

ASAV **TAX, LEGAL &** **REGULATORY** **NEWSLETTER**

22ND April – 28TH April 2019

*Weekly update of latest
developments in Indirect taxes &
Economic Offences.*

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- **Due date for furnishing of return in FORM GSTR-3B for the month of March, 2019 extended from 20.04.2019 to 23.04.2019. To access the full Notification, [Click Here](#).**
- **The Department of Commerce, Ministry of Commerce & Industry vide Notification No. 01/2015-20 dated 23.04.2019 has extended the prohibition period for the import of milk and milk products, including chocolates and chocolate products and candies / confectionary / food preparations with milk and milk solids as ingredients from China till further notice. To access the full Notification, [Click Here](#).**
- **The Government of the Republic of India and Government of the Republic of Mozambique via a MOU in the field of production and marketing of pigeon peas, both parties have agreed to target export of 1,75,000 MT of pigeon peas and other pulses grown in Mozambique to India during 2019-20. The same is**

notified by the Directorate General of Foreign Trade vide Trade Notice No. 07/2019-20 dt. 23.04.2019. Access the full Public Notice, [Click Here](#).

- **The Central Board of Indirect Taxes and Customs vide Notification No. 20/2019 dated 23.04.2019 made third amendment to the Central Goods and Services Tax Rules, 2017. Form GST CMP – 08 for Statement for payment of self-assessed tax is inserted vide this amendment. To access the full notification, [Click Here](#).**
- **The CBIC vide Circular 98/17/2019-GST dated 23.04.2019 clarified the challenges that the taxpayers were facing after the insertion of Section 49A of the CGST Act which provides that the input tax credit of Integrated tax has to be utilized completely before input tax credit of Central tax / State tax can be utilized for discharge of any tax liability. The said Circular clarified the mode of payment of CGST,**

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SGST/UTGST, IGST by ITC on account of CGST, SGST/UTGST, IGST. To access the full Circular, [Click Here](#).

- **The CBIC vide Notification 13/2019-Customs dated 26.04.2019 modified the standard rate of Wheat (CTH 10011900 or 10019910) to 40%. The aforesaid Notification amended Notification No. 50 /2017-Customs dated 30.06.2017, wherein against serial number 37, for the entry in column (4), the entry “40%” was substituted. To access the full Circular, [Click Here](#).**
- **The CBIC vide Notification No. 33 /2019-Customs (N.T.) dated 25.04.2019 notified Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019. This regulation superseded the earlier Shipping Bill (Electronic Integration Declaration) Regulations, 2011. To access the full Regulation, [Click here](#).**

- **The Directorate General of Foreign Trade (DGFT) amended para 8.03, 8.04 & 8.05 related to Online Filing and Tracking of Quality Complaints/Trade Disputes, Mechanism for resolving the complaints & Choice to pursue other complaints. The aforesaid amendment came into force on 26.04.2019 vide Public Notice 05/(2015-2020). To access the Public Notice, [Click Here](#).**

- **New enhancement for filing the E-way Bill was introduced. Details of the latest changes depicted with screenshots to enable the taxpayers and transporters to generate the e-Way Bill with ease can be accessed by [Clicking Here](#).**

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