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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/16/268/2017-Pr.CCO.(GST-3) / Vol.III

Date: 28.12.2017

GST TRADE NOTICE NO.053/2017

Sub: GST – Implementing **Electronic Sealing for Containers under self-sealing** procedures – Customs Circular No.51/2017-Customs dated 21.12.2017 - 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. | Trade Notice No. | Date | Customs Circular No. | Date |
|-------|------------------|------------|----------------------|------------|
| 1 | 6/2017 | 06.07.2017 | 26/2017-Customs | 01.07.2017 |
| 2 | 19/2017 | 29.08.2017 | 36/2017-Customs | 28.08.2017 |
| 3 | 26/2017 | 03.10.2017 | 37/2017-Customs | 20.09.2017 |
| 4 | 39/2017 | 03.11.2017 | 41/2017-Customs | 30.10.2017 |
| 5 | 46/2017 | 21.11.2017 | 44/2017-Customs | 18.11.2017 |

2. In continuation to the above Circulars, the CBEC has issued **Circular No.51/2017-Customs dated 21.12.2017**, 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. This implies that the procedure is voluntary for entitled exporters till **01.03.2018**
- The procedure shall become **mandatory** with effect **from 01.03.2018** in respect of
 - Exporters who have been permitted self-sealing facilities under the erstwhile procedure
 - AEO exporters and
 - Exporters availing supervised stuffing for the locations viz. Chennai Port, Tuticorin Port, ICD, Tiruppur and 12 other locations across the country as specified therein.
- E-sealing procedure would be mandatory with effect from **01.04.2018** for all Ports / ICDs other than the 15 locations covered in the subject Circular.

- 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 already availing stuffing under officer supervision shall continue to avail the facility till the date e-sealing becomes mandatory at the port/ICD from where they are exporting containers

3. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid reference and for complete details, the respective reference may please be referred in the CBEC's website www.cbec.gov.in.

4. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

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



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem /
Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II /
Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals
Commissionerates - [**By e-mail**]
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
No.3, Kamarajar Salai, Chepauk, Chennai-600 005 [**By e-mail**]
- iii. Zonal RAC Members [**By e-mail**]

✓ Copy to the Computer Section, Chennai North Commissionerate - For uploading in website