

Summary of Notifications and Circulars issued by CBIC during the period from 16<sup>th</sup> Jan to 15<sup>th</sup> Feb 2020

**GST**

**Extension of the last date for FORM GSTR-9/ GSTR-9C for the period from 01.07.2017 to 31.03.2018.**

The Central Government vide [Notification No. 06/2020-Central Tax dated 3<sup>rd</sup> February, 2020](#) has extended the time limit for furnishing of the annual return & audit, in respect of the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018, for the class of registered person till 5<sup>th</sup> / 7<sup>th</sup> Feb, 2020 on the basis of State registration segregation.

**Due dates for filing of return in FORM GSTR-3B in a staggered manner**

The Central Government vide [Notification No.07/2020-Central Tax dated 3<sup>rd</sup> February, 2020](#) has provided the due date for filing of return in Form GSTR-3B in a staggered manner for the months of January, February & March,2020 on the basis of turnover / State as 20/22<sup>nd</sup>/24<sup>th</sup> of the following month.

[\[Notification No. 07/2020-Central Tax, dated 3<sup>rd</sup> February 2020\]](#)

**Standard Operating Procedure (SOP)– detailed scrutiny of selected exporters claiming refund**

With a view to mitigate the risk of bogus refund by exporters, the CBIC vide [Circular No. 131/1/2020-GST dated 23<sup>rd</sup> January 2020](#) has issued a SOP for detailed scrutiny of exporter selected based on data analytics and Artificial Intelligence.

[\[Circular No. 131/1/2020-GST dated 23<sup>rd</sup> January 2020\]](#)

**Extension of time limit for submitting the declaration in FORM GST TRAN-1 in certain cases**

The CBIC vide [Order No.01/2020-GST dated 7<sup>th</sup> February, 2020](#) has extended time limit for submitting the declaration in **FORM GST TRAN-1** under rule 117(1A) of the CGST Rules, 2017 till **31<sup>st</sup> March, 2020** for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common postal & whose cases have been recommended by the Council.

[\[Order No.01/2020-GST dated 7<sup>th</sup> February 2020\]](#)

**CUSTOM**

### **Implementation of automated clearance on pilot basis**

The Central Government vide [Circular No.05/2020-Customs dated 27<sup>th</sup> January 2020](#) clarified that the facility of automated clearance as envisaged in 1st proviso to Section 47(1) of the Customs Act, 1962 will be initially rolled out on a pilot basis at two customs station. Thereafter, the facility will be reviewed and further expanded on PAN India basis at all Customs EDI locations where RMS is enabled and functional.

[\[Circular No.05/2020-Customs dated 27<sup>th</sup> January 2020\]](#)

### **Valuation of second hand machinery**

The Central Government vide [Circular No. 07/2020- Customs dated 5<sup>th</sup> February 2020](#) clarified the procedure for valuation of second hand machinery. All imports of second-hand machinery/used capital goods shall be ordinarily accompanied by an inspection/appraisal report issued by an overseas Chartered Engineer or equivalent, or report of any one of the Chartered Engineers empanelled locally by the respective Custom Houses.

[\[Circular No. 07/2020- Customs dated 5<sup>th</sup> February 2020\]](#)

### **Streamlining export data to include District level details in Shipping Bills**

The Central Government vide [Circular No. 09/2020- Customs dated 5<sup>th</sup> February 2020](#) clarified the incorporation of additional attributes in the Shipping Bill to enable the Customs System to capture the Districts and States of Origin for goods being exported, with effect from **15<sup>th</sup> February 2020**.

[\[Circular No. 09/2020- Customs dated 5<sup>th</sup> February 2020\]](#)

### **Electronic sealing - Deposit in and removal of goods from Customs bonded Warehouses**

The Central Government vide [Circular No. 10/2020- Customs dated 7<sup>th</sup> February 2020](#) clarified that RFID sealing shall be extended to transport of goods for deposit in a warehouse as well as removal therefrom.

[\[Circular No. 10/2020- Customs dated 7<sup>th</sup> February 2020\]](#)

### **Notification of Inland Container Depots**

The Central Government vide [Notification No. 12/2020- Customs \(N.T.\) dated 11<sup>th</sup> February 2020](#) notified the Vemgal Industrial Area as Inland Container Depot.

[\[Notification No. 12/2020- Customs \(N.T.\) dated 11<sup>th</sup> February 2020\]](#)