

**Significant Notifications and Circulars issued in GST and Customs from 16<sup>th</sup>  
February 2023 to 15<sup>th</sup> March 2023**

**GST**

Pursuant to the recommendations made in the 49<sup>th</sup> GST Council meeting held on 18<sup>th</sup> February 2023, CBIC has notified the following amendments, applicable with effect from 1<sup>st</sup> March, 2023:

1. *Notification No. 12/2017-CT(R) dt. 28.06.2017* which exempts services under GST, has been amended to exempt any authority, board or a body set up by the Central Government or State Government including National Testing Agency for the limited purpose of conduct of entrance examination for admission to educational institutions.

**[Notification No. 01/2023 CT\(R\) dt. 28.02.2023](#)**

2. The dispensation available to Central Government, State Governments, Parliament and State Legislatures with regard to payment of GST under reverse charge mechanism (RCM) has been extended to the Courts and Tribunals in respect of taxable services supplied by them such as renting of premises to telecommunication companies for installation of towers, renting of chamber to lawyers etc by amending *Notification No. 13/2017-CT(R) dt. 28.06.2017*.

**[Notification No. 02/2023 CT\(R\) dt. 28.02.2023](#)**

3. The rates of 'Rab', if sold pre-packaged and labelled and 'pencil sharpener' have been reduced from 18% to 5% and from 18% to 12% respectively by amending *Notification No. 01/2017-CT(R) dt. 28.06.2017*.

**[Notification No. 03/2023-CT\(R\) dt. 28.02.2023.](#)**

4. *Notification No. 02/2017-CT(R) dt. 28.06.2017* has been amended to exempt 'Rab, other than pre-packaged and labelled from the levy of GST.

**[Notification No. 04/2023-CT\(R\) dt. 28.02.2023](#)**

5. Entry No. 41A of *Notification No. 1/2017- Compensation Cess (Rate) dt. 28.06.2017* has been amended to exempt both coal rejects supplied to and by a coal washery, arising out of coal on which compensation cess has been paid and no input tax credit thereof has been availed by any person.

**[Notification No. 01/2023-Compensation Cess \(Rate\) dt. 28.02.2023](#)**

**Notifications**

## Customs

### Notification

**1. Extension of exemption from BCD to devices affixed on the containers of durable nature when imported into India**

*Notification No. 104/94-Cus., dated 16-3-1994* exempts containers of durable nature when imported into India from the whole of the duty of customs leviable thereon and the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act. The current notification seeks to extend this exemption to the devices such as tag, tracking device or data logger already affixed on the container at the time of import.

[Notification No. 14/2023-Customs dt. 28.02.2023](#)

### Circulars

**1. Amendment in [Circular No. 25/2016-Customs dated 08.06.2016](#) for including the details of Ex-bond Bill of Entry/Shipping Bill in Form A**

[Circular No. 25/2016-Customs dated 08.06.2016](#) prescribes Form A regarding maintenance of records in relation to warehoused goods for the purpose of capturing of details related to receipts, handling, storage and removal. However, the said form does not explicitly capture details of ex-bond bill of entry or shipping bill for the cases where the goods are removed from the warehouse for home consumption or export respectively.

In view of the above, it has been decided to amend Form A of the aforesaid Circular accordingly.

[Circular No. 04/2023 – Customs dt. 21.02.2023](#)

**2. Amendment of [Circular No. 26/2016-Customs dt. 09.06.2016](#) for completion of antecedent verification in relation to Warehousing Regulation in a time bound manner**

[Circular No. 26/2016-Customs dt. 09.06.2016](#) which provides for a centralised system of antecedent verification of the applicants of license under the Public, Private and Special Warehousing Regulation of 2016 has been amended to avoid unreasonable delays in such verification. Hence, it has been provided that the antecedent verification shall be completed within 45 days of the receipt of the application.

The Board has further directed that every prescribed requirement is properly complied by the applicant and thoroughly checked by the officer(s) concerned.

[Circular No. 05/2023-Customs dt. 21.02.2023](#)

**3. Authorization of Booking Post Offices and their corresponding Foreign Post Offices in terms of the Postal Export (Electronic Declaration and Processing) Regulations, 2022**

- a) The Department of Post has authorized 122 Booking Post Offices to accept consignments for export.
- b) Further, it has been informed that the URL address provided for Customs Officer accessing the login page of 'Dak Ghar Niryat Kendra – Customs Portal' which is mentioned in para 4(i) of *Circular no. 25/2022-Customs dt. 09.12.2022* has been revised as <https://dnk.cept.gov.in/customs.web>.

[Circular No. 06/2023-Customs dt. 01.03.2023](#)

**4. Improving transparency using boarding Jacket fitted with Body Worn Camera (BWC) having video/audio recording facility by Boarding Officer**

The Board has decided to extend the use of boarding jackets fitted with Body Worn Camera (BWC) with video/audio recording facility by Boarding Officers while carrying out duties on board vessels from 15.04.2023 with respect to sea customs functions.

[Circular No.07/2022-Customs dt. 07.03.2023](#)

