



BMC Advisors



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March 20TH, 2017-MARCH 26TH, 2017

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MCA UPDATES

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (ii)]**

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

Notification

New Delhi, dated the 23rd March, 2017

S.O..... (E).-- In exercise of the powers conferred by sub-section (1) of section 210A of the Companies Act, 1956 (1 of 1956), hereinafter referred to as the said Act, the Central Government hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Corporate Affairs vide number S.O. 3118 (E), dated the 3rd October, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 3rd October, 2016, namely:-

2. In the said notification, in paragraph 1, for serial numbers 3 and 4 and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

“(3)	Dr. Shyam Agrawal, President, the Institute of Company Secretaries of India	Member, [nominated under clause (b) of sub-section (2) of section 210A of the said Act]
(4)	Shri Nilesh S. Vikamsey, President, the Institute of Chartered Accountants of India	Member, [nominated under clause (b) of sub-section (2) of section 210A of the said Act].”

[F.No. 1/5/2001-CL-V (Part VI)]

AMARDEEP SINGH BHATIA, Jt. Secy.

Note:- The principal notification was published in the Gazette of India, Extraordinary, part II, Section 3, Sub-section (ii), vide number S.O. 3118 (E), dated the 3rd October, 2016 and was amended vide notification number S.O. 366(E), dated the 8th February, 2017.

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 23rd March, 2017

S.O. 945(E). – In exercise of the powers conferred by sub-section (1) of section 435 of the Companies Act, 2013 (18 of 2013), the Central Government, with the concurrence of the Chief Justice of the High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh hereby designates the following Courts mentioned in the Table below as Special Courts for the purposes of providing speedy trial of offences punishable with imprisonment of two years or more under the said Act, namely:-

TABLE

Sl. No.	Existing Court	Jurisdiction as Special Court
(1.)	(2)	(3)
1.	Special Court for trial of Economic Offences-cum-VIII Additional Metropolitan Sessions Judge Court-cum-XXII Additional Chief Judge, City Civil Court, Hyderabad	State of Telangana
2.	Court of IV Additional District Judge-cum-II Additional Metropolitan Sessions Judge, Visakhapatnam.	State of Andhra Pradesh

2. The aforesaid Courts mentioned in column number (2) shall exercise the jurisdiction as Special Courts in respect of jurisdiction mentioned in column number (3).

[F. No. 01/12/2009-CL-I (Vol. IV)]

AMARDEEP SINGH BHATIA, Jt. Secy.

SEBI UPDATES

CIRCULAR

CIR/IMD/DF-1/ 25/2017

March 22, 2017

To
All Issuers
All Recognized Stock Exchanges
All Depositories
All Registered Merchant Bankers

Dear Sir / Madam,

Sub.: Submission of accounts for debt securities issued under the SEBI (Issue and Listing of Debt Securities by Municipalities) Regulations, 2015

1.Regulation 15 (1) (b) of the SEBI (Issue and Listing of Debt Securities by Municipalities) Regulations, 2015 (**SEBI ILDM regulations**) requires that an issuer making issue of debt securities under these regulations, on a private placement basis, shall submit its accounts prepared in accordance with National Municipal Accounts Manual or in accordance with similar Municipal Accounts Manual adopted by the respective State Government for at least three immediately preceding financial years.

2. SEBI is in receipt of feedback that as per the processes followed by municipalities/ municipal corporations, the audited accounts for a financial year would be available by the end of the next financial year due to late approval of accounts. The accounts of a financial year, along with the budget for the next financial year, gets approved by the standing committee and governing body only in the next financial year. This leads to time lag of over one financial year.

For example, as informed by municipalities, if the issue is made in the current financial year (FY) i.e. FY 2016-17, the accounts would be required to be submitted for the FY 2013-14, 2014-15 and 2015-16. In such a case, the municipalities would be able to submit the audited accounts only for the FY2013-14 and 2014-15. However, for the FY 2015-16, the audited accounts would not be available before the month of June/July 2017.

In view of the above operational procedures followed by municipalities, it would be difficult for them to submit the audited accounts for the immediately preceding financial year, in the information memorandum submitted to the stock exchanges, for the private placement issue of debt securities.

3.In order to kick-start and provide an impetus to the municipal bond market in India, it has been decided to provide following dispensation to the municipalities with respect to submission of accounts for private placement issues of debt securities under the SEBI ILDM regulations:-

“Any issuer proposing to issue debt securities under these regulations, in the FY 2017-18, shall submit the following documents:

a) Audited accounts for the financial years 2013-14, 2014-15 and 2015-16 in the information memorandum to the stock exchanges.

b) For the immediately preceding FY i.e. 2016-17, the issuers shall submit the half yearly financial statements, as available (audited or unaudited) as on September 2016.

However, the audited accounts for the said FY i.e. 2016-17 shall be submitted within one year from the end of that FY (i.e. by March 31, 2018) to the recognized stock exchanges, where the debt securities have been listed. Such audited accounts shall be displayed on the website of the recognized stock exchanges and the issuer. The issuers shall also be required to provide on request, a copy (physical or electronic) of such audited accounts to its investors."

4. The provisions of this circular shall be applicable for the debt securities issued, in accordance with SEBI (Issue and Listing of Debt Securities by Municipalities) Regulations, 2015 on or after April 01, 2017.

5. This circular is issued in exercise of powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 read with regulation 29 of the SEBI ILDM Regulations, to protect the interests of investors in securities and to promote the development of, and to regulate the securities markets.

