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Mahratta Chamber of Commerce, Industries and Agriculture

S. B. Road, Pune - 411016 Tel No. 020-25709000, Complied by: Dnyaneshwar Bandre

Customs

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION-3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)

Notification No. 63/2021-CUSTOMS (N.T.)

New Delhi, 30th July, 2021
8 SHRAVANA, 1943 (SAKA)

S.O. ... (E).– In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely: -

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

"TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1029 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1055 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1042 (i.e., no change)
4	1511 10 00	Crude Palmolein	1061 (i.e., no change)
5	1511 90 20	RBD Palmolein	1064 (i.e., no change)
6	1511 90 90	Others – Palmolein	1063 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1228 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	5554

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	589 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	824 per kilogram

3.	71	<p>(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;</p> <p>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.</p>	824 per kilogram
4.	71	<p>(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;</p> <p>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.</p> <p>Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.</p>	589 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	4904"

2. This notification shall come into force with effect from the 31st day of July, 2021.

[F. No. 467/01/2021-Cus-V]

(Bullo Mamu)
Under Secretary to the Govt. of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No.41/2021 -Customs (ADD)

New Delhi, the 31st July, 2021

G.S.R.--(E). -Whereas, the designated authority *vide* initiation notification No. 7/47/2020-DGTR, dated the 12th February, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 12th February, 2021, has initiated review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), in the matter of continuation of anti-dumping duty on imports of 'Polytetrafluoroethylene' (hereinafter referred to as the subject goods), originating in or exported from Russia (hereinafter referred to as the subject country), imposed *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 23/2016-Customs (ADD), dated the 6th June, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 574(E), dated the 6th June, 2016, and had requested for extension of the said anti-dumping duty in terms of sub-section (5) of section 9A of the Customs Tariff Act.

And whereas, the Central Government had extended the anti-dumping duty on the subject goods, originating in or exported from the subject country, up to and inclusive of the 31st October, 2021, *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 32/2021-Customs (ADD), dated the 3rd June, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 388 (E), dated the 3rd June, 2021;

And whereas, the designated authority has requested for further extension of the anti-dumping duty on the subject goods originating in or exported from the subject country.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 23 of the said rules, the Central Government hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 23/2016-Customs (ADD), dated the 6th June, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 574(E), dated the 6th June, 2016, namely:-

In the said notification, in paragraph 3, for the figures, letters and word “31st October, 2021”, the figures, letters and word “30th November, 2021” shall be substituted.

[F. No. CBIC-190354/17/2021-TO(TRU-I)-CBEC]

(Gaurav Singh)

Deputy Secretary to the Government of India

Note: The principal notification No. 23/2016-Customs (ADD), dated the 6th June, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 574(E), dated the 6th June, 2016 and was last amended *vide* notification No. 32/2021-Customs (ADD), dated the 3rd June, 2021, published *vide* number G.S.R. 388(E), dated the 3rd June, 2021.

Circular No. 18/2021- Customs

F.No:- DIC/POL/DIR/1/2020-POL-O/o Pr. COMM-R-DIC-DELHI

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
Directorate of International Customs

New Delhi, July 31, 2021

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central Tax,
Principal Director General/ Director General of DGGI & DGRI,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Commissioners/ Commissioners of Customs & Central Tax

Madam/Sir,

Subject:- Amendment in AEO Programme: Auto-Renewal of AEO-T1 validity for continuous certification based on continuous compliance monitoring- regarding.

The Board has reviewed the AEO programme in the background of reported difficulties being faced by the AEO-T1 entities in renewal of their certification especially during the on-going pandemic.

2. As seen, the renewal of the AEO certification is governed by para 5.1 of Circular No. 33/2016-Customs dated 22.07.2016, as amended vide para 3(viii) of Circular No. 03/2018-Customs dated 17.01.2018, and paras 5.1 and 5.2 of Circular No. 33/2016-Customs dated 22.07.2016, as amended. When read together, these provisions provide that the validity of AEO certificate shall be three years for AEO-T1 and an AEO-T1 entity wishing to continue their AEO status must submit an application for renewal 30 days in advance of the expiry of the validity of the certification. Further, the status of the AEO-T1 entities would be reviewed every three years.

