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Ref.No.MAIT/PY/2625

January 16, 2023

Ms. Limatula Yaden
Joint Secretary (TRU-1)
Central Board of Indirect Taxes and Customs

Subject: Gentle Reminder for Issuance of Clarification on Prospective Applicability of Corrigendum dated 07.04.2022 issued with respect to Notification No. 57/2021-Cus. dated 29.12.2021.

Respected Madam,

Greetings from MAIT!

This bears reference to our representation No.MAIT/PY/2468 dated May 5, 2022 (**copy enclosed**), where we had requested for issuance of clarification on **Prospective Applicability** of Corrigendum dated 07.04.2022 issued with respect to Notification No. 57/2021-Cus. dated 29.12.2021; however, **no clarification has been issued due to which notices are being sent to the industry for paying duties retrospectively which is hurting the industry.**

The above referred Corrigendum has effectively modified the description of S.No.29 of N. No. 24/2005 to read as "*Liquid crystal devices for goods mentioned at S. Nos. 1 to 38A*". Therefore, the Corrigendum has restricted the scope of the exemption granted under S. No.29 of the N. No. 24/2005 to a limited number of products as against all the 'Liquid Crystal Devices' prior to issuance of Corrigendum.

While the industry understands the changes brought in by CBIC, it is a settled law that an amendment to a notification has to be treated as prospective in nature unless expressly stated. Besides, a corrigendum which brings about substantial change cannot be construed as merely a correction and assumes the nature of an amendment. Industry believes that the purpose of issuing a corrigendum is essentially to correct an error in a document that has been issued earlier. Thus, the scope of the corrigendum is limited to correction of such error that may have inadvertently crept into the final document that has been issued and NOT bringing substantial changes with retrospective effect. Hence, the Corrigendum under consideration should have prospective application only.

In light of the above submissions, **MAIT humbly requests your good office to issue an urgent clarification to the effect that the amendment introduced vide Corrigendum to entry no. 4(iv) of N. No. 57/2021 is prospective in nature.**

Look forward to favorable consideration and urgent resolution of this concern faced by the industry.

Warm regards,

Col. AA Jafri, Retd.
Director General