

GST

Revised Format/Schema for e-Invoice under GST, Exemption to SEZ & Eligibility of E-Invoice

The Central Government vide [Notification No. 60/2020- Central Tax dated 30th July, 2020](#) has substituted the “FORM GST INV-01” with new “FORM GST INV – 1” & vide [Notification No. 61/2020- Central Tax dated 30th July, 2020](#) and made it applicable for registered persons having aggregate turnover above 500 crore rupees (with enhanced aggregate turnover) in a financial year w.e.f 1st Oct, 2020. Further **SEZ units have been excluded from the requirement of issuance of E-invoice.**

Earlier it was made applicable to the registered persons whose aggregate turnover in a financial year exceeds 100 crore rupees.

CUSTOM

2nd phase of All India roll-out of Faceless Assessment

The CBIC vide [Circular No. 34/2020-Customs dated 30th July ,2020](#) has **decided to begin the 2nd phase of All India roll-out of Faceless Assessment w.e.f. 03.08.2020 by including Delhi and Mumbai Customs Zones and extending the scope of Faceless Assessment at Chennai and Bangalore Customs Zones.** Board has reviewed the 1st phase of Faceless Assessment at Bengaluru and Chennai and resolved few technical and administrative issues that arose. Board also noted that on expected lines the Faceless Assessment ushered in a smooth and faster clearance process with uniformity in assessment.

Further, the Central Government vide [Notification No.63/2020-Customs \(N.T.\) dated 30.07.2020](#) has amended Notification No.92/2017-Customs (NT), dated 28.09.2017 **to specify the jurisdiction of Commissioner (Appeals) to assessment orders passed by Faceless Assessment Groups.**

Mandatory Testing and Certification of Telecommunications Equipment (MTCTE) - Reg.

CBIC vide [Instruction No. 15/2020-Customs dated 24th July, 2020](#) referred to the Notification No. TEC/01/2017-TC dated 23.06.2020 issued by the DDG (TC), Ministry of Communications, Telecommunication Engineering Centre, Department of Telecommunication which provides that testing and certification for telecommunications equipment under phase-II of Mandatory Testing and Certification of Telecommunications Equipment (MTCTE) regime as provisioned in India Telegraph (Amendment) Rules 2017, shall be mandatory w.e.f. 1st Oct 2020:

- i. Transmission Terminal Equipment (SDH Equipment, Multiplexing Equipment).
- ii. PON family of Broadband Equipment (PON ONT, PON ONU and PON OLT)

iii. Feedback Device5