



BMC Advisors



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JUNE 26TH, 2017 - JULY 2ND, 2017

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MCA UPDATES

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

Ministry of Corporate Affairs
Notification

New Delhi, the 29th June, 2017

GSR (E) - In exercise of the powers conferred under sub-sections (1) and (2) of section 434 of the Companies Act, 2013 (18 of 2013) read with sub-section (1) of section 239 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016) (hereinafter referred to as the Code), the Central Government hereby makes the following rules further to amend the Companies (Transfer of Pending Proceedings) Rules, 2016, namely:-

1. Short title and Commencement- (1) These rules may be called the Companies (Transfer of Pending Proceedings) Second Amendment Rules, 2017.

(2) Save as otherwise provided they shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Transfer of Pending Proceedings) Rules, 2016 (hereafter referred to as principal rules), for rule 4, the following rule shall be substituted, namely:-

"4. Pending proceeding relating to voluntary winding up.- All proceedings relating to voluntary winding up of a company where notice of the resolution by advertisement has been given under sub-section (1) of section 485 of the Act but the company has not been dissolved before the 1st day of April, 2017 shall continue to be dealt with in accordance with provisions of the Act"

3. In the principal rules, for rule 5, the following rule shall be substituted and shall be deemed to have been substituted with effect from the 16th day of June, 2017, namely:-

"5. Transfer of pending proceedings of Winding up on the ground of inability to pay debts.- (1) All petitions relating to winding up of a company under clause (e) of section 433 of the Act on the ground of inability to pay its debts pending before a High Court, and, where the petition has not been served on the respondent under rule 26 of the Companies (Court) Rules, 1959 shall be transferred to the Bench of the Tribunal established under sub-section (4) of section 419 of the Companies Act, 2013 exercising territorial jurisdiction to be dealt with in accordance with Part II of the Code:

Provided that the petitioner shall submit all information, other than information forming part of the records transferred in accordance with rule 7, required for admission of the petition under sections 7, 8 or 9 of the Code, as the case may be, including details of the proposed insolvency professional to the Tribunal up to 15th day of July, 2017 failing which the petition shall stand abated:

Provided further that any party or parties to the petitions shall, after the 15th day of July, 2017, be eligible to file fresh applications under sections 7 or 8 or 9 of the Code, as the case may be, in accordance with the provisions of the Code:

Provided also that where a petition relating to winding up of a company is not transferred to the Tribunal under this rule and remains in the High Court and where there is another petition under clause (e) of section 433 of the Act for winding up against the same company pending as on 15th December, 2016, such other petition shall not be transferred to the Tribunal, even if the petition has not been served on the respondent."

[F. No, 1./5/2016-CL-V]

(Amardeep S. Bhatia)
Joint Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification number G.S.R 1119(E), dated the 7th December, 2016 and subsequently amended vide notification number GSR 175(E) dated 28th February, 2017.

SEBI UPDATES

CIRCULAR

CIR/MRD/DP/ 65 /2017

June 27, 2017

To
All Stock Exchanges
Dear Sir / Madam

Sub: Review of Offer for Sale (OFS) of Shares through Stock Exchange Mechanism

1. Comprehensive guidelines on Offer for Sale of Shares through stock exchange mechanism were issued vide circular no CIR/MRD/DP/18/2012 dated July 18, 2012. These guidelines have been modified from time to time based on the representation/suggestion received from various stakeholders.

2. Based on the representation received and in order to further streamline the process of OFS with an objective to encourage greater participation by employees, the existing provision with respect to restriction on sale of shares by promoters post OFS is modified as follows:

2.1. Promoters of eligible companies shall be permitted to sell shares within a period of 2 (two) weeks from the OFS transaction to the employees of such companies. The offer to employee shall be considered as a part of the said OFS transaction

2.2. The promoters may at their discretion offer these shares to employees at the price discovered in the said OFS transaction or at a discount to the price discovered in the said OFS transaction.

2.3. Promoters shall make necessary disclosures in the OFS notice to the exchange including number of shares offered to employees and discount offered if any.

3. Accordingly, the conditions stated at para 2.1, 2.2 and 2.3 shall be included in the para 1 (b) and para 5 (c) of circular dated July 18, 2012. All other conditions for sale of shares through OFS framework contained in the circulars CIR/MRD/DP/18/2012 dated July 18, 2012, CIR/MRD/DP/04/2013 dated January 25, 2013, CIR/MRD/DP/17/2013 dated May 30, 2013, CIR/MRD/DP/ 24 /2014 August 08, 2014, CIR/MRD/DP/32 /2014 December 01, 2014, circular CIR/MRD/DP/12/2015 dated June 26, 2015 and circular CIR/MRD/DP/ 36 /2016 February 15, 2016 dated remain unchanged

4. Stock Exchanges are advised to:

4.1. take necessary steps and put in place necessary systems for implementation of above.

4.2. make necessary amendments to the relevant bye-laws, rules and regulations for the implementation of the above.

4.3. bring the provisions of this circular to the notice of the member brokers of the stock exchange and also to disseminate the same on their website.

5. This circular is being issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992 to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully,
Sanjay Purao
Deputy General Manager
Email: sanjayp@sebi.gov.in

CIRCULAR

SEBI/HO/MRD/DP/CIR/P/2017/63

June 28, 2017

To,

All Stock exchanges and Clearing corporations

Dear Sir / Madam,

Subject: Participation of Non Resident Indians (NRIs) in the Exchange Traded Currency Derivatives (ETCD) segment

Reserve Bank of India (RBI) vide A.P. (DIR Series) Circular no. 30 dated February 02, 2017 has permitted Non Resident Indians (NRIs) to participate in the exchange traded currency derivatives market to hedge the currency risk arising out of their investments in India under FEMA, 1999.

2. NRIs are now permitted to trade in the currency derivatives segment of stock exchanges, subject to terms and conditions mentioned in the aforesaid RBI circular and this circular.

3. NRIs shall take position in the currency derivatives segment of a recognized stock exchange as specified in the para 5 of this circular subject to the following conditions:

(i) NRIs shall designate an Authorised Dealer Category-I bank who is also a clearing member of the stock exchange / clearing corporation for the purpose of monitoring and reporting their combined positions in the OTC and ETCD segments.

(ii) NRIs may take positions in the currency futures / exchange traded options market to hedge the currency risk on the market value of their permissible (under FEMA, 1999) Rupee investments in debt and equity and dividend due and balances held in NRE accounts.

(iii) The onus of complying with the relevant provisions of the RBI A.P. (DIR Series) Circular no. 30 dated February 02, 2017 shall rest with the NRI and in case of any contravention, the NRI shall render itself liable to any action that may be warranted by RBI as per the provisions of Foreign Exchange Management Act, 1999.

4. The exchange/ clearing corporation shall provide details of all transactions of the NRIs to the designated bank to enable monitoring of positions of NRIs as per the provisions of the RBI A.P. (DIR Series) Circular no. 30 dated February 02, 2017.

Position limits for NRIs in the permitted currency pairs

5. The position limits for NRIs in the permitted currency pairs shall be as given in the table below

Currency Pair	Positions Limits
USD-INR	Gross open position across all contracts shall not exceed 6% of the total open interest or USD 10 million, whichever is higher.
EUR-INR	Gross open position across all contracts shall not exceed 6% of the total open interest or EUR 5 million, whichever is higher.
GBP-INR	Gross open position across all contracts shall not exceed 6% of the total

	open interest or GBP 5 million, whichever is higher.
JPY-INR	Gross open position across all contracts shall not exceed 6% of the total open interest or JPY 200 million, whichever is higher.

