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Mahratta Chamber of Commerce, Industries and Agriculture

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Customs

Instruction No. 14/2021-Customs

F. No. 401/243/2016-Cus III
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

North Block, New Delhi.
June 21st, 2021

To

All Principal Chief Commissioner/Chief Commissioner of Customs/ Customs (Preventive)
All Principal Chief Commissioner/Chief Commissioner of Central Tax and Customs,
All Principal Commissioner/Commissioner of Customs /Custom (Preventive),
All Principal Commissioner/Commissioner of Central Tax and Customs,
Director, CRCL

Subject: - CRCL Module - Forwarding of samples using electronic Test Memo to
CRCL and other Revenue Laboratories - reg.

Sir/Madam,

Kind attention is invited to Board's to Circular No. 46/2020-Customs dated 15.10.2021, regarding the testing of samples by Central Revenues Control Laboratory (CRCL) and other Revenue Laboratories.

2. As detailed in the said circular, CRCL and other Revenue Laboratories have been upgraded with several new, state of the art equipment, thereby enabling the testing of a wider variety of commodities in lesser time, with greater accuracy. For details, the [CRCL brochure](http://www.crcl.gov.in) available at www.crcl.gov.in may be perused. Eight of these Laboratories, namely, CRCL, New Delhi; CH Laboratory, Kandla; Customs & CX Laboratory, Vadodara; NCH Laboratory, Mumbai; JNCH Laboratory, Nhava Sheva; CH Laboratory, Kochi; CH Laboratory, Chennai; and the CH Laboratory, Vizag, have been accredited by the NABL, as per ISO/IEC 17025:2017 for defined scope of tests. CRCL, New Delhi and Customs & CX Laboratory, Vadodara have also been, recently, recognised as FSSAI labs and are, now, mapped with the FSSAI portal. In locations where FSSAI officers are not posted and customs officers are drawing samples as per FSSAI requirements, they can also use these two facilities for testing of food samples.

3. In order to further ease the testing process, DG Systems has enabled a 'CRCL module' in ICES with the objective of automating all paperwork related to sampling, forwarding of test memos to CRCL and other Revenue Laboratories, and electronic receipt of test reports, instantly by the Customs Officers. The officials of CRCL and other Revenue Laboratories have been provided access for both import and export functionalities in the CRCL module. The CRCL module is also seamlessly integrated with current modules of ICES. The salient features of the CRCL module are as follows:

- i. Customs Officers will be able to select the CRCL/other Revenue Laboratory using the 'Lab Code' on the basis of directories incorporated therein and generate a Test Memo for sending a sample to the said laboratory.
 - ii. The option of recording the drawal of samples by the Shed Examiner is also provided.
 - iii. Post physical receipt of sample by the laboratory concerned, it would be accepted under acknowledgment to the Customs officer and verified to assess whether the sample is adequate for testing. If the sample is not considered adequate for testing, a return memo would be sent back to the Customs officer along with reason for non-acceptance. The grounds for return/rejection of a test sample could be on account of improper packing, missing/ tampering
-

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with seals, insufficient quantity, non-receipt of requisite technical documents or non-observance of other test parameters etc.

- iv. If the sample is in order and is considered adequate for testing, it is allocated to any one of the Chemical Examiners in the said laboratory.
- v. The date of receipt of the sample at the laboratory is provided in the system. There is also a provision of a 'suspend queue' to indicate reasons for delay or suspension of testing, for any reason.
- vi. Post testing of the sample, the module provides the facility to enter the respective Import/Export Test Report in the system.
- vii. The Customs Officer at the site would be able to view the Test Report electronically in ICES and take further action.
- viii. Specific MIS reports would enable the monitoring of the pendency and time taken for sending of the Test Report by the laboratory.

4. As stated above, the use of the CRCL module is aimed at leveraging technology for bringing efficiency, transparency and reduction in the cost of compliance for the trade in regard to the sampling process, which impacts the clearance of import/export goods. The said module would also help in better monitoring of the sampling process for faster processing at all the levels.

5. Accordingly, all field formations are hereby advised to mandatorily make use of the CRCL module to forward Test Memos for testing of samples to CRCL and other Revenue Laboratories from 01.07.2021 onwards. CRCL and other Revenue Laboratories shall not accept samples unless the Test Memo has been transmitted electronically on the CRCL module. In other words, the laboratories will not accept samples based on paper Test Memos from this date onwards. DG Systems will be separately issuing a detailed advisory on the use of CRCL module.

