts' of Poultry-keeping machinery.

4.2 Parts of Poultry-keeping machinery are classifiable under tariff item 8436 91 00 and attract GST at the rate of 12% *vide* Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017. On the recommendations of the Council, to bring clarity on the issue, the relevant entry at Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017, has been amended *vide* notification No. 2/2024-Central Tax (Rate), dated the 12th July, 2024 to specifically include 'parts' of Poultry-keeping machinery.

4.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on "as is where is basis".

5. Clarification regarding the scope of expression 'pre-packaged and labelled' for supply of agricultural farm produce:

5.1 Representations have been received seeking clarification regarding the scope of expression 'pre-packaged and labelled' for the purposes of levy of GST on supply of agricultural farm produce in view of amendment made in Legal Metrology (Packaged Commodities) Rules, 2011.

5.2 On the basis of the recommendation of the GST Council, the definition of 'pre-packaged and labelled' in notification No. 1/2017-Central Tax (Rate) and notification No. 2/2017-Central Tax (Rate), both dated the 28th June, 2017, has been amended *vide* notification No. 2/2024-Central Tax (Rate) dated 12th July 2024 and notification No. 3/2024-Central Tax (Rate) dated 12th July, 2024, respectively, to exclude the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre from the scope of 'pre-packaged and labelled'. Consequently, supply of agricultural farm produce in package (s) containing quantity of more than 25 kilogram or 25 litre will not attract GST levy of 5%.

5.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are hereby regularized on "as is where is" basis.

NOTIFICATIONS/CIRCULARS**6. Clarification regarding supplies of goods made to or by agency engaged by Government**

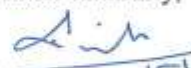
6.1 Prior to 17th July, 2022, supplies of pulses and cereals attracted GST at rate of 5%, wherein the said goods were put up in a unit container and bearing a registered brand name and/or bearing a brand name on which an actionable claim or enforceable right in a court of law is available.

6.2 On the basis of the recommendation of the GST Council, in view of the genuine interpretational issues, the issues for the past period from 01.07.2017 up to 17.07.2022 are hereby regularized on "as is where is" basis for supplies made to or by any agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society subject to following conditions, namely:-

- a. the concerned supplier furnishes a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned recommending that supplies have been made to or by an agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society, within a period of 180 days from the date of issuance of this Circular to the jurisdictional commissioner of the Central Tax or jurisdictional commissioner of the State Tax, or jurisdictional officer of the Union Territory Tax, as the case maybe; and
- b. Input Tax Credit shall not be allowed on such inputs and, if availed on such inputs, it shall be reversed within a period of 180 days from the date of issuance of this Circular, if the supplier intends to take the benefit under the proposed regularisation.

7. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,


(Limatula Yaden) 15/7/2022
Joint Secretary (TRU)
Tel: 011 -2309 2687

NOTIFICATIONS/CIRCULARS**M.P. POWER MANAGEMENT COMPANY LIMITED**

CIN: U40109MP2006SGC018637 (A Government of MP Undertaking)
 Regd. Office: Shakti Bhawan, Rampur Jabalpur Madhya Pradesh INDIA 482 008. Tel: 0761-2661111,
 2660500, Fax: 0761 – 2661696, Website: www.mppmcl.com email: md@mppmcl.com

No. CGM (RM)/FPPAS/24-25/ 181

/Jabalpur/Dated 24/07/2024

To,

1. The Managing Director
M.P. Paschim KVV Co. Ltd.
G.P.H Compound, Polo Ground, Indore (M.P)
2. The Managing Director
M.P. Madhya KVV Co. Ltd.
Bijlee Nagar Colony, Nishtha Parisar, Govindpura, Bhopal (M.P)
3. The Managing Director
M.P. Poorv KVV Co. Ltd.
Block No.7 Ground Floor, Shakti Bhawan, Jabalpur (M.P)


Sub: - Fuel & Power Purchase Adjustment Surcharge (FPPAS) for the Month of July-2024

Ref: - First Amendment to MPERC (Terms and Conditions for Determination of Tariff for Supply and Wheeling of Electricity and Methods and Principles for Fixation of Charges) (1st Amendment) Regulation, 2021 {ARG-35(III) (i) of 2023}

As per the Regulations cited under reference, the FPPAS for the month of July-2024 has been calculated as (-) 0.21 %.