6. Accordingly, Para I.1.d. Of the SEBI Circular SEBI/DNPD/Cir-38/2008 dated August 06, 2008 regarding Exchange Traded Currency Derivatives is modified as under:

Appropriate mechanisms are implemented to prevent participation in Exchange Traded Currency Derivatives of “persons resident outside India”, as defined in Section 2(w) of the Foreign Exchange Management Act, 1999, except persons allowed under regulation 5B of Foreign Exchange Management (Foreign Exchange Derivative Contracts) (Amendment) Regulations, 2016

7. Stock exchanges and Clearing Corporations are directed to:

(i) take necessary steps to put in place necessary systems for implementation of the circular, including necessary amendments to the relevant bye-laws, rules and regulations,

(ii) Bring the provisions of this circular to the notice of the stock brokers and also disseminate the same on their website, and

(iii) Communicate the status of implementation of the provisions of this circular in the Monthly Development report submitted to SEBI including pre-trade and post-trade controls.

8. This circular is being issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992 to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully,

Sanjay Purao

Deputy General Manager
email: sanjayp@sebi.gov.in

CIRCULAR

CIR/IMD/DF-1/ 67 /2017 June 30, 2017

To
All Issuers
All Recognized Stock Exchanges
All Depositories

Dear Sir / Madam,

Sub.: Specifications related to International Securities Identification Number (ISINs) for debt securities issued under the SEBI (Issue and Listing of Debt Securities) Regulations, 2008.

1. A liquid corporate bond market helps in better price discovery of debt securities. Towards this, the working group, on "Development of corporate bond market in India", under the chairmanship of Shri. H R Khan in its report, inter-alia, recommended *that the issuers coming out with frequent debt issues with the same tenor during a quarter may club them under the same umbrella ISIN which in turn would increase the float in the market, thus enhancing its liquidity.*

2. Accordingly, in respect of private placement of debt securities, it has been decided to specify the following:

2.1. International Securities Identification Number (ISINs):

2.1.1. A maximum number of 17 International Securities Identification Numbers (ISINs) maturing in any financial year shall be allowed. Additionally 12 ISINs shall also be available for the issuance of the capital gains tax debt securities by the authorized issuers under section 54EC of the Income Tax Act 1961 on private placement basis.

2.1.2. Out of 17 ISINs maturing in a financial year, the bifurcation of ISINs shall be as under:

2.1.2.1. A maximum of 12 ISINs maturing per financial year shall be allowed only for plain vanilla debt securities. Further, within these 12 ISINs, the issuer can issue both secured and unsecured debt securities

2.1.2.2. A maximum of 5 ISINs (i.e. for structured debt securities such as debt securities with call and/or put option, etc.) maturing per financial year shall be allowed only for structured products/market linked debt securities issued under the SEBI circular Cir/IMD/DF/17/2011 dated September 28, 2011, relating to issue and listing of structured/market linked debt securities.

2.1.3. An issuer issuing only structured/market linked debt securities, may utilise the entire bucket of 12 ISINs in a financial year only for structured/market linked debt securities. However, in such a scenario, the additional 5 ISINs as mentioned in paragraph 2.1.2.2 above shall not be available to an issuer for utilization, either for structured debt securities or for plain vanilla debt securities.

2.1.4. In case of structured /market linked debt securities which have embedded options viz. call and/or put option, the maturity of ISINs shall be reckoned on basis of original maturity date of debt securities.

For e.g. if a structured debt securities having maturity of 5 years , which is callable after 3 years and thereafter every year until its redemption, then the debt securities shall be grouped in the bucket of 5 years maturity period which is its original maturity period even though it may be callable after a period of 3 years.

2.1.5. The provisions of this circular shall be applicable for debt securities issued in the financial year (FY) 2017-18 i.e. after the date of this circular and shall not be applicable to the ISINs maturing in respect of the debt securities issued prior to the FY 2017-18. However, post FY 2017-18, whatever issuances are made by the issuer, the issues shall be grouped and consolidated under the ISIN maturing in the same FY.

2.2. Exemptions from applicability of ISINs:

The following classes of debt securities issued for raising regulatory capital are exempted from the applicability of provisions of this circular:

2.2.1. Tier II bonds issued by Housing Finance Companies (HFCs), the maturity period of which is not less than five years issued as per “Master Circular-The Housing Finance Companies (NHB) Directions, 2010” dated July 01, 2016;

2.2.2. Tier II bonds issued by the standalone Primary dealers, with minimum maturity of five years issued as per “Standalone primary Dealers (Reserve Bank) Directions, 2016” dated August 25, 2016;

2.2.3. Subordinated debt issued by insurance companies, which is either perpetual or the maturity period of which is not less than ten years for life, general and reinsurance companies and seven years for health insurance companies issued as per the “IRDAI (Other forms of Capital) Regulations, 2015” dated November 13, 2015;

2.2.4. Additional Tier 1 bonds, which are perpetual, issued by banks under Basel III norms and Tier II bonds, having minimum maturity period of five years, issued by banks under the Basel III norms as per the “Master Circular- Basel III Capital Regulations” dated July 01, 2015.

2.2.5. Bonds issued by banks to raise resources for lending to long term infrastructure sub-sectors and affordable housing, which have a minimum maturity of seven years issued as per RBI circular dated July 15, 2014 on “Issue of Long Term bonds by banks-Financing of infrastructure and affordable housing”.

2.2.6. Perpetual debt instrument issued by Systemically Important Non-Deposit taking Non-Banking Financial Companies issued as per RBI circular dated October 29, 2008 on “Enhancement of NBFCs’ capital raising option for capital adequacy purposes”;

2.2.7. Tier II bonds issued by Non-Systemically Important Non-Deposit taking Non-Banking Financial Company issued as per RBI “Master Direction-Non-Banking Financial Company-Non-Systemically important Non-deposit taking Company (Reserve Bank) Directions, 2016” dated September 01, 2016.

2.3. Mechanism for honouring debt obligations arising out of capping of ISINs :

2.3.1. An issuer may honour its debt obligations/liabilities, arising out of such ISIN restriction, in the manner as deemed feasible to them i.e. the issuer can make staggered repayments or bullet maturity re-payments or in any other manner deemed so.

2.3.2. An issuer may offer different type of payment options to different category of investors subject to such disclosures being made in the information memorandum in order to manage their asset liability mismatch.

For e.g. an insurance company may be offered staggered redemption, however mutual fund may be offered bullet payment.

2.3.3. Also, in case of any modification in terms or structure of the issue viz. change in terms of payment, change in interest pay-out frequency etc. the issuer may make such modification by following procedure as has been laid out in Regulation 59 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.3.4. **Record Date:** There may be cases where multiple record dates would arise on account of staggered payment or other cases viz. frequency of payment etc. In such a case, when announcing multiple record dates, the issuer has to disclose clearly to the stock exchanges the basis of payment to the investors viz. pro-rata, first cum basis etc.

2.4. Time limit for carrying out necessary changes to the Articles of Association (AOA)/charter/constitution of the issuer:

In order to comply with the provisions of clause (a) of Regulation 20A of the SEBI (ILDS) regulations, the issuer shall have a time period of six months from the date of this circular to make an enabling provision in its Articles of Association to carry out consolidation and re-issuance of debt securities.

3. Reporting and Monitoring:

3.1. Issuers:

3.1.1. All the issuers who have made private placement of debt securities under the SEBI (Issue and Listing of Debt Securities) Regulations, 2008, shall within fifteen working days of issue of this circular submit a statement containing data in the format as prescribed below:

3.1.2. Also, an issuer shall within fifteen working days from the end of every half year, submit a statement, to the recognized stock exchange, where its debt securities are listed, as well as to the depository containing data in the format as prescribed above.

3.1.3. In case there is any modification in terms or structure of the issue viz. change in terms of payment, change in interest pay-out frequency etc.as specified in paragraph 2.3.3. above, the issuer shall, forthwith, inform the same to the depository.

