

Indirect Tax

This section gives details of key circulars/notifications which have been issued in relation to indirect tax

Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
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Due date of compliance under Section 171 of CGST Act which falls during the period from "20.03.2020 to 29.11.2020" extended till 30.11.2020

Issued by: Ministry of Finance

01.09.2020	Notification No. 65/2020-Central Tax (GST)	<i>The MoF through this Notification has extended the time limit for completion or compliance of any action by any authority under Section 171 of the CGST Act, which falls during the period from the 20.03.2020 to 29.11.2020, till 30.11.2020</i>
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Procedure and criteria for submission and approval of applications for export of N-95/FFP2 Masks

Issued by: Ministry of Commerce & Industry

31.08.2020	Trade Notice No. 25/2015-20 (FTP)	<i>The MoCI through this Trade Notice has outlined the application procedure and criteria for obtaining the license for export of N-95/FFP2 Masks</i>
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Amendment in Export Policy of Personal Protection Equipment/Masks

Issued by: Ministry of Commerce & Industry

25.08.2020	Notification No. 29/2015-20 (FTP)	<i>The MoCI through this Notification has amended the export policy related to PPE/ masks to ease of the restriction on export of surgical masks and medical coverall of all class and category</i>
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Amendment in Export Policy of textile raw material for masks and coveralls

Issued by: Ministry of Commerce & Industry

18.08.2020	Notification No. 28/2015-2020 – FTP	<i>The MoCI through this Notification has amended the export policy related to textile raw material for masks and coveralls to now prohibit only melt blown fabric of any GSM for export.</i>
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Extension of date for filling online applications for export quota of August 2020 for PPE Medical coverall for Covid-19

Issued by: Ministry of Commerce & Industry

Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
06.08.2020	Trade Notice No. 24/2015-20 (FTP)	<i>The MoCI through this Trade Notice has extended the time for filing online applications for PPE medical coveralls for COVID-19 quota for the month of August, 2020, till 08.08.2020.</i>

Amendment in Export Policy of Ventilators

Issued by: Ministry of Commerce & Industry

04.08.2020	Notification No. 22/2015-20 (FTP)	<i>The MoCI through this Notification has amended the export policy related to all ventilator to make it free for exports</i>
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Procedure and Criteria for submission and approval of applications for export of 2/3 ply surgical masks

Issued by: Ministry of Commerce & Industry

30.07.2020	Trade Notice No. 22/2015-20 (FTP)	<i>The MoCI through this Trade Notice has outlined the application procedure and criteria for obtaining the license for export of 2/3 ply diagnostic kits</i>
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Procedure and Criteria for submission and approval of applications for export of Diagnostic Kits

Issued by: Ministry of Commerce & Industry

30.07.2020	Trade Notice No. 20/2015-20 (FTP)	<i>The MoCI through this Trade Notice has outlined the application procedure and criteria for obtaining the license for export of Diagnostic Kits</i>
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Procedure and Criteria for submission and approval of applications for export of Medical Goggles

Issued by: Ministry of Commerce & Industry

30.07.2020	Trade Notice No. 21/2015-20 (FTP)	<i>The MoCI through this Trade Notice has outlined the application procedure and criteria for obtaining the license for export of Medical Goggles</i>
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Amendment in Export Policy of Personal Protection Equipment/Masks

Issued by: Ministry of Commerce & Industry

28.07.2020	Notification No. 21/2015-20 (FTP)	<i>The MoCI through this Notification has amended the export policy related to surgical masks, medical goggles, etc., and has also fixed monthly quotas for these items</i>
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Procedure for export of sample PPE Medical Coveralls for COVID-19

Issued by: Ministry of Commerce & Industry



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
21.07.2020	Trade Notice No. 19/2020-21 – FTP	<i>The MoCI through this Trade Notice has prescribed the procedure for issuance of export license for sending samples of PPE Medical Coveralls for COVID-19</i>

Amendment in Export Policy of Personal Protection Equipment/Masks

Issued by: Ministry of Commerce & Industry

21.07.2020	Notification No. 20/2015-20 (FTP)	<i>The MoCI through this Notification has amended the last notification on the subject matter to revise the export policy related to PPE/ masks to prohibit the export of only those items which are mentioned in this notification post removal a few more items form the prohibited list.</i>
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Revised procedure and criteria for submission and approval of applications for export of PPE Medical Coveralls for COVID-19