6. This Circular is available on SEBI website at www.sebi.gov.in under the categories "Legal Framework".

Yours faithfully,

Richa G. Agarwal
Deputy General Manager
Investment Management Department
richag@sebi.gov.in

CIRCULAR

CFD/DIL3/CIR/2017/26

March 23, 2017

To

All Listed Entities who have listed their equity and convertibles All the Recognized Stock Exchanges

Dear Sir/Madam,

Sub: Schemes of Arrangement by Listed Entities and (ii) Relaxation under Sub-rule (7) of Rule 19 of the Securities Contracts (Regulation) Rules, 1957

1. This is with reference to SEBI Circular No.CFD/DIL3/CIR/2017/21 dated March 10, 2017 on the captioned subject.
2. Para 8 of the aforesaid circular provides that the pricing provisions of Chapter VII of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 shall be followed in case of issuance of shares to a select group of shareholders or shareholders of unlisted companies pursuant to such schemes. It is now clarified that the 'relevant date' for the purpose of computing pricing shall be the date of Board meeting in which the scheme is approved.
3. The Stock Exchanges are advised to bring the provisions of this circular to the notice of Listed Entities and also to disseminate the same on their website.
4. This circular is issued under Section 11 of the SEBI Act, 1992 and regulations 11, 37 and 94 read with regulation 101(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Rule 19(7) of Securities Contracts (Regulation) Rules, 1957.
5. This circular is available on SEBI website at www.sebi.gov.in under the categories "Legal Framework/Circulars".

Yours faithfully,

Narendra Rawat
Deputy General Manager
narendrar@sebi.gov.in

RBI UPDATES

Risk Management and Inter-bank Dealings: Operational flexibility for Indian subsidiaries of Non-resident Companies

RBI/2016-17/254
A.P. (DIR Series) Circular No. 41

March 21, 2017

To,
All Authorised Dealer Category - I Banks

Madam / Sir,

Risk Management and Inter-bank Dealings: Operational flexibility for Indian subsidiaries of Non-resident Companies

Attention of Authorised Dealers Category - I (AD Category - I) banks is invited to the Foreign Exchange Management (Foreign Exchange Derivative Contracts) Regulations, 2000 dated May 3, 2000 (Notification No. FEMA. 25/RB-2000 dated May 3, 2000) issued under clause (h) of sub-section (2) of Section 47 of FEMA, 1999 (Act 42 of 1999), as amended from time to time and Master Direction on Risk Management and Inter-Bank Dealings dated July 5, 2016, as amended from time to time.

2. With a view to providing operational flexibility to multinational entities and their Indian subsidiaries exposed to currency risk arising out of current account transactions emanating in India, the extant hedging guidelines have been amended as per the terms and conditions in the Annex I to this circular. An announcement to this effect was made in the Statement on Developmental and Regulatory Policies of Reserve Bank of India dated October 4th, 2016 (para. 9).

3. Necessary amendments (Notification No. FEMA No.384/2017-RB dated March 17, 2017) to Foreign Exchange Management (Foreign Exchange Derivatives Contracts) Regulations, 2000 (Notification No. FEMA.25/RB-2000 dated May 3, 2000) (Regulations) have been notified in the Official Gazette vide G.S.R.No.260 (E) dated March 17, 2017 a copy of which is given in the Annex II to this circular. These regulations have been issued under clause (h) of sub-section (2) of Section 47 of FEMA, 1999 (42 of 1999).

4. AD Cat-I banks may bring the contents of this circular to the notice of their constituents and customers.

5. The directions contained in this circular have been issued under Sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/ approvals, if any, required under any other law.

Yours faithfully

(T Rabi Sankar)
Chief General Manager

Special Clearing operations on March 30 and 31, 2017

RBI/2016-17/255
DPSS.CO.CHD.No./2656/03.01.03/2016-17

March 23, 2017

The Chairman and Managing Director / Chief Executive Officer
All Scheduled Commercial Banks including Regional Rural Banks/
Urban Co-operative Banks / State Co-operative Banks /
District Central Co-operative Banks/Local Area Banks

Madam / Dear Sir,

Special Clearing operations on March 30 and 31, 2017

A reference is invited to the circular issued by our Department of Government and Bank Accounts (DGBA.GAD.No.2377/42.01.029/2016-17 dated March 16, 2017) on 'Annual Closing of Government Accounts - Transactions of Central / State Governments - Special Measures for the Current Financial Year (2016-17)'.

2. With a view to facilitate accounting of all the Government transactions for the current financial year (2016-17) by March 31, 2017, it has been decided to conduct special clearing at all clearing houses across the country on March 30 and 31, 2017 as detailed below:

Date	Type of clearing	Presentation clearing	Return clearing
March 30, 2017 (Thursday)	Normal Clearing as followed on any working Thursday		
	In addition, a Special Clearing exclusively for Government transactions (receipts and payments) with return clearing on the same day as per the schedule indicated below.		
March 31, 2017 (Friday)	Normal Clearing as followed on any working Friday		
	In addition, a Special Clearing exclusively for Government transactions (receipts and payments) with return clearing on the same day as per the schedule indicated below.		

Schedule for various types of clearing

a. CTS grid locations (Chennai, Mumbai and New Delhi)

Special Presentation clearing on March 30 & 31, 2017***	P2F session timings for the instruments presented through the Special Clearing	Return clearing for the instruments presented through the special clearing

Between 20.00 and 20.30 hours	Between 21.00 and 21.30 hours	Between 22.00 and 22.15 hours
*** Under the special clearing, single session will be run for both CTS-2010 and non-CTS-2010 standard instruments together. No segregation is required.		

b. Special clearing in non-MICR/ECCS clearing houses

Presentation clearing	Return clearing
One hour after the extended business hours keeping in view the operational convenience at the local center	Half an hour/One hour after the presentation clearing keeping in view the operational convenience at the local center.

