

**SKJ iCAN**

# Newsletter

March 2021

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## DEAR READERS:

Greetings!!!

We have come quite close to the end of the Financial Year 2020-21. Everyone will be busy with the annual closing, year end activities & regulatory compliances including Advance Tax instalment & time barring returns. The Central Government has further extended the due date for Vivad se Vishwas Scheme (VsV) to 31<sup>st</sup> March 2021. We appeal all our readers to take the benefit of the extended VsV Scheme to put an end to protracted litigation. In our view it is a good simplified scheme and one should look at taking maximum advantage of the same.

The latest Reserve Bank of India's state of economy report notes that the economy is reviving with a word of caution that a renewed surge of COVID 19 infections poses a certain amount of risk. The economy is slowly back to its "New Normal". We should not let our guard down and take the benefit of the vaccination drive that has been initiated by the Government. Needless to say, we must continue to take proper care and adequate safety precautions.

We look forward to your feedback on the contents of our Newsletter or you can send suggestions at [itskj@khandelwaljain.com](mailto:itskj@khandelwaljain.com)

Stay Safe and healthy!!!

Jai Hind

With Warm Regards

Team **SKJ iCAN**

*"In helping the world, we really help ourselves- Swami Vivekananda"*

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**EXTENDED Due Date for filing  
Application under VsV Scheme-31<sup>st</sup>  
March 2021**

## INCOME TAX

### 1] CBDT extends various limitation dates:

In exercise of powers, CBDT has further extended various limitation dates to:

1. Date for passing of assessment or reassessment orders under the IT Act, that are getting time barred on 31st March, 2021 has been extended **to 30th April, 2021**
2. Date for passing assessment or reassessment orders (not covered by (i) above), that are getting time barred on 31st March, 2021, as per time limit specified in section 153 / 153B of the Income-tax Act, has been **extended by 6 months i.e. to 30th September, 2021**
3. Date for passing of penalty orders **extended to 30th June, 2021**. Date for issue of notice & passing of orders by Adjudicating Authority under the Benami Act extended to 30th September, 2021

**[Notification no. 10/2021 in S.O. 966 (E) dated 27/02/2021]**

### 2] ITR-7: Guidance Note

ITR-7 is for persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D). The Centralised Processing Center (CPC) has released a Guidance Note explaining section-wise applicable schedules, common mistakes made, rectification of earlier years and FAQs with regard to ITR-7.

**[Source: GUIDANCE NOTE [08-02-2021]**

### 3] Faceless Assessment (First Amendment) Scheme, 2021

The Central Government has made certain amendments in paragraphs 2, 5 and 11 of the Faceless Assessment (First Amendment) Scheme, 2021.

**[Source: NOTIFICATION S.O. 741(E) [NO. 6/2021/F. NO. 370149/154/2019-TPL], DATED 17-2-2021]**

### 4] General Directions for giving effect to E-Assessment Scheme, 2019

The Central Government has made certain amendments in NOTIFICATION NO. SO 3265(E), DATED 12-9-2019 relating to General Directions for giving effect to E-Assessment Scheme, 2019 u/s 143 (Assessment) of the Income Tax Act, 1961.

**[Source: NOTIFICATION S.O. 742(E) [NO. 7/2021/F. NO. 370149/154/2019-TPL], DATED 17-2-2021]**

## GOODS AND SERVICE TAX

### 1] SOP for implementation of the provision of suspension of GST registrations under rule 21A (2A) of CGST Rules

Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017 – regarding

Vide **notification No. 94/2020- Central Tax, dated 22.12.2020**, sub-rule (2A) has been inserted to rule 21A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules). The said provision provides for immediate suspension of registration of a person, as a measure to safeguard the interest of revenue, on observance of such discrepancies /anomalies which indicate violation of the provisions of Act and rules made thereunder; and that continuation of such registration poses immediate threat to revenue.

