

39<sup>th</sup> Week Updates

# **NOTIFICATIONS**

30<sup>th</sup> September, 2023

### LATEST NOTIFICATION UPDATES

## **CBIC Notification - 39th week**

#### 1. Notification No. 47/2023 – Central Tax, Dated 25<sup>th</sup> September 2023.

Seeks to amend Notification No. 30/2023-CT dated 31st July, 2023. In the said notification the following special procedure to be followed with effect from 1st Jan 2024 and shall be deemed to have been inserted from 31st July 2023.

https://taxinformation.cbic.gov.in/view-pdf/1009862/ENG/Notifications

#### 2. Notification No. 48/2023 – Central Tax, Dated 29<sup>th</sup> September 2023.

The Central Government hereby appoints the 1stday of October, 2023, as the date on which the provisions of the said Act, shall come into force.

https://taxinformation.cbic.gov.in/view-pdf/1009870/ENG/Notifications

#### 3. Notification No. 49/2023 – Central Tax, Dated 29<sup>th</sup> September 2023

Seeks to notify supply of online money gaming, supply of online gaming other than online money gaming and supply of actionable claims in casinos under section 15(5) of CGST Act.

https://taxinformation.cbic.gov.in/view-pdf/1009871/ENG/Notifications

#### 4. Notification No. 50/2023 – Central Tax, Dated 29<sup>th</sup> September, 2023

Seeks to amend Notification No. 66/2017-Central Tax dated 15.11.2017 to exclude specified actionable claims

https://taxinformation.cbic.gov.in/view-pdf/1009872/ENG/Notifications

5. Notification No. 51/2023 – Central Tax, Dated 29<sup>th</sup> September 2023 Seeks to make amendments (Third Amendment, 2023) to the CGST Rules, 2017 in supersession of Notification No. 45/2023 dated 06.09.2023

https://taxinformation.cbic.gov.in/view-pdf/1009873/ENG/Notifications

#### Notification No. 10/2023 – Central Tax (Rate), Dated 29<sup>th</sup> September, 2023

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

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

#### Notification No. 10/2023 – Central Tax (Rate), Dated 29<sup>th</sup> September, 2023

Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06.2017.

https://taxinformation.cbic.gov.in/view-pdf/1009877/ENG/Notifications

#### 8. Notification No. 02/2023 – Integrated Tax , Dated 29th September, 2023

Seeks to notify the provisions of the Integrated Goods and Services Tax (Amendment) Act, 2023 <u>https://taxinformation.cbic.gov.in/view-pdf/1009874/ENG/Notifications</u>

#### 9. Notification No. 03/2023 – Integrated Tax , Dated 29<sup>th</sup> September, 2023

Seeks to notify the supply of online money gaming as the supply of goods on import of which, integrated tax shall be levied and collected under sub-section (1) of section 5 of the Integrated Goods and Services Tax Act,2017 <u>https://taxinformation.cbic.gov.in/view-pdf/1009875/ENG/Notifications</u>

- 10. Notification No. 04/2023 Integrated Tax , Dated 29<sup>th</sup> September, 2023 Seeks to provide Simplified registration Scheme for overseas supplier of online money gaming https://taxinformation.cbic.gov.in/view-pdf/1009876/ENG/Notifications
- **11.Notification No.10/2023 Integrated Tax (Rate), Dated 29<sup>th</sup> September, 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

12.Notification No.11/2023 – Integrated Tax (Rate), Dated 29<sup>th</sup> September, 2023 Seeks to amend notification No. 8/2017- Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council.

https://taxinformation.cbic.gov.in/view-pdf/1009863/ENG/Notifications

**13.Notification No.12/2023 – Integrated Tax (Rate), Dated 29<sup>th</sup> September, 2023** Seeks to amend notification No. 09/2017- Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council.

https://taxinformation.cbic.gov.in/view-pdf/1009864/ENG/Notifications

**14.Notification No.13/2023 – Integrated Tax (Rate), Dated 29<sup>th</sup> September, 2023** Seeks to amend notification No. 10/2017- Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council.

https://taxinformation.cbic.gov.in/view-pdf/1009865/ENG/Notifications

# 15.Notification No. 04/2023 – Integrated Tax (Rate) , Dated 29<sup>th</sup> September, 2023

Seeks to amend Notification No 01/2017- Integrated Tax (Rate) dated 28.06.2017. https://taxinformation.cbic.gov.in/view-pdf/1009879/ENG/Notifications

#### 16.Notification No. 57/2023 – Customs , Dated 29th September, 2023

Seeks to amend notification No. 55/2022-Customs dated 31.10.2022, in order to provide export duty exemption on exports of Bangalore Rose Onion.

https://taxinformation.cbic.gov.in/view-pdf/1009869/ENG/Notifications

#### 17.Notification No. 69/2023 – Customs (N.T.), Dated 29th September, 2023

Notification to exempt deposits into ECL till 30th November 2023.

https://taxinformation.cbic.gov.in/view-pdf/1009866/ENG/Notifications

#### 18.Notification No. 70/2023 – Customs (N.T.), Dated 29<sup>th</sup> September, 2023

Exemption of deposits from the provisions of Section 51 of Customs Act, 1962 https://taxinformation.cbic.gov.in/view-pdf/1009867/ENG/Notifications

19.Notification No. 71/2023 – Customs (N.T.), Dated 29<sup>th</sup> September, 2023

Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver

https://taxinformation.cbic.gov.in/view-pdf/1009868/ENG/Notifications

## **DGFT Notification – 39th week**

#### 1. Notification No. 32/2023 – Customs, Dated 25<sup>th</sup> September 2023.

Export of 75000MT of Non-Basmati Rice (under HS code 10063090) to UAE is permitted through National Cooperative Exports Limited (NCEL)

file:///C:/Users/Dell/Downloads/DGFT%20Notification%20No.%2032-2023%20dated%2025.09.2023-English.pdf

#### 2. Notification No. 33/2023 – Customs, Dated 25<sup>th</sup> September 2023.

The RoDTEP Scheme is extended for exports made from 01.10.2023 and shall be applicable till 30.06.2024.

file:///C:/Users/Dell/Downloads/Notification%20No.%2033%20dated%2026%20Sep %202023%20English.pdf