3. It is mandatory for all banks to participate in the special clearing operations on these two days. All member banks of the Clearing House are required to keep their inward clearing processing infrastructure open during the Special Clearing hours and maintain sufficient balance in their clearing settlement account to meet settlement obligations arising out of the Special Clearing. However, participation in the outward clearing is left to banks depending upon the instruments received by them towards credit-to/payment-from Government accounts.

4. Member banks of Clearing Houses are advised to adhere to the instructions contained in this circular as well as the instructions received from the Regional offices of Reserve Bank of India and Presidents of respective Clearing Houses. In case of image-based clearing at CTS locations, separate operating procedure will be decided for these two days and advised to all member banks by the President of the respective CTS location and in this regard member banks may be guided by the circular issued by NPCI to all member banks and President of the three grids vide their circular NPCI/2016-17/CTS/Circular No. 32 dated October 3, 2016.

5. Member banks are also advised to be in readiness to participate in the Centralised Payment Systems (RTGS and NEFT) on these days (March 30-31, 2017). A separate broadcast message in this regard will be issued through the respective system indicating the extended time window.

Yours faithfully

(Nanda S. Dave)
Chief General Manager-in-Charge

All Agency Banks to remain open for public on all days from March 25, 2017 to April 1, 2017

RBI/2016-17/256

DBR.No.Leg.BC.55/09.07.005/2016-17

March 24, 2017

All Agency Banks

Dear Sir/ Madam,

All Agency Banks to remain open for public on all days from March 25, 2017 to April 1, 2017

The Government of India has advised that all Pay and Account Offices will remain open on all days up to April 1, 2017 to facilitate government receipt and payment functions. Accordingly, all Agency Banks are advised to keep all their branches dealing with government business open on all days in the current financial year and on April 1, 2017 (including Saturday, Sunday and all holidays).

Banks may give due publicity about availability of above banking services on these days.

Yours faithfully,

(Rajinder Kumar)
Chief General Manager

Payment systems to remain open on all days from March 25, 2017 to April 1, 2017

RBI/2016-17/257
DPSS.CO.CHD.No./2695/03.01.03/2016-17

March 25, 2017

The Chairman and Managing Director / Chief Executive Officer
All Scheduled Commercial Banks including Regional Rural Banks/
Urban Co-operative Banks / State Co-operative Banks /
District Central Co-operative Banks/Local Area Banks

Payment systems to remain open on all days from March 25, 2017 to April 1, 2017

A reference is invited to the circulars DPSS.CO.CHD.No./2656/03.01.03/2016-17 dated March 23, 2017 on "Special Clearing operations on March 30 and 31, 2017" and DBR.No.Leg.BC.55/09.07.005/2016-17 dated March 24, 2017 on "All Agency Banks to remain open for public on all days from March 25, 2017 to April 1, 2017".

2. With a view to facilitate accounting of all the Government transactions for the current financial year (2016-17) by March 31, 2017, it has been decided that all payment systems, including RTGS and NEFT would operate, as on a normal working day, during the period March 25 to April 1, 2017 (including Saturday, Sunday and all holidays). Besides, the extended timings on March 30 & 31, 2017 for the centralised payment systems viz., RTGS & NEFT, have already been advised to the member banks via a broadcast message.

Yours faithfully

(Nanda S. Dave)
Chief General Manager-in-Charge

INCOME TAX UPDATES

Circular No. 11/2017

F. No. 275/56/2016-IT (B)
Government of India/ भारत सरकार
Ministry of Finance/ वित्त मंत्रालय
Department of Revenue/(राजस्व विभाग)
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi
24th March, 2017

Order under Section 119(2)(a) of the Income-tax Act, 1961

Subject: Guidelines for waiver of interest charged under section 201(1A) (i) of the Income-tax Act, 1961.

In exercise of the powers conferred under clause (a) of sub-section (2) of section 119 of Income-tax Act, 1961 (the Act), Central Board of Direct Taxes (the Board), hereby directs that the Chief Commissioner of Income-tax and Director General of Income-tax may reduce or waive interest charged under section 201(1A) (i) of the Act in the classes of cases specified in paragraph 2 of this Order for the period and to the extent the Chief Commissioner of Income-tax/ Director General of Income-tax may deem fit. However, no reduction or waiver of such interest shall be ordered unless the principal demand under sections 200A, 201(1) or 234E, as the case may be, stands fully paid or satisfactory arrangements for payment of the principal demand under these sections have been made. The Chief Commissioner of Income-tax or Director General of Income-tax may also impose any other condition as deemed fit for the said reduction or waiver of interest.

2. The class of cases in which the reduction or waiver of interest under section 201(1A) (i) can be considered, are as follows:

(i) Where during the course of proceedings for search and seizure under section 132 of the Income-tax Act, or otherwise, the books of account and other documents necessary for making deduction under Chapter XVIIIB of the Act were seized and the assessee was not able to, within the time specified, deduct tax at source from any sum credited to any account (whether called "suspense account" or by any other name) in his books of accounts.

(ii) Where any sum paid or payable was not liable for deduction of tax at source in the case of a deductor on the basis of any order passed by the jurisdictional High Court, and as a result, he did not deduct tax at source in relation to such sum, and subsequently, in consequence of any retrospective amendment of law or a decision of the Supreme Court of India or a decision of a Larger Bench of the jurisdictional High Court (which was not challenged before the Supreme Court and has become final) in any proceedings, as the case may be, tax was held to be deductible or the tax deducted by the deductor during such financial year was found to be less than the tax deductible on such sums paid or payable.

