

Significant Notifications and Circulars issued in GST and Customs from 16th November, 2023 to 15th December, 2023

GST

Notification

1. Applicability of Biometric-based Aadhar Authentication extended to Andhra Pradesh

Notification No. 27/2022-CT dt. 26.12.2022 laid down that that the provisions of rule 8(4A) of CGST Rules, 2017 shall not apply in all the States and Union territories except the State of Gujarat and Puducherry thereby, implying that Biometric-Based Aadhaar Authentication and taking of photograph for completion of registration application shall be applicable only in Gujarat and Puducherry. The applicability of this notification has now been extended to Andhra Pradesh.

[*Notification No. 54/2023-CT dt. 17.11.2023*](#)

Customs

Notification

1. Extension of exemption available to certain deposits from the provisions of section 51A of the Customs Act, 2023

The effectiveness of Notification No. 18/2023-Customs (N.T) dt. 30.03.2023 which provides for exemption to certain deposits from the provisions of Electronic Cash Ledger (ECL) functionality as envisaged under section 51A has been further extended from 30th November, 2023 to 19th January, 2024.

[*Notification No.87/2023-Customs \(N.T.\) dt. 29.11.2023*](#)