Issued by: Ministry of Commerce & Industry

20.07.2020	Trade Notice No. 18/2020-21 – FTP	<i>The MoCI through this Trade Notice has revised the application procedure and criteria for obtaining the license for export of PPE Medical Coveralls for COVID-19</i>
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Amendment in Export Policy of textile raw material for masks and coveralls

Issued by: Ministry of Commerce & Industry

13.07.2020	Notification No. 18/2015-2020 – FTP	<i>The MoCI through this Notification has amended the export policy related to textile raw material for masks and coveralls to prohibit only non-woven fabric of 25 to 70 GSM and melt blown fabric of any GSM for export.</i>
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Extension of time limit for duty free re-import cut and polished diamonds

Issued by: Ministry of Finance

10.07.2020	Notification No. 30/2020 – Customs	<i>The MoF through this Notification has extended the time limit for Duty free re-import of cut & polished diamonds into India after certification/grading by the laboratories / agencies, where the last date of such re-import falls between 01.2.2020 and 31.7.2020 by three months</i>
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Extension of validity of AEO certification for ease of renewal process

Issued by: Ministry of Finance



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
30.06.2020	Circular No. 31/2020- Customs	<i>The MoF through this Circular has extended the validity of all the Authorised Economic Operator certificates expired/expiring between 01.03.2020 to 30.09.2020 to 30.09.2020.</i>

Extension of validity of Recognition of Pre-shipment Inspection Agencies (PSIAs)

Issued by: Ministry of Commerce & Industry

30.06.2020	Public Notice No. 11/2015-20 (FTP)	<i>The MoCI through this Public Notice has extended the validity of recognition of the PSIAs which are going to complete their original or extended tenure on or before 30.6.2020 to 30.9.2020</i>
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Amendment in Export Policy of Personal Protection Equipment

Issued by: Ministry of Commerce & Industry

29.06.2020	Notification No. 16/2015-20 (FTP)	<i>The MoCI through this Notification has restricted the export of PPE medical coveralls for COVID-19 and fixed an export quota of 50 Lakh PPE Coverall Units per month.</i>
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Procedure and Criteria for submission and approval of applications for export of PPE Medical Coveralls for COVID-19

Issued by: Ministry of Commerce & Industry

29.06.2020	Trade Notice No. 17/2015-20 (FTP)	<i>The MoCI through this Trade Notice has outlined the application procedure and criteria for obtaining the license for export of PPE Medical Coveralls for COVID-19</i>
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Due date of compliance which falls during the period from "20.03.2020 to 30.08.2020" extended till 31.08.2020

Issued by: Ministry of Finance

27.06.2020	Notification No. 55/2020- Central Tax (GST)	<i>The MoF through this Notification has extended the time limit for completion or compliance of any action by any authority or by any person, which falls during the period from the 20.03.2020 to 30.08.2020, till 31.08.2020</i>
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Extension of period for passing order for refund under GST

Issued by: Ministry of Finance

27.06.2020	Notification No. 56/2020 – Central Tax	<i>The MoF through this Notification has extended the time limit for issuance of order in refund claim which falls during the period from the 20.03.2020</i>
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Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
		to 30.08.2020 to 15 days after the receipt of reply to the notice or 31.08.2020, whichever is later.

Relaxation of time limit under Central Excise Act, 1944, Customs Act, 1962, Customs Tariff Act, 1975 and Finance Act, 1994

Issued by: Ministry of Finance

27.06.2020	Notification	The MoF through this Notification has extended the end date to which the time limit for completion or compliance under the Central Excise Act, 1944, the Customs Act, 1962, the Customs Tariff Act, 1975 or the Finance Act, 1994
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Amendment in policy in relation to export of Cut & Polished Diamonds with Re-import Facility at Zero Duty

Issued by: Ministry of Commerce & Industry

25.06.2020	Notification No. 15/2015-20 (FTP)	The MoCI through this Notification has amended the foreign trade policy relating to export of cut and polished diamonds by enhancing the time limit for re-import facility with zero duty from three months to six months for cases where re-import period is expiring between 1.02.2020 to 31.07. 2020 in light of COVID19
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Extension of due date for furnishing FORM GSTR-3B

Issued by: Ministry of Finance

24.06.2020	Notification No. 54/2020 – Central Tax (GST)	The MoF through this Notification has extended the due date for furnishing FORM GSTR-3B for supply made in the month of August, 2020 for taxpayers with annual turnover up to ₹ 5 crore
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Waiver of late fee for non- filing or late filing of GSTR 1

