

GOODS & SERVICES TAX / IDT UPDATE-153

Extension of time period for levy and collection of GST Compensation Cess

With effect from 01.07.2022, the period for levy and collection of Compensation Cess has been extended upto 31st March 2026.

[Notification No. 01/2022 Compensation Cess dt. 24.06.2022](#)

Amendment in Customs Brokers Licensing Regulations, 2018

The Board has amended the Customs Brokers Licensing Regulations, 2018 as under:

- **Substitution of sub-regulations (1) and (2) of Regulation 20**

It has been provided that with effect from 24.06.2022, every Customs Broker shall enroll himself as a member of the Customs Brokers' Association at every jurisdiction he operates, if there is such an Association registered in the Customs Station, where he is operating and recognised by the Principal Commissioner or Commissioner of Customs, as the case may be. Moreover, he shall not enroll himself in more than one Association, at a given time, in a particular jurisdiction.

- **Insertion of regulation 21 - Power to relax the time period for compliance of duties or obligations**

Where a representation is made by an applicant, a Customs Broker or NACIN to the Board that he is unable to comply with his or its duties or obligations within the time period as required under any provision of these regulations, for the reasons beyond his or its control, but otherwise satisfies all other conditions, if any, as provided under such provision, the Board may, after consideration of the representation, and for reasons to be recorded in writing, allow a further time period for compliance of such duties or obligations.

[Notification No. 52/2022-Customs \(N.T\) dt. 24.06.2022](#)

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