

NOTIFICATIONS
LATEST NOTIFICATION UPDATES

CBIC Notification - 29th week

1. Notification No. 18/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend the due date to 31st day of July, for furnishing FORM GSTR-1 for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur

<https://taxinformation.cbic.gov.in/view-pdf/1009772/ENG/Notifications>

2. Notification No. 19/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend the due date for furnishing FORM GSTR-3B for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur

<https://taxinformation.cbic.gov.in/view-pdf/1009773/ENG/Notifications>

3. Notification No. 20/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend the due date for furnishing FORM GSTR-3B for quarter ending June, 2023 for registered persons whose principal place of business is in the State of Manipur

<https://taxinformation.cbic.gov.in/view-pdf/1009774/ENG/Notifications>

4. Notification No. 21/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend the due date to 31st day of July, 2023 for furnishing FORM GSTR-7 for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur.

<https://taxinformation.cbic.gov.in/view-pdf/1009775/ENG/Notifications>

5. Notification No. 22/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend amnesty for GSTR-4 non-filers till 31st August 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009776/ENG/Notifications>

6. Notification No. 23/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend time limit for application for revocation of cancellation of registration till 31st August 2023

<https://taxinformation.cbic.gov.in/view-pdf/1009777/ENG/Notifications>

7. Notification No. 24/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend amnesty scheme for deemed withdrawal of assessment orders issued under Section 62 till 31st day of August 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009778/ENG/Notifications>

8. Notification No. 25/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend amnesty for GSTR-9 non-filers till 31st day of August 2023

<https://taxinformation.cbic.gov.in/view-pdf/1009779/ENG/Notifications>

9. Notification No. 26/2023 – Central Tax, Dated 17th July 2023.

Seeks to extend amnesty for GSTR-10 non-filers till 31st day of August 2023

<https://taxinformation.cbic.gov.in/view-pdf/1009780/ENG/Notifications>

10. Circular No. 192/04/2023 – GST, Dated 17th July 2023.

Clarification on charging of interest under section 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof.

<https://taxinformation.cbic.gov.in/view-pdf/1003166/ENG/Circulars>

11. Circular No. 193/05/2023 – GST, Dated 17th July 2023.

Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for the period 01.04.2019 to 31.12.2021

<https://taxinformation.cbic.gov.in/view-pdf/1003167/ENG/Circulars>

12. Circular No. 194/06/2023 – GST, Dated 17th July 2023.

Clarification on TCS liability under Sec 52 of the CGST Act, 2017 in case of multiple E-commerce Operators in one transaction.

<https://taxinformation.cbic.gov.in/view-pdf/1003168/ENG/Circulars>

13. Circular No. 195/07/2023 – GST, Dated 17th July 2023.

Clarification on availability of ITC in respect of warranty replacement of parts and repair services during warranty period

<https://taxinformation.cbic.gov.in/view-pdf/1003169/ENG/Circulars>

14. Circular No. 196/08/2023 – GST, Dated 17th July 2023.

Clarification on taxability of share capital held in subsidiary company by the parent company

<https://taxinformation.cbic.gov.in/view-pdf/1003170/ENG/Circulars>

15. Circular No. 197/09/2023 – GST, Dated 17th July 2023.

Clarification on GST refund related issues

<https://taxinformation.cbic.gov.in/view-pdf/1003171/ENG/Circulars>

16.Circular No. 198/10/2023 – GST, Dated 17th July 2023.

Clarification on issue pertaining to e-invoice under rule 48(4) of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”) w.r.t supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/ local authorities/ PSUs registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”)

<https://taxinformation.cbic.gov.in/view-pdf/1003172/ENG/Circulars>

17.Circular No. 199/11/2023 – GST, Dated 17th July 2023.

Clarification regarding taxability of services provided by an office of an organisation in one State to the office of that organisation in another State, both being distinct persons.

<https://taxinformation.cbic.gov.in/view-pdf/1003173/ENG/Circulars>

18.Notification No. 54/2023 – Customs (N.T.), Dated 17th July 2023.

Exchange Rate Notification

<https://taxinformation.cbic.gov.in/view-pdf/1009781/ENG/Notifications>

19.Instruction No. 54/2023 – Customs (N.T.), Dated 17th July 2023.

Suspension of License of Customer Broker.

<https://taxinformation.cbic.gov.in/view-pdf/1000485/ENG/Instructions>

DGFT Notification – 29th week

1. Trade Notice No. 15/2023-24 – Customs, Dated 17th July 2023.

Introduction of Searchable Database for Ad-hoc Norms fixed under Para 4.07 of HBP. These norms can be applied in accordance with the existing FTP/HBP provisions without the need for Norms Committee approval.

<file:///C:/Users/Dell/Downloads/Trade%20Notice%2015%20-%20Ad-hoc%20Norms%20database%2017July2023.pdf>

2. Notification No. 20/2023 – Customs, Dated 20th July 2023.

Export Policy of Non-basmati white rice (Semi-milled or wholly milled rice, whether or not polished or glazed : Other) under HS code 1006 30 90 is amended from 'Free' to 'Prohibited'

<file:///C:/Users/Dell/Downloads/Notification-English.pdf>

3. Trade Notice No. 16/2023 – Customs, Dated 20th July 2023.

In compliance with the Order dated 17.07.2023 of Hon'ble High Court of Delhi at New Delhi, Trade Notice No. 13/2023 read with 12/2023 read with 08/2023 is partially amended to extend the last date of submission of application for obtaining license for export of broken rice to Senegal, Gambia and Indonesia upto 27th July, 2023.

<file:///C:/Users/Dell/Downloads/DGFT%20Trade%20Notice%20No.%2016-2023.pdf>