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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

GST TRADE NOTICE NO.009/2017

Date: 28-07-2017

Sub: **GST** - Duty free import of goods under Notification No.52/2003-Cus. dated 31.03.2003 - **Operational problems faced by EOU in GST Regime** - Clarifications issued vide Customs Circular No.29/2017-Customs dated 17.07.2017 - Reg.

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The Trade is hereby informed that the Central Board of Excise & Customs [CBEC] has examined the difficulties expressed by the EOUs in respect of duty free import of goods consequent to certain amendments made in Notification No.52/2003-Cus. dated 31.03.2003 vide Notification No.59/2017-Cus. dated 30.06.2017. Consequently, the CBEC has issued certain clarifications vide Circular No.29/2017-Customs dated 17.07.2017 with reference to the condition inserted therein to the effect that the procedures prescribed under the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 [IGCR Rules] shall be followed for import of goods.

2. The gist of clarifications issued by the CBEC in respect of continuity bond, information on estimated quantity and value of goods to be imported, inter-unit transfer and continuity of procurement certificates are highlighted hereunder:

[a] Furnishing of Continuity Bond: The B-17 Bond being a general purpose running bond will serve the requirement of continuity bond to be furnished under the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. Hence, the CBEC has clarified that EOU/STP/EHTP units **are not required** to submit separate continuity bond.

[b] Information on estimated quantity & value of goods to be imported: This information is required to be furnished for a period not exceeding one year. There is no bar in the relevant provisions to furnish additional / amended information. Hence, the units may furnish requirements for a shorter period than one year and then can give requirements for the subsequent period and also amend/modify/add from time to time as per the requirement.

[c] Procurement certificates: The EOU/EHTP/STP units have the option to follow the procedures of IGCR Rules or use procurement certificate for import of goods for the transitional period upto 31.07.2017.

[d] Inter-unit Transfer: The inter-unit transfer would be on invoice on payment of applicable GST rates and without payment of customs duty but with an endorsement on the amount of customs duty availed as exemption on such documents. The recipient unit would be responsible for paying such basic customs duty when the finished goods made out of such goods or such goods are cleared in DTA. Further, no procurement certificate would be required for inter-unit transfer.

2. This Trade Notice is being issued to sensitise the **field formations** and **the trade** about the salient features of the clarifications issued by the CBEC in respect of EOUs. For complete details, the relevant Circular No.29/2017-Customs dated 17.07.2017 may please be referred in the CBEC's website www.cbec.gov.in.

3. 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.

4. 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 C.No IV/16/268/2017-CCO (GST-3)]



[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
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. Zonal RAC Members **[By e-mail]**

Copy to

- i. The Superintendent, Computer Section, Chennai North Commissionerate
[for uploading in website]
- ii. Sr. PS to Pr. Chief Commissioner