Issued by: Ministry of Finance

24.06.2020	Notification No. 53/2020 – Central Tax (GST)	The MoF through this Notification has provided a waiver of late fees for non-furnishing of FORM GSTR-1 for tax periods of January, 2020 to June, 2020
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One-time Amnesty/conditional waiver of late fee for non- filing or late filing of GSTR 3B

Issued by: Ministry of Finance

24.06.2020	Notification No. 52/2020 – Central Tax (GST)	The MoF through this Notification has provided a one-time amnesty by lowering/waiving of late fees for non-furnishing of FORM GSTR-3B from July, 2017 to January, 2020 and a conditional waiver of late fee for delay in
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Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
		<i>furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to July, 2020</i>

Lowering of interest rate payable on delay in filing of returns

Issued by: Ministry of Finance

24.06.2020	Notification No. 51/2020 – Central Tax	<i>The MoF through this Notification has lowered the rate of interest payable on delay of furnishing of returns and payment of tax for the period from February, 2020 to July, 2020</i>
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Amendment in Export Policy of Personal Protection Equipment/Masks

Issued by: Ministry of Commerce & Industry

22.06.2020	Notification No. 14/2015-20 (FTP)	<i>The MoCI through this Notification has amended the export policy related to PPE/ masks to prohibit the export of only those items which are mentioned thereunder.</i>
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Issuance of Preferential Certificate of Origin for India's exports to Thailand and Vietnam under ASEAN-India FTA

Issued by: Ministry of Commerce & Industry

21.06.2020	Trade Notice No. 15/2020-2021 (FTP)	<i>The MoCI through this Trade Notice has allowed issuance of e-copy as well as physical copy of Certificate of Origin (CoO) and notified the online portal for making an application for issuance of CoO by the designated agencies for exports to Thailand to Vietnam under ASEAN-India FTA.</i>
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Hydroxychloroquine and formulations made from Hydroxychloroquine to be freely exportable

Issued by: Ministry of Commerce & Industry

18.06.2020	Notification No. 13/2015-2020- (FTP)	<i>The MoCI through this Notification has changed the policy for export of Hydroxychloroquine and formulations made from Hydroxychloroquine from 'prohibited' to 'free'</i>
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Amendment in Export Policy of Diagnostic Kits/Laboratory Reagents/Diagnostic Apparatus.

Issued by: Ministry of Commerce & Industry

10.06.2020	Notification No. 09/ 2015-20 (FTP)	<i>The MoCI through this Notification has amended the export policy of diagnostic kits and has limited the restrictions related to diagnostic kits to specific items listed therein</i>
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Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
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Extension of validity of e-way bill generated on or before 24.03.2020

Issued by: Ministry of Finance

09.06.2020	Notification No. 47/2020- Central Tax (GST)	The MoF through this Notification has extended the validity of e-way bills which were generated on or before 24.03.2020 and expire during the period from the 20.03.2020 to 15.04.2020, till 30.06. 2020
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Extension of period for passing order for refund under GST

Issued by: Ministry of Finance

09.06.2020	Notification No. 46/2020 – Central Tax	The MoF through this Notification has extended the time limit for issuance of order in refund claim which falls during the period from the 20.03.2020 to 29.06.2020
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Increase in duration of validity of MEIS/SEIS scrips and relaxation in last dates for filling applications under MEIS/SEIS

Issued by: Ministry of Commerce & Industry

01.06.2020	Public Notice No. 08/2015-2020 – FTP	The MoCI through this Notice has increased the validity of duty credit scrips issued between 01.03.2018 and 30.06.2018 till 30.09.2020 and relaxed the due date for submission of various categories of applications for filing application under the MEIS/SEIS
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Amendment in Export Policy of Alcohol Based Hand Sanitizers

Issued by: Ministry of Commerce & Industry

01.06.2020	Notification No. 08/ 2015- 20 (FTP)	The MoCI through this Notification has prohibited the export of alcohol-based hand sanitizer in containers with dispenser pumps
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Extension of validity of AEO certification

Issued by: Ministry of Finance

01.06.2020	Circular No. 26/2020- Customs	The MoF through this Circular has extended the validity of all the Authorised Economic Operator certificates expired/expiring between 01.03.2020 to 31.05.2020 to 30.06.202.
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Extension of the facility of 24*7 clearance