3.1.4. An issuer shall within thirty working days from end of six months from the date of this circular submit a confirmation certificate to Stock Exchanges with respect to compliance with para 2.4 above.

3.2. Recognized stock exchanges and depositories :

3.2.1. Upon receipt of the report as specified in paragraph 3.1.2 and 3.1.3 above, the recognized stock exchange (RSE) shall upload the same on its website as well as the Integrated trade Repository for corporate bonds.

3.2.2. Upon receipt of the report as specified in paragraph 3.1.2 and 3.1.3 above, the depository shall upload the same on the centralized database for corporate

bonds/debentures as per SEBI circular CIR/IMD/DF/17/2013 dated October 22, 2013 as well as the Integrated trade Repository for corporate bonds.

3.2.3. The RSE shall within five working days of the expiry of the period as specified in paragraph 3.1.2 above, send the reports received by it to the depositories for the purposes of their reconciliation.

3.2.4. The depositories shall thereafter within five working days of receipt of reports from the recognised stock exchanges, send a status report to the latter regarding utilization of ISINs by the issuers.

3.2.5. The recognized stock exchanges shall within thirty working days from the end of every half year, shall submit a report to SEBI, in case there has been any violation by the issuers of any provisions of this circular.

4. The provisions of this circular shall be applicable with immediate effect for the debt securities issued in accordance with SEBI (Issue and Listing of Debt Securities) Regulations, 2008.

5. This circular is issued in exercise of powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 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

CIRCULAR
SEBI/HO/IMD/FIIC/CIR/P/2017/068
June 30, 2017

To,

- 1. All Foreign Portfolio Investors (“FPIs”) through their Designated Depository Participants (“DDPs”)/ Custodian of Securities.**
- 2. The Depositories (NSDL and CDSL)**
- 3. All Recognised Stock Exchanges**
- 4. KYC Registration Agencies (KRAs)**

Sir/ Madam,

Subject: Acceptance of e-PAN card for KYC purpose

1. Please refer to SEBI circular no. CIR/MIRSD/01/2013 dated January 04, 2013, CIR/MIRSD/07/2013 dated September 12, 2013 and CIR/IMD/FPIC/123/2016 dated November 17, 2016.
2. Central Board of Direct Taxes (CBDT) has recently introduced a facility of E-PAN (electronic PAN card) vide press release dated April 11, 2017. Accordingly it is clarified that E-PAN issued by CBDT can also be produced by FPI for KYC compliance. The other instructions contained in Circular CIR/IMD/FPIC/123/2016 dated November 17, 2016 remains unchanged.
3. This circular is issued in exercise of powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.
4. A copy of circular is available at the links “Legal Framework Circulars” and “Info for F.P.I” on our website www.sebi.gov.in. The DDPs/Custodians are requested to bring the contents of this circular to notice of their clients.

Yours faithfully,
ACHAL SINGH
Deputy General Manager
Tel No.: 022-26449619
Email: achals@sebi.gov.in

CIRCULAR

SEBI/ HO/ MIRSD/ MIRSD4/ CIR/ P/ 2017/ 71 June 30, 2017

To
All Credit Rating Agencies Registered with SEBI

Dear Sir/ Madam,

Sub: Monitoring and Review of Ratings by Credit Rating Agencies (CRAs)

It has come to notice that there have been instances where Credit Rating Agencies have not taken cognizance of information regarding delays in servicing debt obligations by the Issuer, even though the information has already been discounted by the market. As responsible institutions, CRAs are expected to proactively track all important changes relating to the client companies in order to yield timely and accurate ratings. It is reiterated that CRAs are required to ensure prompt and accurate rating action. Accordingly, the following clarifications in respect of monitoring mechanism, disclosure norms and timelines are being brought to the attention of CRAs for compliance:

1. Surveillance Mechanism for identifying potential defaults:

As per Regulation 15 of SEBI (Credit Rating Agencies) Regulations, 1999, CRAs are required to continuously monitor the rating of securities and disseminate information regarding newly assigned ratings, and changes in earlier rating promptly through press releases on websites of CRAs as well as all the stock exchanges where the said securities are listed. In order to enable CRAs to develop efficient and responsive systems to keep track of all important changes relating to the client companies as required under clause 8 of Code of Conduct of SEBI (CRA) Regulations, 1999, following is clarified:

A. Monitoring of repayment schedules:

I. CRAs have to be proactive in early detection of defaults/ delays in making payments. In this regard, CRAs are required to track the servicing of debt obligations for each instrument rated by them, ISIN-wise, and look for potential deterioration in financials which might lead to defaults/ delays, particularly before/ around the due date(s) for servicing of debt obligations, on the basis of monitoring of indicators including, but not restricted to, the following:

- a. EBITDA not being sufficient to meet even the interest payments for last 3 years
- b. Deterioration in liquidity conditions of the Issuer
- c. Abnormal increase in borrowing cost of the Issuer
- d. Any other information indicating deterioration in credit quality/ debt servicing capability of the Issuer.

II. The CRA shall also monitor the Exchange website for disclosures made by the Issuer in this regard.

III. In case no confirmation of servicing of debt obligation by the Issuer is received by the CRA from the Debenture Trustee within 1 day post the due date, the CRA shall immediately follow up with the Issuer for confirmation of payment. In case no response is received from the Issuer within 2 days of such communication, the CRA shall issue a Press Release as enlisted at point 3B (III) below and disseminate the same on its website and to all stock exchanges where the security is listed.

IV. The CRA shall also make a reference to SEBI regarding such suppression of information by the issuer/ non-cooperation of Issuer with CRA. Failure to make such reference shall be considered as aiding and abetting the Issuer in suppression of material information by the CRA which would be in contravention of Clause 12 of Code of Conduct of CRAs and may result in violation of the provisions of section 12A of the Securities and Exchange Board of India Act, 1992 and SEBI (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003 by the CRA.

B. Material Events requiring a review:

I. CRAs shall carry out a review of the ratings upon the occurrence of or announcement/ news of material events including, but not restricted to, the following:

- a. Quarterly/ Half-yearly/ Annual results
- b. Merger/ Demerger/ Amalgamation/ Acquisition
- c. Corporate debt restructuring, reference to BIFR and winding-up petition filed by any party creditors.
- d. Significant decline in share prices/bond prices of the issuer or group companies which is not linked to overall market movement
- e. Significant increase in debt level or cost of debt of the issuer company
- f. Losses, sharp revenue de-growth etc. based on publicly disclosed financial statements, which are not in line with CRA's earlier estimates
- g. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.
- h. Disruption/ commencement/ postponement of operations of any unit or division of the listed entity.
- i. Any attachment or prohibitory orders against the Issuer
- j. Any rating action taken by an International Rating Agency with respect to rating assigned to the Issuer/ Instruments issued by the Issuer.

II. CRAs shall publish on their website press release regarding the rating action (including reiteration of existing rating), if warranted, immediately, but not later than 7 days of occurrence of the said event.

C. 'No Default Statement' to be sought from the Issuer on a monthly basis:

I. In order to enable timely recognition of default by the CRA, the CRA shall seek a 'No Default Statement (NDS)' from the Issuer at the end of each month, which shall be provided to the CRA by the Issuer on the first working day of the next month.

II. The NDS shall require the Issuer to explicitly confirm to the CRA that it has not delayed on any payment of interest/ principal in the previous month.

III. In case there have been delays, the Issuers shall state the same in this statement and the CRA shall promptly conduct a rating review and disseminate the rating action through Press Release within 2 days of receipt of such statement.

