

GOODS & SERVICES TAX / IDT UPDATE – 94

Amendment in Section 140 of CGST Act w.e.f. 01.07.2017

The Central Government vide [Notification No. 43/2020 – Central Tax dated 16th May, 2020](#) has appointed the 18th day of May, 2020, as the date on which the provisions of section 128 of the Finance Act, 2020 (12 of 2020) , shall come into force.

Section 128 of the Finance Act, 2020 (12 of 2020) deals with amendment of Sec 140 of CGST Act, as under:-

In section 140 of the Central Goods and Services Tax Act, with effect from the 1st day of July, 2017—

(a) in sub-section (1), after the words “existing law”, the words “**within such time and**” shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words “appointed day”, the words “**within such time and**” shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “**goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to**” shall be substituted and shall be deemed to have been substituted;

(d) in sub-section (5), for the words “existing law”, the words “**existing law, within such time and in such manner as may be prescribed**” shall be substituted and shall be deemed to have been substituted;

(e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “**goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to**” shall be substituted and shall be deemed to have been substituted;

(f) in sub-section (7), for the words “credit under this Act even if”, the words “**credit under this Act, within such time and in such manner as may be prescribed, even if**” shall be substituted and shall be deemed to have been substituted;

(g) in sub-section (8), for the words “in such manner”, the words “**within such time and in such manner**” shall be substituted and shall be deemed to have been substituted;

(h) in sub-section (9), for the words “credit can be reclaimed subject to”, the words “**credit can be reclaimed within such time and in such manner as may be prescribed, subject to**” shall be substituted and shall be deemed to have been substituted.

[[Notification No. 43/2020 – Central Tax dated 16th May, 2020](#)]

Amendment in Customs, Excise and Service Tax (Procedure) Rules, 1982

CESTAT vide [Notification No 1 of 2020 dated 11th May, 2020](#) has amended the Customs, Excise and Service Tax (Procedure) Rules, 1982 as follows with immediate effect:-

1. **Sub Rule (1) of Rule 8** is substituted as follows:

"(1) Every Memorandum of Appeal or Cross Objection shall set forth concisely and under distinct heads, the Statement of Facts and Grounds of Appeal or Grounds of Cross Objection, as the case may be, consecutively numbered and typed in double space of the paper. They shall also contain a valid mobile number and e-mail address of both the Appellant(s) and the Respondent(s)."

2. New **Sub Rule 4** is added to Rule 8 as follows:

"(1) The verification of every Memorandum of Appeal or Cross Objection or Miscellaneous Application filed on or after the date of publication of this Notification shall state that the soil copy of the Appeal Memorandum or the Cross Objection or the Miscellaneous Application and die Documents filed therewith are the true copies of the original."

3. New **Sub Rule 5** is added to Rule 9 as follows:

"(5) Every Memorandum of Appeal or Cross. Objection and the documents filed along with such Appeal or Cross Objection shall be accompanied by its soft copy stored in two pen drives."

4. New **Sub Rule (8)** is added to Rule 16 as follows:

"(8) The soft copies of the Paper Book shall also be stored in two pen drives and filed along with such Paper Book."

5. New **Sub Rule (3)** is added to Rule 19 as follows:

"(3) Notwithstanding anything contained in Sub Rule (1) of this Rule, the President may, by a separate Notification, allow the hearing of Appeal or Cross Objection through appropriate video conferencing platform in the

manner as may be notified”.

6. **Sub Rule (5) of Rule 28A** is substituted as follows:

"(5) Every application for stay shall be accompanied by three copies of the relevant orders of the authorities of the department concerned, including the appellate orders, if any, against which the appeal is filed to the Tribunal by the Appellant and other documents, if any. The soft copies of the stay application, the relevant orders and the documents, shall also be stored in two pen drives and filed along with such application.”

[[Notification No 1 of 2020 dated 11th May, 2020](#)]

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