



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

GST TRADE NOTICE NO.006/2017

Date: 06 .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 - Reg.

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Attention of trade and general public is invited to the 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GST, the Customs (Import of goods at concessional rate of duty for manufacture of excisable goods) Rules, 2016 has been superseded with Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, with effect from 01.07.2017, vide Notification No. 68/2017-Cus (N.T.) dated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.002/2017 dated 20.06.2017, 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 the stakeholders to adapt to the new procedures.

4. **Circular No.2/2/2017-GST dated 04.07.2017:** On issues related to furnishing of Bond / Letter of Undertaking for Exports, the Board has specified the **jurisdictional Deputy/Assistant Commissioner as delegated authority for acceptance of the Bond / Letter of Undertaking** required to be furnished by the exporter under Rule 96A of the said rules. Accordingly, the Bond or Letter of Undertaking may be furnished manually to the jurisdictional Deputy/Assistant 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 portal. 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 be referred in www.cbec.gov.in.

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

7. The jurisdictional Commissioners are requested to inform all the taxpayers, field formations and Seva Kendra / Taxpayers Service Centres functioning under their respective jurisdiction accordingly. Further, Commissioners may issue suitable instructions to the field formations to ensure that no hardship is caused to the importers/ exporters and monitor compliance.

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[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

1. The Principal Commissioner/Commissioner of GST & Central Excise, Chennai North, Chennai South, Chennai Outer, Coimbatore, Salem, Madurai, Tiruchirapalli, Puducherry.
2. Zonal RAC Members.
3. The ADG, DGTS, Chennai Zone.