

Central Board of Direct Taxes issues advisory on E-scrip account creation to avail export incentive scheme & its transferability

Directorate General of Systems and Data Management (DG Systems), CBIC has issued advisory detailing step-by-step guide for creation of e-scrip account, generating scrips and transferring of the scrips to any other Importer-Exporter Code for availing the benefit under various incentive schemes. Please refer to the advisory [here](#).

CBIC issues SOPs for return scrutiny for 2017-18 and 2018-19

The Central Board of Indirect Taxes and Customs has issued a standard operating procedure (SoP) for the scrutiny of GST returns for the financial year 2017-18 and 2018-19. Till the time a scrutiny module for online scrutiny of returns is made available on the CBIC-GST application, as an interim measure, the SOPs are being issued by the Board in order to ensure uniformity in selection/ identification of returns for scrutiny, methodology of scrutiny of such returns and other related procedures for FY 2017-18 and 2018-19. Please refer to the SOPs [here](#).

Central Board of Direct Taxes (CBDT) relaxes e-filing of Form 3CF, allows physical filing until availability of e-filing facility or up to Sep 30

CBDT has allowed physical filing of Form No. 3CF required under the provisions of Section 35(1)(ii)/(iia)/(iii) read with Rules 5C(1A) and 5F(2)(aa). The relaxation from e-filing is applicable from the date of issuance of this Circular upto the date on which e-filing is made available for Form No. 3CF but not beyond Sep 30, 2022. The Circular has been issued as difficulties were being faced in e-filing of Form No. 3CF which was notified with effect from Apr 1, 2021. Please refer to the circular [here](#).

Forum to organise consultations to discuss issues around Faceless Assessment & CAROTAR scheme under Customs Law

In continuation to our advocacy efforts on Customs laws and procedures, US India Tax forum will be soon organising a discussion with Key officers at Ministry of Finance to discuss issues around Faceless Assessment & CAROTAR schemes launched as part of the Trade Facilitation efforts. We would cover the challenges faced by industry and remedial measures around CAROTAR, 2020, Faceless assessment, Customs Import Valuation and Recent changes proposed in Advance Rulings Provisions etc. by Union Budget 2022-23 .

For further details please reach us [here](#)