Issued by: Ministry of Finance



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
01.06.2020	Instruction No. 8/2020-Customs	<i>The MoF through this Instruction has extended the facility of 24*7customs clearance at all customs formations till June 30, 2020</i>

Extension of measures to facilitate trade during the lockdown period

Issued by: Ministry of Finance

29.05.2020	Circular No. 26/2020-Customs	<i>The MoF through this Circular has extended the facility of accepting an undertaking in lieu of the bond till 15.6.2020 and consequently, extended the date for submission of proper bond for the undertaking submitted till 30.06.2020.</i>
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Special drive for disposal of applications for fixation of Brand Rate of Duty Drawback

Issued by: Ministry of Finance

28.05.2020	Instruction No. 7/2020-Customs	<i>The MoF through this Instruction has initiated a special drive to dispose off the pendency of claims for Brand Rate fixation and consequent disbursement of the claim so that no application received upto 31.05.2020 is pending at the end of the drive on 30.06.2020</i>
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Issuance of Preferential Certificate of Origin for India's exports to Thailand and Vietnam under ASEAN-India FTA

Issued by: Ministry of Commerce & Industry

22.05.2020	Trade Notice No. 12/2020-2021 (FTP)	<i>The MoCI through this Trade Notice has restored the procedure of issuing physical copy of Certificate of Origin (CoO) by the designated agencies for exports to Thailand to Vietnam under ASEAN-India FTA.</i>
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Extension of last date of export of gold and silver jewellery and cut and polished diamonds under the specified scheme

Issued by: Ministry of Finance

21.05.2020	Notification No. 24/2020-Customs	<i>The MoF through this Notification has extended the due date for export of gold jewellery, silver jewellery and cut and polished diamonds under the specified scheme, which falls between 01.02.2020 and the 31.07.2020, for another 6 months.</i>
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Amendment in Export Policy of Masks

Issued by: Ministry of Commerce & Industry



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
16.05.2020	Notification No. 06 / 2015-20 (FTP)	<i>The MoCI through this Notification has amended the export policy related to masks to allow the export of non-medical/non-surgical masks of all types (cotton, silk, wool, knitted).</i>
Extension of Interest Equalisation Scheme (IES) for Pre and Post shipment Rupee Export Credit for one more year i.e. upto 31.03.2021		
<i>Issued by: Ministry of Commerce & Industry</i>		
14.05.2020	Trade Notice No. 11/2020-21	<i>The MoCI through this Trade Notice has extended the benefit of IES for pre and post shipment upto 31.03.2021 with same scope and coverage</i>
Amendment in Customs Notification No. 50/2017-Customs dated 30.06.2017 so as to extend the period of validity of existing Export Performance Certificates for FY 2019-20 up to 30.09.2020		
<i>Issued by: Ministry of Finance</i>		
14.05.2020	Notification No. 23/2020-Customs	<i>The MoF through this Notification has extended the validity of the export performance certificates which are required under the conditions specified therein, for import of goods</i>
Extension of measures to facilitate trade during the lockdown period		
<i>Issued by: Ministry of Finance</i>		
11.05.2020	Circular No. 23/2020-Customs	<i>The MoF through this Circular has extended the facility of accepting an undertaking in lieu of the bond till 30.5.2020 and consequently, extended the date for submission of proper bond for the undertaking submitted till 15.06.2020.</i>
Clarification with respect to submission of Pre-shipment Inspection Certificate (PSIC)		
<i>Issued by: Ministry of Commerce & Industry</i>		
06.05.2020	Trade Notice No. 09/2020-2021 (FTP)	<i>The MoCI through this Trade Notice has clarified that the scanned copy of the PSIC may be accepted in lieu of physical copies for the purpose of customs clearance till June 30, 2020.</i>
Amendment in Export Policy of Sanitizers		
<i>Issued by: Ministry of Commerce & Industry</i>		
06.05.2020	Notification No. 04 / 2015-20 (FTP)	<i>The MoCI through this Notification has changed the export policy for alcohol-based hand sanitizer from 'free' to 'prohibited'.</i>



