

## Significant Notifications and Circulars issued in GST and Customs between 16<sup>th</sup> November 2020 to 15<sup>th</sup> December 2020

### GST

#### Notifications

**1. Penalty payable for non-compliance of QR Code provisions on B2C transactions waived off from 1<sup>st</sup> December 2020 to 31<sup>st</sup> March 2021**

The CBIC vide [Notification No. 89/2020- Central Tax dated 29<sup>th</sup> November 2020](#) has waived off the general penalty payable by any registered person under section 125 of CGST Act for non-compliance of the provisions of Dynamic Quick Response (QR) code on B2C transactions between the period from 1st December 2020 till 31st March 2021 provided the said registered person complies with the provisions of QR Code from April 1, 2021.

**2. Mentioning 8-digit HSN code mandatory on tax invoice in respect of certain chemicals and chemical based products**

The CBIC vide [Notification No. 90/2020- Central Tax dated 1<sup>st</sup> December 2020](#) has notified 49 chemicals and chemical based products in respect of which it is mandatory for a registered person to mention 8 digit HSN code in the tax invoice issued by him.

**3. Extension of due date for compliances and actions in respect of anti-profiteering proceedings under GST till 31.03.2021**

The CBIC vide [Notification No. 91/2020- Central Tax dated 14<sup>th</sup> December 2020](#) has extended the time limit for completion or compliance of any action, by any authority, specified in, or prescribed or notified under section 171, i.e. anti-profiteering proceedings, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 30<sup>th</sup> day of March, 2021" till 31<sup>st</sup> day of March, 2021.

#### Circulars

**1. Waiver from recording of UIN on the invoices for the months of April 2020 to March 2021**

The CBIC vide [Circular No.144/14/2020- GST dated 15<sup>th</sup> December, 2020](#) has decided to grant waiver from recording of UIN on the invoices issued by the retailers/suppliers, pertaining to the refund claims from April 2020 to March 2021, subject to the condition that the copies of such invoices are attested by the authorized representative of the UIN entity and the same is submitted to the jurisdictional officer.

### CUSTOMS

#### Circulars

**1. Faceless Assessment - Clarification on issues raised by stakeholders**

With a view to further enhance the efficiency of the process involved in Faceless Assessment, CBIC has issued instructions/guidelines vide [Circular No. 55/2020- Customs dated 17<sup>th</sup> November 2020](#) on certain key areas, which require immediate attention. The detailed instructions/guidelines can be accessed from [www.cbic.gov.in](http://www.cbic.gov.in).

**2. Clarification regarding availment of exemption on temporary import of durable containers which do not conform to the standard marine container dimensions**

The CBIC has issued [Circular No. 51/2020-Customs dt 20<sup>th</sup> November 2020](#) to prescribe the procedure for import and re-export of durable containers which do not conform to the standard marine container dimensions, but which are intended for temporary import and eventual re-export. The detailed procedure can be accessed from [www.cbic.gov.in](http://www.cbic.gov.in). The procedure to be followed for import and re-export of marine containers is governed by guidelines provided in *Circular No. 31/2005-Cus., dated 25.07.2005*.

The Circular has also clarified that the containers that satisfy the following conditions are eligible for the duty exemption provided vide *Notification No. 104/94-Cus., dated 16.03.1994 (as amended)*:

- a) they are durable,
- b) capable of being re-used multiple times,
- c) capable of being identified at the time of re-export *vis a vis* the imported containers, and
- d) satisfy all the other stipulated conditions in the notification.

**3. Clarification on export of Gems and Jewellery through Courier mode**

The CBIC vide [Circular No. 52/2020-Customs dt 27<sup>th</sup> November 2020](#) has clarified that the extant Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 and the Courier Imports and Exports (Clearance) Regulations, 1988 do not restrict exports of gems and jewellery through the courier mode.