IV. A standardized format of the NDS is provided at Annexure A.

2. Timelines of review and Press Releases:

A. In order to enable CRAs to disseminate information on ratings promptly through press releases as per requirements of Regulation 15 and 16 of SEBI (CRA) Regulations, following is clarified:

I. Initial Rating:

Scenario	Timelines - immediately but not later than
Acceptance of Rating/ Appeal for Review of Rating by the Issuer	5 working days of communication of rating by the CRA to the Issuer
Disclosure of rating as non-accepted Rating	In case rating is not accepted by the Issuer within a month of communication of rating by the CRA to the Issuer, the same shall be disclosed as Non-Accepted Rating on the CRA's website
Dissemination of Press Release on CRA's website and intimation of same to Stock Exchange/ Debenture Trustee	2 working days of acceptance of Rating by the Issuer

II. Periodic Surveillance:

Scenario	Timeline - immediately but not later than
Dissemination of Press Release on CRA's website and intimation of same to Stock Exchange/ Debenture Trustee	5 working days of Rating Committee Meeting

III. Dissemination of Press Release on CRA's website and intimation of same to Stock Exchange/ Debenture Trustee in case of event based review:

Scenario	Timeline- immediately but not later than
Intimation from Issuer/ Debenture Trustee/ Bankers of the Issuer regarding delay in servicing debt obligation	2 working days of intimation
Material Events requiring review (as stated in point 1B)	7 working days of occurrence of the event.

B. Disclosures in case of considerable delay in providing information by the Issuer:

I. As per Regulation 18(2) of SEBI (CRA) Regulations, 1999, the CRA, while covering the analysis of the various factors justifying the assessment in press release, shall also disclose the factors constituting a risk.

II. Accordingly, it is further clarified that if the issuer does not share information sought by the CRA within 7 days of seeking such information from the Issuer, even after repeated reminders (within these 7 days) from the CRA, the CRA shall take appropriate rating action depending upon the severity of information risk of the issuer.

III. The Press Release in such cases shall mention the efforts made by the CRA in seeking such information and limitations regarding such information availability.

4. Rating Agreement between the Issuer and the CRA:

A. Rating Agreement to be signed between Issuer and CRA prior to commencement of rating exercise:

I. Regulation 14 of SEBI (CRA) Regulations, 1999 requires CRAs to enter into a written agreement with each client whose securities it proposes to rate.

II. In this regard, it has come to the notice that in some instances, CRAs have provided indicative ratings to Issuers without entering into a written agreement with such Issuers and have thereafter not disclosed such ratings on their websites.

III. CRAs are advised to refrain from giving Indicative Ratings without having a written agreement in place. In case such Indicative Ratings are provided by the CRA, it shall be considered as aiding and abetting the Issuer in suppression of material information by the CRA which would be in contravention of Clause 12 of Code of Conduct of CRAs and may result in violation of the provisions of section 12A of the Securities and Exchange Board of India Act, 1992 and SEBI (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003 by the CRA.

B. Strengthening of Rating Agreement:

I. It is clarified that in order to ensure cooperation from the Issuer, as required under Regulation 14(d) of SEBI (CRA) Regulations, 1999, the following enabling clauses maybe built in the Rating Agreement:

a. "The client (issuer/ borrower) agrees to provide the information sought by the CRA immediately, but not later than 7 days from the date of seeking such information by the CRA.

In cases of delay/ default in servicing debt obligations, the information shall be provided immediately. Failure to provide the same immediately shall be considered as suppression of material information and may result in violation of the provisions of section 12A of the Securities and Exchange Board of India Act, 1992 and SEBI (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003"

b. "The client (issuer/ borrower) agrees to inform the CRA details about the instrument in the format below immediately, but not later than 7 days from the date of placing the debt security. For instruments already listed, the information will be provided at the time of signing the agreement."

c. "The client (Issuer/ borrower) undertakes to provide the CRA a No Default Statement on a monthly basis wherein the Issuer shall explicitly confirm that it has not delayed on any payment of interest/ principal in the previous month. Such statement shall be provided to the CRA on the first working day of the next month."

5. Internal Audit of CRAs: As required under Regulation 22 of the SEBI (Credit Rating Agencies) Regulations, 1999 and provisions of Circular SEBI/ MIRSD/CRA/Cir-01/ 2010 dated January 06, 2010 and Circular MIRSD4/ CIR/ P/ 2016/ 119 dated November 01, 2016, compliance by CRA with the provisions clarified vide this Circular shall be verified during the half-yearly Internal Audit.

6. This circular is issued in exercise of the powers conferred by Section 11 (1) of Securities and Exchange Board of India Act, 1992 read with the provisions of Regulation 20 of SEBI (Credit Rating Agencies) Regulations, 1999 to protect the interest of investors in securities and to promote the development of, and to regulate, the securities market.

Yours faithfully,
Surabhi Gupta
Deputy General Manager
Tel. No: 022-26449315
Email id: surabhig@sebi.gov.in

SEBI/HO/MIRSD/MIRSD3/CIR/P/2017/ 72 June 30, 2017

To
All Debenture Trustees
All Stock Exchanges

Sir/ Madam,

Sub: Clarification on monitoring of Interest/ Principal repayment and sharing of such information with Credit Rating Agencies by Debenture Trustees

1. SEBI (Debenture Trustee) Regulations, 1993 ("DT Regulations") require the Debenture Trustees (DTs) to monitor that the debenture holders have been paid interest/ principal by the issuer companies on or before the due dates of such repayment [Regulations 15(1)(g)]. Further, the DTs are also required to share information available with them regarding client companies, with registered Credit Rating Agencies (CRAs) [Clause 13 of Code of Conduct read with Regulation 16].

Moreover, the nature of such information to be shared with the CRAs has been clarified in the SEBI Circular CIR/MIRSD/3/2013 dated March 15, 2013 which, *inter-alia*, includes information pertaining to event of any default in payment of interest or redemption amount and non-cooperation by the issuer company with respect to furnishing required information.

2. It is clarified that the DTs shall have adequate systems to ascertain the status of payment of interest/ principal by issuer companies on due dates in timely manner and efficiently share such information with the CRAs in order to comply with the abovementioned provisions, which shall include the following:

i) The DTs shall, at least 7 days prior to the due date of interest/ principal payment, seek ISIN-wise information from issuer companies under intimation to CRAs advising them to confirm the status of payment of interest/ principal on or before the due date.

ii) If the issuer company confirms the status of payment or where no information is received from the issuer company on or before the due date, the DTs shall accordingly provide ISIN-wise information to the CRAs latest by one day after such due date which shall state the following:

a) Information about payment made on or before the due date or;

b) Information about delay/ default in payment or;

c) No information forthcoming from the issuer company on the payment status.

iii) In cases where the CRAs have been informed as per point no. 2(ii) above that no information is forthcoming from the issuer company on the payment status, the DTs shall update the payment status to CRAs as and when any such information is available with the DTs.

3. In addition to above, it is reiterated that the DTs shall also ascertain the status of payment by the Issuer Company on the due dates from various sources available at their disposal which, *inter alia*, include the websites of stock exchange & Issuer Company, debenture holders and quarterly reports submitted by Issuer Companies.

4. The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 require the listed entity to submit a certificate to the stock exchange within two days of the interest or principal of the listed debt securities becoming due that it has made timely payment [Regulation 57(1)] and the DT Regulations mandate the DTs to exercise due diligence to ensure compliance by the body corporate, with the provisions of the Companies Act, the listing agreement of the stock exchange or the trust deed [Regulation 15(1)(i)].

In this regard, it is clarified that the DTs in their communication to the Issuer Companies as mentioned in point no. 2(i) above shall inform them that non-furnishing of information regarding status of payment by due date or non-disclosure of information with respect to timely payment by them on stock exchange website may be considered as suppression of material information and may attract provisions of Section 12A of the Securities and Exchange Board of India Act, 1992 and SEBI (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.