6. While the use of the CRCL module is being made mandatory with effect from 01.07.2021, in case of any unforeseen systems issue/glitch that prevents the use of the said module, the sample can be accepted based on paper Test Memo, provided this is sent with the due approval of the Additional/Joint Commissioner of Customs of the concerned field formation. This relaxation is being made so as not to hold up any clearance of import/export goods, in the event of a rare circumstance.

7. Difficulties, if any, in implementation of this instruction may be brought to the notice of the Board.

8. Hindi version follows.

Yours faithfully



(Manish Kumar Choudhary)
OSD(Customs)

[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. 34/2021-Customs

New Delhi, the 29th June, 2021

G.S.R. (E)... - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule, as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table, namely -

S. No.	Chapter, heading, sub-heading or tariff item	Description	Standard Rate
(1)	(2)	(3)	(4)
1.	1511 10 00	Crude Palm Oil	10%
2.	1511 90	All goods (RBD Palm Oil, RBD Palmolein, RBD Palm Stearin and any Palm Oil other than Crude Palm Oil)	37.5%

2. This notification shall come into effect on 30th June 2021 and will remain in force upto and inclusive of the 30th September, 2021.

[F. No. CBIC-190354/87/2021-TRU Section-CBEC]

(Rajeev Ranjan)
Under Secretary to the Government 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. 34/2021-Customs (ADD)

New Delhi, the 28th June, 2021

G.S.R.--(E).- Whereas, the designated authority *vide* initiation notification No. 7/39/2020-DGTR, dated the 22nd January, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 22nd January, 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 "Glazed/Unglazed Porcelain/Vitrified tiles in polished or unpolished finish with less than 3% water absorption" (hereinafter referred to as the subject goods) falling under headings 6907 or 6914 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country), imposed *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 29/2017-Customs (ADD), dated the 14th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 588 (E), dated the 14th June, 2017, and has requested for extension of the said anti-dumping duty in terms of subsection (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 countries up to and inclusive of the 28th June, 2021, *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 09/2021-Customs (ADD), dated the 25th February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 137 (E), dated the 25th February, 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 countries.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act and in pursuance of 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. 29/2017-Customs (ADD), dated the 14th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 588 (E), dated the 14th June, 2017, namely: -

In the said notification, in paragraph 3, for the figures, letters and word "28th June, 2021", the figures, letters and word "31st December, 2021" shall be substituted.

[F.No. CBIC-190354/44/2021-TO(TRU-I)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government 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. 35/2021-Customs (ADD)

New Delhi, the 29th June, 2021

G.S.R. --(E). - Whereas, the designated authority *vide* initiation notification No. 7/37/2020 – DGTR, dated the 26th February, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 26th 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) 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 “Tyre Curing Presses also known as Tyre Vulcanisers or Rubber Processing Machineries for tyres, excluding Six Day Light Curing Press for curing bi-cycle tyres” (hereinafter referred to as the subject goods) falling under 8477 51 00 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. 11/2016-Customs (ADD), dated the 29th March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 362 (E), dated the 29th March, 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 30th September, 2021, *vide* notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 15/2021-Customs (ADD), dated the 26th March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 213 (E), dated the 26th March, 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 said 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. 11/2016-Customs (ADD), dated the 29th March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 362 (E), dated the 29th March, 2016, namely: -

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

[F.No. CBIC-190354/69/2021-TO(TRU-I)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Foreign Trade

(To be Published in the Gazette of India Extraordinary Part-II, Section - 3, Sub-Section (ii))

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan
New Delhi

Notification No.08/2015-2020

New Delhi, Dated: 14 June, 2021

Subject: Amendment in Export Policy of Injection Remdesivir and Remdesivir API.


S.O. (E) In exercise of powers conferred by Section 3 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2015-20, the Central Government hereby **amends the Notification No. 01/2015-20 dated 11.04.2021** related to export of Injection Remdesivir and Remdesivir Active Pharmaceutical Ingredients (API):

S.No	ITC HS Codes	Description	Present Policy	Revised Policy
207AA	Ex 293499 Ex 300490	Injection Remdesivir and Remdesivir Active Pharmaceutical Ingredients(API)	Prohibited	Restricted

2. The export of Remdesivir Injections/API against the Advance Authorizations issued under Chapter 4 of FTP/HBP shall not require a separate export authorisation or permission.