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
Clarification on 'issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws'		
<i>Issued by: Ministry of Finance</i>		
06.05.2020	Circular No. 138/08/2020 (GST)	<i>The MoF through this Circular has clarified certain doubts regarding relief measures taken by the Government for facilitating taxpayers in meeting the compliance requirements under GST legislations on account of the measures taken to prevent the spread of Novel Corona Virus</i>
Extension of validity of e-way bill generated on or before 24.03.2020		
<i>Issued by: Ministry of Finance</i>		
05.05.2020	Notification No. 40/2020-Central Tax (GST)	<i>The MoF through this Notification has extended the validity of e-way bills which were generated on or before 24.03.2020 and expire during the period from the 20.03.2020 to 15.04.2020, till 31.05. 2020</i>
Extension of timeline for obtaining registration by IRP/RP		
<i>Issued by: Ministry of Finance</i>		
05.05.2020	Notification No. 39/2020-Central Tax (GST)	<i>The MoF through this Notification has inter-alia extended the time-limit for the Interim Resolution Professional/ Resolution Professional to obtain registration under GST, till June 30, 2020</i>
Clarification on Provisional Clearance of Goods under India's Trade Agreements		
<i>Issued by: Ministry of Finance</i>		
04.05.2020	Instruction No. 04/2020 - Customs	<i>The MoF through this Instruction has directed the relevant customs officers to follow the guidelines prescribed vide Circular 38/2016-Customs dated 22.08.2016, for provisional clearance of goods under Trade Agreement without Certificate of Origin or with a Certificate of Origin which is not as per the prescribed format (digitally signed/unsigned).</i>
Clarification with respect to application for Free Sale and Commerce Certificate		
<i>Issued by: Ministry of Commerce & Industry</i>		
28.04.2020	Trade Notice No. 07/2020-2021 (FTP)	<i>The MoCI through this Trade Notice has clarified that the Regional Authorities will entertain the application for Free Sale and Commerce Certificate received on the official email id without asking for the hard copy of the application.</i>



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
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Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962

Issued by: Ministry of Finance

27.04.2020	F. No. 390/Misc/3/2019-JC (Instructions- Customs)	<i>The MoF through this Instruction has laid down the guidelines to be followed by the customs authorities for conducting virtual hearing with a view to contain the spread of COVID-19 as well as expeditious completion of work and quick delivery of justice.</i>
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Extensions in Import Validity period and Export obligation period in Advance authorizations/Duty Free Import Authorisation

Issued by: Ministry of Commerce & Industry

23.04.2020	Circular No. 35 / 2015-20 (FTP)	<i>The MoCI through this Circular has prescribed the procedural formalities to be followed by the Regional Authorities for automatic extension of the Import Validity period or Export Obligation Period by 6 months for AA/DFIA under different scenarios.</i>
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Extension in SB005 alternate mechanism for expediting IGST refunds on exports

Issued by: Ministry of Finance

21.04.2020	Circular No. 22/2020- Customs	<i>The MoF through this Circular has provided an extension on the facility of SB005 error correction occurred for shipping bills with date up to 31.12.2019, due to mismatch of details of GST data and customs data in the customs EDI system.</i>
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Extension of measures to facilitate trade during the lockdown period

Issued by: Ministry of Finance

21.04.2020	Circular No. 21/2020- Customs	<i>The MoF through this Circular has extended the facility of accepting an undertaking in lieu of the bond under Section 143AA of the Customs Act, 1962, till 15.5.2020 and consequently, extended the date for submission of proper bond for the undertaking submitted till 30.5.2020.</i>
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Implementation of Electronic Sealing for Deposit in and removal of goods from Customs Bonded Warehouses deferred

Issued by: Ministry of Finance



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
21.04.2020	Circular - 20/2020- Customs	<i>The MoF through this Circular has deferred the date of implementation of E-sealing for depositing -in and removal of goods from warehouse till 30.06.2020.</i>

Finance Ministry announces that they are full committed to help GST taxpayers in COVID-19 situations

Issued by: Ministry of Finance

17.04.2020	Press Release (GST)	<i>The MoF through this Press Release highlighted that the Government is committed to help the GST taxpayers and have therefore, taken several measures (as detailed in this press release) to facilitate early ITC refunds.</i>
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Amendment in export policy of formulations made from paracetamol (including FDCs)

Issued by: Ministry of Commerce & Industry

17.04.2020	Notification No. 3/ 2015-2020 (FTP)	<i>The MoCI through this Notification has amended the export policy of formulations made from paracetamol (including FDCs) from 'restricted' to 'free'.</i>
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Manner of Continuation of Merchandise Exports from India Scheme (MEIS) for shipments on or after 01.04.2020 and Introduction of the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme

Issued by: Ministry of Commerce & Industry

15.04.2020	Trade Notice No. 03/2020- 2021 (FTP)	<i>The MoCI through this Trade Notice has clarified the manner and period till which MEIS scheme would continue to be available and subsequent introduction of RoDTEP scheme.</i>
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Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws

Issued by: Ministry of Finance

13.04.2020	Circular No. 137/07/ 2020-GST	<i>The MoF through this Circular has provided clarification on various queries raised by the taxpayers in relation to compliance requirement under various provisions of the GST legislations, in light of the measures taken in view of spread of COVID-19.</i>
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Paperless Customs – Electronic Communication of PDF based Gatepass and OOC Copy of Bill of Entry to Custom Brokers/Importers

Issued by: Ministry of Finance



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
13.04.2020	Circular No.19/2020 (Customs)	<i>The MoF through this Circular has allowed the electronic communication of PDF based Final e-OoC (electronic Out of Charge), copy of BoE and e-Gate pass, in order to reduce the interface between the Customs authorities and the importers/exporters/Customs Brokers in light of COVID-19.</i>

Procedure for availing the transport and marketing assistance on specified agriculture products - Relaxation of time for submission of physical copy of application

Issued by: Ministry of Commerce & Industry

13.04.2020	Public Notice No. 02/2015-2020 (FTP)	<i>The MoCI through this Public Notice has relaxed the requirement of submission of physical copy of the application for availing the transport and marketing assistance on specified agricultural products, within the prescribed timeline.</i>
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Clearance of goods under India's Trade Agreements without original Certificate of Origin.

Issued by: Ministry of Finance

11.04.2020	Circular No. 18/2020 (Customs)	<i>The MoF through this Circular has allowed the provisional clearance of goods under India's Trade Agreements without a Certificate of Origin or with a Certificate of Origin which is not as per the prescribed format (digitally signed/unsigned).</i>
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Exemption from customs duty on ventilators, personal protection equipment, covid-19 testing kits and inputs for these goods.

Issued by: Ministry of Finance

09.04.2020	Notification No.20/2020-Custom	<i>The MoF through this Notification has exempted the payment of customs duty and heath cess on import of ventilators, PPEs, testing kits and inputs for such goods</i>
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Special Refund and Drawback Disposal Drive

Issued by: Ministry of Finance

09.04.2020	Instruction No. 3 (Customs)	<i>The MoF through this Instruction has initiated a Special Refund and Drawback Disposal Drive with the objective of priority processing and disposal of all pending refund and drawback claims</i>
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One-time condonation under the EPCG Scheme- Extension till 31.03.2021

Issued by: Ministry of Commerce & Industry



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
07.04.2020	Public Notice No. 01/2015-2020 (FTP)	<i>The MoCI through this Public Notice has granted a one-time condonation in delay in filing the application for block-wise extension and extension of EO period and delay in submission of installation certificate under EPCG scheme</i>

Electronic filling and Issuance of Preferential Certificate of Origin for India's Exports under AIFTA, IJCEPA, SAPTA, SAFTA, APTA, ISLFTA w.e.f. 07.04.2020

Issued by: Ministry of Commerce & Industry

07.04.2020	Trade Notice No. 01/2020-2021 (FTP)	<i>The MoCI through this Trade Notice has expanded the ambit of online platform for issuance of Preferential Certificate of Origin for export to various other countries under the specified FTAs/PTAs with effect from 07.04.2020</i>
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Export of specified APIs and formulations made from these APIs is allowed freely.

Issued by: Ministry of Commerce & Industry

06.04.2020	Notification No. 2/2015-2020 (FTP)	<i>The MoCI through this Notification has changed the export policy of specified APIs and formulations made from these APIs from 'restricted' to 'free'.</i>
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Retrospective Issuance of Certificates of Origin under India's Trade Agreements

Issued by: Ministry of Commerce & Industry

06.04.2020	Trade Notice No. 62/2019-2020 (FTP)	<i>The MoCI through this Trade Notice has allowed the retrospective issuance of digitally signed Certificate of Origin under India's Trade Agreements on a digital platform on account of COVID-19 pandemic for provisional clearance of goods.</i>
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Absolute prohibition on Export of Hydroxychloroquine and formulations made from Hydroxychloroquine

Issued by: Ministry of Commerce & Industry

04.04.2020	Notification No. 1/2015-2020- (FTP)	<i>The MoCI through this Notification has prohibited the export of Hydroxychloroquine and formulations made from Hydroxychloroquine on account of COVID-19 pandemic.</i>
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Export of diagnostic kits (other than those classified under heading 3002 or 3006) restricted.