5. The DT Regulations also mandates that the DTs shall not make untrue statement or suppress any material fact in any documents, reports, papers or information furnished to the Board [*Clause 19 of Code of Conduct read with Regulation 16*] and adequate disclosures are made to the debenture holders, in a comprehensible and timely manner so as to enable them to make a balanced and informed decision [*Clause 15 of Code of Conduct read with Regulation 16*].

It is clarified that if no information regarding payment by Issuer Company is received by the DTs by due date or such information is not disclosed by the issuer company on the stock exchange website, then, the DTs shall make reference to SEBI accordingly and disclose the non-availability of such information on their website. It is further clarified that failure to make such reference to SEBI in this regard and non-disclosure on its website shall be considered as aiding and abetting the issuer company in suppression of material information and may attract provisions of Section 12A of the Securities and Exchange Board of India Act, 1992 and SEBI (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.

6. The Regulation 15(1)(a) of the DT Regulations requires the DTs to call for periodical reports from the body corporate. In order to make the quarterly reports by the issuer

companies available to the DTs on timely basis, it is clarified that the DTs shall call for periodical status/performance reports from the issuer company within 7 days of the relevant board meeting or within 45 days of the respective quarter whichever is earlier.

7. In terms of SEBI Circular MIRSD/DPS III//Cir- 11/07 dated August 6, 2007, the DTs shall disclose the information to the investors and the general public by issuing a press release regarding default by Issuer Company to pay interest on debentures or redemption amount, failure to create a charge on the assets and revision of rating assigned to the debentures. Further, such information shall also be placed on the website of the DT, the issuer company and the stock exchanges. It is clarified that such actions shall be taken by the DT promptly and in any case not later than next day of the occurrence of such events.

8. The Stock Exchanges are advised to disclose the information submitted by the DTs as mentioned in point no. 7 above immediately on its website on receipt of such information from the DTs.

9. The DTs shall report compliance of the provisions of this circular in the Half Yearly Report which are required to be submitted by them to SEBI as per Circular CIR/MIRSD/25/2011 dated December 19, 2011.

10. This circular is issued in exercise of powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992, to protect the interests of investors in securities and to promote the development of, and to regulate, the securities market.

11. This circular is available on SEBI website (www.sebi.gov.in) under the categories "Legal" and "Circulars".

Yours faithfully,
Medha Sonparote
Deputy General Manager
Phone No. 022-26449312
Email id: medhad@sebi.gov.in

RBI UPDATES

RBI/2016-17/329
DBR.NBD.No.77/16.13.218/2016-17

June 29, 2017

Chief Executive Officers of Payments Banks

Madam / Dear Sir,

Limits on balances in customer accounts with payments banks - sweep out arrangements with other banks

Please refer to paragraph 7(i) of the Operating Guidelines for Payments Banks ('Operating Guidelines') dated October 6, 2016, under which payments banks (PBs) were permitted to make arrangements with a scheduled commercial bank / small finance bank (SFB), for amounts in excess of the prescribed limits, to be swept into an account opened for the customer at that bank.

2. Based on the comments / proposals received from the payments banks, and keeping in view the financial inclusion objective of the payments bank model, the following instructions are to be followed:

i. PBs are permitted to act as Business Correspondents (BCs) of other banks. Under the BC arrangement and with prior specific or general consent of the customer, PB may effect the transfer of funds deposited by her into her account with another eligible bank, so that the balance in her account with the PB does not exceed ₹100,000 or any such lower amount as specified by her.

ii. At any time, PB shall not have rights to operate or have real-time access to the funds available in the account of the customer at any other bank, including the transferee bank. However, as a BC of a bank, PBs may facilitate withdrawals and transfers by the customer from her account with the bank of which it is the BC. It is reiterated for clarity that PBs shall not initiate any debit transactions in the customer's account, held with another bank, under a power of attorney or general consent of the customer.

iii. A PB shall neither arrange nor avail of intraday funding facilities for its customers, based on the balances available in the customer's account with any other bank, or otherwise.

iv. PBs are required to closely monitor the accounts of their customers, to identify and report suspicious transactions, when the deposit / transaction volumes are not commensurate with the customer's profile.

3. These instructions are in addition to the Operating Guidelines ibid and take immediate effect.

Yours faithfully,

(Saurav Sinha)
Chief General Manager

RBI/2016-17/330
DGBA.GBD.No.3364/31.02.007/2016-17

June 29, 2017

All Agency Banks

Dear Sir / Madam,

Conduct of Government Business by Agency Banks - Payment of Agency Commission

Please refer to Circular No.DGBA.GAD.617/31.12.010 (C)/2015-16 dated August 13, 2015 on the captioned subject, wherein government transactions not eligible for agency commission are discussed.

2. In partial modification to the above circular, it is clarified that the following activities do not come under the purview of agency bank business and are therefore not eligible for payment of agency commission:

- a. Furnishing of bank guarantees/security deposits, etc. through agency banks by government contractors/suppliers, which constitute banking transactions undertaken by banks for their customers.
- b. The banking business of autonomous/statutory bodies/Municipalities/ Corporations/Local Bodies.
- c. Payments of a capital nature such as capital contributions/subsidies/grants made by governments to cover losses incurred by autonomous/statutory bodies/ Municipalities/ Corporations/Local Bodies.
- d. Prefunded schemes which may be implemented by a Central Government Ministry/Department (in consultation with CGA) and a State Government Department through any bank.

Yours faithfully,

(Partha Choudhuri)
General Manager

RBI/2016-17/331
DCM (Plg) No.5720/10.27.00/2016-17

June 29, 2017

The Chairman / Managing Director/ Chief Executive Officer,
District Central Co-operative Banks

Madam/Dear Sir,

Specified Bank Notes held by DCCBs

Please refer to the Specified Bank Notes (Deposit by Banks, Post Offices and District Central Co-operative Banks) Rules, 2017 (copy enclosed) notified by the Government of India on June 20, 2017. In terms of para 2 thereof, it has been decided to accept from DCCBs Specified Bank Notes (SBNs), received by them from their customers within the period of November 10 to 14, 2016 as under:

- i. SBNs exchanged / accepted as deposits by DCCBs from November 10 to 14, 2016, will be eligible for deposit. Balances of SBNs held as at the close of transaction on November 8, 2016 and still not deposited, are not eligible.
- ii. SBNs accepted by DCCBs from November 15, 2016 onwards are not acceptable for deposit under the facility.
- iii. The facility will be available at RBI Regional Offices in Ahmedabad, Bengaluru, Belapur, Bhopal, Bhubaneswar, Chandigarh, Chennai, Guwahati, Hyderabad, Jaipur, Jammu, Kanpur, Kolkata, Lucknow, Mumbai, Nagpur, New Delhi, Patna and Thiruvananthapuram.
- iv. DCCBs may deposit eligible SBNs with RBI under the Bank's Guarantee Scheme. Credit to the account of the bank concerned will be subject to satisfaction of RBI on the reasons for non-deposit of SBNs within the stipulated period.
- v. DCCBs concerned may approach the RBI office under whose jurisdiction they operate.
- vi. SBNs so received, will be subjected to detailed examination for accuracy and authenticity in the presence of representative from the DCCB concerned and thereafter, adjusted for shortage /excess and counterfeits.
- vii. Designated RBI Offices will accept SBNs till July 19, 2017.

Yours faithfully,

(P Vijaya Kumar)
Chief General Manager
Encl.: As above

INCOME TAX UPDATES

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 27th June, 2017

G.S.R. 642(E). – In exercise of the powers conferred by section 139A and section 139AA, 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 (17th Amendment) Rules, 2017.

(2) They shall come into force from the 1st day of July, 2017.

