

INITIATIVE TAKEN TO FIGHT COVID-19

CUSTOMS

- A.** CBIC sensed the gravity of the pandemic and its likely impact on the global supply chain at the very initial stage and took a number of proactive measures to ensure smooth operation of all customs locations in India *viz.* seaports, airports, land customs stations, foreign post offices and courier terminals, while following social distancing and other health related guidelines of the Government, issued from time to time.

To prevent spread of COVID-19, India is following strict lockdown. In these difficult times, CBIC is committed to ensure hassle free movement, release and clearance of goods under import, export or transit, and provide maximum possible comfort to trading community and other stakeholders, and the society at large.

In this regard, an illustrative list of measures and actions taken by Central Board of Indirect Tax and Customs is as below:-

1. 24x7 custom clearance facility has been implemented at all custom formations to avoid any supply chain disruption. **(Instruction No.02/2020-Customs dated 20.02.2020)**
2. Special care has been taken in clearance of passengers coming from affected countries. Separate channels were created at the airports, port terminals and land customs stations for such passengers. Customs officers strictly followed instructions to use masks, gloves and sanitizers.
3. All customs formations have been asked to show greater sensitivity in dealing with cargo from affected areas, condone the delay in filing import declarations and waive the late filing fees in genuine cases. **(Chairman's letter No.03/CH(IC)/2020 dated 24.02.2020).**
4. A dedicated single window COVID-19 helpdesk for EXIM trade has been created on CBIC website to facilitate quick resolution of issue(s) faced by importer/exporter.
5. A nodal officer has been designated in each customs zone of India who can be approached for any issue pertaining to clearance of cargo. List is available on CBIC website.
6. To minimize human interface and maximize social distancing, the OOC (Out of Charge) work, so far performed by an officer, has been assigned to the EDI system. The machine-based automated release of import consignments has been launched throughout India on 05.03.2020. **(Circular No. 15/2020-Customs Dated 28.02.2020).**

7. Shipping Lines have been asked not to levy detention charges on containers held up for reasons attributable to lockdown measures. **(DG Shipping Order no. 07/2020 dated 29.03.2020).**
8. All major ports have been directed not to levy penalties, demurrage, charges, fee, rental on any port user (traders, Shipping Lines, concessionaries, licensees etc.) for any delay in berthing, loading/unloading operations or evacuation/arrival of cargo caused by reasons attributable to lockdown measures **(Ministry of Shipping letter No. PD-14300/4/2020-PD VII dated 31.03.2020).**
9. Likewise, customs airports have been asked for waiving of demurrage charges at 50% by airport operator/cargo terminal operator for the lockdown period. **(Order date 01.04.2020 of Ministry of Civil Aviation issued under F. No. AV-29012/41/2020-ER)**
10. Zonal Customs Chief Commissioners have asked local custodians (Inland Container Depots and Container Freight Stations) to exempt demurrage charges during the lockdown period.
11. The time limit for filing of appeal, furnishing of return, or any other compliance under the Customs Act or Customs Tariff Act, which was expiring from 20th March 2020 to 29th June 2020, has been extended up to 30th June 2020. **(Ordinance dated 31.03.2020).**
12. In order to address the difficulties faced due to non-availability of stamp papers during the lock-down period, the requirement of different types of customs bond has been dispensed with. Traders can submit undertaking on plain paper in lieu of bond. **(Circular no. 17/2020-Customs dated 03.04.2020).**
13. Import clearance of Edible oils and Food Grains has been permitted on the basis of visual examination without waiting for the analysis report. On receipt of analysis report, final No Objection Certificate shall be issued. **(FSSAI's direction dated 03.04.2020 issued under F. No. 1-1771/FSSAI/Imports/2018).**
14. Prioritized clearance of critical goods used for fighting COVID-19, such as medical equipment, drugs and pharmaceuticals, testing kits, PPEs, is ensured. Exemption from basic customs duty and health cess has been granted to such goods- ventilators, masks, personal protection equipment, testing kits and inputs used in manufacturing these items. **(Notification no. 20/2020-Cus dated 09.04.2020).**
15. A special refund and drawback disposal drive has been launched to provide immediate relief to business entities, specially MSMEs, adversely hit by COVID. **(Instruction No.03/2020 Customs dated 09.04.2020).**