3. Taking into account the reported difficulties faced by the AEO-T1 (including MSME AEO-T1) entities in seeking renewal and with a view to reduce their compliance burden, the Board has decided to allow the facility of continuous AEO certification/auto renewal for AEO-T1 entities. Thus, these entities would no longer be required to seek periodic renewal of their AEO-T1 certification. The facility of continuous AEO certification/auto renewal for AEO-T1 entities is being made available subject to submission of annual self-declaration (enclosed) and review thereof. Such annual self-declaration is to be filed between 1st October to 31st December each year. All AEO-T1 entities certified on or after 01.04.2019 shall stand migrated to the auto renewal process with effect from 01.08.2021.

4. The zonal AEO Programme Manager that had approved the AEO-T1 certification shall take the annual self-declaration, as mentioned above, on record. However, in cases where any change in AEO-T1 compliance as per self-declaration is noticed or any adverse input is received from any field formation/investigation agency, the zonal AEO Programme Manager shall take suitable action in terms of Circular No. 33/2016-Customs dated 22.07.2016, as amended, under intimation (electronically) to such AEO-T1 entity as well as to the National AEO Programme Manager, Directorate of International Customs.

5. On the basis of the annual self-declaration, the concerned zone shall initiate a Comprehensive Compliance Review for the AEO-T1 entities (including MSME AEO-T1), as per para 5.4 of Circular No. 33/2016-Customs dated 22.07.2016, as amended, which is outlined as under:

- a) The review shall be conducted on the basis of at least two annual self-declarations filed after issuance of AEO T1 certificate or from the date of last auto renewal of certification on account of successful review, whichever is later;

- b) The review process has to be completed before the commencement of the due date for submission of the 3rd annual self-declaration (i.e. before 31st October) from the date of certification or from the date of last auto renewal of certification on account of successful review, whichever is later.
- c) During the review process, the Zonal AEO Programme Manager may seek additional documents/information, if required for completion of the review process.
6. As the review process would rely on the two annual declaration bringing out the details for the last two financial years, for the AEO-T1 entities certified between 01.04.2019 and 31.12.2019, the AEO-T1 (including MSME AEO-T1) entity would be required to submit the details of the previous two financial years as their first annual self-declaration for the current year i.e. between 01.10.2021 and 31.12.2021. Similarly, the AEO-T1 entities (including MSME AEO-T1) certified between 01.01.2020 to 31.12.2020 would be required to submit the details of the previous two financial years as their first annual self-declaration for the next year i.e. between 01.10.2022 and 31.12.2022. Such annual declarations would be scrutinized by the zone concerned within 60 days i.e. by the end of February, 2022 and February, 2023 respectively. All other AEO-T1 (including MSME AEO-T1) entities would be required to submit one annual self-declaration for previous financial year only, each year.
7. Based on the Comprehensive Compliance Review exercise done as per para 5 above, the concerned zone shall approve or revoke, as the case may be, continuous certification of the AEO-T1 entity and inform the National AEO Programme Manager, Directorate of International Customs. Only in case of adverse findings, the entity would be informed, for taking action as per Circular No. 33/2016-Customs dated 22.07.2016, as amended. Once revoked, a new AEO-T1 (including MSME AEO-T1) certification would only be granted through fresh filing of application for AEO certification as per Circular No. 33/2016-Customs dated 22.07.2016, as amended, read with Circular No. 54/2020-Customs dated 15.12.2020 (for MSME AEO-T1).
8. The annual self-declaration for the AEO Auto Renewal process will be submitted by the applicant through the AEO online web portal <aeoindia.gov.in>. The necessary implementation to this effect is being carried out on the AEO web portal.
9. The AEO entities certified between 1st January to 31st December of each year shall be exempted from filing the annual declaration for that year. Accordingly, AEO-T1 entities certified on or after 01.01.2021 for the present year will not be required to submit annual self-declaration for the present year.
10. For ensuring continued compliance monitoring, all field formations of Customs and GST zones, DGRI and DGGI shall communicate any non-compliance noticed (SCN issued or proceeding launched for any offence) by an AEO status holder in terms of para 3.2 (legal compliance) of Circular 33/2016-Customs dated 22.07.2016, as amended, to the concerned AEO Customs zone and to National AEO Programme Manager, Directorate of International Customs on priority. The list of AEO status holders is updated every month on the CBIC website and is available at URL <https://www.cbic.gov.in/htdocs-cbec/home_links/india-aeo-prgm>.
11. The Circular No. 33/2016-Customs dated 22.07.2016, as amended, read with Circular No. 54/2020-Customs dated 15.12.2020 (for MSME AEO-T1), stands suitably modified to this effect.
12. Wide publicity may be given to this Circular by way of issuance of Facility Notice. Difficulties, if any, in the implementation of this Circular may be brought to the notice of this office.
13. Hindi version will follow.



