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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 (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

**Notification No. 41/2021-Customs**

New Delhi, the 30<sup>th</sup> August, 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), read with section 141 of Finance Act, 2020 (12 of 2020), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 28/2021-Customs, dated the 24<sup>th</sup> April, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 286(E), dated the 24<sup>th</sup> April, 2021, namely:-

In the said notification, in paragraph 2, for the figures, letters and word “31<sup>st</sup> August, 2021”, the figures, letters and word “30<sup>th</sup> September, 2021” shall be substituted.

[F.No. CBIC-190354/66/2021-TO(TRU-I)-CBEC]

(Gaurav Singh)

Deputy Secretary to the Government of India

Note: The principal notification No. 28/2021-Customs, dated the 24<sup>th</sup> April, 2021 was published in the Gazette of India, Extraordinary *vide* number G.S.R. 286(E), dated the 24<sup>th</sup> April, 2021 and was last amended *vide* notification No. 31/2021-Customs, dated the 31<sup>st</sup> May, 2021, published *vide* number G.S.R. 354(E), dated the 31<sup>st</sup> May, 2021.

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[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. 70/2021-Customs (N.T.)

New Delhi, the August 31<sup>st</sup>, 2021

G.S.R. (E). - In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Sea Cargo Manifest and Transhipment Regulations, 2018, namely: -

1. Short title and commencement. - (1) These regulations may be called the Sea Cargo Manifest and Transhipment (Seventh Amendment) Regulations, 2021.  
  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the said regulations, in regulation 15,-
  - (a) in sub-regulation (2), for the words, figures and letters, "till 31<sup>st</sup> August, 2021", the words, figures and letters, "till 30<sup>th</sup> September, 2021" shall be substituted.

[F. No. 450/58/2015- Cus IV(Pt)]

(Manish Kumar Choudhary)  
Under Secretary to the Government of India

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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

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**Notification No.71/2021 - Customs (N.T.)**

New Delhi, dated the 2<sup>nd</sup> September, 2021  
11 Bhadra 1943 (SAKA)

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No.68/2021-Customs(N.T.), dated 19<sup>th</sup> August, 2021 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or *vice versa*, shall, with effect from 3<sup>rd</sup> September, 2021, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(a)	(b)
(1)	(2)	(3)	
		(For Imported Goods)	(For Exported Goods)
1.	Australian Dollar	55.05	52.75
2.	Bahraini Dinar	200.15	187.80
3.	Canadian Dollar	58.95	56.85
4.	Chinese Yuan	11.50	11.15
5.	Danish Kroner	11.85	11.40
6.	EURO	88.10	84.95
7.	Hong Kong Dollar	9.55	9.20
8.	Kuwaiti Dinar	251.25	235.20
9.	New Zealand Dollar	53.00	50.65
10.	Norwegian Kroner	8.55	8.25
11.	Pound Sterling	102.40	98.95
12.	Qatari Riyal	20.55	19.20



13.	Saudi Arabian Riyal	20.10	18.90
14.	Singapore Dollar	55.30	53.40
15.	South African Rand	5.25	4.90
16.	Swedish Kroner	8.65	8.35
17.	Swiss Franc	81.45	78.25
18.	Turkish Lira	9.10	8.50
19.	UAE Dirham	20.55	19.30
20.	US Dollar	73.95	72.25

## SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	67.70	65.20
2.	Korean Won	6.50	6.10

[F.No. 468/01/2021-Cus.V]

(Bullo Mamu)  
Under Secretary to the Govt. 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

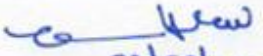
**Notification No. 22 /2015-2020**  
**New Delhi, Dated: 2<sup>nd</sup> September, 2021**

**Subject: Incorporation of Explanation in Notification No.36/2015-2020 dated 18<sup>th</sup> December, 2019 - Reg.**

**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 incorporates following explanation in the notification No.36/2015-2020 dated 18<sup>th</sup> December, 2019, as under:

**Explanation:** The expression "Gold in any form" includes gold in any form above 22 carats under Chapter 71 of ITC (HS), 2017, Schedule – I (Import Policy). Such imports can be made only by nominated agencies as notified by RBI (in case of banks) and DGFT (in case of others).