16. Goods imported under free trade agreements can be cleared without producing original certificate of origin. **(Circular no. 1⁸/2020-Cus dated 11.04.2020).**
17. To make import clearance process more contact less, CBIC has launched e-delivery of PDF based Gatepass and Out of Charge copy of BoE to custom brokers/importers across India from 15.04.2020. **(Circular No. 1⁹/2020-Customs dated 13.04.2020).**
18. As a relief measure for other countries battling with the pandemic, specific export shipments of critical drugs, pharmaceuticals, testing kits, personal protection equipment etc. are actively facilitated by customs at the borders. Some of these shipments are donation from the Government of India.
19. CBIC actively coordinated with other Ministries for ensuring that customs operations are declared as an essential service during the lock down period, which has allowed smooth operations at all the customs stations.
20. In line with the aforesaid, further directives were issued permitting movement of customs brokers and transporters, and allowing functioning of warehouses during the lock down period.
21. CBIC has coordinated with the port and airport authorities and other custodians to see that ample space is available for storing exim cargo in the customs area.
22. Importers are being advised to file advance import declaration for expeditious customs clearance, timely payment of duty and take delivery of cleared goods without delay, so as to prevent clogging of customs area.
23. Requests and documents from importer/exporter are being accepted via email to avoid physical visit and contact between the trade and customs officers. Email address of each customs zones has been notified.
24. Based on email requisitions, computers and related accessories have been permitted by Customs to be transferred from the bonded premises to residence of employees of Software Technology Park of India to facilitate work from home during the lockdown period.
25. CBIC and zonal Chief Commissioners are promptly monitoring the situation through video conference with customs stations and trade to resolve any emerging issue.
26. Customs offices across India have generously contributed in distribution of food and relief material, such as masks, to poor and needy in the lockdown period.

CGST

B. CBIC has issued the following Notification granting relief to the Taxpayers due to COVID-19 pandemic.

S.No.	Notification No. & Date	Subject
1	30/2020-Central Tax ,dt. 03 -04-2020	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
2	31/2020-Central Tax ,dt. 03-04-2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
3	32/2020-Central Tax ,dt. 03-04-2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.
4	33/2020-Central Tax ,dt. 03-04-2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
5	34/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.
6	35/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.
7	36/2020-Central Tax ,dt. 03-04-2020	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.

Latest instructions and Circular on GST and Customs may be accessed from the departmental website: [**www.cbic.gov.in**](http://www.cbic.gov.in)

C. INITIATIVE TAKEN BY BHUBANESWAR ZONE

1. In compliance with the instructions issued by the Government of India, all offices under this Zone were ordered to function with skeletal staff as per the roster and the residual officers have been advised to work from home and to be available through telephone/ mobile and other electronic means of communication, in order to facilitate the Taxpayers.
2. The office buildings of GST, Central Excise and Customs, Bhubaneswar Zone have been sanitized as per the norms prescribed by the Health Ministry to avoid spread of CORONA virus among the officers and the visitors. As a social responsibility, the staff of the department distributed staple food to the needy people residing on Road side/ Slums, etc.. Sanitizers and masks have also been distributed among the officers of this zone as well as Customs House agents, slum dwellers and road side dwellers. Inter-active session on the steps to be taken by one & all as safety measures was held with Steamer Agents/Customs Brokers at Sea Ports.
3. Regular coordination is maintained with district administration and police authorities for ensuring smooth movement of EXIM cargo, and persons engaged in the process during the lockdown.
4. Keeping in view the gravity of Pandemic situation, regular sanitization is being carried out in and around of the office Building in all the offices under GST, Central Excise & Customs Zone, Bhubaneswar to provide a clean environment.
5. During the lockdown period, GST Refund has been given top priority and the same has been processed using remote access facility started by CBIC in addition to other means within time-limit prescribed for the same as detailed hereunder:
 - (i) To provide liquidity to the trade, the officers of Bhubaneswar Zone have processed 51 GST refund claims involving 145 Crores.
 - (ii) In its special drive, Bhubaneswar Zone has cleared IGST refund of Rs. 16 Crore in 08 cases and drawback of Rs. 27 Crores in 164 cases during the lockdown period till 12.04.2020.