

THE

**CUSTOMS
NOTIFICATIONS**

NOTIFICATIONS

LATEST NOTIFICATION UPDATES

CBIC Notification 19th week

1. Notification No. 10/2023 – Central Tax, Dated 10th May, 2023.

Seeks to implement e-invoicing for taxpayers with aggregate turnover exceeding Rs. 5 Cr from 01st August 2023.

In the notification 13/2020 – Central Tax dated 21st March, 2020, in the first paragraph, with effect from the 1st day of August 2023, for the words “ten crore rupees”, the words “five crore rupees” shall be substituted

<https://taxinformation.cbic.gov.in/view-pdf/1009732/ENG/Notifications>

2. Notification No. 05/2023 – Central Tax (Rate), Dated 09th May, 2023.

Seeks to amend notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 so as to extend last date for exercise of option by GTA to pay GST under forward charge to 31st May, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009728/ENG/Notifications>

3. Notification No. 05/2023 – Integrated Tax (Rate), Dated 09th May 2023.

Seeks to amend notification No. 08/2017- Integrated Tax (Rate) dated 28.06.2017 so as to to extend last date for exercise of option by GTA to pay GST under forward charge to 31st May, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009729/ENG/Notifications>

4. Notification No. 05/2023 – Union Territory Tax (Rate), Dated 09th May 2023.

Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) dated 28.06.2017 so as to to extend last date for exercise of option by GTA to pay GST under forward charge to 31st May, 2023.

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

5. Notification No. 37/2023 – Customs , Dated 10th May 2023

Seeks to allow imports of Crude Soya-bean Oil and Crude Sunflower Oil at zero Basic Customs Duty and zero Agriculture Infrastructure and Development Cess for TRQ license holders for FY 2022-23 up to the 30th June, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009731/ENG/Notifications>

DGFT Notification – 19th week

1. Notification No. 05/2023 dated 8th May, 2023.

Import of apples under ITC (HS) 08081000 is ' Prohibited' wherever the CIF Import Price is less than equal to Rs.50/- per kilogram. Minimum Import Price (MIP) conditions shall not be applicable for imports from Bhutan.

<https://content.dgft.gov.in/Website/dgftprod/20e0366d-f9ed-405f-9657-2e31bfee1939/Notification%20%20dt%2008-05-23%20Eng.pdf>