

Significant Notifications and Circulars issued in GST and Customs from 16th October, 2021 to 15th November, 2021

GST

I. Guidelines

The CBIC has issued Guidelines for disallowing debit of electronic credit ledger under Rule 86A of the CGST Rules, 2017. The Guidelines lay down that the power of disallowing debit of amount from electronic credit ledger must not be exercised in a mechanical manner and “careful examination of all the facts of the case” is important to determine case(s) fit for exercising power under rule 86A. It contemplates an objective determination based on intelligent care and evaluation as distinguished from a purely subjective consideration of suspicion. Monetary limits have been prescribed in the Guidelines for exercising the powers under rule 86A by the officers of the rank of Assistant Director and above of DGCI. The Guidelines have also laid down the procedure to be followed for disallowing the debit of electronic credit ledger as also for allowing the debit of disallowed/restricted credit.

The complete text of the Guidelines can be accessed at [**Guidelines for disallowing debit of electronic credit ledger under rule 86A of the CGST Rules, 2017**](#)

CUSTOMS

1. Anti-absorption provisions introduced for countervailing duty & anti-dumping duty.

The Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 have been amended to introduce anti-absorption provisions in these rules. Similarly, Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 have also been amended to introduce anti-absorption provisions in these rules. The provisions provide for an anti-absorption review and initiation of investigation to determine the absorption.

[**Notification No. 83/2021-Customs \(NT\) dt. 27th October, 2021 & Notification No. 84/2021-Customs\(NT\) dt. 27th October, 2021**](#)

2. Reduction of Road and Infrastructure Cess (RIC) on Petrol and Diesel.

The Road and Infrastructure Cess (RIC) on Motor spirit (petrol) and diesel has been reduced to Rs. 13 and Rs. 8, respectively.

[**Notification No. 52/2021-Customs dt. 3rd November, 2021**](#)

3. Amendments in Courier Imports and Exports (Clearance) Regulations, 1998 and Courier Imports and Exports (Electronic Declaration and Processing), Amendment, Regulations, 2010

CBIC has amended the Courier Imports and Exports (Clearance) Regulations, 1998 and Courier Imports and Exports (Electronic Declaration and Processing), Amendment, Regulations, 2010 to simplify the registration requirements of Authorised Couriers. The amendments provide lifetime validity to a registration, in place of existing system of validity periods and renewals. They also provide for voluntary surrender of registration. While enabling a deemed invalidity of registration in case the Authorised Courier is inactive for a continuous period of 1 year, at a time, these also empower the Principal Commissioner / Commissioner to renew such registration. Such deemed invalidation shall be applied prospectively.

The notifications have inserted regulations with respect to the surrender of registration by Authorised Courier and revoking of registration by Principal Commissioner/ Commissioner of Customs and the validity of their Registration. These aspects are expected to bring greater certainty to the Authorised Couriers and let them focus on their core business.

The detailed provisions of the above regulations can be accessed at the following links:

[Notification No. 85/2021-Customs \(N.T.\) dt. 27th October, 2021](#)

[Notification No. 86/2021-Customs \(N.T.\) dt. 27th October, 2021](#)

[Circular No. 24/2021-Customs dt. 27th October, 2021](#)