

GST

Central Goods and Services tax (Sixth Amendment) Rules, 2018

The Central Government vide [Notification No. 28/2018 –GST dated 19th June, 2018](#) has notified following rules further to amend the Central Goods and Service Tax Rules ,2017.

Particulars	Revised provision
Insertion of sub-rule (1A) in Rule : 58 Records to be maintained by owner or operator of godown or warehouse and transporters	<p>(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:</p> <p>Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.</p> <p><i>Remarks: By this insertion a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number may apply for a unique common enrolment number rather than applying separately for different registrations.</i></p>
Insertion of Form GST ENR-02: Application for obtaining unique common enrolment number	<p><i>Remarks: With a view to give effect to the amendment made in Rule 58 a new Form GST ENR-02 has been introduced for transporters registered in more than one state or union territory having the same PAN to apply for obtaining unique common enrolment number.</i></p>
Insertion of proviso in sub Rule (1) of Rule : 138C: Inspection and verification of goods	<p>(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within 24 hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within 3 days of such inspection.</p> <p>Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days. Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”</p> <p><i>Remarks: By insertion of this proviso commissioner has been granted</i></p>

	<i>power to allow delay in submission of summary report of inspection upto a period not exceeding 3 days.</i>
Substitution in sub-rule (5) of Rule: 142 Notice and order for demand of amounts payable under the Act.	A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 [or section 129 or section 130] shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax. <i>Remarks: Publishing the orders in summary form showing disposal of show cause notices is a new high in transparency in governance.</i>

[Notification No. 28/2018 –GST dated 19th June, 2018]

Exemption from tax on procurements made from unregistered person U/s 9(4) of CGST Act, 2018 till September 30, 2018

The Central Government vide [Notification No. 12/2018 – Central Tax \(Rate\) dated 29th June, 2018](#) has amended Notification No. 8/2017– Central Tax (Rate) dated 28th June, 2017 last amended vide notification No. 10/2018-Central Tax (Rate), dated the 23rd March, 2018

Therefore, any registered person procuring taxable goods/services from unregistered suppliers, shall not be required to pay CGST under reverse charge mechanism U/s 9(4) of CGST Act, 2017 **as exemption further has been extended till September 30, 2018.**

Similar notifications are issued under the IGST Act vide [Notification No.13/2018 – Integrated Tax \(Rate\) dated 29th June, 2018](#) and under the UTGST Act vide [Notification no. 12/2018 – Union Territory Tax \(Rate\) dated 29th June, 2018](#) .

[Notification No. 12/2018 – Central Tax (Rate) dated 29th June, 2018, Notification No.13/2018 – Integrated Tax (Rate) dated 29th June, 2018, Notification no. 12/2018 –Union Territory Tax (Rate) dated 29th June, 2018]

Comment: It is important to note that deferment of Section 9(4) of CGST Act, 2017 is made by giving exemption u/s 11 of CGST Act, 2017. Therefore, the same needs to be reported in Table 5 (value of exempt, nil-rated and non-GST inward supplies) of Form GSTR -3B returns.

Further, as per section 11(4) of the respective SGST Act, exemption notification issued under section 11(1) of the CGST Act deemed to be the notification under the said SGST Act.

Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular No. 41/15/2018-GST dated 13.04.2018

[Circular No. 41/15/2018-GST dated 13.04.2018](#) was issued to clarify the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.

In order to clarify certain issues regarding the specified procedure and to ensure uniform implementation of the provisions of the CGST Act across all the field formations, the Central Government vide [Circular No. 49/23/2018-GST dated 21st June, 2018](#) has made certain modifications to Circular no. . 41/15/2018-GST:

	Existing provision	Revised provision
Para 2(e) of Circular 41/15/2018	Within a period of 3 working days from the date of issue of the order in FORM GST MOV-02, the proper officer shall conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf.	Now the 3 working days has been replaced with 3 days.
Statement after Paragraph 3 in GST MOV-05	In view of the above, the goods and conveyance are hereby released on _____ at ____ AM/PM in good condition.	In view of the above, the goods and conveyance(s) are hereby released on (DD/MM/YYYY) at ____ AM/PM in good condition. <i>Remarks: Appears to overcome excessive responsibility attendant to stoppage affecting the 'condition' of the goods. Should not cause much concern as the Consignor/Consignee/Carrier would continue to be responsible for care of goods during transit.</i>

Since the requisite FORMS are not available on the common portal currently, any action initiated by the State tax officers is not being intimated to the central tax officers and vice-versa; therefore it is clarified that the hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required.

