

GST

Grievance Redressal Officers for processing the complaints/information under e-way Bill System

As per the decision of the GST Council, e-way bill system has been rolled-out in a staggered manner across the country. E-way bills are getting generated successfully and till 17th July, 2018, more than 13.5 Crores e-way bills have been generated which includes 6.5 Crore E way bill for Intra-State movement of goods.

Grievance Redressal Officers have been appointed by both the Central and State Governments under the provisions of e-way bill rules for processing the complaints/information uploaded by taxpayers/transporters regarding detention of their vehicle. List of these Grievance Redressal Officers is available at <http://www.cbic.gov.in/resources/htdocs-cbec/gst/GRO%20Officers%20-%20180718.pdf>.

Any difficulties or issues being faced by the trade and industry may be brought to the notice of Grievance Redressal Officers in your jurisdiction. Trade is also advised to make themselves conversant with e-way bill rules and be aware of mechanisms available for redressal of all their concerns.

[\[PIB Release ID: 180674 dated 18th July, 2018\]](#)

GST council approved Simplified GST Return

The GST Council in its 28th meeting held on 21st July, 2018 has approved the new return formats and associated changes in law details of which are as follows:

Return filing process: The return would be simple one, with two main tables. One for reporting outward supplies and one for availing input tax credit based on invoices uploaded by the supplier. Invoices can be uploaded continuously by the seller and can be continuously viewed and locked by the buyer for availing input tax credit. This process would ensure that very large part of the return is automatically filled based on the invoices uploaded by the buyer and the seller. Simply put, the process would be “UPLOAD – LOCK – PAY” for most tax payers. However, frequency of filing return varies based on the turnover as explained below:

Particulars	Criteria	Frequency of filing Return
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Return filing by Small Tax payers	Taxpayers having turnover below Rs. 5 Cr	Quarterly filing of return with monthly payment facility divided under two categories:-	
		Small traders making:	Return form
		only B2C supply	Sahaj
		B2B + B2C supply	Sugam
All taxpayers excluding small taxpayers and a few exceptions like ISD etc.	Taxpayers having turnover equal to or above Rs. 5 Cr	Monthly filing of Return	

Further, NIL return filers (no purchase and no sale) shall be given facility to file return by sending SMS. Also, the new return design provides facility for amendment of invoice and also other details filed in the return. Amendment shall be carried out by filing of a return called amendment return. Payment would be allowed to be made through the amendment return as it will help save interest liability for the taxpayers.

[\[Release ID: 180827 dated 21st July, 2018\]](#)

Recommendations on opening of migration window for tax payers till 31st August, 2018

The GST Council in its 28th meeting held on 21st July, 2018 has approved proposal to open the migration window for taxpayers, who received provisional IDs but could not complete the migration process.

The taxpayers who filed Part A of FORM GST REG-26, but not Part B of the said FORM are requested to approach the jurisdictional Central Tax/State Tax nodal officers with the necessary details on or before 31st August, 2018. The nodal officer would then forward the details to GSTN for enabling migration of such taxpayers.

It has also been decided to waive the late fee payable for delayed filing of return in such cases. Such taxpayers are required to first file the returns on payment of late fees, and the waiver will be effected by way of reversal of the amount paid as late fees in the cash ledger under the tax head.

[\[Release ID: 180826 dated 21st July, 2018\]](#)

CUSTOMS

Intellectual property rights (imported goods) Rules, 2018

The Central Government vide [Notification No. 56/2018 –Customs \(N.T\) dated 22nd June, 2018](#) has notified following rules further to amend the Intellectual property right Rules,2007 notified vide [Notification No. 47/2007 dated 8th May,2007](#).

Particulars	Revised provision
Omission in Rule 2: Definitions	<p>(b) "intellectual property" means a copyright as defined in the Copyright Act, 1957, trade mark as defined in the Trade Marks Act,1999, patent as defined in the Patents Act, 1970, design as defined in the Designs Act, 2000 and geographical indications as defined in the Geographical Indications of Goods (Registration and Protection) Act, 1999;</p> <p>(c) "Intellectual property law" means the Copy right Act, 1957, the Trade Marks Act, 1999, the Patents Act,1970, the Designs Act, 2000 or the Geographical indications of goods (Registration and protection) Act, 1999;</p>
Insertion in Rule 5: Grant of registration under rule 4 shall be subject to 2 more conditions	<p>(c) the right holder or his authorized representative shall inform the commissioner of Customs at the time of giving notice about any amendment , cancellation, suspension , or revocation of the intellectual property right by the authorities under the intellectual property laws or any court of law or Appellate Board , subsequent to its registration with the authorities under the intellectual property Law and in case of any such amendment , cancellation, suspension or revocation of the intellectual property right during the validity of the notice registered under rule 4 , the same shall be brought to the notice of the commissioner of Customs by the right holder within a period of 1 month of the date of communication of any such amendment , cancellation, suspension or revocation of the intellectual property right to the right holder or any person authorized by him in this regard;</p> <p>(d) In the event of any amendment, cancelation, suspension or revocation of the intellectual property right by the authorities under the intellectual property Law or by any Court of Law or Appellate Board, the Commissioner of Customs may accordingly amend, suspend or cancel the notice and corresponding protection.</p>

[\[Notification No. 56/2018 –Customs \(N.T\) dated 22nd June, 2018 \]](#)

Further, The Central Government vide [Notification No. 57/2018 –Customs \(N.T\) dated 22nd June, 2018](#) has made certain amendments in the [Notification No. 51/2010 dated 30th June, 2010](#) (*Prohibiting the import of certain goods intended for sale or use in India , subject to the conditions and procedures as specified in the intellectual property rights(imported goods) enforcement Rules,2007*) which are explained as below:

- Clause (iv) & (v) of the Notification no. 51/2010 has been omitted which provides for the prohibition of import of the product obtained directly or made or produced beyond the limits of India for which a patent is in force under the Patents Act, 1970 (39 of 1970), except in cases where the consent from the patentee in India has been obtained provided that such prohibition is not applicable to the cases where such importation is allowed under the Patents Act, 1970 (39 of 1970).

Comment: By view of the amendments made vide above two notifications it is being interpreted that that the right holder alleging infringement of the patent shall along with notice of the commissioner provide an order of the authorities under the intellectual property law and only on the provision of such order, the Commissioner can allow suspension of clearance of goods. In the absence of such order, the Commissioner will now not be in a position to grant temporary suspension.

[\[Notification No. 57/2018 –Customs \(N.T\) dated 22nd June, 2018 \]](#)

Submission of application seeking authorization for import / export of restricted items through e-mail

The Director General Foreign Trade vide [Trade notice no. 18/2018](#) has provided that applicants seeking import/export license from DGFT for "restricted" items, having paid the applicable fees can w.e.f 21.06.2018 submit online application to the concerned jurisdictional authority and subsequently send their application through email to either import- dgft@nic.in (for import licenses) or exportdgft@nic.in (for export licenses) as the case may be, along with proof of the application fee paid besides attaching the necessary documents for processing the case.

Applications are required to be submitted in prescribed pro-forma ANF-2M (for import license) and ANF- 2N (for export license) along with ANF-1 (Applicant's Importer Exporter Profile), copy of IEC and other supporting documents, as applicable. Aayat Niryat forms are available on the DGFT's website www.dgft.gov.in . In case the applicant firm has received the NOC from the concerned administrative Ministry, the same should invariably be attached with the application and it should necessarily be in the pdf format.

[\[Trade notice no. 18/2018\]](#)