

GOODS & SERVICES TAX / IDT UPDATE – 32

Manual filing of applications for Advance Ruling and appeals before appellate Authority for Advance Ruling

The Central Government vide [Circular No.25/25/2017- GST dated 21st December, 2017](#) has clarified the procedure for manual filing and processing of the applications for Advance ruling till the Advance ruling module is available on the common portal.

The following conditions and procedure are prescribed for manual filing of applications for Advance Ruling:

- An application for obtaining an advance ruling under sub-section (1) of section 97 of the CGST Act and the rules made thereunder shall be made in quadruplicate, in **FORM GST ARA-01**. The application shall clearly state the question on which the advance ruling is sought. The application shall be accompanied by a fee of Rs. 5000/- which is to be deposited online by the applicant.
- The application, the verification contained therein and all the relevant documents accompanying such application shall be signed by a person authorised.

The following conditions and procedure are prescribed for manual filing of **Appeal to Appellate Authority** for Advance Ruling:

- An appeal against the advance ruling issued under sub-section (6) of section 98 of the CGST Act and the rules made thereunder shall be made by an applicant in quadruplicate, in **FORM GST ARA-02** and shall be accompanied by a fee of ten thousand rupees to be deposited online.
- An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the CGST Act and the rules made thereunder shall be filed in quadruplicate, in **FORM GST ARA-03** and no fee shall be payable by the said officer for filing the appeal. As per section 100 (2) of the CGST Act, the appeal shall be filed within a period of 30 days from the date on which the ruling sought to be appealed against is communicated to the applicant or the concerned officer or the jurisdictional officer, as the case maybe.
- The appeal, the verification contained therein and all the relevant documents accompanying such appeal shall be signed by authorized person.

[[Circular No.25/25/2017- GST dated 21st December, 2017](#)]

Total collection under GST for the month of December 2017 has been Rs. 80,808 crores till 25th December 2017

Total Revenue Collection under GST: The total collection under GST for the month of December 2017 has been Rs. 80,808 crores till 25th December 2017. 99.01 lakh taxpayers have been registered under GST so far till 25th December, of which 16.60 lakh are composition dealers which are required to file returns every quarter. 53.06 lakh returns have been filed for the month of November till 25th December.

Revenue of States: Rs. 80,808 crores collected under GST for the month of December, 2017 (upto 25th December) segregation of which under different heads is as follows:

1.	IGST	Rs. 41,270 crores
2.	CGST	Rs. 13,089 crores
3.	SGST	Rs. 18,650 crores
4.	Compensation cess	Rs. 7,798 crores

Further, Rs. 10,348 crores is being transferred from IGST to CGST account and Rs. 14,488 crores is being transferred from IGST to SGST account by way of settlement of funds on account of cross utilization of IGST credit for payment of CGST and SGST respectively or due to inter State B2C transactions. Thus, a total amount of Rs. 24,836 crores is being transferred from IGST to CGST/SGST account by way of settlement. Thus, the total collection of CGST and SGST for the month of December, 2017 (upto 25th December) is Rs. 23,437 crores and Rs. 33,138 crores respectively, including transfers by way of settlement.

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[\[http://pib.nic.in/newsite/erelease.aspx\]](http://pib.nic.in/newsite/erelease.aspx)

Customs

Customs procedure for export of cargo in containers and closed bodied trucks from ICDs/CFSs through Land Customs Stations

The Central Government in order to provide improved clarity, taking into account EDI facilities, and ensuring uniformity in implementation by Commissionerates has issued [Circular No.52/2017-Customs dated 22nd December, 2017](#) which has provided “for the introduction of Electronic cargo tracking system (ECTS) being provided under “Managed Service Provider “system to monitor and facilitate transshipment of consignments sealed at ICD’s/CFS’s and destined for export to Nepal and Bangladesh. Exporters opting to avail the facility for export of goods to Bangladesh or Nepal may do so through the following ICD’s /CFS’s.

Sl. No.	Name of ICDs	Name of LCSs
1	Inland Container Depots (ICDs) in Kanpur in the state of Uttar Pradesh	For exports through Raxaul, Jogbani and Sonauli
2	ICD, Durgapur, West Bengal	For exports through Petrapole and Gede
3	CFSs as specified by the Chief Commissioner of Customs, Kolkata	For exports through Petrapole and Gede

- The exporters will be required to bring goods meant for export to the designated ICD/CFSs, and file a Shipping Bill on EDI. The Shipping Bill shall be assessed as per EDI/RMS procedures.. The goods to be exported shall be stuffed in a closed body truck or container, as is convenient to the exporter, and sealed with ECTS seal. The custodians shall be responsible for obtaining the ECTS seal from the MSP managing the transit project for Nepal cargo for this purpose.
- At the LCS, the transference copy of Shipping Bill shall be submitted by the driver to the proper officer of Customs. The Customs Officer shall verify the trip report through the ECTS web application and where no alert of any unauthorized un-sealing is found, he shall record the same in the transference copy of the Shipping Bill and put his name, signature, date and retain the same at the LCS for record. The officer shall remove the ECTS e-seal and allow the movement of the container/close body truck, as the case may be, across the border for export.
- In case the trip report indicates any unauthorized un-sealing, the matter shall be brought to the notice of the Deputy/Assistant Commissioner/Superintendent of Customs and such container/truck shall be subjected to 100% examination. If any deviation from the Shipping Bill or invoice is detected during examination, adjudication proceedings may be initiated.. The matter shall also be reported to the jurisdictional Commissioner of GST for recovery of taxes.

Further, *Circular no. 18/2002-Customs dated 13th March,2002* as amended by *Circular no. 61/2003 dated 18th July* shall stand superseded with effect 1.2.2018.

[Circular No.52/2017- Customs dated 22nd December, 2017]

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