

## This issue

Customs and FTP

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## In brief



Customs Authority for Advance Rulings Regulations, 2021 – New Regulation notified for Customs Advance Rulings

### Customs Authority for Advance Rulings Regulations, 2021

[Notification No. 01/2021 – Cus \(N.T.\) dated 04.01.2021](#)

The Customs Authority for Advance Rulings Regulations, 2021 has come into force from 04.01.2021. The Advance Ruling Authority shall have the power to hear and determine all applications and petitions, reopen the hearing, examine records, submission of report, conduct enquiry, etc.

Further, the Regulation also prescribes the formats of –

- Application for Advance Rulings - CAAR 1,
- Appeal to the Appellate Authority for Advance Ruling - CAAR 2 and
- Appeal to the Appellate Authority for Advance Ruling - CAAR 3.

### The Customs (Advance Rulings) Rules, 2002

[Notification No. 02/2021 – Cus \(N.T.\) dated 04. 01.2021](#)

The notification rescinds the Customs (Advance Rulings) Rules, 2002 effective from 04. 01. 2021.

### Strict compliance to Limitation

[Circular No. 1077/01/2021-CX dated 19.01.2021](#) and [Standing Order No. 04/2021 dated 05.02.2021](#)

Strict compliance to Limitation while filing Appeals/ Petitions before Courts/ Tribunal shall be followed and all the Government Bodies, their agencies and instrumentalities are instructed that unless they have reasonable and acceptable explanation for the delay and there was bonafide effort, no explanation will be accepted.

Customs (Advance Rulings) Rules 2002 rescinds from 04.01.2021

Strict compliance to Limitation to be followed while filing Appeals/Petitions before Courts/ Tribunal by all the Government Bodies

## In brief

Extension of Boards 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

Last date for application for RoSL claim under a Scrip Mechanism for Shipping Bills notified

Further, the practice of filing Condonation of delay application, without attributing cogent reasons, if any, must be discouraged by the field formations under the jurisdiction.

Any appeal/ petition dismissed, solely on the grounds of limitation, may be scrupulously examined and corrective steps may be taken, including disciplinary action, wherever merited.

### Extension for sanction of pending IGST refund claims

[Circular No. 04 dated 16.02.2021 – Customs F. No. 450/82/2018-Cus IV dated 16.02.2021](#) and [Public Notice No. 17 dated 27.02.2021](#)

The resolution provided in the Circular 12/2018-Customs read with Circular No. 25/2019-Customs in respect of IGST refunds which are pending due to mismatch of data between GSTR-1 & GSTR-3B, 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 upto 31.03.2021).

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 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 31.03.21 and 30.10.21, respectively.

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 15.04.2021 for the IGST refunds relatable to financial year 2019-20 and by 15.11.2021 for financial year 2020-21.

### Applying for Rebate of State Levies (RoSL) claim under a Scrip Mechanism for Shipping Bills

[Public Notice No. 43 dated 17.03.2021](#)

The last date for applying for Rebate of State Levies (RoSL) claim under a Scrip Mechanism for Shipping Bills with Let Export Order (LEO) prior to 01.10.2017 is notified as 31.12.2021. Therefore,

- The last date for submitting applications containing shipping bills with LEO dated from 01.10.2017 to 06.03.2019 would be 30.06.2021.

## In brief

No Fees shall be charged on application for updation of IEC between April-June of each year.

Late cut provisions relaxed for MEIS application for period 2019-20

- The last date for filing applications containing shipping bills with LEO dated before 01.10.2017, would be 31.12.2021.

### Updation of Import Export Code (IEC)

[Public Notice No. 49 dated 31.03.2021](#)

Appendix-2K of FTP 2015-20 amended for updation of IEC. No Fees shall be charged on application for updation of IEC between April-June of each year.

### MEIS for the exports effected in 2019-20

[Public Notice No. 53/2015 -20 dated 09.04.2021](#)

A Relaxation in the late cut provisions have been provided for application of MEIS for shipping bills of the periods from 01.04.2019 to 31.03.2020. Such shipping bills can be submitted without any late cut upto 30.09.2021.

However, if any such application is submitted after 30.09.2021, late cut shall be applicable as per the provisions.



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