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

  
02/09/2021  
(Amit Yadav)  
Director General of Foreign Trade &  
Ex- officio Addl. Secretary to the Government of India

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. 23/2015-2020**  
**New Delhi, Dated: 3<sup>rd</sup> September, 2021**

**Subject: Inclusion of Ports of Import in continuation to Notification 20/2015-20 dated 24.08.2021.**

**S.O. (E):** In exercise of powers conferred by Section 3 read with Section 5 of FT(D&R) Act, 1992 and 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 provision in Para 3 of Notification no. 20/2015-20 dated 24<sup>th</sup> August 2021 as under --

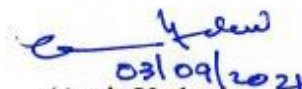
The following (3) ports are included in addition to the existing (2) ports of Nhava Sheva (INNSA1) port and LCS Petrapole (INPTPB) –

- i. Mumbai Sea Port (INBOM1)
- ii. Tuticorin Sea Port (INTUT1)
- iii. Vishakhapatnam Sea Port (INVTZ1)

2. All other conditions as mandated under Notification 20/2015-20 dated 24<sup>th</sup> August 2021 shall continue to apply.

**Effect of the Notification:** The ports of Mumbai Sea Port (INBOM1), Tuticorin Sea Port (INTUT1), Vishakhapatnam Sea Port (INVTZ1) have been additionally included for allowing imports as under Notification 20/2015-20 dated 24.08.2021.

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

  
03/09/2021

(Amit Yadav)  
Director General of Foreign Trade  
Ex- officio Addl. Secretary to the Government of India



[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. 21/2015-20  
New Delhi, Dated the 6<sup>th</sup> September, 2021

Subject: Implementation of MoU between Government of Republic of India and Government of Republic of Malawi for import of pigeon peas from Malawi - 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 continuation of Public Notice No.8/2015-20 dated 24<sup>th</sup> June, 2021 regarding Memorandum of Understanding (MoU) between Government of the Republic of India and the Government of the Republic of Malawi for import of 50,000 MT of tur (pigeon peas) by India, the Director General of Foreign Trade hereby lays down the procedures / modalities for complying with the aforesaid provisions under the MoU.

2. In pursuance of the Memorandum of Understanding between the Government of the Republic of India and Government of the Republic of Malawi, India has agreed to provide an annual quota of 50,000 MT of tur (pigeon peas) of Malawi origin to be imported, through private trade, over the next five financial years, i.e. from 2021-22 to 2025-26 (April to March).

3. Accordingly 50,000 MT of tur (pigeon peas) to be imported from Malawi, during the fiscal year 2021-22 is allowed for import, subject to the following conditions:

- a. Import will be allowed only through the following 5 ports: (i) Mumbai, (ii) Tuticorin, (iii) Chennai, (iv) Kolkata and (v) Hazira
- b. Import will be subject to production of "Certificate of Origin" certified by the authorized signatories of Customs and Excise Division of Malawi Revenue Authority with stamps provided by the Government of Malawi, which is being shared with the concerned Customs authorities of the above ports and CBIC.
- c. While providing the Origin Certificate (including details of the exporter, importer and quantity of pulses), the designated authority will send a scanned copy of the certificate to the e mail ID: policy2-dgft@gov.in.
- d. The importer here in India will send a mail to DGFT with scanned copy of the certificate issued as above along with its IEC details, for NOC on the same e-mail address as above, i.e. policy2-dgft@gov.in. DGFT will compare both these documents and allow NOC to the applicant importer, based on which Customs will clear the consignments.