2.1 Sub-rule (2A) of rule 21A is reproduced hereunder:

“(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

(a) the details of outward supplies furnished in **FORM GSTR-1**; or

(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”;

2.2 Till the time an independent functionality for **FORM REG-31** is developed on the portal, in order to ensure uniformity in the implementation of the provisions of above rule across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby provides the following guidelines for implementation of the provision of suspension of registrations under the said rule.

3. On the recommendation of the Council, the registration of specified taxpayers shall be suspended and system generated intimation for suspension and notice for cancellation of registration in **FORM GST REG-31**, containing the reasons of suspension, shall be sent to such taxpayers on their registered e-mail address. Till the time functionality for **FORM REG-31** is made available on portal, such notice/intimation shall be made available to the taxpayer on their dashboard on common portal in **FORM GST REG-17**. The taxpayers will be able to view the notice in the “View/Notice and Order” tab post login.

4. The taxpayers, whose registrations are suspended (hereinafter referred to as “the said person”) under the above provisions, would be required to furnish reply to the jurisdictional tax officer within thirty days from the receipt of such notice / intimation, explaining the discrepancies/anomalies, if any, and shall furnish the details of compliances made or/and the reasons as to why their registration shouldn't be cancelled:

a. The said person would be required to reply to the jurisdictional officer against the notice for cancellation of registration sent to them, in **FORM GST REG-18** online through Common Portal within the time limit of thirty days from the receipt of notice/ intimation.

b. In case the intimation for suspension and notice for cancellation of registration is issued on ground of non -filing of returns, the said person may file all the due returns and submit the response. Similarly, in other scenarios as specified under **FORM GST REG-31**, they may meet the requirements and submit the reply.

5.1 Post issuance of **FORM GST REG-31** via email, the list of such taxpayers would be sent to the concerned Nodal officers of the CBIC/ States. Also, the system generated notice can be viewed by the jurisdictional proper officers on their Dashboard for suitable actions. Upon receipt of reply from the said person or on expiry of thirty days (reply period), a task would be created in the dashboard of the concerned proper officer under “**Suo moto cancellation proceeding**”.

5.2 Proper officer, post examination of the response received from the said person, may pass an order either for dropping the proceedings for suspension/ cancellation of registration in **FORM GST REG-20** or for cancellation of registration in **FORM GST REG-19**. Based on the action taken by the proper officer, the GSTIN status would be changed to “Active” or “Cancelled Suo-moto” as the case maybe.

5.3 Till the time independent functionality for **FORM GST REG-31** is fully ready, it is advised that if the proper officer considers it appropriate to drop a proceeding any time after the issuance of **FORM GST REG-31**, he may advise the said person to furnish his reply on the common portal in **FORM GST REG-18**.

5.4 It is advised that in case the proper officer is prima-facie satisfied with the reply of the said person, he may revoke the suspension by passing an order in **FORM GST REG-20**. Post such revocation, if need be, the proper officer can continue with the detailed

verification of the documents and recovery of short payment of tax, if any. Further, in such cases, after detailed verification or otherwise, if the proper officer finds that the registration of the said person is liable for cancellation, he can again initiate the proceeding of cancellation of registration by issuing notice in **FORM GST REG-17**.

**[Circular No. 145/01/2021-GST, 11th February, 2021]**

## **2] Procedures to be followed during GST Search Operation – CBIC Instructions/Guidelines**

Specific instances have come to the notice of the Board and Central Vigilance Commission wherein proper procedures have apparently not been followed during **search** proceedings and/or the Panchnamas/ statements have not been recorded as per extant guidelines & Instructions. Such discrepancies weaken the judicial scrutiny of the case at later stage. Accordingly, the instructions contained in the Central Excise Intelligence and Investigation Manual (2004), which hold good even in GST regime, are hereby re-iterated for compliance by DGGI/ filed formation.

