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		Phone : 0431-2411195 Fax : 0431-2411583 Email : cextrich@excise.mca.gov.in	जीएसटी एवं केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय, तिरुच्चिरापल्लि-1 4 SEP 2017 OFFICE OF THE COMMISSIONER OF GST AND CENTRAL EXCISE, TIRUCHIRAPPALLI-1
केन्द्रीय जीएसटी एवम् केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001.			

GST Trade Notice No.19/2017

Dated : 31.08.2017

01.09.2017

Sub: GST - Board's Circular No.06/06/2017-CGST dated 27.08.2017 and No.36-Customs dated 28.08.2017 - Communication thereof - Reg.

The Central Board of Excise and Customs (CBEC) has issued the following circulars and the gist's of the amendments are highlighted hereunder.

Sl. No.	Circular No. & date	Subject	Gist of Circular
1	No.06/06/2017-CGST dated 27.08.2017	Classification and GST Rate on lottery tickets	Board has clarified that the classification for lottery in respective CGST, IGST, UTGST and SGST notifications shall be 'Any Chapter' of the First Schedule to the Customs Tariff Act, 1975 and tax on lottery should be paid accordingly at prescribed rates, 12% or 28%, as the case may be.
2	No.36/2017-Customs dated 28.08.2017	Implementing Electronic Sealing for Containers by exporters under self-sealing procedure prescribed vide Board's Circular No.26/2017-Customs dated 01.07.2017	In continuation to Board's Circular No.26/2017-Customs dated 01.07.2017, the Board has prescribed new self sealing procedure which shall be effective from 01.10.2017. Till then, the existing procedure shall continue. It has also been advised to immediately notify an officer of the rank of Superintendent to act as the nodal officer for the self-sealing procedure.

2. This trade notice is being issued to sensitize the **field formations** and the **Trade** about the contents of the aforesaid references. For complete details, the relevant circulars may please be referred in CBEC's websites www.cbec.gov.in and www.gst.gov.in.

3. The Trade & Industry Associations / Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

(Issued from file C.No.IV/16/25/2017-GST-Policy)

(S. SRIMATHI)
JOINT COMMISSIONER

To

As per the mailing list.

Copy submitted to The Principal Chief Commissioner of GST & Central Excise, Chennai.

Copy to: The Deputy / Assistant Commissioner of GST & Central Excise,
Tiruchirappalli - I / Tiruchirappalli - II / Thanjavur / Karur / Cuddalore Divisions.

All Range Offices under this Commissionerate.

The Deputy / Assistant Commissioner of GST & Central Excise,
GST Seva Kendra / Taxpayers Service Cell /Adjudication / Anti-Evasion / Audit / Computer / EDPU / Legal & Review / TRC / P.R.O. Hqrs. Office, Tiruchirappalli.

The P.S. to Commissioner / Steno to Joint Commissioner.

Computer Section, Hqrs. Office, Tiruchirappalli	For uploading the Trade Notice in the website of Tiruchirappalli Commissionerate.
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