

Notifications

Central Tax

Notification No. 23/2022-Central Tax

Dated 23rd November, 2022

The Central Government seeks to empower the Competition Commission of India to handle anti-profiteering cases under CGST Act, 2017 with effect from 01.12.2022.

S.O.....(E).-In exercise of the powers conferred by sub-section(2) of section 171 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Goods and Services Tax Council, hereby empowers the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002(12 of 2003), to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

2. This notification shall come into force with effect from 1st day of December, 2022.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009556/ENG/Notifications>

Notifications

Central Tax

Notification No. 24/2022-Central Tax

Dated 23rd November, 2022

The Central Government seeks to make fourth amendment (2022) to CGST Rules with effect from 01.12.2022

G.S.R... (E). -In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. — (1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

2. In the Central Goods and Services Tax Rules, 2017, —

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127, -

(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;

(ii) for the words "It shall be the duty of the Authority, -", the words "The authority shall discharge the following functions, namely: -" shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely: -

'(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;'

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009557/ENG/Notifications>

Notifications

Customs

Notification No. 57/2022-CUSTOMS

Dated 17th November, 2022

The central government seeks to give exemption from BCD for the motor car if imported by the Governor of the state

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, falling within any Chapter of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and description specified in column (2) of the Table below, from the whole of the duty of customs leviable thereon as per the rates specified in the First Schedule to the said Customs Tariff Act, 1975, if imported or purchased out of bond by the Governor of any State on appointment or during their tenure in the office

TABLE

SL.NO	Description
(1)	(2)
1.	Motor car for the use of Governor of the State

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009552/ENG/Notifications>

Notifications

Customs

Notification No. 97/2022-CUSTOMS (N.T)

Dated 17th November, 2022

The Central Government Fixes Exchange rate vide Notification No. 97/2022

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 92/2022-Customs (N.T.), dated 3rd November, 2022 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 18th November, 2022, 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	
		3	
1	2	(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	56.05	53.05
2.	Bahraini Dinar	223.65	210.30
3.	Canadian Dollar	62.20	60.20
4.	Chinese Yuan	11.60	11.30
5.	Danish Kroner	11.60	11.20
6.	EURO	86.25	83.20
7.	Hong Kong Dollar	10.60	10.25
8.	Kuwaiti Dinar	273.75	257.40
9.	New Zealand Dollar	51.45	49.10
10.	Norwegian Kroner	08.30	08.00
11.	Pound Sterling	98.75	95.40
12.	Qatari Riyal	23.05	21.65
13.	Saudi Arabian Riyal	22.45	21.10
14.	Singapore Dollar	60.45	58.50
15.	South African Rand	04.85	04.55
16.	Swedish Kroner	07.90	07.65
17.	Swiss Franc	88.00	84.75
18.	Turkish Lira	04.50	04.25
19.	UAE Dirham	22.95	21.60
20.	US Dollar	82.60	80.90

Schedule II

Sl. No.	Foreign Currency	Rate of exchange of 100 unit of foreign currency equivalent to Indian rupees	
		(a) (For Imported Goods)	(b) (For Export Goods)
1.	Japanese Yen	59.50	57.60
2.	Korean Won	06.30	05.90

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009551/ENG/Notifications>

Notification
Customs
Notification No. 98/2022-Customs (N.T.)

Dated 29th November 2022

Amendment of notification no. 47/2022–Customs (N.T.), dated the 31st May, 2022

S.O. (E). —In exercise of the powers conferred by sub-section (4) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, on being satisfied that it is necessary and expedient to do so, hereby amends the notification No.47/2022-Customs (N.T.) dated the 31st May 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. 2493 (E), dated the 31stMay, 2022, namely, -

In the said notification, in clause 2, for the figures, letters and word "29thNovember 2022", the figures, letters and word "31stMarch, 2023", shall be substituted.

For more please visit,

https://taxinformation.cbic.gov.in/view_pdf/1009560/ENG/Notifications

Notifications

Customs

Notification No. 99/2022- Customs (N.T.)

Dated 29th November 2022

Amendment of notification number 48/2022-Customs (N.T.) dated the 31st May, 2022

S.O. (E). —In exercise of the powers conferred by sub-section (4) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, on being satisfied that it is necessary and expedient to do so, hereby amends the notification No.19/2022-Customs (N.T.) dated the 30th March 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. 1512 (E), dated the 30th March, 2022, namely, -

In the said notification, in clause 2, for the figures, letters and word "30th November, 2022", the figures, letters and word "1st April, 2023", shall be substituted.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009561/ENG/Notifications>

Notification

Customs

Notification No. 58/2022-Customs

Dated 18th November 2022

The Central Government seeks to amend Notification No. 27/2011-Customs, dated the 1st March, 2011 in order to withdrawal export duty on iron ore & steel products.