(iii) Where the default under section 201 relates to non-deduction or a lower deduction of tax under section 195 of the Act in respect of a payment made to a non-resident (including a foreign company) being a resident of a country or specified territory outside India with

- 2 -

whom India has entered into an agreement referred to in section 90 or 90A of the Act, and where –

- (e) a dispute regarding the tax payable in India in respect of the said payment had been referred to the Competent Authority in India mentioned in Rule 44H of the Income-tax Rules, 1962 under the said agreement under section 90 or 90A of the Act;
- (f) such reference had been received by the Competent Authority in India within a period of two years of the date on which the notice of demand determining the tax payable was received by the person in default under section 201;
- (g) the dispute has been settled by way of a resolution arrived at under the Mutual Agreement Procedure (MAP) provided in the said agreement; and
- (h) the person in default under section 201 has given his acceptance to the resolution and has withdrawn his appeal(s) pending on the issue, within the meaning of sub-rule (4) of Rule 44H of the Income-tax Rules, within a period of one month of the date on which the resolution is communicated to him.

3. Even if the interest u/s 201(1A) (i) has already been paid by the deductor, the same can be considered for waiver, subject to the conditions above and a refund may be given to the deductor, if waiver is ordered.

4. The Chief Commissioner of Income-tax or Director General of Income-tax examining an application for waiver of interest under this Order shall pass a speaking order after providing adequate opportunity of being heard to the applicant.

5. The Board reserves the power to examine any grievance arising out of an order passed or not passed by Chief Commissioner of Income-tax or Director General of Income-tax, as the case may be, and issue suitable directions to these authorities for proper implementation of this Order. However, no review of or appeal against the orders passed on merits by such authorities would be entertained by the Board.

Hindi version follows.


(Sandeep Singh)

Under Secretary to the Govt. of India
Tele: 23094182
Email: sandeep.singh68@nic.in

1. Chairman, Members and all other officers of the Central Board of Direct Taxes.
2. Pr. CCIT/ Pr.DGIT/ CCIT/ DGIT with a request to circulate the same amongst all officers in their Region / Charge.
3. Commissioner (Media & Technical Policy) and Official Spokesperson, CBDT.
4. Addl. Director General of Income-tax (PR, PP & OL)
5. Office of Comptroller & Auditor General of India.
6. ADG (Systems)-IV for uploading on the Departmental website.
7. Database Cell for uploading on the IRS Officers website.
8. Guard File.

MINISTRY OF FINANCE
(Department of Revenue)
[CENTRAL BOARD OF DIRECT TAXES]
(Income tax)
NOTIFICATION
New Delhi, the 22nd March, 2017

S.O. 928 (E). – In exercise of the powers by sub sections (1) and (2) of Section 120 of the Income-tax Act, 1961) (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendment to the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, number S.O.2483(E), dated the 30th September, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), namely:- In the said notification, ---

(i) For the table, below the Schedule, following table shall be substituted, namely---

SCHEDULE

Sl.No.	Designation of Income-tax Authority	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
1.	Commissioner of Income-tax, Centralised Processing Centre, Bengaluru	Bengaluru, Karnataka	All the cases where the return of income has been furnished in - (i) electronic form, and (ii) paper form.

2. This notification shall come into force with effect from the date of its publication in the Official Gazette.

[Notification No. 16 /2017/ F. No.187/3/2017-ITA-I]
ROHIT GARG, Director

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES
Notification

New Delhi, the 23rd March, 2017

G.S.R. 283(E).- In exercise of the powers conferred by clause (d) and clause (e) of proviso to clause (5) of section 43 and section 282A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income -tax (3rd Amendment) Rules, 2017. (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,-

(I) in rule 6DDB, in sub-rule (1), for the word, brackets and letter "Member (L)", the words and brackets "Member (Income Tax)" shall be substituted;

(II) in rule 6DDD, in sub-rule (1), for the words and brackets "Member (Legislation)", the words and brackets "Member (Income Tax)" shall be substituted;

(III) after rule 127, the following rule shall be inserted, namely:-

"127A. Authentication of notices and other documents- (1) Every notice or other document communicated in electronic form by an income-tax authority under the Act shall be deemed to be authenticated,-

(a) in case of electronic mail or electronic mail message (hereinafter referred to as the e-mail), if the name and office of such income-tax authority-

(i) is printed on the e-mail body, if the notice or other document is in the email body itself;
or

(ii) is printed on the attachment to the e-mail, if the notice or other document is in the attachment,

and the e-mail is issued from the designated e-mail address of such income-tax authority;

(b) in case of an electronic record, if the name and office of the income-tax authority-

(i) is displayed as a part of the electronic record, if the notice or other document is contained as text or remark in the electronic record itself; or

(ii) is printed on the attachment in the electronic record, if the notice or other document is in the attachment,

and such electronic record is displayed on the designated website.

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall specify the designated e-mail address of the income-tax authority, the designated website and the procedure, formats and standards for ensuring authenticity of the communication.

Explanation. For the purposes of this rule, the expressions-

- (i) “electronic mail” and “electronic mail message” shall have the same meanings respectively assigned to them in Explanation to section 66A of the Information Technology Act, 2000 (21 of 2000);
- (ii) “electronic record” shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000).”

