

Significant Notifications and Circulars issued in GST from 16th November 2022 to 15th December 2022

GST

Notifications

1. Empowering the Competition Commission of India to handle Anti-Profitteering cases under the CGST Act

Central Government on the recommendations of GST Council has empowered the Competition Commission of India (CCI) established under section 7(1) of the Competition Act, 2002 to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.'

The above amendment has become effective from 01.12.2022.

Notification No. 23/2022-CT dt. 23.11.2022

2. Amendments in the CGST Rules, 2017

Consequent to the appointment of Competition Commission of India as the authority for anti-profitteering cases under the GST law, the provisions related to Anti-Profitteering Authority as provided under the CGST Rules, 2017 have been amended as under:

The following rules have been omitted:

- (i) Rule 122: Constitution of the Authority.
- (ii) Rule 124: Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority
- (iii) Rule 125: Secretary to the Authority
- (iv) Rule 134: Decision to be taken by the majority
- (v) Rule 137: Tenure of Authority

Further, rule 127 which provides for 'Duties of the Authority' has been amended to substitute the word 'Duties' with the word 'Functions'.

Furthermore, in the Explanation provided after rule 137, the meaning of 'Authority' has been amended to mean the authority notified under sub-section (2) of section 171 of the Act.

The above amendments have become effective from 01.12.2022.

[Notification No. 24/2022-CT dt. 23.11.2022](#)

3. Extension of time limit for furnishing Form GSTR-1 for certain States of Tamil Nadu

The due date for filing GSTR-1 for the month of November 2022 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu was extended till the 13th day of the succeeding tax period.

[Notification No. 25/2022-CT dt. 13.12.2022](#)

Customs

1. Extension of the date for exemption of deposits from the provisions of section 51A of Customs Act, 1962

Section 51A of the Customs Act, 1962 provides 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, by exercising the power conferred under sub-section (4) of section 51A of the Customs Act, 1962, CBIC had exempted the deposits pertaining to all classes of persons and all categories of goods from the provisions of section 51A.

The above amendment which was made effective upto 29th November, 2022 has been extended to 31st March, 2023.

[Notification No.98/2022-Customs \(N.T\) dt. 29.11.2022](#)

2. Further extension of time limit for 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 had 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 was made effective from 1st June, 2022.

Earlier, the date of 1st June 2022 was extended to 30th November vide [Notification No. 48/2022-Customs \(N.T.\) dt. 31.05.2022](#).

Now, it has been further extended to 1st April, 2023.

[Notification No. 99/2022-Customs \(N.T.\) dt. 29.11.2022](#)

3. Amendment in ‘Exports by Post Regulations, 2018’

Regulation 3(1) of Exports by Post Regulations, 2018 has been amended vide Exports by Post (Amendment) Regulations, 2022 to substitute the words “international credit and debit cards and as specified” with “various electronic means and in accordance with the guidelines issued”.

[Notification No. 103/2022-Customs \(N.T.\) dt 09.12.2022](#)

4. Introduction of Postal Export (Electronic Declaration and Processing) Regulations, 2022

The Postal Export (Electronic Declaration and Processing) Regulations, 2022 shall apply to export of goods by any person, holding a valid Import-Export Code issued by the Director General of Foreign Trade, in furtherance of business through a foreign post office appointed by the Board. It shall be applicable from the date of its publication in the official gazette.

The guidelines related to the following have been discussed in the notification:

- (i) PBE (Postal Bill of Export) Automated System and registration thereupon (a system operated and maintained by the postal authorities for filing of electronic declaration by exporter or his authorised agent)
- (ii) Electronic declaration for postal export
- (iii) Post offices for handling postal export
- (iv) Clearance of goods for export at foreign post office
- (v) Retention of records

(vi) Role and responsibilities of authorised agent

(vii) Penalty

Notification No. 104/2022-Customs(N.T.) dt. 09.12.2022

In order to bring more clarification on the above regulation, *Circular No. 25/2022-Customs dt. 09.12.2022* has been issued.