

09th & 10th
Week
Updates

NOTIFICATIONS

LATEST NOTIFICATION UPDATES

12th March,
2023

CBIC Notification 09th & 10th week

1. Notification No. 01/2023 – CENTRAL TAX (Rate), INTEGRATED TAX (Rate) Dated 28th February, 2023.

Seeks to notify change in GST with regards to services as recommended by GST Council in its 49th meeting.

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board, or body set up by the Central Government or State Government including the National Testing Agency for the conduct of entrance examination for admission to educational institutions shall be treated as an educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

<https://taxinformation.cbic.gov.in/view-pdf/1009642/ENG/Notifications>

2. Notification No. 02/2023 – CENTRAL TAX (Rate), INTEGRATED TAX (Rate) Dated 28th February, 2023.

Seeks to notify change in GST with regards to services as recommended by GST Council in its 49th meeting.

In the said notification, in explanation, in clause (h) for the words “and State Legislatures” the words “ State Legislatures, Courts, Tribunals” shall be substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009643/ENG/Notifications>

3. Notification No. 03/2023 – CENTRAL TAX (Rate), INTEGRATED TAX (Rate) Dated 28th February, 2023.

In the said Notification of Central Tax (Rate) No. 01/2017 dated 28th June, 2017 the following amendments are being done:

- (i) In Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) In Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

186A - 8214 - Pencil sharpeners”;

- (iii) In Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

<https://taxinformation.cbic.gov.in/view-pdf/1009644/ENG/Notifications>

4. Notification No. 04/2023 – CENTRAL TAX (Rate), INTEGRATED TAX (Rate) Dated 28th February, 2023.

In the said Notification of Central Tax (Rate) No. 02/2017 dated 28th June, 2017 the following amendments are being done:

In the Schedule, against S. No.94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”

<https://taxinformation.cbic.gov.in/view-pdf/1009645/ENG/Notifications>

5. Notification No. 01/2023 – COMPENSATION CESS (Rate) Dated 28th February, 2023.

In the said notification, in the Schedule, against Sl. No. 41A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Coal rejects supplied to a coal washery or by a coal washery, arising out of coal on which compensation cess has been paid and input tax credit thereof has not been availed by any person

<https://taxinformation.cbic.gov.in/view-pdf/1009654/ENG/Notifications>

6. Notification No. 14/2023 – Customs, Dated 28th February 2023.

Seeks to amend Notification No.104/94 – Customs , dated 16th March , 1994.

In the said notification, after the Second proviso, the following Explanation shall be inserted, namely: -

“Explanation.-A device such as tag, tracking device or data logger already affixed on the container at the time of import shall also be eligible for exemption from the duty of customs and the integrated tax as is available to the said container under this notification.”

<https://taxinformation.cbic.gov.in/view-pdf/1009655/ENG/Notifications>

7. Notification No. 15/2023 – Customs, Dated 03rd March 2023.

Seeks to amend Notification No.30/2022 – Customs, dated 24th May, 2022.

In the said notification, in paragraph 2, for the figure “2024”, the figure “2023” shall be substituted

<https://taxinformation.cbic.gov.in/view-pdf/1009660/ENG/Notifications>

8. Notification No. 16/2023 – Customs, Dated 03rd March 2023.

Seeks to amend notification No. 50/2017- Customs, dated 30.06.2017, in order to reduce the BCD on Tur Whole to Nil.

<https://taxinformation.cbic.gov.in/view-pdf/1009661/ENG/Notifications>

9. Notification No. 11/2023 – Customs (NT), Dated 28th February 2023.

There is an increase and decrease in the Tariff value of Edible oils, Brass scrap, Areca Nut, Gold and Silver.

<https://taxinformation.cbic.gov.in/view-pdf/1009656/ENG/Notifications>

10. Notification No. 12/2023 – Customs (NT), Dated 02nd March 2023.

There is an increase and decrease in the Foreign Exchange rates dated 2nd March, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009657/ENG/Notifications>

11.Circular No. 06/2023 – Customs, Dated 01st March 2023.