31.7.21

(Manudev Jain)
Deputy Commissioner
Directorate of International Customs

ANNUAL SELF-DECLARATION**(A) General Information**

Entity Legal Name	
Whether the AEO Status Holder is a Manufacturer or Trader?	
Whether the AEO Status Holder is an MSME or not?	
AEO Certificate Number and Validity	
Name of Primary Point of Contact	
Contact Details & E-mail Address	
Relevant Period (Financial Year)	
Date of Submission	

(B) Compliance Information

S. No	Compliance Parameter	Yes	No
1.	Whether there is any case of infringement/Show Cause Notice/Order-in-Original of Customs or GST (erstwhile Central Excise and Service Tax) Laws booked against the AEO status holder and / or the directors / partners / sole proprietor / persons in charge of the applicant's business for Customs related matter, during the last financial year? If yes, please provide the details of the SCN/OIO issued.	<input type="checkbox"/>	<input type="checkbox"/>
2.	Whether the Net Worth and Net Current Assets as per the Balance Sheet/IT returns duly audited/filed, are positive during the last financial year?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Whether any Insolvency, Bankruptcy or Liquidation proceeding has been initiated against the AEO Status holder during the last financial year?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Whether any new location/site is added during the last financial year?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Whether the details of such new location/site (at point 4) was communicated to the Zonal/National AEO Programme Manager within 14 days of such addition. If no, please provide the details and site plan of the site added. Note: Please leave this blank in case there is no new addition of location/site during the last financial year.	<input type="checkbox"/>	<input type="checkbox"/>
6.	Whether the existing system for back-up, recovery, archiving and retrieval of company's records and information continues to ensure that there is no breach or intrusion or dysfunction noticed in the procedures related to back-up, recovery, archiving and retrieval of the company's records and information and same is secured against misuse, loss and unauthorized access.	<input type="checkbox"/>	<input type="checkbox"/>
7.	Whether, if required, the relevant commercial/financial records for the last financial year can be presented to Customs immediately.	<input type="checkbox"/>	<input type="checkbox"/>

Period of Submission of this Annual Self-Declaration is between 1st October and 31st December, each year.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No. 42/2021-Customs (ADD)

New Delhi, the 1st August, 2021

G.S.R. ---(E).- Whereas, the designated authority *vide* initiation notification No. 7/17/2021-DGTR, dated 28th July, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th July, 2021, has initiated review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) and in pursuance of rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), in the matter of continuation of anti-dumping duty on imports of "Wire Rod of Alloy or Non-Alloy Steel" (hereinafter referred to as the subject goods) falling under headings 7213 or 7227 of the First Schedule to the Customs Tariff Act, originating in or exported from Peoples' Republic of China (hereinafter referred to as the subject country), imposed *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 48/2017-Customs (ADD), dated the 9th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1228(E), dated the 9th October, 2017 and had requested for extension of the said anti-dumping duty in terms of sub-section (5) of section 9A of the Customs Tariff Act,

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, read with rules 18 and 23 of the said rules, the Central Government hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 48/2017-Customs (ADD), dated the 9th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1228(E), dated the 9th October, 2017, namely: -

In the said notification, after paragraph 2, and before the Explanation, the following paragraph shall be inserted, namely: -

"3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty imposed under this notification shall remain in force up to and inclusive of the 31st January, 2022, unless revoked, superseded or amended earlier."

