

GST

Advisory on Opting-in Composition Scheme for 2020-21 by filing FORM GST CMP-02

An advisory was issued by the Central Government through a [update no. 356 dated 18th February, 2020](#) at its website gst.gov.in whereby the procedure for opting composition scheme has been clarified including how to opt, return/payment, eligible as well as not eligible taxpayers, etc.

Changes in Rate of GST on supply of lottery

The Central Government vide [Notification No.01/2020-Central Tax \(Rate\) dated 21st February, 2020](#) and [Notification No.01/2020-Integrated Tax \(Rate\) dated 21st February, 2020](#) has notified the **uniform rate of GST on supply of Lottery w.e.f. 1st March 2020 as 28 %** instead of the earlier differential rates of 12% on State run and & 28 % on State authorized lottery.

Amendment in the CGST Rules, 2017 to prescribe the value of Lottery

The Central Government vide [Notification No.08/2020-Central Tax ,dated 2nd March, 2020](#) has prescribed the uniform valuation of both State run and State authorized lottery which were valued differently earlier. The value shall be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Due dates for filing of return in FORM GSTR-3B in a staggered manner

The Central Government vide [Notification No. 07/2020 – Central Tax, dated 03rd February, 2020](#) provides the due dates of filing Form GSTR 3B, for the month of February, 2020, as 20th or 22nd or 24th of the next month depending upon the turnover of the previous year as well the State of GST registration.

CUSTOM

Transportation of goods (Through Foreign Territory) Regulations, 2020

The Central Government vide [Notification No. 16/2020-Customs \(N.T.\) dated 21st February, 2020](#) has made the Transportation of Goods (Through Foreign Territory), Regulations, 2020 which provide for:

- (i) movement of goods from one part of India to another through Bangladesh under the ACMP (Agreement on the Use of Chattogram and Mongla Ports) and the PI WTT (People's Republic of Bangladesh and the Republic of India);
- (ii) movement of goods from one part of India to another through land route which lies partly over the territory of a foreign country.

Further, CBIC vide [Circular No. 14/2020-Customs dated 21st February, 2020](#) has also clarified the procedure for each movement in detail.

Schemes for Rebate of State and Central Taxes and Levies (RoSCTL) and Additional Ad-hoc Incentive for export of garments and made-ups

CBIC vide [Circular No. 13/2020-Customs dated 19th February, 2020](#) has elaborated on the schemes for Rebate of State and Central Taxes and Levies (RoSCTL) and Additional Ad-hoc Incentive for export of garments and made-ups.

Implementation of automated clearance on All-India basis

CBIC vide [Circular No. 15/2020-Customs dated 28th February, 2020](#) has extended **the facility of automated clearance of Bills of Entry** to all customs formations where the Customs EDI system is operational, **with effect from 5th March, 2020.**