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

I. in rule 114, for sub-rule (5), following shall be substituted, namely:-

“(5) Every person who has been allotted permanent account number as on the 1st day of July, 2017 and who in accordance with the provisions of sub-section (2) of section 139AA is required to intimate his Aadhaar number, shall intimate his Aadhaar number to the Principal Director General of Income-tax (Systems) or Director- General of Income-tax (Systems) or the person authorised by the said authorities.

(6) The Principal Director General of Income-tax (Systems) or Director- General of Income-tax (Systems) shall specify the formats and standards alongwith procedure, for the verification of documents filed with the application under sub-rule (4) or intimation of Aadhaar number in sub-rule (5), for ensuring secure capture and transmission of data in such format and standards and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing of the application forms for allotment of permanent account number and intimation of Aadhaar number”;

II. in Appendix II, in Form No. 49A,-

(i) for Column number 12 and entries relating thereto, the following shall be substituted namely:-

“12. In case of a person, who is required to quote Aadhaar number or the Enrolment ID of Aadhaar application form as per section 139AA,-

Please mention your AADHAAR number (if allotted):

If AADHAAR number is not allotted, please mention the Enrolment ID of Aadhaar application form:

.....

Name as per AADHAAR letter or card or as per the Enrolment ID of Aadhaar application form:”

.....
.....

.....
(ii) in column number 15, in heading, for the words, brackets and letters, “Documents submitted as Proof of Identity (POI) and Proof of Address (POA)” the words, brackets and letters “Documents submitted as Proof of Identity (POI), Proof of Address (POA) and Proof of date of Birth (POB)” shall be substituted.

[Notification No. 56/2017/F.No. 370142/40/2016-TPL]
ABHISHEK GAUTAM, Under Secy.

Note:- (1) The principal rules were published *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended by Income-tax (16th Amendment) Rules, 2017 *vide* notification number S.O. 1927(E), dated the 16th June, 2017.

EXCISE UPDATES

Circular No. 1056/05//2017-CX

F.No. 267/40/2017-CX.8
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

North Block, New Delhi
Dated the 29th of June, 2017

To,

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners of Central Excise
The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners of Central Excise &
Service Tax
The Commissioner (Large Tax Payer Unit)
(Bengaluru/Chennai/Delhi/Kolkata/Mumbai)
The Commissioner (Large Tax Payer Unit) (Audit).
(Delhi/Mumbai)

Subject: Handling of legacy work of LTUs in the GST regime-reg

Madam/Sir

GST would be implemented from 1st July, 2017. It is proposed to wind up Large Taxpayer Units (LTUs) in the new regime as the concept of state wise registration applies in GST. In this regard, reference has been received on the issue of handling of legacy work of the present LTUs in the GST regime.

2. In this regard, the following directions are hereby issued with the approval of the Board to address issues relating to transition:-

- (i) The Chief Commissioners of LTUs Bengaluru, Delhi, Chennai, Mumbai and Kolkata may issue instructions for transfer of files to the new formations. For effective monitoring of the movement and smooth transfer of the files to the new GST Commissionerates, a committee consisting of Deputy/ Assistant Commissioner, Superintendents & Inspectors may be constituted. The Committee may make a list of the files pertaining to not only the assesseees but also all other files dealt with by different sections in the LTU Commissionerates so that a view can be taken in the new Commissionerate regarding these files too.
- (ii) Each file may be affixed with a sticker (proforma enclosed as annexure-I) as well as a covering letter and annexure (enclosed as annexure-II) complete in all aspects.

3. Appointment of Common Adjudicating Authority for Show Cause Notices issued by LTUs:-

3. 1 Immediate attention is required on adjudication of pending show cause notices issued on Central Excise and Service tax matters by LTU formations. The cases pending adjudication will be sent to the proposed

jurisdictional CGST Commissionerates for adjudication. In this regard there should be no difficulty in respect of Central Excise adjudications as Central Excise SCNs are generally issued based on the individual registrations. However, if in Central Excise also a common SCN has been issued to a company for a number of its units, the adjudication of the legacy notice may be taken up by the re-organised CGST/ Central Excise Commissionerate exercising control over the principal business location of the Company which was earlier registered under LTU by appointing him as common adjudicating authority through an order of the Board or DGCEI as per the instructions in the Master Circular No. 1053/02/2017-CX, dated 10th March, 2017. Proposal, if any, in this regard may be forwarded.

3.2 In case of Service Tax SCNs, there would not be any difficulty where SCNs are issued to assesseees having single service tax registrations or ISD registration. As far as Show Cause Notices issued to the assesseees having Centralised registration is concerned, the jurisdictional authority in the re-organised CGST/ Central Excise Commissionerate exercising control over the business location which had taken Centralised Registration (in the previous regime) may take up the adjudication of the legacy notice irrespective of the fact that Show Cause Notice issued to a particular location or to multiple locations covered under such Centralised Registrations after his appointment as common adjudicating authority. Proposal for appointment of common adjudicating authority may be forwarded to Board or DGCEI in terms of the said Master Circular dated 10th March, 2017 which has been made applicable for Service Tax SCNs also to this extent.

4. **Future SCNs:** SCNs in future shall be issued for the past period under Central Excise and Service Tax Law treating each unit as individual assessee under the jurisdictional Commissionerate as notified by Notification No.13/2017-CE(NT), dated 09.06.2017.

5. Legal Matters:-

- (i) **CESTAT Matters:-** The files pertaining to cases pending in CESTAT spread all over India may be transferred to the respective Jurisdictional GST Commissionerate.
- (ii) **High Court /Supreme Court Cases:-** The cases pending in this regard may be transferred to the respective jurisdictional Commissionerate of each units. A legal cell may be created and named as Large Business Unit (LBU) in any one GST/ Central Excise Commissionerate in the Zone where LTU was situated, which will coordinate with the jurisdictional Commissionerates in handling the cases for ease of continuity of interaction with the Departmental Counsel to ensure all legal steps are completed including the change in appellant or the respondent, if any.

6. Audit issues:-

6.1 The assesseees which were earlier audited by the LTU Audit Commissionerate will now be audited by the respective audit Commissionerate having territorial jurisdiction over the assesseees.

6.2 The SCNs issued by the Audit Commissionerate but answerable to the proper officer of the Executive Commissionerate (i.e. LTU) may be adjudicated by the proper officer of the respective Executive Commissionerate having territorial jurisdiction over such assesseees post GST. Once these SCN files are transferred to the Executive Commissionerates having territorial jurisdictions over the assesseees, they may issue corrigendum to such SCNs making them answerable to the proper officer of that Commissionerate. For adjudication of SCNs issued by the LTU audit Commissionerate the same principle has to be followed as enumerated in para 3.1 and 3.2 above.

6.3 All files pertaining to technical/planning sections can be preserved by any nominated CGST Commissionerate as nominated by the local Chief Commissioner for the required period.

6.4 **Special Audit cases:** - In such cases files may be transferred to the territorial jurisdictional Audit Commissionerate, post GST.

7. Further necessary orders, if any, for smooth roll-out may be issued by the Chief Commissioner concerned. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Shankar Prasad Sarma
Under Secretary to the Government of India

<http://www.cbec.gov.in/resources//htdocs-cbec/excise/cx-circulars/cx-circulars-2017/circ1056-2017cx.pdf>



[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. 9/2017-Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 3, subsection (1) of section 5A and sub-section(3) of section 3A of the Central Excise Act, 1944 (1 of 1944), sub-section (3) of section 3 of the Additional Duties of Excise(Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby rescinds the notifications of the Government of India in the Ministry of Finance (Department of Revenue) as specified in column (2) of the table below, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide corresponding number G.S.R. as specified in column(3) of the Table below, except as respects things done or omitted to be done before such rescission.

