

NOTIFICATIONS

LATEST NOTIFICATION UPDATES

CBIC Notification - 31st week

1. Notification No. 27/2023 – Central Tax, Dated 31st July 2023.

Seeks to notify the provisions of section 123 of the Finance Act, 2021 (13 of 2021). the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of section 123 of the said Act shall come into force.

<https://taxinformation.cbic.gov.in/view-pdf/1009805/ENG/Notifications>

2. Notification No. 28/2023 – Central Tax, Dated 31st July 2023.

Seeks to notify the provisions of sections 137 to 162 of the Finance Act, 2023 (8 of 2023).

(a) the 1st day of October, 2023, as the date on which the provisions of sections 137 to 162 (except sections 149 to 154) of the said Act shall come into force;

(b) the 1st day of August, 2023, as the date on which the provisions of sections 149 to 154 of the said Act shall come into force.

<https://taxinformation.cbic.gov.in/view-pdf/1009806/ENG/Notifications>

3. Notification No. 29/2023 – Central Tax, Dated 31st July 2023.

Seeks to notify special procedure to be followed by a registered person pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

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

4. Notification No. 30/2023 – Central Tax, Dated 31st July 2023.

Seeks to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods.

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

5. Notification No. 31/2023 – Central Tax, Dated 31st July 2023.

Seeks to amend Notification No. 27/2022 dated 26.12.2022.

In the said notification, after the words, “State of Gujarat”, the words “and the State of Puducherry” shall be inserted.

<https://taxinformation.cbic.gov.in/view-pdf/1009809/ENG/Notifications>

6. Notification No. 32/2023 – Central Tax, Dated 31st July, 2023.

Seeks to exempt the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

<https://taxinformation.cbic.gov.in/view-pdf/1009810/ENG/Notifications>

7. Notification No. 33/2023 – Central Tax, Dated 31st July 2023.

Seeks to notify “Account Aggregator” as the systems with which information may be shared by the common portal under section 158A of the CGST Act, 2017.

<https://taxinformation.cbic.gov.in/view-pdf/1009811/ENG/Notifications>

8. Notification No. 34/2023 – Central Tax, Dated 31st July 2023.

Seeks to waive the requirement of mandatory registration under section 24(ix) of CGST Act for person supplying goods through ECOs, subject to certain conditions.

<https://taxinformation.cbic.gov.in/view-pdf/1009812/ENG/Notifications>

9. Notification No. 35/2023 – Central Tax, Dated 31st July 2023.

Seeks to appoint common adjudicating authority in respect of show cause notices in favour of against M/s BSH Household Appliances Manufacturing Pvt Ltd.

<https://taxinformation.cbic.gov.in/view-pdf/1009813/ENG/Notifications>

10.Notification No. 36/2023 – Central Tax, Dated 04th August 2023.

Seeks to notify special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by composition taxpayers.

The notification shall come into force with effect from the 1st October, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009818/ENG/Notifications>

11.Notification No. 37/2023 – Central Tax, Dated 04th August 2023.

Seeks to notify special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by unregistered persons.

The notification shall come into force with effect from the 1st October, 2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009819/ENG/Notifications>

12.Notification No. 38/2023 – Central Tax, Dated 04th August 2023.

Seeks to make amendments (Second Amendment , 2023) to the CGST Rules, 2017.

<https://taxinformation.cbic.gov.in/view-pdf/1009820/ENG/Notifications>

13.Notification No. 10/2023 – Central Tax, Dated 26th July, 2023.

Seeks to amend No. 26/2018- Central Tax (Rate) to implement the decisions of 50th GST Council.

<https://taxinformation.cbic.gov.in/view-pdf/1009787/ENG/Notifications>

14.Notification No. 10/2023 – Integrated Tax, Dated 26th July, 2023

Seeks to notify all goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid.

<https://taxinformation.cbic.gov.in/view-pdf/1009814/ENG/Notifications>

15.Notification No. 10/2023 – Integrated Tax (Rate), Dated 26th July, 2023

Seeks to amend No. 27/2018- Integrated Tax(Rate) to implement the decisions of 50th GST Council.

<https://taxinformation.cbic.gov.in/view-pdf/1009792/ENG/Notifications>

16.Notification No. 03/2023 – Compensation Cess (Rate), Dated 26th July, 2023

Seeks to amend No. 1/2017- Compensation Cess(Rate) to implement the decisions of 50th GST Council.

<https://taxinformation.cbic.gov.in/view-pdf/1009782/ENG/Notifications>

17.Circular No. 200/12/2023 – GST Dated 26th July, 2023

Clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023.

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

18.Circular No. 200/13/2023 – GST Dated 26th July, 2023

Clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023

<https://taxinformation.cbic.gov.in/view-pdf/1003174/ENG/Circulars>

19.Notification No. 46/2023 – Customs, Dated 26th July, 2023

Seeks to amend certain notifications in order to implement recommendation of GST COUNCIL in its 50th meeting.

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

20.Notification No. 56/2023 – Customs (N.T), Dated 26th July, 2023

Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver. There is an increase and decrease in the tariff value.

<https://taxinformation.cbic.gov.in/view-pdf/1009801/ENG/Notifications>

21.Notification No. 57/2023 – Customs (N.T), Dated 26th July, 2023

Exchange Rate Notification No. 57/2023-Cus (NT) dated 03.08.2023.

<https://taxinformation.cbic.gov.in/view-pdf/1009815/ENG/Notifications>

22.Notification No. 57/2023 – Customs (N.T), Dated 26th July, 2023

Deferred Payment of Import Duty (Amendment) Rules, 2023. There is change in Rule 4 and Rule 6.