[Notification No. 17/2017/F.No. 370142/4/2017-TPL]

[Dr T. S. Mapwal]
Under Secretary to Government of India

Note:- The principal rules were published vide notification number S.O. 969 (E), dated the 26th March, 1962 and last amended by Income-tax (2nd Amendment) Rules, 2017 vide notification number G.S.R. 117(E), dated the 09th February, 2017.

MINISTRY OF FINANCE
(Department of Revenue)
NOTIFICATION
New Delhi, the 23rd March, 2017
(Income Tax)

S.O. 935(E). – Whereas, a Third Protocol amending the Agreement between the Government of the Republic of India and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was signed at New Delhi on the 30th day of December, 2016 (hereinafter referred to as the Third Protocol);

And whereas, the Third Protocol entered into force on the 27th day of February, 2017, being the date of the later of the notifications of the completion of the procedures as required by the respective laws for the entry into force of the Third Protocol, in accordance with Article 6 of the Third Protocol;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 90 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that all the provisions of the Third Protocol, as annexed hereto, shall be given effect to in the Union of India.

[Notification No. 18/2017/ 500/139/2002-FTD-II] R
AJAT BANSAL, Jt. Secy.

For Annexure refer:

http://www.incometaxindia.gov.in/communications/notification/notification18_2017.pdf

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th March, 2017

G.S.R. 289(E).-In exercise of the powers conferred by the proviso to article 309 of the constitution, the President hereby makes the following rules to further amend the Income Tax Department (Inspector) Recruitment Rules, 1969, namely:-

1. (a) These rules may be called the Income Tax Department (Inspector) Recruitment (Amendment) Rules, 2017.

(b) They shall be deemed to have come into force on the date of their publication in the Official Gazette.

2. In Schedule to the Income Tax Department, (Inspector) Recruitment Rules, 1969, the following amendments shall be made namely-

Column 6

i) for the existing entry, the following entry shall be substituted namely:-

'Not exceeding 30 years'

(Relaxable for Government servants upto 5 Years in accordance with the instructions or orders issued by the Central Government from time to time).

Note: The crucial date for determining the age limit shall be as advertised by the Staff selection Commission.

EXPLANATORY MEMORANDUM

Principal Rules were published in Part III Section 3(i) of the Gazette of India vide G.S.R. No. 2800 dated the 20th December 1969, and subsequently amended vide G.S.R. No. 1372 dated the 19th December 1974 and G.S.R. No. 1099 dated the 20th August 1977 and G.S.R. No. 768 dated the 8th September 1986. This amendment is as per guidelines of DoPT OM-No. AB.14017/48/2010-Estt (RR) dated 31st December 2010.

It is also certified that the amendment from a retrospective date will not affect anyone adversely as similar provision existed in the earlier rules.

[F. No. HRD/CM/188/01/2016- 17/160/2017-Ad.VII]
JATI SINGH MEENA, Under Secy,

SERVICE TAX UPDATES

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 11 /2017-Service Tax

New Delhi, the 23rd March, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (b) of section 2 of the Central Excise Act, 1944 (1 of 1944) read with clause (55) of section 65B of the Finance Act, 1994 (32 of 1994), rule 3 of the Central Excise Rules, 2002, and rule 3 of the Service Tax Rules, 1994, the Central Board of Excise and Customs hereby invests in the officers specified in column (1) of the Table below, the powers of the Central Excise Officer of the rank specified in column (2) of the said Table, in the jurisdiction specified in Notification No. 20/2014-Service Tax, dated the 16th September, 2014 published in the Gazette of India, Extraordinary Part-II, Section 3, Sub-Section (i), vide G.S.R. 648 (E), dated the 16th September, 2014, namely:-

TABLE

Central Excise Officer	Rank of the Central Excise Officer whose powers is to be exercised
(1)	(2)
All Principal Commissioners who have been given additional charge of a Chief Commissioner vide Office Order of the Central Board of Excise and Customs No. 151/2016 dated the 30th December, 2016.	The Chief Commissioner.

[F.No. 390/Review/36/2014-JC]

(M.R. Farooqui)
Under Secretary to the Government of India

EXCISE UPDATES

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No. 07/2017-Central Excise (N.T.)

New Delhi, the 23rd March, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (b) of section 2 of the Central Excise Act, 1944 (1 of 1944), read with rule 3 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby invests in the officers specified in column (1) of the Table below, the powers of the Central Excise Officer of the rank specified in column (2) of the said Table, in the jurisdiction specified in Notification No. 27/2014-Central Excise, dated the 16th September, 2014 published in the Gazette of India, Extraordinary Part-II, Section 3, Sub-Section(i), vide G.S.R. 651 (E), dated the 16th September, 2014, namely:-

Central Excise Officer	Rank of the Central Excise Officer whose powers is to be exercised
(1)	(2)
All Principal Commissioners who have been given additional charge of a Chief Commissioner vide Office Order of the Central Board of Excise and Customs No. 151/2016 dated the 30th December, 2016.	The Chief Commissioner.

