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|    |  | Phone : 0431-2417118 / 2411477<br>Fax : 0431-2411583<br>Email : trichy.gst@gov.in |
| <p style="text-align: center;"> जीएसटी एवम् केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय<br/> नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001<br/> OFFICE OF THE COMMISSIONER OF GST &amp; CENTRAL EXCISE<br/> NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001 </p> |   |   |

जीएसटी एवं केंद्रीय उत्पाद शुल्क  
आयुक्त का कार्यालय, तिरुच्चिरापल्लि-1  
**1 DEC 2017**  
OFFICE OF THE COMMISSIONER OF  
GST AND CENTRAL EXCISE, TIRUCHIRAPALLI-1

**जीएसटी ट्रेड नोटिस नंबर 50 / 2017**  
**GST Trade Notice No.50 / 2017**

**दिनांक : 01.12.2017**  
**Dated : 01.12.2017**

**विषय Sub: BUDGET 2018-19** - Suggestions called for from the Industry and Trade Associations for Budget 2018-19 regarding changes in direct and indirect taxes - Regarding.

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Please find enclosed herewith GST Trade Notice No.49/2017 dated 28.11.2017 issued by the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry for information and further necessary action.

2. It is requested to furnish the suggestions directly to Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry by return mail to [ccu-cexchn@nic.in](mailto:ccu-cexchn@nic.in) as the matter is **time bound**.

3. ट्रेड एंड इंडस्ट्री एसोसिएशन / वाणिज्य मंडलों से अनुरोध किया जाता है कि ट्रेड नोटिस की सामग्री को अपने सभी सदस्यों की जानकारी में लाए.

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.

(फाइल सी. संख्या: IV/16/25/2017-जीएसटी नीति के द्वारा जारी)  
(Issued from file C.No.IV/16/25/2017-GST Policy)

Encl. As above.

  
(एस. श्रीमती) **(S. Srimathi)**  
संयुक्त आयुक्त **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 P.S. to the Commissioner / P.A. to the Joint Commissioner

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|--|---|
| Computer Section, Hqrs. Office,<br>Tiruchirappalli | For uploading the Trade Notice in the<br>website of Tiruchirappalli<br>Commissionerate. |
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|---|---|--|
|  |  | Phone No. 28331010/28335012<br>Fax No. 044-28331050/1015<br>email : <a href="mailto:ccu-cexchn@nic.in">ccu-cexchn@nic.in</a> |
|---|---|--|

GOVERNMENT OF INDIA  
 MINISTRY OF FINANCE  
 DEPARTMENT OF REVENUE  
 OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
 TAMILNADU & PUDUCHERRY  
 No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/575/2017- CCO (C.Ex.)

Date: 28-11-2017

**GST TRADE NOTICE NO.049/2017**

Sub: **BUDGET 2018-19** - Suggestions called for from the Industry and Trade Associations for Budget 2018-19 regarding changes in direct and indirect taxes - Reg.

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The Central Board of Excise & Customs [CBEC], vide letter F.No.334/4/2017-TRU dated 16.11.2017, has called for suggestions for changes in the duty structure, rates and broadening of tax base in respect of Indirect Taxes [Customs & Central Excise (for commodities outside GST) and Service Tax] in connection with the formulation of proposals for the Union Budget for 2018-19. The said reference can be accessed in the CBEC website [www.cbec.gov.in](http://www.cbec.gov.in). The copy of the same is enclosed for ease of reference.

2. It is emphasised by the Board that the suggestions and views may be supplemented and justified by relevant statistical information about production, prices, revenue implication of the changes suggested and any other information to support the proposal as it would not be feasible to examine suggestions that are either not clearly explained or which are not supported by adequate justification/statistics. Further, the additional information in respect of proposals relating to changes in Customs and Central Excise duty rates may be provided in the prescribed format annexed to Board's letter dated 16.11.2017.

2. It is requested to furnish the suggestions to this Office by return mail to [ccu-cexchn@nic.in](mailto:ccu-cexchn@nic.in) as the matter is **time bound**.

Encl: As above

  
**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To  
**The Business Chambers /  
 Trade & Industry Associations**  
 [As per RAC mailing list]

Copy to  
 The Principal Commissioner / Commissioner of GST and Central Excise,  
 Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli /  
 Madurai / Puducherry Commissionerates

Copy to  
 The Computer Section, Chennai North Commissionerate for uploading in the website of  
 Chennai Zone - [www.centralexcisechennai@gov.in](http://www.centralexcisechennai@gov.in)

**F.No.334/4/2017-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax Research Unit**

Room No.244D, North Block  
New Delhi, dated the 16<sup>th</sup> November 2017

To  
Trade and Industry Associations

**Subject: Suggestions from the Industry and Trade Associations for Budget 2018-19 regarding changes in direct and indirect taxes.**

Sir/Madam,

In the context of formulating the proposals for the Union Budget of 2018-19, the Ministry of Finance would like to be benefited by the suggestions and views of your Association. You may like to send your suggestions for changes in the duty structure, rates and broadening of tax base on both direct and indirect taxes giving economic justification for the same.

2. Your suggestions and views may be supplemented and justified by relevant statistical information about production, prices, revenue implication of the changes suggested and any other information to support your proposal. The request for correction of inverted duty structure, if any for a commodity, should necessarily be supported by value addition at each stage of manufacturing of the commodity. It would not be feasible to examine suggestions that are either not clearly explained or which are not supported by adequate justification / statistics.

3. Further, as regards direct taxes, while forwarding your proposals, please take into consideration the Budget announcement made in Union Budget 2015-16 to reduce the rate of Corporate Tax from 30% to 25% over the next 4 years along with rationalization and removal of various kinds of tax exemptions and incentives and the plan of phasing out exemptions and tax incentives laid before the Parliament with the Union Budget 2016-17. The Synopsis of your suggestions could be given in the following format:

| Sr.No. | Issue | Justification |
|--------|-------|---------------|
|--------|-------|---------------|

2.1 Further, in respect of proposals relating to changes in Customs and Central excise duty rates, the additional information as prescribed in the Annexure enclosed herewith, may be provided.

3. Your suggestions and views may be emailed, as word document in the form of separate attachments, in respect of Indirect Taxes [Customs and Central Excise [for commodities outside GST]] to [budget-cbec@nic.in](mailto:budget-cbec@nic.in) and Direct Tax to [ustpl3@nic.in](mailto:ustpl3@nic.in). Hard copies of the Pre-Budget proposals/ suggestions relating to Customs & Central Excise may be sent to Shri Alok Shukla, Joint Secretary (TRU-I), and Service Tax to Shri Amitabh Kumar, Joint Secretary (TRU-II), CBEC, while the suggestions relating to Direct Taxes may be sent

to Shri Rasmi Ranjan Das, Joint Secretary, Tax Policy and Legislation (TPL-I), CBDT . It would be appreciated if your views and suggestions reach us by the 25<sup>th</sup> November, 2017.

Yours sincerely,



(Rahil Gupta)

Budget Officer (TRU)

Tel: 011-2309 5547

Copy submitted to:

1. Chairman, CBEC
2. Chairperson, CBDT
3. All Members of CBEC
4. All Members of CBDT
5. Webmaster, CBEC