S.NO.	Notification No.	GSR No.
(1)	(2)	(3)
1.	263/79- Central Excise, dated 22-9-1979	547(E) dated 22-9-1979
2.	82/84- Central Excise, dated 31-3-1984	250(E) dated 31-3-1984
3.	221/86- Central Excise, dated 2-4-1986	3576(E) dated 2-4-1986
4.	198/87-Central Excise, dated 28-8-1987	737(E) dated 28-8-1987
5.	88/88-Central Excise, dated 1-3-1988	277(E) dated 1-3-1988
6.	147/89- Central Excise, dated 19-5-1989	560(E) dated 19-5-1989
7.	70/92-Central Excise, dated 17-6-1992	595(E) dated 17-6-1992
8.	83/92-Central Excise, dated 16-9-1992	767(E) dated 16-9-1992
9.	74/93- Central Excise, dated 28-2-1993	246(E) dated 28-2-1993
10.	130/94- Central Excise, dated 21-9-1994	698(E) dated 21-9-1994
11.	138/94- Central Excise, dated 10-11-1994	800(E) dated 10-11-1994
12.	62/95- Central Excise, dated 16-3- 1995	254(E) dated 16-3- 1995
13.	63/95- Central Excise, dated 16-3-1995	255(E) dated 16-3-1995
14.	65/95- Central Excise, dated 16-3-1995	257(E) dated 16-3-1995
15.	9/96- Central Excise, dated 23-7-1996	307(E) dated 23-7-1996
16.	10/96-Central Excise, dated 23-7-1996	308(E) dated 23-7-1996
17.	10/97- Central Excise, dated 1-3- 1997	116(E) dated 1-3- 1997
18.	24/98- Central Excise, dated 5-8-1998	474(E) dated 5-8-1998
19.	15/99- Central Excise, dated 26-3-1999	227(E) dated 26-3-1999
20.	34/99- Central Excise, dated 21-7-1999	543(E) dated 21-7-1999
21.	20/2001- Central Excise, dated 30-4-2001	309(E) dated 30-4-2001
22.	3/2004- Central Excise, dated 8-1-2004	34(E) dated 8-1-2004
23.	8/2004- Central Excise, dated 21-1-2004	60(E) dated 21-1-2004
24.	30/2004- Central Excise, dated 9-7-2004	421(E) dated 9-7-2004
25.	20/2005- Central Excise, dated 13-5-2005	293(E) dated 13-5-2005
26.	33/2005- Central Excise, dated 8-9-2005	570(E) dated 8-9-2005
27.	17/2007- Central Excise, dated 1-3-2007	146(E) dated 1-3-2007
28.	42/2008-Central Excise, dated 1-7-2008	492(E) dated 1-7-2008
29.	15/2010- Central Excise, dated 27-2-2010	117(E) dated 27-2-2010

30.	16/2011- Central Excise, dated 1-3-2011	131(E) dated 1-3-2011
31.	17/2011- Central Excise, dated 1-3-2011	132(E) dated 1-3-2011
32.	18/2011- Central Excise, dated 1-3-2011	133(E) dated 1-3-2011
33.	27/2011- Central Excise, dated 24-3-2011	239(E) dated 24-3-2011
34.	31/2011- Central Excise, dated 24-3-2011	243(E) dated 24-3-2011
35.	7/2012- Central Excise, dated 17-3-2012	158(E) dated 17-3-2012
36.	7/2013-Central Excise, dated 1-3-2013	142(E) dated 1-3-2013
37.	22/2013- Central Excise, dated 29-7-2013	513(E) dated 29-7-2013
38.	30/2013- Central Excise, dated 29-11-2013	763(E) dated 29-11-2013
39.	16/2013- Central Excise (NT), dated 31- 12-2013	813(E) dated 31-12-2013
40.	11/2016- Central Excise, dated 01-3-2016	228(E) dated 01-3-2016

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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. 10/2017 - Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E)-In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) and in suppression of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 108/95-Central Excise, dated the 28th August, 1995, published in the Gazette of India, Extraordinary, vide number G.S.R. 602(E), dated the 28th August, 1995, except as respects things done or omitted to be done before such suppression, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944)(hereinafter referred to as the said goods) when supplied to the United Nations or an international organisation for their official use from the whole of the duty of excise leviable thereon under section 3 of the said Act.

Provided that before clearance of the said goods, the manufacturer produces before the Assistant commissioner of central excise having jurisdiction over his factory, a certificate from the United Nations or an international organisation that the said goods are intended for the official use by the United Nations or the said international organisation.

Explanation.- For the purposes of this notification "international organisation" means an international organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 11/2017-Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Excise Act) and in supersession of Notification No. 12/2012-Central Excise, dated the 17th March, 2012 published in the Gazette of India, Extraordinary, Part II, section 3, Sub- section (i), vide G.S.R. 163 (E) dated the 17th March, 2012 except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the said Schedule to the Excise Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

Provided that nothing contained in this notification shall apply to goods specified against Sl. No. 7 of the said table after 25th Day of August 2019.

TABLE

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	24	All Goods	Nil
2.	2710	Motor spirit commonly known as petrol,- (i)intended for sale without a brand name; (ii) other than those specified at (i)	Rs. 8.48 per litre Rs. 9.66 per litre
3.	27101930	High speed diesel (HSD),- (i)intended for sale without a brand name; (ii) other than those specified at (i)	Rs. 10.33 per litre Rs. 12.69 per litre
4.	2710	5% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 95% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 5% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid; and (ii) Conforming to Bureau of Indian Standards	Nil

		<p>specification 2796.</p> <p>Explanation. - For the purposes of this entry: - (a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force, (b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).</p>	
5.	2710	<p>10% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 10% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid and; (ii) conforming to Bureau of Indian Standards specification 2796.</p> <p>Explanation. - For the purposes of this entry: - (a) "appropriate duties of excise" shall mean the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise as leviable under the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force, (b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).</p>	Nil
6.	2710	<p>High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils,</p>	Nil

		<p>commonly known as bio -diesels, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio -diesel on which the appropriate the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid.</p> <p>Explanation. - For the purposes of this entry: -</p> <p>(a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force,</p> <p>(b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).</p>	
7.	2710 19 20	Aviation Turbine Fuel drawn by operators or cargo operators from the Regional Connectivity Scheme (RCS) airports	2%
8.	2711 11 00	Liquefied natural gas	Nil
9.	2711 21 00	Natural gas (other than compressed natural gas)	Nil
10.	2710 12 11 2710 12 12 2710 12 13 2710 12 19 2710 12 20 2710 12 90	All goods other than goods at Sl. Nos. 2, 4 and 5.	Nil

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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. 12/2017-Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all excisable goods [except petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel, tobacco and tobacco products] from the whole of the duty of excise leviable thereon under the said Central Excise Act subject to the following conditions:-

- (a) The goods should have been manufactured on or before the 30th June 2017 but not cleared from the factory of production before the 1st July 2017; and
- (b) the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, shall be payable on such goods, if cleared on or after the 1st July 2017 as leviable on such goods under the Central Goods and Services Tax Act, 2017 (12 Of 2017), the State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017 (14 Of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 Of 2017).

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India.

[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. 13/2017 - Central Excise

New Delhi, the 30th June, 2017

G.S.R (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) and in suppression of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 64/95-Central Excise, dated the 16th March, 1995, published in the Gazette of India, Extraordinary, vide number G.S.R. 256 (E), dated the 16th March, 1995, except as respects things done or omitted to be done before such suppression, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in column (2) of the Table below, and falling under the Fourth Schedule to the said Act, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table, from the whole of the duty of excise leviable thereon which is specified in the said Schedule.