[F.No. 390/Review/36/2014-JC]

(M.R. Farooqui)
Under Secretary to the Government of India

CUSTOM UPDATES

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 08/2017 - Customs

New Delhi, dated 23rd March, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, which shall be further amended in the manner specified in the corresponding entry in column (3) of the said Table, namely :-

Table

Sl. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	91/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 657(E), dated the 11th September, 2009.	In the said notification, in condition (iv), for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
2.	92/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 658(E), dated the 11th September, 2009.	In the said notification, in condition (iv), for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
3.	93/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 659(E), dated the 11th September, 2009.	In the said notification, in condition (iv), for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
4.	94/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 660(E), dated the 11th September, 2009.	In the said notification, in condition (iv), for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
5.	95/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 661(E), dated the 11th September, 2009.	In the said notification, in condition (iv), for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
6	96/2009-Customs, dated the 11th September, 2009, vide number G.S.R.	In the said notification, in condition (vii), for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and

	662(E), dated the 11th September, 2009.	brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
7	97/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 663(E), dated the 11th September, 2009.	In the said notification, in condition (iv), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
8	98/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 664(E), dated the 11th September, 2009.	In the said notification, in condition (vi), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
9	99/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 665(E), dated the 11th September, 2009	In the said notification, in condition (vii), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
10	100/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 666(E), dated the 11th September, 2009.	In the said notification, in paragraph 2, in condition (10), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
11	101/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 667(E), dated the 11th September, 2009.	In the said notification, in paragraph 2, in condition (13), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
12	102/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 668(E), dated the 11th September, 2009.	In the said notification, in paragraph 2, in condition (12), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
13	103/2009-Customs, dated the 11th September, 2009, vide number G.S.R. 669(E), dated the 11th September, 2009.	In the said notification, in paragraph 2, in condition (9), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
14	104/2009-Customs, dated the 14th September, 2009, vide number G.S.R. 674(E), dated the 14th September, 2009.	In the said notification, in condition (6), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat),” shall be substituted;
15	112/2009-Customs, dated the 29th September, 2009, vide number G.S.R. 710(E), dated the 29th September, 2009.	In the said notification, in condition (vii), for the words and brackets “Haldia (Haldia Dock Complex of Kolkata Port)”, the words and brackets “Haldia (Haldia Dock Complex of

		Kolkata Port), Hazira (Surat)," shall be substituted;
16	5/2013-Customs, dated the 18th February, 2013, vide number G.S.R. 99(E), dated the 18th February, 2013.	In the said notification, in Table 2, against S.No.1, for the words and brackets for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
17	6/2013-Customs, dated the 18th February, 2013, vide number G.S.R. 100(E), dated the 18th February, 2013.	In the said notification, in Table 2, against S. No. 1, for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
18	22/2013-Customs, dated the 18th April, 2013, vide number G.S.R. 248(E), dated the 18th April, 2013.	In the said notification, in Table 2, against S. No. 1, for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
19	23/2013-Customs, dated the 18th April, 2013, vide number G.S.R. 249(E), dated the 18th April, 2013	In the said notification, in Table 2, against S. No. 1, for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted;
20	16/2015-Customs, dated the 1st April, 2015, vide number G.S.R. 252(E), dated the 1st April, 2015.	In the said notification, in Table 2, against S. No. 1, for the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port)", the words and brackets "Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat)," shall be substituted.

(F.No.609/119/2013-DBK)

(Dharmvir Sharma)

Under Secretary to the Government of India

Note:

(1) The principal notification No. 91/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 657 (E), dated the 11th September, 2009 and was last amended by notification No. 54/2016- Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(2) The principal notification No. 92/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 658 (E), dated the 11th September, 2009 and was last amended by notification No. 54/2016- Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(3) The principal notification No. 93/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 11th September, 2009 and was last amended by notification No. 54/2016- Customs, dated

(13) The principal notification No. 103/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669 (E), dated the 11th September, 2009 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(14) The principal notification No. 104/2009-Customs, dated the 14th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674 (E), dated the 14th September, 2009 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(15) The principal notification No. 112/2009-Customs, dated the 29th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710 (E), dated the 29th September, 2009 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(16) The principal notification No. 5/2013-Customs, dated the 18th February, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 99 (E), dated the 18th February, 2013 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(17) The principal notification No. 6/2013-Customs, dated the 18th February, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 100 (E), dated the 18th February, 2013 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(18) The principal notification No. 22/2013-Customs, dated the 18th April, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 248 (E), dated the 18th April, 2013 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(19) The principal notification No. 23/2013-Customs, dated the 18th April, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 249 (E), dated the 18th April, 2013 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

(20) The principal notification No. 16/2015-Customs, dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 252 (E), dated the 1st April, 2015 and was last amended by notification No. 54/2016-Customs, dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 937 (E), dated the 3rd October, 2016.

Circular No. 8/2017 - Customs

F.No. 609/106/2016-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise and Customs
Drawback Division

New Delhi, dated 20th March 2017

To

All Pr. Chief Commissioners / Pr. Directors Generals of CBEC
All Chief Commissioners / Directors General of CBEC
All Pr. Commissioners / Commissioners of CBEC
Director General of Systems & Data Management
Principal Chief Controller of Accounts, CBEC

Madam/Sir,

Subject: Rebate of State Levies (RoSL) on Export of made-up articles - Implementation by CBEC - reg.

The Government of India has decided to extend the RoSL on garment exports to exports of made-up articles covered under Chapter 63 of the AIR Drawback schedule. It is provided based on a budgetary allocation of the Ministry of Textiles under a scheme in which the Department of Revenue/Central Board of Excise and Customs (CBEC) handles disbursement along with the extant Duty Drawback. This is exactly on lines of ROSL for garments, details of which are available in Circular no. 43/2016-Cus dated 31.08.2016

2. In pursuance of this decision, the Central Government (Ministry of Textiles) has issued Notification No. 12015/47/2016-IT dated 03.01.2017 for the Scheme for ROSL on export of made-up articles. Further, based on the recommendations of the Drawback Committee constituted by the Central Government (Ministry of Finance, Department of Revenue, CBEC), the Central Government (Ministry of Textiles) has issued Notification No.12015/47/2016-IT dated 15.03.2017 notifying the rates of rebate in Schedule 3. These notifications should be downloaded from egazette.gov.in and perused. This Circular provides the guideline framework for implementation of this scheme.