3. Effect of this Notification:

The export of Injection Remdesivir and Remdesivir Active Pharmaceutical Ingredients (API) falling under the ITC (HS) Codes specified above or falling under any other HS Code has been put under Restricted category with immediate effect. The export of Remdesivir Injections/API against the Advance Authorizations will not require a separate authorisation/permission.



(Amit Yadav)
Director General of Foreign Trade
Ex-Officio Additional Secretary, GoI
Email- dgft@nic.in

(Issued from F.No.01/91/180/24/AM22/EC/E-27724)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-I, SECTION-I]


Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade

Public Notice No. 8 / 2015-20
New Delhi, Dated the 24th June, 2021

Subject: Memorandum of Understanding (MoU) between Government of the Republic of India and the Government of the Republic of Malawi for import of toor - reg.

S.O. (E): In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (2015-2020) and in accordance with the Memorandum of Understanding (MoU) between Government of the Republic of India and the Government of the Republic of Malawi, the Director General of Foreign Trade hereby notifies the following:

- (a) India will provide an annual quota of 50,000 metric tonnes of Tur (pigeon peas) to be imported from Malawi, through private trade, over the next five financial years, i.e., from 2021-22 to 2025-26 (April to March).
 - (b) In January of every financial year, an evaluation of total quantity of Tur (pigeon peas) export from Malawi to India that have taken place until then will be undertaken. If there is any shortfall in the annual quota, Government of Republic of India will release that shortfall quantity for import from any other country.
2. The procedure and modalities for import under the aforesaid MoU shall be notified separately.
3. **Effect of this Public Notice:** Import of 50,000 MT of toor from Malawi during 2021-22 to 2025-26 (April to March) as per the MoU entered between Government of the Republic of India and the Government of the Republic of Malawi is notified.


24/08/2021
(Amit Yadav)

Director General of Foreign Trade &
Ex- officio Addl. Secretary to the Government of India
Email: dgft@nic.in

[Issued from File No. M-5012/300/2002-PC 2(A)(e-2578)]

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-I, SECTION-I]

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade

Public Notice No. 9 / 2015-20
New Delhi, Dated the 24th June, 2021


Subject: Memorandum of Understanding (MoU) between Government of the Republic of India and the Government of the Republic of the Union of Myanmar for import of toor and urad - reg.

S.O. (E): In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy (2015-2020) and in accordance with the Memorandum of Understanding (MoU) between Government of the Republic of India and the Government of the Republic of the Union of Myanmar, the Director General of Foreign Trade hereby notifies the following:

- (a) India undertakes to provide an annual quota of 2, 50,000 metric tonnes (MT) of Urad and 1, 00,000 MT of Tur to be imported from Myanmar, through private trade, over the next five financial years, i.e., from 2021-22 to 2025-26 (April to March).
- (b) In January of every financial year, an evaluation of total quantity of Urad export and Tur export from Myanmar to India that have taken place until then will be undertaken. If there is any shortfall in the annual quota, Government of Republic of India shall release that shortfall quantity for import from any other country.

2. The procedure and modalities for import under the aforesaid MoU shall be notified separately.

3. **Effect of this Public Notice:** Import of 2, 50,000 metric tonnes (MT) of Urad and 1, 00,000 MT of Tur from Myanmar during 2021-22 to 2025-26 (April to March) as per the MoU entered between Government of the Republic of India and the Government of the Republic of the Union of Myanmar is notified.


24/06/2021

(Amit Yadav)

Director General of Foreign Trade &
Ex- officio Addl. Secretary to the Government of India
Email: dgft@nic.in

[Issued from File No. M-5012/300/2002-PC 2(A)(e-2578)]

To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (II)
 Government of India
 Ministry of Commerce & Industry
 Department of Commerce
 Directorate General of Foreign Trade

Notification No. 9 /2015-2020
 New Delhi, Dated: 28th June, 2021


Subject: Amendment of import policy conditions for items under Exim code 07019000 of Chapter 07 of ITC (HS), 2017, Schedule –I (Import Policy).

S.O. (E).—In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the policy conditions of items under Chapter 07 of ITC (HS), 2017, Schedule –I (Import Policy).

