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		<p>सौभाग्य शुल्क आयुक्त का कार्यालय सेवा कर OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX Phone: 0431 241195 Fax: 0431 2411583 Email: cextrich@excise.nic.in</p> <p>तिरुच्चिरापल्लि / TIRUCHIRAPPALLI-1</p>
<p>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.</p>		

Trade Notice No. 08/2017

Dated : 13.07.2017

Sub: GST - Circular No.25/ 2017-Customs dated 30.06.2017, Circular No.26/2017-Customs dated 01.07.2017 and Circular No.2/2/2017-GST dated 04.07.2017 - Communication - Regarding.

The attention of the Trade and general public is invited to the GST Trade Notice No.06/2017 dated 06.07.2017 issued by the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry, Chennai on following Circulars issued by the Central Board of Excise & Customs(CBEC).

- [i] Circular No.25/2017-Customs dated 30.06.2017
- [ii] Circular No.26/2017-Customs dated 01.07.2017 and
- [iii] Circular No.2/2/2017-GST dated 04.07.2017.

2. **Circular No.25/2017-Customs dated 30.06.2017**: Consequent to implementation of GST, the Customs (Import of goods at concessional rate of duty for manufacture of excisable goods) Rules, 2016 has been superseded with Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, with effect from 01.07.2017, vide Notification No. 68/2017-Cus (N.T.) dated 30.06.2017. Vide para 3 of the circular, a transition arrangement has been provided wherein the functions bestowed upon the Deputy/Assistant Commissioner of Customs having jurisdiction over the premises in the new rules shall be continued to be performed by the officers of the jurisdictional GST and Central Excise Commissionerates, as per GST Trade Notice No.02/2017 dated 20.06.2017 issued by the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry, Chennai, which is communicated by this office vide Trade Notice No.4/2017 dated 21.06.2017, like before until the modified jurisdiction of Customs Commissionerates is notified by the Board.

3. **Circular No.26/2017-Customs dated 01.07.2017**: The existing procedures for export of goods have been reviewed consequent to implementation of GST and revised procedures for export of goods such as Refund, Bond/LUT, self sealing of containers by exporters, etc, have been issued, which shall be effective from 01.09.2017. However, it has been clarified that as a measure of facilitation, the existing practice of sealing the container with a bottle seal under Central Excise supervision or otherwise would continue with a purpose to give enough time to stakeholders to adapt to the new procedures.

4. **Circular No.2/2/2017-GST dated 04.07.2017**: On issues related furnishing of Bond / Letter of Undertaking for Exports, the Board has specified jurisdictional Deputy/Assistant Commissioner as delegated authority for acceptance of the Bond / Letter of Undertaking required to be furnished by exporter under Rule

96A of the said rules. Accordingly, the Bond or Letter of Undertaking may be furnished manually to the jurisdictional Deputy/Assist. Commissioner in the said format, till the module for furnishing of FORM RFD-11 [published in Board's website www.cbec.gov.in] is available on the common port. The above provisions shall be applicable to all applications which have been filed on or after 01.07.2017.

5. This trade notice is issued to sensitise the trade and field formations about the revised procedures pertaining to import of goods at concessional rate of duty as well as exports and for complete details, the respective circulars may please referred in www.cbec.gov.in.

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

(Issued from file **C.No.IV/16/09/2017-GST Pol**)

(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

The Deputy / Assistant Commissioner of GST & Central Excise, Adjudication / Anti-Evasion / Audit / Computer / EDPU / Legal & Review / Policy / TRC, Hqrs. Office, Tiruchirappalli

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

All Range Offices under all Divisions

GST Seva Kendra / Taxpayer Service Cell / P.R.O., Hqrs. Office, Tiruchirappalli.

Computer Section, Hqrs. Office,
Tiruchirappalli

For uploading the Trade Notice in the
website of Tiruchirappalli
Commissionerate.