

		Phone : 0431-2417118/2411477 Fax : 0431-2411583 Email : trichy.gst.@gov.in
केन्द्रीय जीएसटी एवम् केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विल्लियम्स 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.47/2017**Dated : 23.11.2017**

Sub: GST - Implementing **Electronic Sealing for Containers under self-sealing** procedures - Customs Circular No.44/2017-Customs dated 18.11.2017 - Reg.

Please refer to this Office Trade Notices communicating Customs Circulars issued by the Central Board of Excise & Customs (CBEC) from time to time on implementing electronic sealing for containers under self-sealing procedure with RFID seals, as detailed hereunder:

S.No.	GST Trade Notice No.	Dated	Customs Circular No.	Date
1	08/2017	13-07-2017	26/2017-Customs	01.07.2017
2	19/2017	01-09-2017	36/2017 Customs	28.08.2017
3	27/2017	09-10-2017	37/2017-Customs	20.09.2017
4	40/2017	08-11-2017	41/2017-Customs	30.10.2017

2. In continuation, the CBEC has issued **Circular No.44/2017-Customs dated 18.11.2017**, wherein, the decision to **extend the due dates** stipulated earlier for implementing mandatory self-sealing by different categories of exporters as specified has been communicated. The salient features are enumerated hereunder:

- All entitled exporters who have acquired RFID e-seals and export through Ports/ICDs where facilities for readers are available shall be free to continue/ adopt the new e-sealing procedure and need not seek the presence of officers of the department for supervise stuffing. This implies that the procedure is voluntary for entitled exporters **till 15.12.2017**.
- **E-sealing** shall become **mandatory** with effect **from 15.12.2017** in respect of
 - Exporters who have been permitted self-sealing facilities under the erstwhile excise procedure or GST regime
 - AEO exporters and

- Exporters availing supervised stuffing for the locations viz. Chennai Port, Tuticorin Port and various other Ports/ ICDs across the country as specified therein.
- E-sealing procedure for full container load would be mandatory with effect from **01.01.2018** for all Ports/ ICDs.
- Exporters who intend to voluntarily adopt new e-sealing procedure are free to do so if the readers are in place at the Customs station of export
- Exporters availing stuffing under supervision shall continue to do through the GST Commissionerates of the CBEC

2. This trade notice is issued so as to sensitize the trade and field formations about contents of the aforesaid references and for complete details, the respective references may please be referred in CBEC's websites www.cbec.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

All the Members of Regional Advisory Committee.

Trade and Industry (As per the mailing list).

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 / Taxpayer Service Cell / Adjudication / Anti-Evasion / Audit /
Computer / EDPU / Legal & Review / TRC, Hqrs. Office, Tiruchirappalli

The P.S. to the Commissioner / P.A. to the Joint Commissioner

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