4. **Effect of this Public Notice:** Procedure / modalities for import of 50,000 MT of tur (pigeon peas) from Malawi under the MoU are laid down.

  
06/09/2021  
(Amit Yadav)

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

[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. 22/2015-20  
New Delhi, Dated the 6<sup>th</sup> September, 2021

Subject: Implementation of MoU between Government of Republic of India and the Government of the Republic of the Union of Myanmar for import of urad and tur from Myanmar - 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 continuation of Public Notice No.9/2015-20 dated 24<sup>th</sup> June, 2021 regarding 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 2,50,000 MT of Urad and 1,00,000 MT of tur by India, the Director General of Foreign Trade hereby lays down the procedures / modalities for complying with the aforesaid provisions under the MoU.

2. In pursuance of the Memorandum of Understanding between the Government of the Republic of India and the Government of the Republic of the Union of Myanmar, India has agreed to provide an annual quota of 2,50,000 MT of Urad and 1,00,000 MT of tur of Myanmar origin to be imported, through private trade, over the next five financial years, i.e. from 2021-22 to 2025-26 (April to March).

3. Accordingly 2,50,000 MT of Urad and 1,00,000 MT of tur to be imported from Myanmar, during the fiscal year 2021-22 is allowed for import, subject to the following conditions:

- a. Import will be allowed only through the following 5 ports: (i) Mumbai, (ii) Tuticorin, (iii) Chennai, (iv) Kolkata and (v) Hazira
- b. Import will be subject to production of "Certificate of Origin" certified by the authorized signatories of Department of Trade, Ministry of Commerce with stamps provided by the Government of Myanmar, which is being shared with the concerned Customs authorities of the above ports and CBIC.
- c. While providing the Origin Certificate (including details of the exporter, importer and quantity of pulses), the designated authority will send a scanned copy of the certificate to the e mail ID: policy2-dgft@gov.in.
- d. The importer here in India will send a mail to DGFT with scanned copy of the certificate issued as above along with its IEC details, for NOC on the same e-mail address as above, i.e. policy2-dgft@gov.in. DGFT will compare both these documents and allow NOC to the applicant importer, based on which Customs will clear the consignments.

4. **Effect of this Public Notice:** Procedure / modalities for import of 2,50,000 MT of Urad and 1,00,000 MT of tur from Myanmar under the MoU is laid down.

  
06/09/2021  
(Amit Yadav)

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



## **Goods and Services Tax**

Circular No. 158/14/2021-GST

File No. CBIC-20006/17/2021-GST

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

GST Policy Wing

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New Delhi, dated the 6<sup>th</sup> September, 2021

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29<sup>th</sup> August, 2021 - Reg.**

Vide Circular No. 148/04/2021-GST, dated 18<sup>th</sup> May, 2021, detailed guidelines for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "**the CGST Act / said Act**") and rule 23 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "**the CGST Rules**") have been specified, till the time an independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed on the GSTN portal. It may be noted that notification No. 14/2021-Central Tax, dated 1<sup>st</sup> May, 2021, as amended, had, inter-alia, extended the date of filing of application for revocation of cancellation of registration till 30<sup>th</sup> June, 2021, where the due date of filing of application was falling between 15<sup>th</sup> April, 2021 to 29<sup>th</sup> June, 2021. Government has now issued notification No. 34/2021-Central Tax dated 29<sup>th</sup> August, 2021 (hereinafter referred to as "**the said notification**")

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## Circular No. 158/14/2021-GST

under section 168A of the said Act to extend the timelines for filing of application for revocation of cancellation of registration to 30<sup>th</sup> September, 2021, where the due date of filing of application for revocation of cancellation of registration falls between 1<sup>st</sup> March, 2020 to 31<sup>st</sup> August, 2021. This extension is applicable for those cases where registrations have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act.