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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 27/2011-Customs dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 153(E), dated the 1st March, 2011, where by the central government seeks to withdrawal export duty on iron ore & steel products

2. The notification shall come into force on the 19th day of November, 2022.

For more, details please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009553/ENG/Notifications>

Notification
Customs
Notification No. 59/2022-Customs

Dated 18th November 2022

Seeks to amend Notification No. 50/2017-Customs, dated the 30th June, 2017 in order to withdrawal BCD exemption on Anthracite and PCI Coal, Coke & Semi coke and ferronickel

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) and sub-section (12) of section (3) of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely :-

In the said notification, in the Table,

- (1) S. Nos. 141A, 141B and the entries relating thereto shall be omitted;
- (2) S. No. 364D and the entries relating thereto shall be omitted;

2. This notification shall come into force on the 19th day of November, 2022

For more, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009554/ENG/Notifications>

Notification
Customs
Notification No. 59/2022-Customs

Dated 25th November 2022

The Central Government seeks to amend certain specific FTA/PTA notifications

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, being satisfied that it is necessary in the public interest so to do, hereby directs that following notifications of the Government of India, Ministry of Finance (Department of Revenue), specified below shall be amended in the manner specified as directed by the central government. The notification number and dated are as bellows: -

1. Notification No. 73/2005-Customs, dated the 22ndJuly, 2005, published in the Official Gazette, vide, G.S.R. 498(E), dated the 22ndJuly, 2005.
2. Notification No. 151/2009-Customs, dated the 31st December, 2009, published in the Official Gazette, vide, G.S.R. 942(E), dated the 31st December, 2009.
3. Notification No. 46/2011-Customs, dated the 1st June, 2011, published in the Official Gazette, vide, G.S.R. 423 (E), dated the 1st June, 2011
4. Notification No. 53/2011-Customs, dated the 1st July, 2011, published in the Official Gazette, vide, G.S.R. 499(E), dated the 1st July, 2011
5. Notification No. 69/2011-Customs, dated the 29thJuly, 2011, published in the Official Gazette, vide, G.S.R. 593(E), dated the 29th July, 2011

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009558/ENG/Notifications>

Notification

Customs

Notification No. 60/2022-Customs

Dated 18th November 2022

Seeks to amend Notification 11/2021-Customs, dated the 1st February, 2021 in order to withdrawal AIDC exemption on Anthracite, PCI Coal and Coking Coal

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 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, here by makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021, namely:-

In the said notification, in the Table, S.No.10A and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 19th day of November, 2022.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009555/ENG/Notifications>

Notification
Customs (N. T.)
Notification No. 100/2022-CUSTOMS (N.T.)

Dated 30th November 2022

The Central Government fixes of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver- Reg.

S.O. ... (E).- In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

"Table -1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	971
2	1511 90 10	RBD Palm Oil	977
3	1511 90 90	Others – Palm Oil	974
4	1511 10 00	Crude Palmolein	990
5	1511 90 20	RBD Palmolein	993
6	1511 90 90	Others – Palmolein	992
7	1507 10 00	Crude Soya bean Oil	1360
8	7404 00 22	Brass Scrap (all grades)	4800

2. This notification shall come into force with effect from the 1st day of December, 2022.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009562/ENG/Notifications>

Notification

Customs

NOTIFICATION No. 30/2022 –Customs(ADD)

Dated 28th November 2022

The Central Government Seeks to amend notification no. 17/2019- Customs (ADD) dated 9th April, 2019

G.S.R.--(E). -Whereas, the designated authority, vide notification number 7/12/2021-DGTR, dated the 1st September, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 1st September, 2021 had initiated a mid-term review in accordance with section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) read with rule 23(1A) 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 anti-dumping duty on imports of "Cast Aluminum Alloy Wheels or Alloy Road Wheels (ARW) used in motor vehicles, whether or not attached with their accessories, of a size in diameters ranging from 12 inches to 24 inches", falling under the sub-heading 8708 70 of the First Schedule to the Customs Tariff Act, originating in, or exported from China PR, Korea RP and Thailand, imposed vide notification of the Government of India, Ministry of Finance (Department of Revenue) No. 17/2019-Customs(ADD), dated the 9th April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 296(E), dated the 9th April, 2019

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009559/ENG/Notifications>