

CBIC Notification - 36th week

1. Notification No. 45/2023 – Central Tax, Dated 06th September 2023.

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

In the Central Goods and Services Tax Rules, 2017, after rule 31A, the following shall be inserted.

31B. Value of supply in case of online gaming including online money gaming

31C. Value of supply of actionable claims in case of casino

<https://taxinformation.cbic.gov.in/view-pdf/1009850/ENG/Notifications>

2. Notification No. 52/2023 – Customs, Dated 05th September 2023.

Seeks to amend notification No. 50/2017 -Customs dated 30.06.2017 in order to modify Customs duty exemption provided to textile machineries.

In the table in S.No. 460, the entries are substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009846/ENG/Notifications>

3. Notification No. 53/2023 – Customs, Dated 05th September 2023.

Seeks to amend No. 50/2017-Customs, dated the 30th June 2017 February 2021 in order to revise effective duty for certain products.

In the Table S.No. 21F, 24AA, 32B shall be omitted.

After the Table, in the first proviso, for the figures and letters “21C, 21D, 21E, 24A, 24B, 26A, 32A, 177, 177B, 249A, 250A, 371A, 371B, 376A, 377A and 377AA”, the figures and letters “177,250A, 371A, 371B, 376A, 377A and 377AA” shall be substituted

<https://taxinformation.cbic.gov.in/view-pdf/1009847/ENG/Notifications>

4. Notification No. 64/2023 – Customs (N.T.), Dated 06th September 2023.

There is an increase and decrease in the exchange rate notification.

<https://taxinformation.cbic.gov.in/view-pdf/1009848/ENG/Notifications>

5. Notification No. 65/2023 – Customs (N.T.), Dated 06th September 2023.

Notification in relation to new Land Customs Station Nischintpur Railway Station in West Tripura District, Tripura with route Nischintpur (India) to Gangasagar (Bangladesh) Railway line by amendment of Principal Notification No. 63/1994-Customs (N.T.) dated 21st November, 1999.

<https://taxinformation.cbic.gov.in/view-pdf/1009849/ENG/Notifications>

6. Instruction No. 27/2023 – Customs (N.T.), Dated 06th September 2023.

Streamlining of Customs Post Clearance Audit (PCA) Work- Instructions.

<https://taxinformation.cbic.gov.in/view-pdf/1000488/ENG/Instructions>

7. Notification No. 02/2023 – Central Tax (N.T.), Dated 04th September 2023.

Seeks to amend notification no. 13/2017-Central Excise (N.T) dated 9th June, 2017. For Serial No. 39, 101, 107 and entries there to other serial nos and entries shall be substituted.

<https://taxinformation.cbic.gov.in/view-pdf/1009845/ENG/Notifications>

DGFT Notification – 36th week

1. Trade Notice No. 26/2023-24 – Customs, Dated 04th September 2023.

Pre-shipment and Post-shipment Export Credit and Packing Credit in Foreign Currency (PCFC) for E-Commerce Exports to all eligible exporters .

<file:///C:/Users/Dell/Downloads/Trade%20Notice%2026%204Sept2023%20-%20Packing%20Credit%20and%20PCFC%20For%20E-Commerce%20Exports.pdf>

2. Notification No. 31/2023 – Customs, Dated 11th September 2023.

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 will require issuance of official certificate by EIC/EIA or SHEFEXIL. SHEFEXIL is allowed to issue an official certificate for period of three months from the date of issuance of this Notification.

<file:///C:/Users/Dell/Downloads/DGFT%20Notification%20No%2031-2023-%20English.pdf>

SEZ Online Notification – 36th week

No. - NDML/SEZ Online/2023/70 dated 4th September 2023.

GSTIN validation during SEZ Online Payment

System will ask for IGST payment in below scenarios:

1. GSTIN is not captured
2. GSTIN is captured but is of Regular category (Not SEZ category)
3. GSTIN is captured however is either Inactive or Suspended.

<https://sezonline-ndml.co.in/User/SEZ Online System Notice 70.pdf>