2. In order to ensure uniformity in the implementation of the said notification across field formations, the Board, in exercise of its powers conferred by section 168(1) of the said Act, hereby clarifies the issues relating to the extension of timelines for application for revocation of cancellation of registration as under:

### **3. Applications covered under the scope of the said notification**

3.1. The said notification specifies that where the due date of filing of application for revocation of cancellation of registration falls between 1<sup>st</sup> March, 2020 to 31<sup>st</sup> August, 2021, the time limit for filing of application for revocation of cancellation of registration is extended to 30<sup>th</sup> September, 2021. Accordingly, it is clarified that the benefit of said notification is extended to all the cases where cancellation of registration has been done under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1<sup>st</sup> March, 2020 to 31<sup>st</sup> August, 2021. It is further clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer. It is further clarified that the benefit of notification would also be available in those cases which are pending with the appellate authority or which have been rejected by the appellate authority. In other words, the date for filing application for revocation of cancellation of registration in all cases, where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1<sup>st</sup> March, 2020 to 31<sup>st</sup> August, 2021, is extended to 30<sup>th</sup> September, 2021, irrespective of the status of such applications. As explained in this para, the said notification would be applicable in the following manner:

- (i) application for revocation of cancellation of registration has not been filed by the taxpayer-**
-

## Circular No. 158/14/2021-GST

In such cases, the applications for revocation can be filed upto the extended timelines as provided vide the said notification. Such cases also cover those instances where an appeal was filed against order of cancellation of registration and the appeal had been rejected.

**(ii) application for revocation of cancellation of registration has already been filed and which are pending with the proper officer-**

In such cases, the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

**(iii) application for revocation of cancellation of registration was filed, but was rejected by the proper officer and taxpayer has not filed any appeal against the rejection -**

In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

**(iv) application for revocation of cancellation of registration was filed, the proper officer rejected the application and appeal against the rejection order is pending before appellate authority-**

In such cases, appellate authorities shall take the cognizance of the said notification for extension of timelines while deciding the appeal.

**(v) application for revocation of cancellation of registration was filed, the proper officer rejected the application and the appeal has been decided against the taxpayer-**

In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

4. It may be recalled that, with effect from 01.01.2021, proviso to sub-section (1) of section 30 of the CGST Act has been inserted which provides for extension of time for filing application for revocation of cancellation of registration by 30 days by Additional/ Joint Commissioner and by another 30 days by the Commissioner. Doubts have been raised whether the said notification has extended the due date in respect of initial period of 30 days for filing the application (in cases
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## Circular No. 158/14/2021-GST

where registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of CGST Act, 2017 under sub-section (1) of section 30 of the CGST Act or whether the due date of filing applications for revocation of registration can be extended further for the period of 60 days (30 + 30) by the Joint Commissioner/ Additional Commissioner/ Commissioner, as the case may be, beyond the extended date of 30.09.2021. It is clarified that:

(i) where the thirty days' time limit falls between 1<sup>st</sup> March, 2020 to 31<sup>st</sup> December, 2020, there is no provision available to extend the said time period of 30 days under section 30 of the CGST Act. For such cases, pursuant to the said notification, the time limit to apply for revocation of cancellation of registration stands extended up to 30<sup>th</sup> September, 2021 only, and

(ii) where the time period of thirty days since cancellation of registration has not lapsed as on 1<sup>st</sup> January, 2021 or where the registration has been cancelled on or after 1<sup>st</sup> January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:

- (a) Where the time period of 90 days (initial 30 days and extension of 30 + 30 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30<sup>th</sup> September 2021, without any further extension of time by Joint Commissioner/ Additional Commissioner/ Commissioner.
  - (b) Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30<sup>th</sup> September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act
  - (c) Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30<sup>th</sup> September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Joint/
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**Circular No. 158/14/2021-GST**

Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
6. Difficulty, if any, in the implementation of the above circular may please be brought to the notice of the Board (gst-cbec@gov.in). Hindi version would follow.

(Sanjay Mangal)  
Principal Commissioner

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