2. Section 67 of the Central Goods and Services Tax Act, 2017 contains provisions for **search**. Similar provisions are contained in Section 18 of the Central Excise Act, 1944. These provisions prescribe that all the searches be carried out in accordance with the provisions of Code of Criminal Procedure, 1973. Thus. The following guidelines must be adhered to while carrying out search proceedings:

(i) The officer issuing authorization for search should have valid and justifiable reasons for authorizing a search, which shall be duly recorded in the Search should be carried out only with a proper search authorization issued the Competent Authority.

(ii) The instructions related to generation of DIN For each search authorization shall be scrupulously followed by the officer authorising search.

(iii) The premises of a person cannot be searched on the authority of a search warrant issued for the premises of some other person. Where a search warrant through oversight, has been issued in the name of a person who is already dead the authorised officer should report to the Competent Authority and get a fresh warrant issued in the names of the legal heirs.

(iv) In case of search of a residence, a lady officer shall necessarily be part of the search team.

(v) The search shall be made in the presence of two or more independent witnesses who would preferably be respectable inhabitants of the locality, and if no such inhabitants are available or willing, the inhabitants of any other locality should be asked to be witness to the search. PSU employees, Bank employees etc., may, be included as witnesses during

sensitive search operations to maintain transparency and credibility. The witnesses should be informed about the purpose of the search and their duties.

(vi) The officers conducting the search shall first identify themselves by showing their identity cards to the person in-charge of the premises. Also, before the start of the search, the officers as well as the independent witnesses shall offer their personal search. After the conclusion of the search all the officers and the witnesses should again offer themselves for their personal search:

(vii) The search authorization shall be executed before the start of the search and the same shall be shown to the person in charge of the premises to be searched and his/her signature with date and time shall be obtained on the body of the search. The signatures of the witnesses with date and time should also be obtained on the body of the search authorization.

(viii) A Panchnama containing truthful account of the proceedings of the search shall necessarily be made and a list of documents/goods/ things recovered should be prepared. It should be ensured that time and date of start of search and conclusion of search must be mentioned in the Panchnama. The fact of offering personal search of the officers and witnesses before initiation and after conclusion of search must be recorded in the Panchama.

(ix) In the sensitive premises videography of the search proceedings may also be considered and the same may be recorded in Panchnama.

(x) While conducting search, the officers must be sensitive towards the assessee /party. Social and religious sentiments of the person(s) under search and of all the person(s) present, shall be respected at all times. Special care/ attention should be given to elderly, women and children present in the premises under search. Children should be allowed to go to school, after examining of their bags. A woman occupying any premises, to be searched, has the right to withdraw before the search party enters, if according to the customs she does not appear in public. If a person in the premises is not well, a medical practitioner may be called.

(xi) The person from whose custody any documents are seized may be allowed to make copies thereof or take extracts therefrom for which he/she may be provided a suitable time and place to take such copies or extract therefrom. However, if it is felt that providing such copies or extracts therefrom prejudicially affect the investigation, the officer may not provide such copies. If such request for taking copies is made during the course of search, the same may be incorporated in Panchnama, intimating place and time to take such copies.

(xii) The officer authorized to search the premises must sign each page of the Panchnama and annexures. A copy of the Panchnama along with all its annexures should be given to the person in-charge of the premises being searched and acknowledgement in this regard.



may be taken. If the person in- charge refuses to sign the Panchnama the same may be pasted in a conspicuous place of the premises, in presence of the witnesses. Photograph of the Panchnama pasted on the premises may be kept on record.

(xiii) In case any statement is recorded during the search each page of the statement must be signed by the person whose statement is being recorded. Each page of the statement must also be signed by the officer recording the statement as `before me`.

(xiv) After the search is over, the search authorization duly executed should be returned to the officer who had issued the said search authorization with report regarding the outcome of the search. The names of the officers who had participated in the search should be written on the reverse of the search' authorization If search authorization could not be executed due to any reason, the same should be mentioned in the reverse of the search authorization and a copy of the same may be kept in the case tile before returning the same to the officer who had issued the said search authorization.

