

NOTIFICATIONS

LATEST NOTIFICATION UPDATES

CBIC Notification 13th week

1. Notification No. 02/2023 – Central Tax, Dated 31st March, 2023.

Amended Notification No. 73/2017 – Central tax, dated 29th December, 2017.
Amnesty (Granting Pardon) to GSTR – 4 non fillers.

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009685/ENG/Notifications>

2. Notification No. 03/2023 – Central Tax, Dated 31st March 2023.

Extension of time limit for application for revocation of cancellation of registration till 30th June 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009684/ENG/Notifications>

3. **Notification No. 04/2023 – Central Tax, Dated 31st March 2023**

Amendment of CGST rules – Notification No. 03/2017

In the sub rule 4(A) new rule is substituted – where a person is submitting application in PART B of FORM GST REG-01 under sub rule (4) undergo authentication of Aadhar card.

In the sub rule 4(B), for and words, “ provisions of”, the words “proviso to” shall be substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009686/ENG/Notifications>

4. **Notification No. 05/2023 – Central Tax, Dated 31st March 2023**

Seeks to amend notification no. 27/2022 – Central tax, dated 26th December 2022.

For the words, “provisions of”, the words “proviso to” shall be substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009687/ENG/Notifications>

5. **Notification No. 06/2023 – Central Tax, Dated 31st March 2023**

Amnesty Scheme for deemed withdrawal of assessment orders issues under Section 62.

- (i) The registered persons shall furnish the said return on or before the 30th day of June, 2023.
- (ii) The return shall be accompanied by payment of interest due under sub section (1) of section 50 of the said act and late fee payable under section 47 of the said act.

<https://taxinformation.cbic.gov.in/view-pdf/1009688/ENG/Notifications>

6. **Notification No. 07/2023 – Central Tax, Dated 31st March 2023**

Rationalisation of late fee for GSTR – 9 and amnesty to GSTR – 9 non fillers.

The registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees

<https://taxinformation.cbic.gov.in/view-pdf/1009689/ENG/Notifications>

7. **Notification No. 08/2023 – Central Tax, Dated 31st March 2023**

Amnesty to GSTR – 10 non filler by waiving of the amount of late fee referred to in section 47 of the Act, which is in excess of Rs.500/-for the registered persons who

fails to furnish the final return in Form GSTR – 10 by the due date but furnish the said return between the period from the 01-04-2023 to 30-06-2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009690/ENG/Notifications>

8. Notification No. 09/2023 – Central Tax, Dated 31st March 2023

Extension of limitation under Section 168A of CGST Act

- (i) for the financial year 2017-18, upto the 31st day of December, 2023;
- (ii) for the financial year 2018-19, upto the 31st day of March, 2024;
- (iii) for the financial year 2019-20, upto the 30th day of June, 2024

<https://taxinformation.cbic.gov.in/view-pdf/1009691/ENG/Notifications>

9. Circular No. 191/03/2023 – GST, Dated 27th March 2023

Clarification regarding GST rate in its 49th meeting held on 18th February 2023. - 5% GST rate has been notified on Rab, when sold in pre-packaged and labelled, and Nil GST, when sold in other than pre-packaged and labelled

<https://taxinformation.cbic.gov.in/view-pdf/1003155/ENG/Circulars>

10. Notification No. 17/2023 – Customs, Dated 29th March 2023

Seeks to amend notification 50/2017-Customs dated 30.06.2017 to continue/provide BCD exemption on import of specific textile machinery parts & raw materials for the manufacture of goods to be supplied in connection with the purposes of off-shore oil exploration or exploitation medicines of rare diseases and goods for use in the manufacture of X-ray machines.

<https://taxinformation.cbic.gov.in/content-page/explore-notification>

11. Notification No. 18/2023 – Customs, Dated 29th March 2023

Seeks to amend notification 8/2020-Customs, dated 02.02.2020 to continue/provide health cess exemption on import of goods for use in the manufacture of X-ray machines.

<https://taxinformation.cbic.gov.in/view-pdf/1009671/ENG/Notifications>

12. Notification No. 19/2023 – Customs, Dated 29th March 2023

Seeks to give effect to the 2nd tranche of India UAE CEPA-

- (1) For table 1 & 2, different table has been substituted.
- (2) In TABLE 4, against S.No. 7, in column (4), for the entry, the entry “40,000 tons” shall be substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009676/ENG/Notifications>

13. Notification No. 20/2023 – Customs, Dated 31st March 2023

Seeks to amend notification no. 22/2022 to give effect to the 2nd tranche of India UAE CEPA.

- (i) For Table (I) (II) and (III) different tables shall be substituted.
- (ii) In the Annexure, in the Table, for the Condition No. 2 and the entries relating thereto, the following Condition No. and entries shall be substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009677/ENG/Notifications>

14. Notification No. 21/2023 – Customs, Dated 01st April 2023

Regarding implementation of Advance Authorisation Scheme under Foreign Trade Policy, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009694/ENG/Notifications>

15. Notification No. 22/2023 – Customs, Dated 01st April 2023

Regarding implementation of Advance Authorisation Scheme for deemed export under Foreign Trade Policy, 2023

<https://taxinformation.cbic.gov.in/view-pdf/1009695/ENG/Notifications>

16. Notification No. 23/2023 – Customs, Dated 01st April 2023

Seeks to Exempts materials imported into India, against a valid Advance Authorisation for Annual Requirement with actual user condition issued by Regional Authority.

<https://taxinformation.cbic.gov.in/view-pdf/1009696/ENG/Notifications>

17. Notification No. 24/2023 – Customs, Dated 01st April 2023

Regarding Implementation of Advance Authorisation Scheme for export of prohibited goods under foreign trade policy 2023.

