

		Phone No. 28331010/28335012 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
---	---	--

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)

Date: 29-08-2017

GST TRADE NOTICE NO.019/2017

Sub: **GST** – Board’s Circular No.06/06/2017-CGST dated 27.08.2017 and No.36/2017-Customs dated 28.08.2017 – Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Circulars and the gist of the Circulars are highlighted hereunder:

Sl. No.	Circular No. & date	Subject	Gist of Circular
1	No.06/06/2017-CGST dated 27.08.2017	Classification and GST Rate on lottery tickets	Board has clarified that the classification for lottery in respective CGST, IGST, UTGST and SGST notifications shall be ‘Any Chapter’ of the First Schedule to the Customs Tariff Act, 1975 and tax on lottery should be paid accordingly at prescribed rates, 12% or 28%, as the case may be.
2	No.36/2017-Customs dated 28.08.2017	Implementing Electronic Sealing for Containers by exporters under self-sealing procedure prescribed vide Board’s Circular No.26/2017-Customs dated 01.07.2017	In continuation to Board’s Circular No.26/2017-Customs dated 01.07.2017, the Board has prescribed new self sealing procedure which shall be effective from 01.10.2017. Till then, the existing procedure shall continue. It has also been advised to immediately notify an officer of the rank of Superintendent to act as the nodal officer for the self-sealing procedure.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective references 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.



[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