(xv) The officers should leave the premises immediately after completion of Panchnama proceedings.

(xvi) During the prevalent COVID-19 pandemic situation, it is imperative to take precautionary measures such as maintaining proper social distancing norms, use of masks and hand sanitizers etc. The search team should take all measures as contained in the guidelines of Ministry of Home Affairs, and Ministry of Health & Family Welfare, and also the guidelines issued by the State Government from time to time.

4. Specific instructions regarding search of premises/persons are contained in the Central Excise Intelligence and Investigation Manual issued the DGGI New Delhi. Subsequent instructions have also been issued from time to time as per the need of the hour, latest being DGGI Instruction dated 14.08.2020. The instructions as elaborated in the preceding para(s) are to be followed in continuation to the earlier instructions.

#### **[Instructions No. 01/2020-21 [GST-Investigation Dated: 02.02.2021]**

### **3] Payment of GST by Fixed Sum Method under QRMP Scheme**

W.e.f. 1st January, 2021, following two options are available to the Taxpayers who are under Quarterly Returns and Monthly Payment of Tax (QRMP) Scheme for tax payment for first 02 months of a quarter:

(a) **Fixed Sum Method:** Portal can generate a pre-filled challan in Form GST PMT-06 based on his past record.

(b) **Self-Assessment Method:** The Tax due is to be paid on actual supplies after deducting the Input Tax Credit available.

In fixed sum method, the 35% Challan can be generated by selecting the Reason For Challan>Monthly Payment for Quarterly Return> 35% Challan which is in turn calculated as per following situation:

(a) 35% of amount paid as tax from Electronic Cash Ledger in their preceding quarter GSTR 3B return, if it was furnished on quarterly basis; or

(b) 100% of the amount paid as tax from Electronic Cash Ledger in their GSTR-3B return for the last month of the immediately preceding quarter, if it was furnished on monthly basis.

It is to note that, for the months of Jan and Feb, 2021, in Q4 of 2020-21, the auto-populated challan generated under 35% Challan would contain 100% of the tax liability discharged from Electronic Cash Ledger for the month of December, 2020 (and not 35%). **[Reason: Till December 2020, all taxpayers were filing GSTR-3B return on a monthly basis.]**

From April, 2021 onwards, the pattern as suggested at Para 2 (a) and (b) would follow.

It is noteworthy, that the taxpayers are not required to deposit any amount for the first 02 months of a quarter, if:

(a) Balance in Electronic Cash Ledger / Electronic Credit Ledger is sufficient for tax due for the first/ second month of the quarter; or

(b) There is NIL tax liability

#### **[FEBRUARY 5<sup>th</sup> 2021]**

#### **4] Due date for furnishing GSTR-9 / GSTR-9C for FY 2019-20 extended further to 31.03.2021**

The due date for furnishing of the **GST Annual returns (GSTR-9 and GSTR-9C)** specified under section 44 of the CGST Act read with rule 80 of the CGST rules for the financial year 2019-20 was earlier extended from 31.12.2020 to 28.02.2021 vide Notification No. 95/2020- Central Tax dated 30.12.2020.

As per Press Release issued today by Ministry of Finance, in view of the difficulties expressed by the taxpayers in meeting the deadline for filing GST Annual Returns within extended time limit, Government has decided to further extend the due date for furnishing of GSTR-9 and GSTR-9C for the financial year 2019-20 to 31.03.2021.