3. The ROSL scheme is meant for exports of made-up articles that are defined in the scheme as goods falling under Chapters 63 of the Schedule of All Industry Rates of Drawback excluding tariff items 6308, 6309 and 6310 and goods in tariff item 9404 that are excluded from drawback tariff item 6304. It is applicable to exports with Let Export Order dates from 23.03.2017 onwards. Though applicability is for three years, nonetheless based on changes in underlying conditions, the Central Government can adjust the rates of rebate.

4. The rates of rebate notified are accompanied by rebate caps in Rupees/Unit. These rates are on an average basis and determined in a like manner as AIRs of Drawback. The rate of rebate is not divisible into any component tax or input. The rates of rebate are provided as the general rates of rebate (Schedule 3). This schedule is based on the extant Schedule of All Industry Rates of Drawback for Chapters 63. The rebate is not applicable on exports made under Advance Authorization Scheme with claim of duty drawback under Rule 6 of the Drawback Rules. The definition of export in ROSL scheme does not cover movement of goods from DTA to SEZ units.

5. The claim cum declaration of eligibility has to be made by exporter on drawback exports at item-level. The drawback exports (shipping bill or bill of export) may be standalone or in combination with other schemes. The scheme codes 60- Drawback & ROSL and 61- EPCG, Drawback & ROSL are applicable for ROSL for made ups also and the exporter is to declare the same at item level to make

claim cum declaration for the rebate. For EDI shipping bill, selection of the scheme-code involving ROSL scheme at the time of export shall itself amount to making claim cum declaration of eligibility. For EDI shipping bill this shall be the only means to make the claim. If need for manual shipping bill arises, only then the exporter printing the claim cum declaration on the shipping bill shall be accepted. No claim for rebate shall lie except in this manner.

6. The amount of rebate is calculated using the FOB value and the rates and caps of rebate specified in ROSL scheme. The rate and cap of rebate for a tariff item as shown in columns (4) and (5), of said Schedule 3 is used for calculation when shipping bill item has claim for AIR drawback or when the shipping bill item involves export under Rule 7 of Drawback Rules 1995 under claim for Brand Rate of drawback with identifier 9807 followed by tariff item number and suffix "B" of the AIR Drawback Schedule where provisional Drawback of Customs portion is to be paid.

7. All the guidelines for ROSL for garments as enumerated in Circular No. 43/2016-Cus dated 31.08.2016 and the arrangements made by Directorate of Systems and Pr. CCA CBEC in respect of RoSL for garments shall apply mutatis mutandis to RoSL for made ups.

8. Based on this guideline framework the individual Commissioners are required to provide adequate guidance to officers and exporters and to facilitate the smooth functioning of the RoSL scheme.

9. Difficulties in implementation, if any, that a Commissioner is not able to resolve, shall be resolved by the Chief Commissioner under intimation to the Board. Issues that Chief Commissioners are not in a position to resolve should be referred to the Board.

(Dinesh Kumar Gupta)
Director (Drawback)

F.NO. 528/115/2016-STO(TU)
Government Of India
Ministry Of Finance
Department Of Revenue
Central Board of Excise and Customs
(Tariff unit)

Instruction no. 4- Cus

Room No 229 A, North Block, New Delhi
Dated the 21st March, 2017.

To,
All Principal Chief Commissioners Customs,
All Principal Chief Commissioners of Customs & Central Excise,
All Chief Commissioners of Customs,
All Chief Commissioners of Customs & Central Excise,
All Directors General,
All Principal Commissioners of Customs,
All Principal Commissioners of Customs & Central Excise,
All Commissioners of Customs,
All Commissioners of Customs & Central Excise.

Sir/Madam,

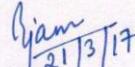
Sub: Classification of leggings-reg.

The Conference of Chief Commissioners of Customs and Director Generals held on 3rd January, 2017, New Delhi on Customs Tariff and Allied Matters had deliberated on the classification of leggings. The issue was sponsored by Chief Commissioner of Customs (Delhi Zone). It was decided that the classification of the said item would be examined in the Board.

2. The issue has been examined by the Board and it is observed that –
 - a. the CESTAT in the case of Commissioners of Customs, Tuticorin Vs. Go Fashions (I) Pvt. Ltd had held the leggings akin to tights and accordingly classified them under CTH 6115. An earlier ruling of the Government of India also held the same.
 - b. trousers are formal wear, having two seams per leg, whereas leggings are generally stretchable, body hugging and have only one seam. The definition of trouser inter-alia mentions that the presence of braces does not cause these garments to lose essential character of trousers. This implies that trousers *should be able* to be worn with braces irrespective of whether they are worn or not. Leggings are not worn with braces nor are braces a part of legging garment. The definition of trousers is not conclusive.

- c. leggings and tights are used interchangeably in the trade parlance. There seems to be an extremely blurred insignificant difference between the two, if any. As trade parlance is the major factor deciding the classification in absence of other reliable factors, the classification of leggings with tights seems to be the most logical and appropriate decision.
3. In view of the above grounds, leggings (knitted or crocheted) merit classification under CTH 6115.