[F.No. CBIC-190354/137/2021-TO(TRU-I)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 48/2017-Customs (ADD), dated the 9th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1228(E), dated the 9th October, 2017.

Foreign Trade

(TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-I SECTION-I)


GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE

PUBLIC NOTICE No. 19/2015-2020
NEW DELHI, DATED THE 30.07.2021

Subject: Amendments in Appendix 2K of the Foreign Trade Policy- reg.

In exercise of powers conferred under Paragraph 1.03 read with Paragraph 2.04 of the Foreign Trade Policy 2015-2020, as amended from time to time, the Director General of Foreign Trade amends Appendix-2K of the Foreign Trade Policy as enclosed herewith.

Effect of this Public Notice: With this Public Notice the revised process for online refund of user charges/penalty/other application fees is notified. The process for e-miscellaneous payments for any online/offline process where the direct online payment option is not available, is also notified.


30/07/2021
(Amit Yadav)

Director General of Foreign Trade
Ex-Officio Additional Secretary to the Government of India
email: dgft@nic.in

[Issued from File No. 01/93/180/66/AM-21/P.C.II(B)/e- 28655]

APPENDIX -2K**Scale of User Charges and Process for Deposit/ Refund of Application Fee/Penalty, etc.****1. Scale of Application Fee for various services:**

Sl No	Particulars	Scale of Fee (in Rupees)
1.	Application for Importer Exporter Code /Id Card	Five Hundred
2.	Application for Export License/ SCOMET items for restricted goods.	One Thousand
3.	Application for import License for restricted item/ permission / certificate / Advance Authorization / DFIA / EPCG Authorization	One per thousand or part thereof subject to a minimum of Rs. Five Hundred and maximum of Rupees one lakh on CIF value/duty saved amount of Authorization/ license / permission.
4.	Application for Duty credit scrip under rewards/ incentive scheme.	One Thousand
5.	Application for grant of duplicate license/ permission / certificate /scrip/ I- Card	Two Hundred
6.	Application for amendment/ correction in license / scrip / Authorization/ certificate /permission etc.	Two hundred
6(A)	Annual updation of IEC during the period April to June as per Para 2.05 of HBP ⁱ	Nil
7.	Application for first revalidation of Authorization / scrip/ permission /certificate/ license for SCOMET etc.	Five Hundred
8.	Application for second revalidation of Authorization / scrip/ permission / certificate/ license for SCOMET etc.	One thousand
9.	Application for Enlistment as an authorized agency under Appendix 2E and Appendix 2I of HBP	Five thousand



10.	Application for Certification Agency as per Appendix 2G	Ten thousand for applicant based in India and US\$ 250 or an amount equivalent in rupees for applicant based abroad
11.	Application for seeking relaxation in Policy/procedure	Two Thousand
12.	Application for review of decision of any committees	Five thousand
13.	Application for enhancement of value of Authorization	One per thousand for differential CIF value/duty saved amount to be enhanced. No additional fee is required if maximum prescribed fee has been paid initially.
14.	Issue of Preferential Certificate of Origin. ⁱⁱ	Rupees Six Hundred
15.	Post verification of self-certified Certification of Origin under EU-GSP and verification fee under other FTAs ⁱⁱⁱ	i. Rupees Seven Thousand Five Hundred for verification of single unit and ii. Rupees Twelve Thousand for verification of multiple units. Agencies may charge TA and DA as per government rates separately from the unit.
16.	Application for reimbursement of benefits under Transport and Marketing Assistance (TMA)	One Thousand.

2. Mode of Deposit of Application Fee/Penalty/Any Other Fee

The user charges/penalty/any other fee shall be deposited in the following manner: -

Online payment of the requisite user charges/Penalty/any other Fee shall be part of the online services that are hosted on the DGFT website(s). The online service workflow when completed shall direct the applicants to the payment gateway for online payment of the specific charges.



In case of any online/offline process where the direct online payment option is not available, the payment is to be made online through the e-Miscellaneous Payments System(eMPS) on the DGFT Website.

The online payment options would include Internet Banking, debit cards, credit cards, UPI or any other payment methods as authorized from time to time.