<https://taxinformation.cbic.gov.in/content-page/explore-notification>

18. Notification No. 25/2023 – Customs, Dated 01st April 2023

Regarding Implementation of Duty-Free Import Authorisation Scheme under foreign trade policy -2023.

Seeks to exempts materials imported into India against a valid Duty Free Import Authorisation issued by the Regional Authority

<https://taxinformation.cbic.gov.in/view-pdf/1009698/ENG/Notifications>

19. Notification No. 26/2023 – Customs, Dated 01st April 2023

Regarding implementation of EPCG Scheme under Foreign Trade Policy, 2023

<https://taxinformation.cbic.gov.in/view-pdf/1009699/ENG/Notifications>

20. Notification No. 27/2023 – Customs, Dated 01st April 2023

Regarding Exemption for import of fabrics under Special Advance Authorization Scheme under para 4.04A of Foreign Trade Policy, 2023 for manufacture and export of garments.

<https://taxinformation.cbic.gov.in/view-pdf/1009700/ENG/Notifications>

21. Notification No. 28/2023 – Customs, Dated 01st April 2023

Seeks to amend Notifications of GSR and EOU schemes-reg, 2023

<https://taxinformation.cbic.gov.in/view-pdf/1009701/ENG/Notifications>

22. Circular No. 09/2023 – Customs, Dated 27th March 2023

Phased Implementation of Electronic Cash Ledger (ECL) in Customs w.e.f 01.04.2023.

It provides enabling provision where by the importer, exporter or any person liable to pay duty, fees etc., under the Customs Act, has to make a non-interest-bearing deposit with the Government for the purpose of payment

<https://taxinformation.cbic.gov.in/view-pdf/1003156/ENG/Circulars>

23. Instruction No.12/2023 – Customs, Dated 27th March 2023

Demarcation of the role of Central Intelligence Unit (CIU) in a Custom House in relation to anti smuggling work

<https://taxinformation.cbic.gov.in/view-pdf/1000469/ENG/Instructions>

24. Instruction No.13/2023 – Customs, Dated 27th March 2023

Acceptance of Electronic Certificate of Origin (e-COO) issued under India-Japan CEPA

<https://taxinformation.cbic.gov.in/view-pdf/1000470/ENG/Instructions>

25. Notification No. 15/2023 – Central Excise, Dated 31st March 2023

Seeks to amend No. 11/2017-Central Excise, dated the 30.06.2017 to extend the date of applicability of additional duty of excise on unblended diesel.

- (i) In the Table, against Sl. No. 3, in column (3), after item (ii), in the proviso, for the figures “2023”, the 2024” shall be substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009675/ENG/Notifications>

DGFT Notification – 13th week

1. Notification No. 63/2015-20 – Customs, Dated 25th March 2023.

Inclusion of 18 HS Codes under Heading 5208 in Appendix 4R for RoDTEP - reg

<https://content.dgft.gov.in/Website/dgftprod/6c1a89e3-1945-4b26-9e7e-a2c86f6d4486/RoDTEP%20Notifiatiion%20English.pdf>

2. Trade Notice No. 27/2022-23 – Customs, Dated 28th March 2023.

Extension of Date for mandatory electronic filing of Non-Preferential Certificate of Origin (CoO) through the Common Digital Platform to 31st December 2023 –reg.

<https://content.dgft.gov.in/Website/dgftprod/cff2949c-e3a3-46d7-93fc-581c92034843/Trade%20Notice%2027%20-%20Extension%20till%2031Dec2023.pdf>

3. Notification No. 1/2023 – Customs, Dated 31st March 2023.

Foreign Trade Policy 2023 is hereby notified.

<https://content.dgft.gov.in/Website/dgftprod/3c4b85cc-fb71-444d-b917-c831a6772e51/notification%20english.pdf>

4. Notification No. 64/2015-20 – Customs, Dated 31st March 2023.

Based on the final findings of the Authorised Officer ie.,DGTR, vide Notification No. 22/6/2019-DGTR dated 30.09.2021, country wise Quantitative Restrictions (QR) on import of Isopropyl Alcohol (IPA) have been notified for a period of 1 year ie., 2023-24 effective from 01.04.2023 upto 31.03.2024. The central gvt may however, review the policy and make any changes at any point of time, as deemed fit.

<https://content.dgft.gov.in/Website/dgftprod/8d319ed6-d1e1-43ee-8d62-fd44ca616681/PN%20No-64%20dated%2031-03-2023-%20English.pdf>

5. Notification No. 02/2023 – Customs, Dated 01st April 2023.

Policy condition amended to the extent of replacing “Current financial year” with “relevant financial year” against export of items under the HS codes 27101241, 27101242, 27101243, 27101244, 27101249, 27101941, 27101944 and 27101949 of Chapter 27 of Schedule 2 of the ITC (HS) Export Policy

<https://content.dgft.gov.in/Website/dgftprod/2d1d6366-d242-44ea-9f35-230d59738376/Notification%201%20English.pdf>

6. Public Notice No. 01/2023 – Customs, Dated 01st April 2023

The Handbook of Procedures 2023, is hereby notified.

<https://content.dgft.gov.in/Website/dgftprod/6755d667-62cd-48e6-8d2f-fa224e18a1a3/Public%20Notice%20HBP%202023%20%20English.pdf>

7. Public Notice No. 02/2023 – Customs, Dated 01st April 2023

One time facility is being provided for grand to EODC/ regularisation of cases of EO default of Advance Authorisation and EPCG authorisations under “Amnesty Scheme for one time settlement of default in export obligation by Advance and EPCG authorisation holders”.

<https://content.dgft.gov.in/Website/dgftprod/cdb6b9a7-fd65-4265-b8a8-bd1ee12c0f91/PN.%20%20dated%2001.04.2023%20English.pdf>