Yours faithfully,


21/3/17
(B. Konthoujam)

Under Secretary to the Govt. of India

DGFT UPDATES

{To be published in the Gazette of India Extra Ordinary Part-II, Section-3, Sub section (ii)}

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

NOTIFICATION No. 41/2015-2020
New Delhi, Dated: 21 March, 2017

Subject:- Amendment in Para 2.17 of the Foreign Trade Policy 2015-20 on Imports and Exports to Democratic People's Republic of Korea

S.O.(E) In exercise of the powers conferred by Section 5 read with Section 3(2) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, read with Para 1.02 and Para 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby makes the following amendment in the Foreign Trade Policy, 2015-2020 with immediate effect:

1. Paragraph 2.17 of the Foreign Trade Policy 2015-20 stands substituted as follows:-

"2.17 Prohibition on Direct or Indirect Import and Export from/to Democratic People's Republic of Korea

A. Direct or indirect export and import of following items, whether or not originating in Democratic People's Republic of Korea (DPRK), to/from, DPRK is 'Prohibited':

- (i) All items, materials, equipment, goods and technology as set out in the following UNSC and IAEA documents:
 - a) S/2006/853* and S/2006/853/Corr.1;
 - b) S/2009/364;
 - c) Annex- III of S/RES/2094(2013);
 - d) Committee decision of July 16, 2009 (S/2009/364) and resolution 2094(2013);
 - e) Annex-A to INFCIRC/254/Rev.12/Part1;
 - f) Annex to INFCIRC/254/Rev.9/Part2;
 - g) S/2014/253;
 - h) S/2016/308;
 - i) S/RES/2321(2016) and
 - j) Any other item as determined by Central Government, which could contribute to DPRK's nuclear-related, ballistic missile-related or other weapons of mass destruction related programmes;
- (ii) Any battle tanks, armoured combat vehicles, large calibre artillery systems, combat aircraft, attack helicopters, warships, missiles or missile systems as defined for the purpose of the United Nations Register on Conventional Arms or related materiel including spare parts, as well as all arms and related materiel, including small arms and light weapons and their related materiel.

B. Direct or indirect export of following items to DPRK is 'Prohibited':

- (i) Luxury goods including, but not limited to, the items specified in Annex-IV of S/RES/2094(2013), Annex-IV of S/RES/2270(2016); and Annex-IV of S/RES/2321(2016);
- (ii) Aviation fuel, including aviation gasoline, naphtha-type jet fuel, kerosene-type jet fuel, and kerosene-type rocket fuel subject to the provisions of Paragraph 31 of UNSC Resolution 2270 (2016) and paragraph 20 of UNSC Resolution 2321 (2016); and
- (iii) New helicopters and vessels, except as approved in advance by the Committee on a case-by-case basis.

C. Direct or indirect import of following items, whether or not originating in Democratic People's Republic of Korea (DPRK), from DPRK is 'Prohibited':

- (i) Coal, iron, and iron ore, subject to the provisions of Paragraph 26 of UNSC Resolution 2321(2016);
- (ii) Gold, titanium ore, vanadium ore, and rare earth minerals;
- (iii) Statues, except as approved in advance by the Committee on a case-by-case basis and
- (iv) Copper, nickel, silver and zinc.

Explanation:

- a) IAEA refers to the International Atomic Energy Agency;
- b) UNSC refers to the United Nations Security Council;
- c) Committee refers to "Committee" of the United Nations Security Council set up in terms of Paragraph 12 of the United Nations Security Council Resolution 1718 (2006) and Paragraph 39 of 2321(2016).

2. Effect of this notification:

This notification seeks to update the Foreign Trade Policy, 2015-2020 to account for current UN Security Council Resolutions concerning Democratic People's Republic of Korea (DPRK) up to Resolution 2321(2016) of 30th November 2016.



Ajay Kumar Bhalla
Director General of Foreign Trade
E-mail: dgft@nic.in

[Issued from File No. 01/91/180/991/AM07/PC-III/EC]

[To be published in the Gazette of India Extraordinary Part-II, Section - 3, SubSection (ii)]
Government of India

Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No.42/2015-2020
New Delhi, Dated: .21 March, 2017

Subject: Amendments in Chapter 4 of the Foreign Trade Policy 2015-20

S.O. (E): In exercise of powers conferred by Section 5 of FT (D&R) Act, 1992, read with paragraph 1.02 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby makes following amendments in Chapter 4 of Foreign Trade Policy 2015-20.

1. The existing Para 4.22(ii) is amended to read as under:

"In cases of supplies to **projects** in India under deemed export category or **projects** abroad, the Export Obligation period shall be co-terminus with contracted duration of the project execution or 18 months whichever is more.

2. The existing Para 4.29(v) of FTP is amended to read as under:

Applicant shall be allowed to file application beyond 24 months from the date of generation of file number as per paragraph 9.02 of Hand Book of Procedures.

3. The existing Para 4.29(viii) of FTP is amended to read as under:

No Duty Free Import Authorisation shall be issued for an input where SION prescribes 'Actual User' condition and/or **Appendix-4] prescribes pre import condition for such an input.**

Effect of Notification: Certain Amendments are carried out to update chapter 4 of Foreign Trade Policy 2015-20.

[Ajay Kumar Bhalla]
Director General of Foreign Trade



BMC ADVISORS

DESTINATION FOR PERFECTION

(Corporate Laws and Intellectual Property Rights
Consultants)

Delhi | Mumbai | Pune | Kanpur

Corporate Office: 63/12, First Floor, Main Rama
Road, New Delhi-110015

Ph: +91 11 25101016/17, **Mob:** +91-9971666825

Email: brijesh@bmcadvisors.in,
brijesh@brijeshmathur.com

Website: www.bmcadvisors.in