#### **[Notification No. 04/2021 – Central Tax Dated 28<sup>th</sup> February 2021]**

**CUSTOMS****1] Modification in B-17 Bond Execution process. Surety to be given by independent legal entity other than EOU itself irrespective of constitution.**

In case of EOU/EHTP/STP, a single all-purpose bond was notified vide notification no. 06/98-C.E. (N.T.), dated 02.03.1998. This bond is called B-17(General Surety/Security). Various instructions through circulars were issued regarding execution of said B-17 bond. Post GST, revised new B-17 bond was notified vide notification no. 01/2018- C.E(N.T.), dated 05.12.2018. It was also clarified vide circular no. 50/2018-Customs dated 06.12.2018 that all relevant instructions applicable for the old B-17 bond will be applicable, mutatis mutandis, to the new B-17 bond.

2. **Circular no. 14/98 –Customs dated 10.03.1998** clarified that although the bond is devised to be executed as surety or security bond, it has also been decided that only surety bond has to be taken from such units. Subsequently, circular no. 42/98-Customs dated 19.06.1998 acknowledging the fact that some units were not able to organise prescribed individual/corporate surety equivalent to the bond amount, allowed such units to execute the bond coupled with a security amount.

3. CBIC vide circular no. 66/98-Customs dated 15.09.1998 further directed that the solvency of sureties may also be certified by a Chartered Accountant or the Bankers of the surety. And, since in the law, a limited company is distinct legal entity and the Members of the Company, including the Directors are distinct from the company, there should be no objection to allow the Directors of the EOU, which are Limited Companies to stand as surety in their personal capacity for the said companies. In addition, other corporate bodies including Limited Companies may also stand as surety for the units.

4. Recently, it has come to notice that the B-17 bond executed by the Proprietor of EOU was issued in violation of the Circular no. 66/98-Customs dated 15.09.1998. The surety was given by the Proprietor himself though the same was required to be given by some independent legal entity other than the EOU firm. This resulted in improper execution of B-17 Bond resulting in loss of Government revenue.

5. Matter has been examined in the Board. “Surety” is a person/individual who undertakes an obligation to pay a sum of money or to perform some duty or promise for another in the event that person (obligor) fails to act. A sole Proprietorship firm is not a legal entity distinct from its proprietor. Hence, question of Proprietor himself standing as surety for his own Proprietorship firm does not arise. Even the clarification vide above referred circular no. 66/98-Customs dated 15.09.1998 clarified this fact that individuals (Directors) standing as surety in their personal capacity are distinct legal entities from the limited companies (EOUs) thereby allowing such Directors of EOU to stand as surety in their personal capacity for said EOU companies. This clarification nowhere recognizes a

Proprietor standing as surety for his/her own Proprietorship EOU firm. Therefore, there seems to be no ambiguity with regard to the requirement of surety to be given by some independent legal entity other than EOU itself irrespective of the constitution of the EOU firm. However, it is hereby clarified that in case of B-17 bond executed by EOU/STP/EHTPs in capacity of Proprietorship or partnership firm, surety cannot be given by Proprietor/ partner himself. Such sureties must be given by an independent legal entity other than the Proprietor/ Partner of the concerned Proprietorship/ Partnership EOU firm.

**[Circular No. 03/2021-Customs, 3<sup>rd</sup> February 2021]**

**2] Extension of Board's Circular No. 12/2018-Customs dated 29.05.2018 for sanction of pending IGST refund claims where the records have not been transmitted to ICEGATE due to GSTR-1 and GSTR- 3B mismatch error –regarding.**

Several representations are being received by the Board in respect of IGST refunds which are pending due to mis - match of data between GSTR-1 & GSTR-3B. The resolution to the above problem was provided by the Board, as an interim measure, vide **Circular No. 12/2018-Cus dated 29.05.2018** read with **Circular No. 25/2019- Custom dated 27.08.2019** in respect of Shipping Bills filed up to 31.03.2019.

