

CBIC Notification for facilitation of GST refunds

Clarification on refund related issues - Circular No. 79/53/2018-GST dated 31st December 2018

The clarification on various issues is as under:-

- Physical submission of refund claims with jurisdictional proper officer.
- Calculation of refund amount for claims of refund of accumulated Input Tax Credit (ITC) on account of inverted duty structure
- Disbursal of refund amounts after sanction
- Refund applications that have been generated on the portal but not physically received in the jurisdictional tax offices
- Issues related to refund of accumulated Input Tax Credit of Compensation Cess
- Non-consideration of ITC of GST paid on invoices of earlier tax period availed in subsequent tax period
- Misinterpretation of the meaning of the term "inputs"
- Refund of accumulated ITC of input services and capital goods arising on account of inverted duty structure

<http://www.cbic.gov.in/htdocs-cbec/gst/Circular-No-79.pdf>

Clarification on IGST Export refunds- Resolution of errors - Circular No. 01/2019-Customs dated 2nd January 2019

The clarification on various issues is as under:-

- Non-filing/Late filing of Online Local and Gateway EGM
- Mismatch in Local EGM and Gateway EGM
- Stuffing Report by Preventive Officers at Gateway Ports

<http://www.cbic.gov.in/htdocs-cbec/customs/cs-circulars/cs-circulars-2019/Circular-01-2019-Customs.pdf>

Last dates for filing GST Annual returns extended is 31st March 2019 - Order No. 1/2018-Central Tax dated 11th December, 2018

S.O.(E).--WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than 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 electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, the electronic system to be developed is at the advanced stage and is likely to be made operational by the 31st January, 2019 as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as

referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:--

1. Short title.--This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2018.
2. In section 44 of the Central Goods and Services Tax Act, 2017, after sub-section (2), the following Explanation shall be inserted, namely:--

"Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st March, 2019."

http://www.cbic.gov.in/htdocs-cbec/gst/ROD_1%20of%202018_CT_English.pdf

Single Window Interface for Facilitating Trade - Registration with ICEGATE -Advisory Circular No. 35/2018-Customs dated 1st October 2018

As part of the "Ease of Doing Business" initiatives, the Central Board of Indirect Taxes & Customs (CBIC), Government of India has taken up implementation of the Single Window Project to facilitate the Trading Across Borders in India. The 'India Customs Single Window' would allow importers and exporters, the facility to lodge their clearance documents online at a single point only. The Single Window Interface for Trade (SWIFT), would reduce interface with Governmental agencies, dwell time and the cost of doing business. CBIC had already executed major projects to automate Customs clearance processes and provide electronic data interchange (EDI) with all concerned. The objectives of SWIFT are in line with key programs of Government namely 'Make in India' and 'Digital India'.

All Exporters / Importers and members of the trade are requested to take note of the facility of filing the documents on the Indian Customs EDI Gateway herein after referred to as ICEGATE. The facility for submission of documents through Service centre and floppy submission would, however, continue to be available for the members of the trade at present. The details are available at <https://www.icegate.gov.in/SWIFT/communication.html> .

You are requested to kindly register yourself at ICEGATE portal for benefits such as self E-Filing of documentations, E-Payments and Real Time Tracking and Query Status.. For more details of registration at ICEGATE, exporters / importers are going through Annexure B and a detailed procedure on registration is available at ICEGATE website under the path [www.icegate.gov.in/Downloads/Registration Demo](http://www.icegate.gov.in/Downloads/Registration%20Demo.pdf).

<http://www.cbic.gov.in/htdocs-cbec/customs/cs-circulars/cs-circulars-2018/Circular-35-2018-Customs.pdf>.