

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

GST

Circular

1. Guidelines for filing/revising TRAN-1/TRAN-2

In accordance with the orders of Hon'ble Supreme Court dated 22.07.2022 & 02.09.2022 in the case of *Union of India vs. Filco Trade Centre Pvt. Ltd.*, the facility for filing TRAN-1/ TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the common portal by an aggrieved registered assessee (hereinafter referred to as the 'applicant') will be made available by GSTN during the period from 01.10.2022 to 30.11.2022.

The detailed guidelines in relation to the above have been issued by CBIC through the following Circular:

[Circular No.180/12/2022-GST dt. 09/09/2022](#)

CUSTOMS

Notifications

1. Amendment in exemption extended to certain products when imported through specific Airlines

[Notification No. 130/2010-Customs dt. 23.12.2010](#) has been amended to extend the exemption available to printed ticket stocks, airway bills, any printed material which bears the insignia of the importing airline printed thereon including baggage tags, publicity material for distribution free of charge when imported through specific airlines to include American Airlines as well as United Airlines.

[Notification No. 45/2022 Customs \(T\) dt. 31.08.2022](#)

2. Customs (Compounding of Offences) Rules, 2022

Offence under section 135AA (Protection of Data) and its compounding amount has been inserted in rule 5 (Fixation of the compounding amount) of Customs (Compounding of Offences) Rules, 2005. Other amendments has been made in rule 6 (Power of compounding authority to grant immunity from prosecution) and rule 7 (Withdrawal of immunity from prosecution in certain conditions).

Detailed amendment can be accessed at the following link:

[Notification No.69/2022-Customs \(N.T.\) dt. 22.08.2022](#)

3. Supersession of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017

The Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 have been superseded by Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 w.e.f. 9th September 2022. These rules shall apply where:

- a notification provides for the observance of these rules;
- an importer intends to avail the benefit of any notification and such benefit is dependent upon the use of the goods imported being covered by that notification for the manufacture of any commodity or provision of output service or being put to a specified end use.

[Notification No. 74/2022 -Customs \(N.T.\) dt. 09.09.2022](#)

4. Amendments in Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme and Scheme for Rebate of State and Central Taxes and Levies (RoSCTL)

[Notification No. 76/2021-Customs \(N.T.\) dt. 23.09.2021](#) provides the manner of issuing duty credit for goods exported under the RoDTEP Scheme. Recovery of amount of duty credit in case exporter has been allowed excess duty credit and recovery of amount of duty credit where export proceeds are not realised by the exporter as provided in the above notification have been amended vide [Notification No. 75/2022-Customs \(N.T.\) dt. 14.09.2022](#).

Similar amendment has been made in [Notification No. 77/2021-Customs \(N.T.\) dt. 24.09.2021](#) which provides for the manner of issue of duty credit for goods exported under the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) vide [Notification No. 76/2022-Customs \(N.T.\) dt. 14.09.2022](#).

5. Extension of validity of e-scrip available in Electronic Duty Credit Ledger

[Notification No. 75/2021-Customs \(N.T.\) dt. 23.09.2021](#) which provides for Electronic Duty Credit Ledger Regulations has been amended to extend the time limit of use, validity and transfer of duty credit available in e-scrip from one year to two years.

[Notification No. 79/2022-Customs \(N.T.\) dt. 15.09.2022](#)

Circulars

Following significant circulars have been issued by CBIC in relation to Customs-

1. Guidelines for launching of Prosecution in relation to offences punishable under the Customs Act, 1962-[Circular 12/2022-Customs dt. 16.08.2022](#)
2. Revised Guidelines for Arrest and Bail in relation to offences punishable under Customs Act, 1962-[Circular No. 13/2022-Customs dt. 16.08.2022](#)

3. Simplification for procedure for compounding of offences under Customs Act, 1962-[*Circular No. 15/2022-Customs dt. 23.08.2022*](#)
4. Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 notified vide [*Notification No. 74/2022 -Customs \(N.T.\) dt. 09.09.2022-Circular No. 18/2022-Customs dt. 10.09.2022*](#)