<https://taxinformation.cbic.gov.in/view-pdf/1009816/ENG/Notifications>

23.Notification No. 7/2023 – Customs (ADD), Dated 03rd August, 2023

Seeks to impose ADD on Dispersion Unshifted Single Mode Optical Fiber (SMOF) originating in or exported from China PR, Indonesia and Korea RP.

<https://taxinformation.cbic.gov.in/view-pdf/1009817/ENG/Notifications>

24.Circular No. 19/2023 –Dated 02nd August, 2023

Expansion of automatic LEO facility in ECCS

It has been decided that the auto LEO facility shall also be allowed upon X-ray clearance to CSB marked for 'assessment only', provided that the CSB has been cleared under assessment and examination has not been mandated. The Systems Directorate has confirmed the enabling of appropriate technical changes in the ECCS export workflow

<https://taxinformation.cbic.gov.in/view-pdf/1003176/ENG/Circulars>

25.Instruction No. 25/2023 –Dated 02nd August, 2023

Standardizing documentary & information requirements for AD code Registration/modification in relation to exports.

<https://taxinformation.cbic.gov.in/view-pdf/1000486/ENG/Instructions>

26.Notification No. 24/2023 –Central Excise, Dated 31st July, 2023

Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022 to increase the Special Additional Excise Duty on production of Petroleum Crude.

<https://taxinformation.cbic.gov.in/view-pdf/1009799/ENG/Notifications>

27. Notification No. 25/2023 – Central Excise, Dated 31st July, 2023.

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

<https://taxinformation.cbic.gov.in/view-pdf/1009800/ENG/Notifications>

DGFT Notification – 31st week

1. Notification No. 22/2023 – Customs, Dated 31st July 2023.

Policy conditions for Export of Food Supplements containing botanicals under ITC HS code 1302 and 2106 intended for human or animal consumption to European Union and United Kingdom is notified.

[file:///C:/Users/Dell/Downloads/Notification%20No.22%20\(E\).pdf](file:///C:/Users/Dell/Downloads/Notification%20No.22%20(E).pdf)

2. Public Notice No. 23/2023 – Customs, Dated 31st July 2023.

AYUSH Export Promotion Council (AYUSHEXCIL) has been included in the Appendix 2T of FT, 2023 for issuing Registration cum Membership Certificate(RCMC) for specified items, with immediate effect. Accordingly the products falling under the Jurisdiction of CHEMEXCIL & PHARMEXCIL have been revised and their contact details have been updated.

<file:///C:/Users/Dell/Downloads/PN%2023%20ENG.pdf>

3. Notification No. 23/2023 – Customs, Dated 03rd August, 2023.

Import of Laptops, Tablets, All in one personal computer and ultra small form factor computers, servers under HSN 8471 is 'Restricted' with immediate effect.

Exemption:

1. Exemption for import licensing is to 1 such item except servers per consignment.
2. Exemption from import licensing is provided upto 20 items per consignment for R&D, Testing, Bench marking and evaluation, Repair and return, Product Development purpose.
3. Exemption is further provided for reimport of such items repaired abroad.
4. Exemption is also provided where the item is an essential part of the capital good.

[file:///C:/Users/Dell/Downloads/Notification%20No.%2023%20dated%2003.08.2023%20Eng-1%20\(1\).pdf](file:///C:/Users/Dell/Downloads/Notification%20No.%2023%20dated%2003.08.2023%20Eng-1%20(1).pdf)

4. Notification No. 24/2023 – Customs, Dated 03rd August, 2023

RoDTEP benefits relating to 18 HS codes under heading 5208 notified vide Notification no. 63/2015-20 dated 25.03.2023 is being regularized w.e.f 01.01.2021, in consultation with Department of Revenue.

<file:///C:/Users/Dell/Downloads/English%20Notification%20no.%2024%20dated%2003.08.2023.pdf>

5. Notification No. 25/2023 – Customs, Dated 03rd August, 2023

An annual export quota(April to March) of 900 Mt for Tamil Nadu for artificially Propagated red sanders; and a zero export quota for wild specimens of red sanders, subject to conditions as mentioned in the notification.

<file:///C:/Users/Dell/Downloads/DGFT%20Notification%20No.%2025-2023%20dated%2003.08.2023-English.pdf>

6. Public Notice No. 24/2023 – Customs, Dated 04th August, 2023

Para 4.73(15) of Handbook of Procedures, 2023 stands amended to modify the name of authorized laboratories for certification/grading for diamonds.

<file:///C:/Users/Dell/Downloads/P.N.%20No.%2024%20dated%2004-08-2023%20-%20English.pdf>

7. Public Notice No. 25/2023 – Customs, Dated 04th August, 2023

SION E-136 is being amended to allow export of Wheat Flour (Atta) with Millets.

<file:///C:/Users/Dell/Downloads/PN%2025%20Eng.pdf>

8. Notification No. 26/2023 – Customs, Dated 04th August, 2023

Liberal transitional arrangements are provided for import of Laptops, Tablets, All in one personal Computers, Ultra small form factor Computers and servers falling under HSN 8471 till 31.10.2023.

Notification No. 23/2023 dated 03.08.2023 shall be effective from 1st November, 2023.

<file:///C:/Users/Dell/Downloads/DGFT%20Noti%2026%20dated%2004.08.2023%20English.pdf>

9. Public Notice No. 26/2023 – Customs, Dated 04th August, 2023

The date for implementation of Track and Trace system for export of drug formulations with respect to maintaining the Parent – Child relationship in packaging levels and its uploading on Central Portal has been extended upto 01.02.2024 for both SSI and non SSI manufactured drugs.

<file:///C:/Users/Dell/Downloads/DGFT%20P.N.%20No.%2026-2023%20dated%2004.08.2023-%20English.pdf>