Dy. No. FTS- 147255/12
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

[Signature]

Room No. 146J North Block
New Delhi, the 13th September, 2012

To,
The Editor,
Taxindiaonline.com
Unit No.1, 2nd Floor,
Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi-110070.

Sir,

Subject: - Notification fiasco-who is responsible for confusion? - An article published in the Taxindiaonline.com on 27-08-2012

With reference to the report captioned “Notification fiasco- who is responsible for confusion?” dated 27-08-2012 published on your website, I am directed to provide the following clarification:

(1) Corrections to the legal text of a notification are invariably made either by way of a corrigendum or an amendment notification- both of which are duly displayed on the CBEC website (www.cbec.gov.in) and published in the official Gazette. There is no question of “smuggling” corrections or carrying them out “secretly” as alleged in the report.

(2) In the case of the entry at S. No. 148 (B) of notification no. 12/2012-Customs dated 17-03-2012 the correct legal position is that condition no. 5 is applicable. That being so, there is no amendment notification or corrigendum to substitute it with “-.” However owing to a typographical error in the electronic version of the notification (reflecting the updated position as on 30-05-2012), the relevant entry under column (6) indicated a “-” at the time the aforesaid report appeared. This has now been corrected. The copy published on the website is for trade facilitation and does not have any legal force.

Yours sincerely,

G. G. Pai

[Signature]

Director (TRU)
23092753, Fax- 23092031