Further, it is clarified that only such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder.

Illustration: Where a conveyance carrying twenty-five consignments is intercepted and the person-in-charge of such conveyance produces valid e-way bills and/or other relevant documents in respect of twenty consignments, but is unable to produce the same with respect to the

remaining five consignments, detention/confiscation can be made only with respect to the five consignments and the conveyance in respect of which the violation of the Act or the rules made thereunder has been established by the proper officer.

[\[Circular No. 49/23/2018-GST dated 21st June, 2018\]](#)

Frequently Asked Questions on Banking, Insurance and Stock Brokers Sector

In order to clarify various queries related to Banking, Insurance and Stock Brokers Sector. The Central Government has released 91 frequently asked questions which can be referred at :-

http://www.cbic.gov.in/resources//htdocs-cbec/gst/FAQs_on_Financial_Services_Sector.pdf

GST revenue collection for June 2018

The total gross revenue collected in the month of June 2018 is Rs 95,610 segregation of which is given below:

S. no.	Tax	Amount
1.	CGST	Rs.15,968 crore
2.	SGST	Rs. 22,021 crore
3.	IGST	Rs 49,498 crore (including Rs. 24,493 crore collected on imports)
4.	Cess	Rs. 8,122 crore (including Rs. 773 crore collected on imports)

The total number of GSTR 3B Returns filed for the month of May upto June 2018 is 64.69 Lakhs.

The total revenue earned by Central Government and the State Governments after settlement in the month of June 2018 is Rs. 31,645 crore for CGST and Rs. 36,683 crore for SGST.

The current month's revenue collection is Rs. 95,610 crore as compared to last month's revenue of Rs. 94,016 crore. Further the gross revenue collection in the month of June 2018 is Rs. 95,610 crore whereas monthly average of 9 months GST collection in the last financial year (2017-2018) was Rs. 89,885 crore.

(Release ID :180329 dated 1ST July,2018)

CBIC to observe Third Refund Fortnight to clear pending refunds

Refunds of GST have been a concern for the Government and Trade for the past several months. In this regard, the CBIC has observed two special drives cum refund fortnights in the Month of March, 2018 (15th to 31st March, 2018) and June, 2018 (31st May to 16th June, 2018) respectively. These refund fortnights have provided a lot of relief to the trade. In the 1st refund fortnight, Rs. 4265 Crore IGST refunds and Rs. 1136 Crore ITC refunds were sanctioned by field formations of CBIC. Similarly, during the 2nd refund fortnight, Rs. 6087 Crore IGST refunds and Rs. 1548 Crore ITC refunds were sanctioned by CBIC. In case of IGST refunds for goods exported out of India, the percentage of amount of refund claims disposed by CBIC is already more than 90%.

However, in order to liquidate pendency further, and to handhold/guide the trade for applying for the refund claims in a proper manner, **it has been decided to observe another refund fortnight from 16th July, 2018 to 30th July, 2018.** Dedicated refund cells and helpdesks would be provided for exporters to get their refund claims processed, in each Commissionerate.

The exporters and export organizations are requested to take benefit of this opportunity to get their pending refund claims processed. The facility to view reasons for pending IGST refunds have been provided on ICEGATE. As the IGST refund procedure is designed for seamless electronic processing if sufficient and correct details are filed by the exporter, so Export organisations and Export Promotion Councils must come forward to assist exporters in observing the correct procedure to file refund claims and in rectification efforts in the case of errors.

(Release ID: 180618)

[\[http://pib.nic.in/newsite/erelease.aspx\]](http://pib.nic.in/newsite/erelease.aspx)

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</p>

	and protection) Act, 1999;
Insertion in Rule 5: Grant of registration under rule 4 shall be subject to 2 more conditions	(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; (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.

[[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](#)]