Issued by: Ministry of Commerce & Industry



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
04.04.2020	Notification No.59/2015-2020 (FTP)	<i>The MoCI through this Notification has changed the export policy for diagnostic kits from 'free' to 'restricted'.</i>

Extended the due date for furnishing FORM GSTR-3B for supply made in the month of May 2020.

Issued by: Ministry of Finance

03.04.2020	Notification No. 36/2020-Central Tax (GST)	<i>The MoF through this Notification has extended the date for furnishing returns in FORM GSTR-3B for the month of May, 2020, by taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, till the date specified therein.</i>
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Due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" extended till 30.06.2020 and extended validity of e-way bills.

Issued by: Ministry of Finance

03.04.2020	Notification No. 35/2020-Central Tax (GST)	<i>The MoF through this Notification has extended the time limit for completion or compliance of any action by any authority or by any person, which falls during the period from the 20.03.2020 to 29.06.2020, till 30.06.2020</i>
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Due date of furnishing FORM GST CMP-08 for the quarter ending March 2020 extended till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 extended till 15.07.2020

Issued by: Ministry of Finance

03.04.2020	Notification No. 34/2020-Central Tax (GST)	<i>The MoF through this Notification has extended the date for furnishing statements containing the details of payment of self-assessed tax in FORM GST CMP-08 for the quarter ending 31.03.2020, and return in FORM GSTR-4 for the financial year ending 31.03.2020, till the dated specified in the Notification.</i>
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Relief provided by way of conditional waiver of late fee for delay in furnishing returns in FORM GSTR-1 for tax periods of February 2020 to April 2020.

Issued by: Ministry of Finance

03.04.2020	Notification No. 33/2020-Central Tax (GST)	<i>The MoF through this Notification has waived the amount of late fee payable by the registered persons who fail to furnish the details in FORM GSTR-1, for the months of March, 2020 to May, 2020, and for the quarter ending 31.03.2020, where the taxpayers furnish the said details on or before 30.06.2020</i>
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Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
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Relief provided by way of conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February 2020 to April 2020.

Issued by: Ministry of Finance

03.04.2020	Notification No. 32/2020-Central Tax (GST)	<i>The MoF through this Notification has waived the amount of late fee payable by the registered persons who fail to furnish the details in FORM GSTR-3B, for the months of March, 2020 to May, 2020, and for the quarter ending 31.03.2020, where the taxpayers furnish the said details on or before the date specified therein.</i>
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Relief provided by way of conditional lowering of interest rate for tax periods of February 2020 to April 2020

Issued by: Ministry of Finance

03.04.2020	Notification No. 31/2020-Central Tax (GST)	<i>The MoF through this Notification has reduced the applicable rate of interest payable on delay in payment of tax and furnishing of return for the period between February 2020 and April 2020.</i>
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Due date for opting Composition Scheme for FY 2020-21 extended till 30.06.2020 and allowed cumulative application of condition in Rule 36(4) of the Central GST Rules, 2017.

Issued by: Ministry of Finance

03.04.2020	Notification No. 30/2020-Central Tax (GST)	<i>The MoF through this Notification has extended the due date for opting for composition scheme for FY 2020-21 till 30.06.2020 and allowed cumulative application of condition in Rule 36(4) of the Central GST Rules, 2017.</i>
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Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19)

Issued by: Ministry of Finance

03.04.2020	Circular No. 136/06/2020-GST	<i>The MoF through this Circular has announced various measures by the Government relating to statutory and regulatory compliance matters across sectors in view of spread of COVID-19.</i>
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Measure to facilitate trade during the lockdown period.

