

**Significant Notifications and Circulars issued in GST and Customs
between 16th February 2021 to 15th March 2021**

GST

Notifications

1. Due date for filing of Annual Return & Annual Reconciliation Statement for the FY 2019-20 extended further to 31st March 2021

The CBIC vide [Notification No. 04/2021- Central Tax dated 28th February 2021](#) has further *extended the due date for* furnishing of Annual Return in Form GSTR-9 and Annual Reconciliation Statement in Form GSTR- 9C for the financial year 2019-2020 from 28th February 2021 to 31st March 2021.

[\[Notification No. 04/2021- Central Tax dated 28th February 2021\]](#)

2. Class of persons who do not require Aadhaar authentication or furnishing of proof of Aadhaar number at the time of grant of registration, notified

The Central Government vide [Notification No.03/2021-Central Tax dated 23rd February, 2021](#) has notified the following class of persons on whom the provisions of Aadhar authentication for grant of registration as provided in sub section (6B) or sub section (6C) of section 25 of the CGST Act shall not apply:

- a) Not a citizen of India; or
- b) a Department or establishment of the Central Government or State Government; or
- c) a local authority; or
- d) a statutory body; or
- e) a Public Sector Undertaking; or
- f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[\[Notification No.03/2021-Central Tax dated 23rd February, 2021\]](#)

3. Implementation of e-invoicing for the taxpayers having aggregate turnover exceeding Rs.50 crores from 1st April 2021

The CBIC vide [Notification No. 05/2021- Central Tax dated 08th March 2021](#) has further amended [Notification No. 13/2020-CT dated 21st March, 2020](#) to implement e-invoicing for B2B transactions from 1st April 2021 for the taxpayers having aggregate turnover exceeding Rs. 50 crores. Earlier, e-invoicing for B2B transactions was to be made mandatory for taxpayers having aggregate turnover exceeding Rs. 100 crores.

[\[Notification No. 05/2021- Central Tax dated 08th March 2021\]](#)

Circulars

1. **Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of Notification No. 14/2020- Central Tax dated 21st March, 2020**

The CBIC vide [Circular No. 146/02/2021-GST](#) has clarified various issues relating to applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of *Notification No. 14/2020-Central Tax, dated 21st March, 2020* in order to ensure uniformity in the implementation of the provisions of the law across the field formations. The circular can be accessed from https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular_Refund_146.pdf

2. **Clarification on refund related issues**

The CBIC vide [Circular No. 147/03/2021 GST dated 12th March, 2021](#) has clarified various refund related issues. The circular can be accessed from https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular_Refund_147.pdf

CUSTOMS

Circulars

1. **Clarification regarding payment of Agriculture Infrastructure and Development Cess (AIDC) by EOU under various situations and amendment to Circular No. 35/2016-Customs dated 29.07.2020**

[Circular No. 07/2021-Customs dated 22-February, 2021](#) has clarified that EOUs/EHTP units/STP units are exempted from paying AIDC on import of goods whenever these units enjoy exemption from Basic Custom Duty (BCD). EOUs/EHTP units/STP units are required to pay AIDC only in cases when they are required to pay BCD. The detailed circular can be accessed from <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-07-2021.pdf>

2. **Policy and Guidelines for setting up of Inland Container Depots(ICDs), Container Freight Stations(CFSs) and Air Freight Stations(AFSs)**

The CBIC has issued further guidelines vide [Circular No. 06/2021-Customs dated 22-February, 2021](#) prescribing the cut-off dates for receipts of applications, receipt of comments from IMC and custom formations, meeting and its notice, for structured reporting system of applications and its online processing and automation, in addition to policy and guidelines issued for setting up of ICDs/ CFSs/AFSs vide *Circular No. 50/2020-Customs dated 05.11.2020*. The detailed guidelines can be accessed from <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-06-2021.pdf>

3. **Extension in SB005 alternative mechanism for IGST refunds on exports- Circular No. 05/2021-Cus dated 17th February, 2021**

Various circulars were issued to provide for facility meant for resolving invoice mismatch errors (SB005) with officer interface as an alternative measure, which was further extended several times in past. Keeping in view various representations received from the trade regarding the substantial number of IGST refund pending due to this error, the facility/officer Interface is now made available on permanent basis to resolve such errors on payment of specified fee by the exporter. The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filling, by following the procedure as provided in the Circulars issued earlier, subject to payment of Rs. 1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim. The detailed Circular can be accessed from <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-05-2021.pdf>

4. Extension of Board's Circular No. 12/2018-Customs dated 29.05.2018 for sanction of pending IGST refund claims where the records have not been transmitted to ICEGATE due to GSTR-1 and GSTR-3B mismatch error

The facility as provided vide *Circular No. 12/2018 dated 29.05.2018-Cus* read with *Circular No. 25/2019-Cus* to give the resolution in respect of the IGST refunds relatable to the Shipping Bills filed upto 31.03.2019 which could not be processed due to mismatch error between GSTR-1 & GSTR-3B, has been extended to the Shipping Bills filed upto 31.03.2021 as well vide [*Circular No. 04/2021-Cus dated 16th February 2021*](#). The corresponding CA certificate evidencing that there is no discrepancy between the IGST amount refunded on exports and the actual IGST amount paid on exports of goods for the period April 2019 to March 2020 and April 2020 to March 2021 shall be furnished by 31st March 2021 and 30th October 2021, respectively. The detailed Circular can be accessed from <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-04-2021.pdf>