

Significant Notifications and Circulars issued in GST from 16th March 2022 to 15th April 2022

GST

Standard Operating Procedure (SOP) for scrutiny of returns for FY 2017-18 and FY 2018-19

Till the time a Scrutiny Module for online scrutiny of returns is made available on the CBIC-GST application, as an interim measure, Board has issued a SOP to ensure uniformity in selection/ identification of returns for scrutiny, methodology of scrutiny of such returns and other related procedures. An indicative list of parameters for scrutiny has been provided in Annexure B. The detailed instruction can be accessed at [**Instruction No. 02/2022-GST dt. 22.03.2022.**](#)

Customs

Notifications & Circulars

1. Exemption of certain deposits from the provisions of section 51A of Customs Act, 1962

Section 51A of the Customs Act, 1962, states that every deposit made towards duty, interest, penalty, fee or any other sum payable by a person under the provisions of this Act shall be credited to electronic cash ledger of such person. However, exercising the power conferred under section 51A(4) of the Customs Act, 1962, CBIC has exempted the following deposits from the provisions of section 51A:

- Deposits with respect to goods imported or exported in customs stations where customs automated system is not in place.
- Deposits with respect to accompanied baggage
- Deposits other than those used for making payment of
 - any duty of customs, including cesses and surcharges levied as duties of customs
 - integrated tax
 - GST Compensation Cess
 - interest, penalty, fees or any other amount payable under the said Act, or the Customs Tariff Act, 1975

The above amendment shall be effective from 1st June, 2022.

[**Notification No. 19/2022-Customs \(N.T.\) dt. 30.03.2022**](#)

2. Introduction of Customs (Electronic Cash Ledger) Regulations, 2022

CBIC has issued Customs (Electronic Cash Ledger) Regulations, 2022 to provide for the following:

- a) Manner of maintaining Electronic Cash Ledger
- b) Manner of making payment from the electronic cash ledger
- c) Refund
- d) Intimation of discrepancy in electronic cash ledger

The above regulations shall be effective from 1st June, 2022.

[Notification No. 20/2022-Customs \(N.T.\) dt. 30.03.2022](#)

3. **Exemption from IGST and GST Compensation Cess to imports under Advance Authorization/EPCG and imports by EOU/EHTP/STP/BTP units extended till 30.06.2022**

Imports against Advance Authorizations for physical exports and capital goods imported under EPCG Authorization for physical exports were exempted from payment of integrated tax and GST compensation cess up to 31.03.2022. Likewise, goods imported by EOU/EHTP/STP/BTP units were also exempted from payment of integrated tax and GST compensation cess up to 31.03.2022.

All the above exemptions have now been extended up to 30.06.2022.

[Notification No. 18/2022 Cus \(T\) dt. 31.03.2022](#) & [Notification No. 19/2022-Cus \(T\) dt. 31.03.2022](#)

4. Pursuant to the amendments made in sections 2(34) and 3 of the Customs Act, 1962 and insertion of sub-sections (1A), (1B), (4) and (5) in section 5 and section 110AA, vide the Finance Act, 2022, following notifications (as provided in Table A) have been issued by the Board:

Table A

S. No.	Notification	Purpose in brief	Clarification
1.	<u>21/2022 Cus. (NT) dt 31.03.2022</u>	To appoint officers at the level of Commissioner of Customs and below till AC/DC for respective area of jurisdiction.	There is no change in the area of jurisdiction.
2.	<u>22/2022 Cus (NT) dt 31.03.2022</u>	To appoint officers at the level of Commissioner of Customs and below till AC/DC	Commissioner shall assign functions in terms of section 5(1B).

		for the purposes of carrying out audit under section 99A of Customs Act.	
3.	23/2022 Cus. (NT) dt 31.03.2022	To appoint Commissioner (Adjudication), Delhi and Mumbai for the purposes of adjudicating cases assigned to them by the Board.	The posts of ADG (Adjudication), DRI in Delhi and Mumbai are being re-designated and officers being placed in the area of jurisdiction of Chief Commissioner of Customs, Delhi and Mumbai, respectively.
4.	24/2022 Cus. (NT) dt 31.03.2022	To appoint officers at the level of Chief Commissioner of Customs for the areas falling within the jurisdiction of specified Commissioners.	There is no change in the area of jurisdiction except as specified at S.No. 3 above.
5.	25/2022 Cus. (NT) dt 31.03.2022	To appoint officers at the level Principal Director General and below till AD/DD of Revenue Intelligence.	The jurisdiction is all over India.
6.	26/2022 Cus. (NT) dt 31.03.2022	To assign functions under various sections of Customs Act to various officers of customs.	Commissioner level officer shall assign function in terms of section 5(1B).
7.	27/2022 Cus. (NT) dt 31.03.2022	To appoint officers and assign functions relating to Faceless Assessment.	Circular / Instruction issued relating to Faceless Assessment continue.
8.	28/2022 Cus. (NT)	For assigning	Such proper officers

	dt 31.03.2022	proper officer in case of multiple jurisdictions in terms of section 110AA of Customs Act.	have been invested with enabling powers including issuing the notice and, unless otherwise specified, adjudication including confiscation.
9.	29/2022 Cus. (NT) dt 31.03.2022	To specify and assign adjudication functions for disposal of pending notices.	This is specified in light of Section 97 of the Finance Act, 2022.
10.	30/2022 Cus. (NT) dt 31.03.2022	To provide for section 124 functions to be performed by certain officers in relation to particular types of cases.	A limitation / condition has been specified. Where entry under the Act and assessment is already made, but case falls outside the purview of section 110AA by virtue of there being no differential duty involved, after causing inquiry or investigation the report along with documents would be transferred to the officer specified in the notification for further required action, for the purposes of section 124.

[Circular No. 07/2022-Customs dt. 31.03.2022](#)