Exim code	Item Description	Import Policy	Existing Policy Condition	Revised Policy Condition
07019000	Potatoes, fresh or chilled: other	Restricted	Import of Potatoes from Bhutan is permitted freely, without any license, up to 31st January 2021	Import of Potatoes from Bhutan is permitted freely, without any license, up to 30th June, 2022.

Effect of the Notification: Import of potatoes under Exim Code 07019000, is allowed from Bhutan without license upto 30th June, 2022.

This issues with the approval of Minister of Commerce & Industry.


 (Amit Yadav) 28/06/2021

Director General of Foreign Trade &
 Ex- officio Addl. Secretary to the Government of India

Issued from F. No. 01/89/180/02/AM-17/PC-2(A)/E-3200

Good and Service Tax

Circular No. 152/08/2021-GST

CBIC-190354/36/2021-TRU Section-CBEC

Government of India
Ministry of Finance
Department of Revenue

North Block, New Delhi,

Dated the 17th June, 2021

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Sub- Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis-reg.

Reference has been received by the Board for a clarification whether services supplied to a Government Entity by way of construction such as of "a ropeway" are eligible for concessional rate of 12% GST under entry No. 3 (vi) of Notification No. 11/2017- CT (R) dt. 28.06.2017. On the recommendation of the GST Council, this issue is clarified as below.

2. According to entry No. 3(vi) of notification No. 11/2017-CT (R) dated 28.06.2017, GST rate of 12% is applicable, inter alia, on-

"(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, (other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above) provided to the Central Government, State Government, Union Territory, a local authority a Governmental Authority or a Government Entity, by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-

(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; "

....

2.1 Thus, said entry No 3 (vi) does not apply to any works contract that is meant for the purposes of commerce, industry, business of profession, even if such service

Circular No. 152/08/2021-GST

is provided to the Central Government, State Government, Union Territory, a local authority a Governmental Authority or a Government Entity. The doubt seems to have arisen in the instant cases as Explanation to the said entry states, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities. However, this explanation does not apply to Governmental Authority or Government Entity, as defined in clause (ix) and (x) of the explanation to said notification. Further, civil constructions, such as rope way for tourism development shall not be covered by said entry 3(vi) not being a structure that is meant predominantly for purposes other than business. While road, bridge, terminal, or railways are covered by entry No. 3(iv) and 3(v) of said notification, structures like ropeway are not covered by these entries too. Therefore, works contract service provided by way of construction such as of rope way shall fall under entry at sl. No. 3(xii) of notification 11/2017-(CTR) and attract GST at the rate of 18%.

3. Difficulty if any, may be brought to the notice of the Board.

Yours faithfully,

(Rajeev Ranjan)

Under Secretary, TRU

Email: rajeev.ranjan-as@gov.in

Tel: 011 2309 5558

Circular No. 155/11/2021-GST

CBIC-190354/36/2021-TRU Section-CBEC

Government of India
Ministry of Finance
(Department of Revenue)

North Block, New Delhi,

Dated the 17th June, 2021

To,

Principal Chief Commissioners/ Principal Directors General,
Chief Commissioners/ Directors General,
Principal Commissioners/ Commissioners of GST and Central Tax (All),

Madam/Sir,

Subject: Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System-regarding.

Representations have been received seeking clarification regarding GST rate on parts of Sprinklers or Drip Irrigation System, when they are supplied separately (i.e. not along with entire sprinklers or drip irrigation system). This issue was examined in the 43rd meeting of GST Council held on the 28th May, 2021.

2. The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S.No. '195B' under Schedule II of notification No. 1/2017-Central Tax (Rate), dated 28th June, 2017 which has been inserted *vide* notification No. 6/2018- Central Tax (Rate), dated 25th January, 2018 and reads as below:

S. No.	Chapter Heading/ Sub-heading/Tariff Item	Description of Goods	CGST rate
195B	8424	Sprinklers; drip irrigation systems including laterals; mechanical sprayer	6%

3. The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with with sprinklers/drip irrigation system) and such parts

Circular No. 155/11/2021-GST

that are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading.

4. Difficulty, if any, may be brought to the notice of the Board immediately. Hindi version shall follow.

Yours faithfully

(Patil Sameer Shivajirao)

OSD, TRU

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