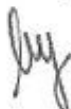
3. Exemption from Payment of Fees:

No fee shall be payable in respect of any application made by such class or category of applicant as specified in Foreign Trade (Regulation) Rules,1993.

4. Refund of Application Fees:

Application fee is nothing but the fee for processing of the application. Therefore, the fee once received will not be refunded except in the following circumstances, namely: -

- a. Where the fee has been deposited in excess of the specified amount of fee; or
 - b. Where the fee has been deposited but no Application has been made; or
 - c. Where the fee has been deposited in error but the applicant is exempt from payment of fee.
-
- i. Where the applicant is eligible for refund of application fee, an application may be submitted online using the online refund management process. The application shall be auto-submitted to the concerned authority within whose jurisdiction the related file was submitted/the fee was paid. In case where no file has been generated the application shall be submitted to DGFT(HQ) by default.
 - ii. Any request for refund of payments made in the DGFT legacy system, which was being maintained by NIC, shall be made as per the manual procedure notified earlier. An application in the ANF-2G may be submitted to the licensing authority within whose jurisdiction the fee was paid. On receipt of application, the licensing authority shall pass refund order after verifying from the Pay and Accounts Officer concerned that the amount in question has been credited to the relevant treasury head of Government of India.



- iii. On receipt of the online application for refund, the jurisdictional authority shall verify the details of the fees paid and grounds for refund. The same shall be duly noted and approved on file before proposing a sanction. Respective PAO would authorise the payment to the user on sanction.
- iv. No claim for refund of application fee shall be entertained by the jurisdictional authority after expiry of one year from the date of the payment.
- v. Sanction order for refund of fees shall be valid for three months from the date of issue. Request for revalidating the same may be considered on merits by the authority which issued the Refund Order

5. Adjustment of Fee:

In cases, where a new Authorization or Duty Credit Scrip is issued by RA in lieu of the earlier Authorization/Scrip (which has been cancelled by RA, on the request of the firm, on account of non-registration at the Customs Port), or in case the RA suggests the firm to file application under correct scheme the application fees paid in the earlier Authorization/Scrip may be requested for refund. Head of Office of concerned jurisdictional authority shall have the authority to propose sanction of any such refunds. The grounds for refund shall be duly noted before proposing a sanction.

ⁱ PN 49/2015-20 dated 31.03.2021

ⁱⁱ PN 52/2015-2020 dated 30.11.2018 ⁱⁱⁱ PN 52/2015-2020 dated 30.11.2018



Goods and Services Tax

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 30/2021 – Central Tax

New Delhi, the 30th July, 2021

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) They shall come into force from the 1st day of August, 2021.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -

“80. Annual return. - (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”

3. In the said rules, in **FORM GSTR-9**, in the instructions, -

- (a) in paragraph 4, -
- (A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be inserted;
 - (B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be substituted;
- (b) in paragraph 5, in the Table, in second column, -
- (A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be inserted;
 - (B) against serial numbers 6C and 6D, -
 - (I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be inserted;
 - (II) for the word and figures “and 2019-20”, the figures and word “, 2019-20 and 2020-21” shall be substituted;
 - (C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be substituted;
 - (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;
- (c) in paragraph 7, -
- (A) after the words and figures “April 2020 to September 2020.”, the following shall be inserted, namely: -

“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;
 - (B) in the Table, in second column, -
 - (I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year
-

but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;

(II) against serial number 12, -

(1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely: -

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted,

(III) against serial number 13, -

(1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -

“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”;

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted,

(d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.”.

4. In the said rules, in **FORM GSTR-9C**, -

(i) in Part A, in the table -

(a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

"K-1	Others					”;
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(b) in Sl no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						”;
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(c) against Pt. V, -

(I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted;

(II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						”;
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(ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

(iii) in the instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 6, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.

(c) for paragraph 7, the following paragraph shall be substituted, namely, -

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other

outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”;

(iv) Part B Certification shall be omitted.

[F. No. CBEC-20001/5/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 27/2021-Central Tax, dated the 1st June, 2021, *vide* number G.S.R. 371(E), dated the 1st June, 2021.
