

GST

Aadhaar based registration under GST

The Central Government vide [Notification No. 62/2020- Central Tax dated 20th August, 2020](#) has amended the CGST Rules, 2017 so as to provide an option for authentication through Aadhaar number for registration under GST.

Interest on delayed payment of GST

The Central Government vide [Notification No. 63/2020- Central Tax dated 25th August, 2020](#) has notified 1st day of September, 2020, as the date on which the provisions of section 100 of the Finance (No. 2) shall come into force. That is amendment in section 50 of the CGST Act, 2017 regarding Levy of interest on Net Tax Liability (i.e. interest on tax paid through Electronic Cash Ledger only) has been made effective from 1st Sept, 2020.

It has also been clarified in a press release dated 26th August, 2020 that provisions related to interest on delayed payment of GST shall be effective prospectively due to certain technical limitations. However, it has assured that no recoveries shall be made for the past period as well by the Central and State tax administration.

Extension of due date for filing FORM GSTR-4 for financial year 2019-2020

The Central Government vide [Notification No. 64/2020- Central Tax dated 31st August, 2020](#) has further extended the due date of filing of GSTR-4 for the year ending 31st March, 2020 till 31st October, 2020.

Extension of due date of compliances by Anti- Profiteering Authority

The Government through [Notification No. 65/2020- Central Tax dated 1st September 2020](#) has provided that where any time limit for completion or compliance of any action, by any authority under section 171 of CGST Act, 2017, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of November, 2020.”

CUSTOM

Manufacturing or other operations in special warehouses

The CBIC vide [Circular No. 36/2020-Customs dated 17th August, 2020](#) has prescribed the detailed procedure to be followed in cases of manufacturing or other operations undertaken in special warehouses under section 65 of the Customs.

All India roll-out of Faceless Assessment – reg

The CBIC vide [Circular No. 40/2020-Customs dated 4th September, 2020](#) has decided to roll-out the Faceless Assessment at an All India level in all ports of import and for all imported goods by 31st October 2020. It has provided the detailed roll-out plan in phases covering different Customs Zones and Chapters of the Customs Tariff Act, 1975, including the existing Phases I and II.

It has further provided detailed procedure for Constitution of National Assessment Centres (NACs), its responsibilities, responsibilities of Co-conveners of NAC, Co-ordination among NAC Commissioners, Co-ordination of NACs with Other Directorates and Pre-launch preparation for Faceless Assessment etc.

Auto Let Export Order under Express Cargo Clearance System (ECCS)

The CBIC vide [Circular No. 41/2020-Customs dated 7th September, 2020](#) has allowed the Let Export Order (LEO) under Express Cargo Clearance System (ECCS) for goods covered under the Courier Shipping Bills (CSBs) and Risk Management System (RMS) and cleared by x-ray scanning.

The objective of the Board to allow Export Order under Express Cargo Clearance System (ECCS) was to facilitate exports by courier and to enhance the global competitiveness of India's exporters with an aim to ensure Ease of Doing Business.