2. The IGST refunds relating to the Shipping Bills filed after 31.03.2019 having mismatch error between GSTR-1 and GSTR-3B could not be processed and are held up on above account. Having regard to the fact that a substantial number of IGST refunds are stuck due to above error as functionality to amend GSTR-3B return is not available so far, there is a need to extend the facility as provided vide above Circular No. 12/2018-Cus dated 29.05.2018 and 25/2019-Cus dated 27.08.2019 in respect of the Shipping Bills filed after 31.03.2019 as well.

3. The matter has been examined. It appears that the payments mismatch has happened even subsequent to the period covered in the above said Circulars. Therefore, in order to overcome the problems faced by the exporters, CBIC has decided that the solution provided in the Circular 12/2018-Customs read with Circular No. 25/2019-Customs would be applicable mutatis mutandis for the Shipping Bills filed during the financial year 2019-20 and 2020-21 (i.e. in respect of all Shipping Bills filed/ to be filed up to 31.03.2021).

4. In respect of guidelines provided in Para 3A and 3B of the said Circular 12/2018-Customs, dated 29.05.2018. The comparison between the cumulative IGST payments in GSTR-1 and GSTR 3B would now be for the period April 2019 to March 2021. The corresponding CA certificate evidencing that abcaus.in there is no discrepancy between the IGST amount refunded on exports in terms of this Circular and the actual IGST amount paid on exports of goods for the period April 2019 to March 2020 and April. 2020 to March, 2021 shall be furnished by **31st March, 2021 and 30th October 2021, respectively.**

5. The concerned Customs Zones shall provide the list of GSTINs, who have availed benefit under Para 3A & 3B of said circular and yet have not submitted the CA certificate to the Board by the 15th April 2021 for the IGST refunds relatable to financial year 2019-20 and **by 15th November, 2021 for financial year 2020-21**. All the field formations under your zone and the trade may be suitably sensitized in this regard

**[Circular No. 04/2021-Customs 16th February, 2021]**

### **3] IGST refunds on exports-extension in SB005 alternate mechanism**

Kind reference is invited to Board`s **Circulars 5/2018-Cus. Dated 23.02.2018 08/2018 Cus. dt 23.03.2018, 15/2018 Cus. dt 06.06.2018, 22/2018 Cus dt 16.07.2018, 40/2018 Cus. dt 24.10.2018, 26/2019 Cus. dt 27.08.2019 and 22/2020-Cus. Dated 21.04.2020** on the above subject of SB005 error resolution.

2. The above-mentioned Board Circulars provide the facility for resolving invoice mis-match errors with officer interface as an alternative measure for the specified period which was further extended, several times, based on representations received from Trade regarding continuance of such error. Last such extension has been granted for the Shipping Bills filed up to 31.12.2019 vide above referred Circular No. 22/2020-Customs dated 21.04.2020.

3. There have been several representations from the Trade to extend the Officer Interface to resolve the genuine error committed during data entry. The issue has been examined. It is noticed that, the quantum of Shipping Bills pending on account of such errors being committed by the Trade have come down significantly, but still it is occurring in some cases resulting in hold- up of IGST refunds.

4. Keeping in view the above factual position, it has been decided as a measure of trade facilitation to keep the Officer Interface available on permanent basis to resolve such errors on payment of specified fee by the exporter. The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filling, by following the procedure as provided in the above Circulars, subject to payment of Rs. 1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim. Necessary amendments have been made in the Levy of Fee (Customs Documents) Regulations, 1970 vide Notification No.17/2021 dated 17th February, 2021

**[Circular No. 05 /2021-Customs dated 17<sup>th</sup> February 2021]**

**DGFT**

**1] Provision for verification of the exporter’s declaration (self-certification basis) on the Rules of Origin under GSP Scheme - amendment in Para 2.104 (c) of Handbook of Procedures, 2015-2020**

**F. No. 01/93/180/56/AM-13/PC-2[B]/Part-I/P-197.**—In exercise of powers conferred under paragraph 1.03 and 2.04 of the **Foreign Trade Policy, 2015-2020**, the Director General of Foreign Trade hereby revises para 2.104 (c) of **Handbook of Procedures, 2015-2020** to insert the provision for verification of the exporters declaration (self-certification basis) on the **Rules of Origin** under GSP Scheme as under:

