

## Significant Notifications and Circulars issued in GST from 16<sup>th</sup> February 2022 to 15<sup>th</sup> March 2022

### GST

#### 1. Turnover limit for e-invoicing reduced from ` 50 crore to ` 20 crore

The Central Government on the recommendations of the GST Council has amended [Notification No. 13/2020-CT dt. 21.03.2020](#) to reduce the threshold limit of aggregate turnover for the applicability of e-invoicing provisions from ` 50 crore to ` 20 crore. The said amendment shall become effective from 1<sup>st</sup> April 2022.

#### [Notification No. 01/2022-CT dt. 24.02.2022](#)

#### 2. Amendment in [Notification No. 2/2017-Central Tax dt 19.06.2017](#) notifying the jurisdiction of Central Tax Officers

A new para 3A has been inserted vide [Notification No. 02/2022-CT dt. 11.03.2022](#) in the [Notification No. 2/2017-Central Tax dt 19.06.2017](#) to empower the Additional Commissioners or Joint Commissioners of Central Tax of some of the specified Central Tax Commissionerates with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence (DGGI) under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of CGST Act, 2017.

Consequently, [Circular No.169/01/2022-GST dt. 12.03.2022](#) has been issued to amend the erstwhile [Circular No. 31/05/2018-GST dt. 09.02.2018](#) which specified the proper officers under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.

### Customs

#### Notification

#### 1. Shipping Bill (Post export conversion in relation to instrument based scheme) Regulations, 2022

The Board has notified the Shipping Bill (Post export conversion in relation to instrument based scheme) Regulations, 2022 w.e.f 22.02.2022 enumerating the manner and time limit for applying for post export conversion of Shipping Bill in certain cases and the conditions and restrictions for such conversion vide [Notification No. 11/2022-Customs \(N.T.\) dt. 22.02.2022](#).

#### Circular

#### 2. Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 with effect from 01.03.2022.

Certain amendments have been made in existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 to simplify the procedures with a focus on automation and making the entire process contact-less. It sets out the automated procedures to be followed by the importer with regard to intimation of intent to avail IGCR Benefit, import of goods at concessional rate, receipt of goods, goods sent for job work from importer's premises, receipt of goods from the job worker, inter-unit transfer of goods, utilization of goods for intended purpose, re-export or clearance for home consumption, monthly statement and maintenance of account, etc.

[Circular No. 04/2022-Customs dt. 27.02.2022](#)