Authorisations for booking Post Offices and their corresponding Foreign Post offices in terms of the Postal Export (Electronic Declaration and Processing) Regulations 2022-Reg.

<https://taxinformation.cbic.gov.in/view-pdf/1003152/ENG/Circulars>

12.Circular No. 07/2022 – Customs, Dated 01st March 2023.

Boarding functions –Improving transparency using boarding Jacket fitted with Body Worn Camera (BWC) having video/audio recording facility by Boarding Officer -reg

<https://taxinformation.cbic.gov.in/view-pdf/1003153/ENG/Circulars>

13.Notification No. 10/2023 – Central Excise, Dated 03rd March 2023.

Seeks to amend Notification No. 18/2022-Central Excise, dated the 19th of July 2022 to increase the Special Additional Excise Duty on production of Petroleum Crude and reduce SAED on export of Aviation turbine Fuel.

<https://taxinformation.cbic.gov.in/view-pdf/1009662/ENG/Notifications>

14.Notification No. 11/2023 – Central Excise, Dated 03rd March 2023.

Seeks to further amend Notification No. 04/2022-Central Excise, dated the 30th June, 2022, to reduce the Special Additional Excise Duty on Diesel.

<https://taxinformation.cbic.gov.in/view-pdf/1009663/ENG/Notifications>

15.Notification No. 12/2023 – Central Excise, Dated 03rd March 2023.

Seeks to further amend Notification No. 10/2022-Central Excise, dated the 30th June, 2022 , to reduce the Road and Infrastructure Cess on Diesel.

<https://taxinformation.cbic.gov.in/view-pdf/1009664/ENG/Notification>

16.Notification No. 01/2023 – Central Excise (NT), Dated 03rd March 2023.

Appointment of Additional Assistant Director as Central Excise Officer of the rank of Superintendent.

<https://taxinformation.cbic.gov.in/view-pdf/1009658/ENG/Notifications>

17.Circular No. 214/1/2023 – Service Tax, Dated 28th February, 2023.

Leviability of Service Tax on the declared service "Agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act" under clause (e) of section 66E of the Finance Act, 1994 – reg

DGFT Notification – 09th & 10th week

1. Public Notice No. 50/2015-2020 –Dated 28th February, 2023.

Para 4.42 of the Handbook of Procedures 2015-2020 has been amended to integrate a uniform and transparent system for implementation of all PRC decisions including previous decisions involving process of levying Composition Fee in case of extension of Export Obligation Period (BOP) and/or regularisation of exports already made under Advance Authorization Scheme, for ease of doing business and reduction of transaction cost.

<https://content.dgft.gov.in/Website/dgftprod/898f7d6a-9cce-4cac-a7dd-2abe0c422dce/Public%20Notice%20no.%2059%20English.pdf>

2. Public Notice No. 60/2015-2020 –Dated 01st March, 2023.

Last date of Import of Crude Sunflower Seed oil (ITC(HS) 15121110) under TRQ has been revised to 31.03.2023. Further, no TRQs shall be allocated for import of Crude Sunflower Oil in Financial year 2023-24.

<https://content.dgft.gov.in/Website/dgftprod/10efb13b-015a-41b2-b40f-6956143f4218/PN-60%20-PDF-English.pdf>

SEZ Notification

Amendment of SEZ rule 21B dated 23rd February, 2023.

In the Special Economic Zones Rules, 2006, after rule 21A, the following rule shall be inserted, namely: -

“21B.Units dealing with aircraft leasing activities. - A Unit in an International Financial Services Centre, authorised to undertake aircraft leasing activity, if allowed by the International Financial Services Centre Authority not to maintain separate office, may utilise office space or manpower or both, of another unit set up in International Financial Services Centre authorised to undertake aircraft leasing activity, as may be approved by the Authority.

<http://sezindia.nic.in/upload/uploadfiles/files/amendment%202023.pdf>