2.104 Existing para	2.104 Revised para
<p>(c) The European Union (EU) has introduced a self-certification scheme for certifying the rules of origin under GSP from 1.1.2017 onwards. Under the Registered Exporter System (REX) introduced from 1.1.2017, exporters with a REX number are able to self-certify the Statement on Origin of their goods being exported to EU under the GSP Scheme. The registration on REX is without any fee or charges. The details of the scheme are at Annex 1 to Appendix 2C.</p> <p>The competent Local Authorities would undertake post verification of self-certified Certificate of Origin based on the request of the importers/customs agencies of the importing country and the fee to be changed is detailed in Appendix 2K.</p> <p>Agencies may charge TA and DA, as per government rates, separately from the unit</p>	<p>(c) (i) The European Union (EU) has introduced a self-certification scheme for certifying the rules of origin under GSP from 1.1.2017 onwards. Under the Registered Exporter System (REX), exporters with a REX number are able to self-certify the Statement on Origin of their goods being exported to EU under the GSP Scheme. The registration on REX is without any fee or charges. The details of the scheme are at Annex 1 to Appendix 2C.</p> <p>(ii) The competent Local Authorities would undertake post verification of self-certified Certificate of Origin based on the request of the importers/customs agencies of the importing country and the fee to be changed is detailed in Appendix 2K. Agencies may charge TA and DA, as per government rates, separately from the unit.</p> <p>(iii) Further, as per the conditions required to avail GSP benefit under self-certification system, the beneficiary country needs to have a verification system of such self-</p>

	<p>certified certificates of origin. The standard operating procedure for verification of the self-certified eCoOs, to be followed by all Authorized agencies/Local Administrators is detailed in Annex II to Appendix 2C</p>
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3. Effect of this Public Notice: Procedure for verification of exporters declaration (self-certification basis) on the Rules of Origin under GSP Scheme under Chapter-2 of Handbook of Procedures, 2015-2020 inserted in para 2.104 of Handbook of Procedures, 2015-2020

**[Public notice: No. 39 /2015-2020 dated 15<sup>th</sup> February 2021]**

*“Take the stones people throw at you. And use them to build a monument- Ratan Tata”*



### COMPLIANCE CALENDAR FOR MARCH 2021

Due Date	Particulars
	<b>INCOME TAX</b>
7	TDS/TCS Deposit- for the month of February 2021
15	Advance Tax Instalment
31	Extended Due Date to file TDS Returns i.e. Form 26Q for AY 20-21
31	Extended date for filing an application under Vivad se Vishwas Scheme ( VsV) 2020
31	Last Date to file Income Tax Returns for FY 19-20 ( Belated Returns)- for both audit and non-audit cases
31	Last Date to revise Income Tax Returns for FY 19-20
31	Last Date to link Aadhar with PAN
	<b>PF/ESI</b>
15	EPF Contribution –February Month
15	ESI Contribution- February Month
25	PF Return filing for February Month
	<b>MVAT</b>
21	Due date for furnishing Monthly Return & Payment
	<b>GOODS &amp; SERVICE TAX</b>
10	GSTR 7 for the month of February 2021
10	GSTR 8 for the month of February 2021
11	GSTR 1 for the month of February 2021 ( Monthly Returns)
13	GSTR 6 for the month of February 2021
13	Reporting of Outward Supplies of February 2021 in Invoice Furnishing Facility (IFF) – QRMP Scheme
20	GSTR 3B for the month of February 2021
20	GSTR 5 & 5A for the month of February 2021
25	PMT 06 for February 2021 – QRMP Scheme
31	GSTR 9/9A/9C for the FY 2019-2020
31	Opt –in for Composition Scheme for FY 2021-22