Issued by: Ministry of Finance

03.04.2020	Circular No. 17/2020 (Customs)	<i>The MoF through this Circular has taken certain measures to facilitate the trade for a temporary period with a view to expedite Customs clearance of</i>
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Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
		<i>goods and for maintaining balance between Customs control and facilitation of legitimate trade.</i>

Acceptance of scanned copies of pre-registration application and other documents by Local Users for REG under the European Union's Generalised System of Preferences

Issued by: Ministry of Commerce & Industry

02.04.2020	Trade Notice No. 61/ 2019-2020 (FTP)	<i>The MoCI through this Trade Notice has instructed the Regional Authorities to accept the scanned copies of pre-registration application and other relevant documents for registration under the European Union's Generalised System of Preferences until the offices of Local User returns to normalcy.</i>
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Extension of Handbook of Procedures 2015-2020 till 31.03.2021

Issued by: Ministry of Commerce & Industry

31.03.2020	Public Notice No. 67/ 2015-2020 (FTP)	<i>The MoCI through this Public Notice has extended the period till when the Handbook of Procedure 2015-2020 shall remain in force, to 31.03.2021</i>
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Foreign Trade Policy 2015-2020 extended for one year

Issued by: Ministry of Commerce & Industry

31.03.2020	Notification No. 57/ 2015-2020 (FTP)	<i>The MoCI through this Notification has extended the period till when the Foreign Trade Policy 2015-2020 shall remain in force, to 31.03.2021</i>
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Extension of validity of Registration cum Membership Certificate (RCMC) beyond 31.03.2020

Issued by: Ministry of Commerce & Industry

31.03.2020	Trade Notice No. 60/ 2019-2020 (FTP)	<i>The MoCI through this Trade Notice has extended the validity of Registration cum Membership Certificate (RCMC) which had expired on or before 31.03.2020, till 30.09.2020.</i>
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Finance Ministry issues Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020

Issued by: Ministry of Finance

31.03.2020	Press Release	<i>The MoF through this Press Release highlighted some of the important features and time limits which get extended by the Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020.</i>
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Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
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The Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020

Issued by: Ministry of Law and Justice (Legislative Department)

31.03.2020

Ordinance

The Ministry of Law and Justice (Legislative Department) passed the Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 to provide relaxation in the provisions of certain direct and indirect tax legislations.

Exemption from IGST and Compensation Cess extended upto 31.03.2021 on goods imported against AA/EPCG authorizations.

Issued by: Ministry of Finance

30.03.2020

Notification No.18/
2020-Customs

The MoF through this Notification extended the exemption on payment of IGST and Compensation Cess on imports made against AA and EPCG license till 31.03.2021.

Date for implementation of Track and Trace system for export of drug formulations with respect to maintaining the Parent-Child relationship in packaging levels and its uploading on Central Portal extended till October 01, 2020

Issued by: Ministry of Commerce & Industry

30.03.2020

Public Notice No. 66/
2015-2020 (FTP)

The MoCI through this Public Notice has extended the date for implementation of Track and Trace system for export of drug formulations with respect to maintaining the Parent-Child relationship in packaging levels and its uploading on Central Portal till 01.10.2020 for both SSI and non-SSI manufactured drugs.

Retrospective Issuance of Certificates of Origin under India's of trading Agreements

Issued by: Ministry of Commerce & Industry

28.03.2020

Trade Notice No.59/
2019-2020

The MoCI through this Trade Notice has directed the authorities to allow the eligible imports under preference on a retrospective basis subject to subsequent production of Certificate of Origin under Trade Agreement by Indian exporters.

Deepening of the tariff concessions under the India-Japan CEPA.

Issued by: Ministry of Finance

25.03.2020

Notification No. 17/
2020-Customs

The MoF through this Notification has increased the concessional rate of customs duty on import of specified goods under the India-Japan CEPA.



Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
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Several relief measures relating to Statutory and Regulatory compliance matters across Sectors in view of COVID-19 outbreak

Issued by: Ministry of Law and Justice (Legislative Department)

24.03.2020

Press Release

The MoF through this Press Relief announced its decision towards providing relief with respect to statutory and regulatory compliance matters related to various sectors in view of COVID-19 outbreak.

Exemption from IGST and compensation cess to EOUs on imports extended till 31.03.2021

Issued by: Ministry of Finance

24.03.2020

Notification No.16/
2020-Customs

The MoF through this Notification has extended the exemption on payment of IGST and Compensation Cess on imports by EOUs till 31.03.2021.

Steps taken by Department of Financial Services (DFS) with regard to Disruption on account of Corona Virus.

Issued by: Ministry of Commerce & Industry

12.03.2020

Trade Notice No.55/
2019-2020 (FTP)

The MoCI through this Trade Notice has issued an advisory with steps to be taken by the DFS in view of the situation arising out of spread of COVID-19

