

Significant Notifications and Circulars issued in GST from 16th September 2022 to 15th October 2022

GST

Notifications

1. Amendments made vide the Finance Act, 2022 have been made effective from 1st October, 2022

The Central Government vide [**Notification No. 18/2022-CT dt. 28.09.2022**](#) has appointed 1st day of October, 2022, as the date on which the provisions of sections 100 to 114, except clause (c) of section 110 and section 111 of the Finance Act, 2022, shall come into force.

Section 110(c) of the Finance Act, 2022 amends section 49 of the CGST Act, 2017 to allow transfer of amount available in electronic cash ledger under the CGST Act of a registered person to the electronic cash ledger under the said Act or the IGST Act of a distinct person. Section 111 of the Finance Act, 2022 substitutes section 50(3) of the CGST Act, 2017 retrospectively, with effect from 1st July, 2017, so as to provide for levy of interest on input tax credit wrongly availed and utilized. Both the above amendments have been brought into effect from 5th July, 2022 vide [**Notification No. 9/2022-C.T. dated 05-07-2022**](#). Therefore, vide [**Notification No. 18/2022-CT dt. 28.09.2022**](#), the remaining amendments have now been brought into force from 01.10.2022, thereby amending sections 16, 29, 34, 37, 38, 39, 41, 47, 48, 49, 52, 54 and 168 of the CGST Act, 2017. Further, sections 42, 43 and 43A of the CGST Act have been omitted.

2. Amendments in the CGST Rules, 2017

Pursuant to the amendments made vide the Finance Act, 2022 getting notified with effect from 1st October, 2022, [**Notification No. 19/2022-CT dt. 28.09.2022**](#) has been issued to make the necessary amendments in CGST Rules, 2017. The amendments in the rules have also become effective from **01.10.2022**. The amendments have been made in rules 21, 36, 37, 38, 42, 43, 83, 85, 89 and 96 of the CGST Rules, 2017. Rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules have been omitted. The reference to Forms GSTR-1A, GSTR-2 and GSTR-3 have been omitted from the respective rules thereby doing away with the two-way communication process in return filing.

3. Withdrawal of Notification No. 20/2018-CT dt. 28.03.2018

[**Notification No. 20/2018-CT dt. 28.03.2018**](#) had been issued by the Central Government in exercise of the powers conferred by section 148 of the CGST Act, 2017 to notify the specified persons under section 55 as the class of persons who shall make an application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received. The said notification has been rescinded w.e.f. 01.10.2022.

[Notification No. 20/2022-CT dt. 28.09.2022](#)

Customs

Notifications

1. Courier Imports and Exports (Electronic Declaration and Processing), Second (Amendment) Regulations, 2022 have been issued for facilitating E-commerce exports of jewellery.

[Notification No.81 /2022-Customs \(N.T.\) dt. 23.09.2022](#)

Circulars

1. [Circular No. 21/2022-Customs dt. 26.09.2022](#) has been issued to clarify on amendments in Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) made vide [Notification No. 75/2022 – Customs dt. 14.09.2022](#) and [Notification No. 79/2022 - Customs \(N.T.\) dated 15.09.2022.](#)
2. [Circular No. 22/2022-Customs dt.26.09.2022](#) has been issued to clarify on amendments in Rebate of State and Central Taxes and Levies (RoSCTL) Scheme made vide [Notification No. 76/2022 – Customs \(N.T.\) dt. 14.09.2022](#) and [Notification No. 79/2022 - Customs \(N.T.\) dated 15.09.2022.](#)

