

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

GST

Notifications

- 1. Penalty for non-compliance of provisions for Dynamic QR Code to be waived off till 30th June 2021, if provisions are complied with from July 1, 2021**

The penalty payable by a registered person under section 125 of the CGST Act, 2017 for not complying with the requirement of Dynamic QR Code, as notified vide *Notification No. 14/2020-CT dated 21st March, 2020*, has been waived off till 30th June, 2021 subject to the condition that the said person complies with the provisions of the said notification from July 1, 2021.

CUSTOMS

I. Notifications

- 1. Common Customs Electronic Portal notified**

The CBIC has notified the common portal accessible through (URL) <https://www.icegate.gov.in> as the Common Customs Electronic Portal for facilitating registration, filing of bills of entry, shipping bills, other documents and forms, payment of duty, functions specified to be carried out through common portal through the Customs Act or rules and regulations made thereunder and for data exchange with other systems within or outside India.

[Notification No. 33/2021-Cus (N.T.) dated 29th March 2021]

- 2. Amendment to Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2021 and Bill of Entry (Forms) Regulations, 1976**

Section 46 of the Customs Act, 1962 has been amended by the Finance Act, 2021 to require an importer to file a BE before the end of the day (including holidays) preceding the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station at which such goods are to be cleared for home consumption or warehousing. However, the Board has been empowered to prescribe different time limits for such filing in certain cases, but by not later than the end of the day of arrival of the vessel/aircraft/vehicle at the Customs port/station.

Accordingly, the CBIC vide *Notification No. 34 /2021-Cus (N.T.) dated 29th March, 2021* has amended the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 to prescribe different time-limits for filing BE in respect of goods imported by various modes of transport. It may be noted that the existing provision that a BE may be presented upto 30 days prior to the expected arrival of the aircraft or vessel or vehicle carrying the imported goods continues. Thus, with certain exceptions, as notified, the BE can now be filed anytime from 30 days prior to the expected arrival of the aircraft or vessel or vehicle upto the end of day preceding the day of such arrival. Similarly, changes have been carried out in the Bill of Entry (Forms) Regulations, 1976 vide *Notification No. 35/2021-Cus (N.T.) dated 29th March, 2021* in case of manual filing of BEs.

Detailed notifications can be accessed at: <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt34-2021.pdf> and <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt35-2021.pdf>

- 3. Amendment for self-approval under section 149 of the Customs Act, 1962, notified**

In exercise of the powers conferred by the third proviso to the section 149 of the Customs Act, 1962, the CBIC vide **Notification No. 36/2021 -Cus (N.T.) dated 29th March, 2021** has specified the following amendment which may be made by an importer on the common portal in the bill of entry presented late under the second proviso to the sub section (3) of section 46 of the said Act:

(i) Supplementing of Bill of Lading details in the Bill of Entry.

4. Customs (Verification of Identity and Compliance) Regulations, 2021 notified

The CBIC vide **Notification No. 41/2021- Cus (N.T.) dated 5th April, 2021** has notified verification regulations for importers; exporters; and customs brokers namely, Customs (Verification of Identity and Compliance) Regulations, 2021. In case of failure of verification of identity, benefits of goods clearance, refunds, drawback or any other any monetary benefit arising out of import or export will be suspended. A penalty of up to Rs. 50,000 may be imposed on a person who contravenes any provision of these regulations or who fails to comply with any provision of these regulations. These regulations will not apply to Central Government, State Governments, and public sector undertakings.

Detailed notification can be accessed at: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt41-2021.pdf>

5. Exemption from IGST and GST Compensation Cess to imports under Advance Authorization/EPCG and imports by EOU/EHTP/STP/BTP units extended till 31.03.2022

Imports against Advance Authorizations for physical exports and capital goods imported under EPCG Authorization for physical exports were exempted from payment of integrated tax and GST compensation cess up to 31.03.2021. Likewise, goods imported by EOU/EHTP/STP/BTP units were also exempted from payment of integrated tax and GST compensation cess up to 31.03.2021.

All the above exemptions have now been extended up to 31.03.2022.

[Notification No. 23/2021 Cus dated 31st March 2021 & Notification No. 19/2021 Cus dated 30th March, 2021]

Detailed notifications can be accessed at: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-tarr2021/cs23-2021.pdf> and <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-tarr2021/cs19-2021.pdf>

6. Implementation of India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement (CECPA)

The CBIC has notified the implementation of India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement (“CECPA”) by exempting various goods from payment of customs duty when imported into India from Mauritius. Further, it has also issued the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Cooperation and Partnership Agreement between the Republic of India and the Republic of Mauritius) Rules, 2021. These rules have come into force from 1st April, 2021.

[Notification No. 25/2021 Cus, dated 31st March, 2021 & Notification No. 38/2021 Cus (N.T.), dated 31st March, 2021]

Detailed Notifications can be accessed at: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-tarr2021/cs25-2021.pdf> and <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt38-2021.pdf>

II. Circulars

1. Clarification on the legislative changes in section 46 of Customs Act, 1962

Section 46 of the Customs Act, 1962 has been amended through Finance Act, 2021 to facilitate pre-arrival processing and assessment of Bills of Entry (BE) by mandating their advance filing thus leading to significant decrease in the Customs clearance time.

With a view to facilitating the importers, Board has amended the Bill of Entry (Electronic Integrated Declaration) Regulations, 2018 by the issue of *Notification No.34/2021-Cus (N.T.)*, dated 29th March, 2021, thereby prescribing different time-limits for filing BE in respect of goods imported by various modes of transport as under:

S. No. (1)	Customs Station (2)	BE is Required to be Filed Latest by End of the Day of Arrival of the Vessel/Aircraft/Vehicle (3)	BE is Required to be Filed Latest by the End of Day Preceding the Day of Arrival of the Vessel/Aircraft/Vehicle (4)
1.	Sea Port	Imports consigned from following countries viz. 1. Bangladesh 2. Maldives 3. Myanmar 4. Pakistan 5. Sri Lanka	Imports consigned from all countries other than those mentioned in column (3)
2.	Airport	All imports	None
3.	Land Customs Station (LCS)	All imports	None
4.	Inland Container Depot (ICD)	None	All Imports

A BE that is filed after the above timelines shall attract late charges. Relevant date for determining the late charges is date of entry inwards for the seaport and date of arrival at the airport, ICDs/air freight stations and land customs stations.

The requirement of Master Bill of Lading (MBL)/Master Airway Bill (MAWB) for the filing of advance BE has been done away with. Only the reference to House Bill of Lading (HBL)/ House Airway Bill (HAWB) would be sufficient at the time of advance filing. Thus, an importer can now file the advance BE on the strength of either an MBL/MAWB or the HBL/HAWB or both.

Further, to regularize the BE filed in advance with the Arrival Manifest (IGM) when a BE has been filed only with the HBL/HAWB (and not MBL/MAWB), it is proposed to enable an option in ICEGATE for the importer to subsequently update the MBL/MAWB in the BE. This amendment to the already filed BE would be auto approved in the Customs Automated System without the need for approval of a Customs officer. Since all such amendments would be auto approved by the Customs Automated System, these would not be subject to levy of fees under the Levy of Fees (Customs Documents) Regulations, 1970.

[Circular No. 08/2021-Cus dated 29th March 2021]

Detailed Circular can be accessed at: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-08-2021.pdf>