

CBIC Notification - 26th week

1. Notification No. 17/2023 – Central Tax, Dated 27th June 2023.

Extension of due date for filing of return in FORM GSTR-3B for the month of May 2023 for the persons registered in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the state of Gujarat upto 30th June 2023.

The notification shall come into force with effect from 20th day of June, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009757/ENG/Notifications>

2. Order No. 17/2023 – Central Tax, Dated 26th June 2023.

Appointment of Common Adjudicating Authority in respect of Show Cause Notices (SCNs) issued to units of M/s Vishnu Pouch Packaging Pvt. Ltd

<https://taxinformation.cbic.gov.in/view-pdf/1000342/ENG/Orders>

3. Notification No. 40/2023 – Customs, Dated 30th June 2023.

Seeks to increase the standard tariff for LPG in 1st Schedule of Customs Tariff Act, 1975 and in Chapter 27 of column (4) shall be substituted with 15%.

<https://taxinformation.cbic.gov.in/view-pdf/1009759/ENG/Notifications>

4. Notification No. 41/2023 – Customs, Dated 30th June 2023.

Seeks to amend notification no. 50/2017-Customs dated 30.06.2017 to prescribe BCD rate for LPG to 5%

<https://taxinformation.cbic.gov.in/view-pdf/1009760/ENG/Notifications>

5. Notification No. 42/2023 – Customs, Dated 30th June 2023.

Seeks to amend notification no. 11/2021-Customs dated 01.02.2021 to prescribe AIDC Rate for LPG as 15%.

<https://taxinformation.cbic.gov.in/view-pdf/1009761/ENG/Notifications>

6. Circular No. 18/2023 – Customs, Dated 30th June 2023.

Mandatory additional qualifiers in import/export declarations in respect of certain products is extended from 01.07.2023 to 01.10.2023.

<https://taxinformation.cbic.gov.in/view-pdf/1003165/ENG/Circulars>

DGFT Notification – 26th week

1. Notification No. 15/2023 – Customs, Dated 29th June 2023.

The import policy of cigarette lighters under ITC(HS) codes 96131000 and 96132000 is revised from “Free” to “Prohibited”. However, import shall be free if the import value is Rs.20/- or above per lighter.

<https://content.dgft.gov.in/Website/dgftprod/241301bb-dee2-486b-b6c4-3b2b8f4ec7fd/Noti%2015%20dated%2029-06-2023%20Cigarettee%20lighter.pdf>

2. Notification No. 15/2023 – Customs, Dated 29th June 2023.

The last date to apply under the Amnesty Scheme has been extended till 31.12.2023 and last date for payment of customs duty plus interest has been extended till 31.03.2024.

<https://content.dgft.gov.in/Website/dgftprod/c4749f40-c1f0-4eee-a124-fa0d8049c5df/PN%20No%2020%20dated%2030-06-2023%20-%20English.pdf>

3. Trade Notice No. 12/2023 – Customs, Dated 30th June 2023.

Procedure for allocation of quota for export of broken rice on humanitarian and food security grounds, based on requests received from Governments of other countries.

DGFT has decided to partially amend the following Paras of Trade Notice No. 08/2023 dated 20th June, 2023.

<https://content.dgft.gov.in/Website/dgftprod/1b8f9db6-9fd6-413d-8d08-61b59fa9b5df/TN%20No.%2012%20dated%2030th%20June%202023.pdf>

SEZ Notification – 26th week

1. SEZ online system Notice, Dated 26th June 2023.

Change of email Id to sezinfo@nsdl.com

All SEZ units / developers / co-developers / DC office administrative and customs officials / Customs House Agents are requested to note that our correspondence email ID has changed from sezinfo@nsdl.co.in to **sezinfo@nsdl.com**

<https://sezonline-ndml.co.in/User/SEZ Online System Notice 68.pdf>