Accordingly, FPPAS of (-) 0.21 % is to be billed to the consumers on energy charge for one month commencing 24th July-2024. As directed by the Honble MPERC, a single FPPAS rate shall be levied to all LT and HT consumers for the billing month. A detailed calculation sheet is attached herein for your reference and uploading the same on the website of the company to comply with provisions of the Regulations.

Encl.: As above


Chief General Manager (RM)
MPPMCL JABALPUR

Copy to: -

- (1) OSD Energy, Deptt GoMP, Bhopal
- (2) The Secretary, MPERC, Metro Plaza, Bittan Market, Arera Colony, Bhopal
- (3) PS to MD.MPPMCL Jabalpur.
- (4) The Chief General Manager, Commercial (Conv.)/(Non-Conv.) MPPMCL
- (5) Chief Financial Officer, MPPMCL, Jabalpur
- (6) Director (Commercial) / CGM (Commercial) MPPoKVVCL/MPMaKVVCL/MPPaKVVCL,
Jabalpur/Bhopal/Indore-

Chief General Manager (Revenue Management) : Block no. 11, Ground floor, Shakti Bhawan, Rampur, Jabalpur 482008, Telephone no. Office:
 email: shailendra.saxena@mppmcl.com

EVENTS**“OPEN HOUSE MEETING ON GST”**

An open house meeting was organized by CGST, Division Dewas to brief about recent relief given in GST and also amendments made under GST at the office of Association of Industries Dewas on 09th July, 2024 Tuesday. Shri Subhash Pujari Assistant Commissioner CGST, Division – Dewas and other officials were present in the meeting.

**“ONE DAY ENTREPRENEURSHIP AWARENESS PROGRAMS (EAP)”**

MSME DFO, Indore was organized a One Day Entrepreneurship Awareness Programs (EAP) specially for Schedule Caste Participants at Govt. ITI, Dewas on Dated 19.07.2024 (Friday) at 10.30 AM. Shri Rohit Bhoraskar attended the program as a chief guest.



“Concentrate all your thoughts upon the work in hand. The sun's rays do not burn until brought to a focus.” — Alexander Graham Bell

EVENTS**CHESS COMPETITION**

Chess competition was organized on 12.07.2024 at AID, among the employees working in various Industries. Shri Rishav Gupta Collector, Dewas inaugurated the event. Total 65 employees participated in this event.

Final results are as follows: -

Company Name	Name of Participant	Results
M/s VE Commercial Vehicles Limited	Mr. Rajkumar Tiwari	Winner
M/s Navin Fluorine International Ltd.	Mr. Mahesh Kumar Singh	1 st Runner-up
M/s Caparo Engineering India Ltd.	Mr. Shashikanth Dubey	2 nd Runner-up
M/s Baerlocher India Additives Pvt. Ltd.	Mr. Dhiraj Modak	3 rd Runner-up

AID thanks all the member industries for making the above event a success.



Winner - Mr. Rajkumar Tiwari
V.E. Commercial Vehicle Ltd.



1st Runner UP - Mr. Mahesh Kumar Singh
Navin Fluorine International Ltd.



2nd Runner UP - Mr. Shashikanth Dubey
Caparo Engineering Ltd.



3rd Runner UP - Mr. Dhiraj Modak
Baerlocher India Additives Ltd.



“Develop success from failures. Discouragement and failure are two of the surest stepping stones to success.” —Dale Carnegie

EVENTS**MEETING SE MPPKVV CO. LTD., DEWAS**

Dr. Dhruv Narayan Sharma S.E. O & M MPPKVV Co. Ltd. Dewas visited AID along with his team on 23.07.2024 for an interaction with our members.

All the present officials were welcomed by AID. In this program, the problems arising under power supply were discussed with Dr. Dhruv Narayan Sharma.

On this, he assured to resolve all the problems at the earliest.

**SEMINAR ON “SOLAR ENERGY”**

Orb Energy, Bengaluru conducted a seminar on “**Solar Energy**” at AID on 24.07.2024 along with his team. Mr. Vishal Khalotiya, Deputy General Manager- PV Projects, Orb Energy shared his expert view on the said topic.

**“NIDHI APKE NIKAT 2.0”**

“Nidhi Apke Nikat 2.0” program was organized by RPFCL at Pradhikaran Building (Near Lal Get) on 29.07.2024. In this program, the problems related to KYC/ Full & final/ Pension of employers and the employees were resolved.



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