Table

S. No. (1)	Description of goods (2)	Conditions (3)
1.	All goods other than cigarettes	If supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard
2.	Motor spirit (commonly known as petrol) and High speed diesel (HSD) falling under Chapter Heading 2710.	<p>If,-</p> <p>(a) manufactured and supplied by any public sector oil company as stores for consumption on board a vessel of the Indian Navy or Coast Guard; or</p> <p>(b) procured by any public sector oil company from any other manufacturer of the said fuels and supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard:</p> <p>Provided that-</p> <p>(i) such public sector oil company obtains registration under Central Excise Rules, 2017, with the Assistant Commissioner or Deputy Commissioner of Central Excise having jurisdiction over the concerned supply point;</p> <p>(ii) maintains records of receipt and supplies of these fuels;</p> <p>(iii) submits a monthly reconciliation statement to and proves to the satisfaction of the jurisdictional central excise officer that such fuels have been</p>

		<p>supplied as stores for consumption on board a vessel of Indian Navy or Coast Guard; and</p> <p>(iv) failing which such public sector oil company pays the excise duty leviable on fuels not properly accounted for along with interest.</p>
3.	Cigarettes falling under heading 2402	<p>If,-</p> <p>(i) supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard;</p> <p>(ii) the manufacturer follows such procedure as may be specified in this regard by the Commissioner of Central Excise having jurisdiction over his factory; and</p> <p>(iii) the Commanding Officer of the Indian Navy or Coast Guard Ship issues to the officer-in-charge of the bonded warehouse from where the supply of cigarettes has been made, a certificate, within a period of six months from the date of supply of cigarettes onboard the said ship, to the effect that the cigarettes supplied as stores on board the Indian Navy or Coast Guard Ship have been consumed on board the said ship.</p>

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 14/2017 - Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E)- In exercise of the powers conferred by sub-section (2) of section 3, sub-sections (1) and (3) of section 3A, sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), sub-section(3) of section 111 of the Finance(No.2)Act,1998(21 of 1998), sub-section(3) of section 133 of the Finance Act,1999(27 of 1999), sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001) and sub-section(3) of section 85 of the Finance Act,2005(18 of 2005), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue)specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

Table

S.No.	Notification No. and Date	Amendments
1.	52/2002-Central Excise, dated the 17th October, published in the Gazette of India, Extraordinary, vide number G.S.R. 707 (E), dated the 17th October, 2002	In the said notification,- (i) the words, figures and brackets "read with sub-section (3) of section 3 of the Additional Duties of Excise(Goods of Special Importance) Act, 1957 (58 of 1957)(hereinafter referred to as the said Special Importance Act)" shall be omitted; (ii) the words and figures "tariff item 2106 90 20 and" shall be omitted; (iii) the words "and additional duty of excise" shall be omitted; and (iv) the words "and the said Special Importance Act" shall be omitted.
2.	8/2003-Central Excise, dated the 1 st March, 2003, published in the Gazette of India, Extraordinary, vide number G.S.R. 138 (E), dated the 1st March, 2003	In the said notification,- (i) in the Table, S. No. 3 and the entries relating thereto shall be omitted; (ii) in the second Paragraph,- (a) in clause (iii), for both the Provisos the following Proviso shall be substituted, namely- " Provided that nothing contained in this subparagraph shall apply to the inputs used in the manufacture of specified goods bearing the brand name or trade name of another person, which are ineligible for the grant of this exemption in terms of paragraph 4."; (b) in clauses (iv) and (vii) the Proviso shall be omitted; (iii) for the ANNEXURE the following shall be substituted, namely:- "ANNEXURE

		<p>Description of excisable goods falling under the Chapter, heading, subheading or tariff items of the Fourth Schedule to the Central Excise Act, 1944, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Tobacco, used for smoking through 'hookah' or 'chilam', commonly known as 'hookah' tobacco or 'gudaku' falling under tariff item 2403 10 10;</td> </tr> <tr> <td>(ii)</td> <td>Other smoking tobacco falling under tariff item 2403 10 90, other than those bearing a brand name;</td> </tr> <tr> <td>(iii)</td> <td>Chewing tobacco, chewing tobacco preparations and tobacco extracts and essences, falling under heading 2403, other than those bearing a brand name;</td> </tr> <tr> <td>(iv)</td> <td>Other manufactured tobacco and manufactured tobacco substitutes falling under 2403 9990, other than those bearing a brand name</td> </tr> <tr> <td>(v)</td> <td>All goods falling under Chapter 27."</td> </tr> </tbody> </table>	(1)	(2)	(i)	Tobacco, used for smoking through 'hookah' or 'chilam', commonly known as 'hookah' tobacco or 'gudaku' falling under tariff item 2403 10 10;	(ii)	Other smoking tobacco falling under tariff item 2403 10 90, other than those bearing a brand name;	(iii)	Chewing tobacco, chewing tobacco preparations and tobacco extracts and essences, falling under heading 2403, other than those bearing a brand name;	(iv)	Other manufactured tobacco and manufactured tobacco substitutes falling under 2403 9990, other than those bearing a brand name	(v)	All goods falling under Chapter 27."
(1)	(2)													
(i)	Tobacco, used for smoking through 'hookah' or 'chilam', commonly known as 'hookah' tobacco or 'gudaku' falling under tariff item 2403 10 10;													
(ii)	Other smoking tobacco falling under tariff item 2403 10 90, other than those bearing a brand name;													
(iii)	Chewing tobacco, chewing tobacco preparations and tobacco extracts and essences, falling under heading 2403, other than those bearing a brand name;													
(iv)	Other manufactured tobacco and manufactured tobacco substitutes falling under 2403 9990, other than those bearing a brand name													
(v)	All goods falling under Chapter 27."													
3.	38/2004-Central Excise, dated the 4th August, 2004, published in the Gazette of India, Extraordinary, vide number G.S.R. 500 (E), dated the 4th August, 2004	<p>In the said notification,-</p> <p>(i) in clause (a) for the words "ethanol on which appropriate duties of excise have been paid" the words " ethanol on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid" shall be substituted;</p> <p>(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:-</p>												

		“Explanation 2.- “appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act , 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).”						
4.	3/2006-Central Excise (NT), dated the 1st March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 114(E), dated the 1st March, 2006.	<p>In the said notification,-</p> <p>(i) in the opening paragraph the figure and word “2106 90 20 or” shall be omitted;</p> <p>(ii) for the TABLE, the following shall be substituted, namely:-</p> <p>“TABLE</p> <table border="1"> <thead> <tr> <th>Description of goods</th> <th>Amount</th> </tr> <tr> <th>(1)</th> <th>(2)</th> </tr> </thead> <tbody> <tr> <td>Pan masala, containing tobacco, commonly known as gutkha, falling under heading 2403 in retail packages if retail sale price is printed on the retail pack.</td> <td>50% of the retail sale price.”</td> </tr> </tbody> </table>	Description of goods	Amount	(1)	(2)	Pan masala, containing tobacco, commonly known as gutkha, falling under heading 2403 in retail packages if retail sale price is printed on the retail pack.	50% of the retail sale price.”
Description of goods	Amount							
(1)	(2)							
Pan masala, containing tobacco, commonly known as gutkha, falling under heading 2403 in retail packages if retail sale price is printed on the retail pack.	50% of the retail sale price.”							
5.	29/2008-Central Excise (NT), dated the 1st July, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 490(E), dated the 1st July 2008.	In the opening paragraph clause (i) shall be omitted.						
6.	62/2008-Central Excise, dated the 24th December 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 885(E), dated the 24th December 2008	<p>In the said notification,-</p> <p>(i) in clause (a) for the words “ ethanol on which appropriate duties of excise have been paid” the words “ ethanol on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted;</p> <p>(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:-</p> <p>“Explanation 2.- “appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act , 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).”</p>						

7.	21/2009-Central Excise, dated the 7th July 2009, published in the Gazette of India, Extraordinary, vide number G.S.R. 479 (E), dated the 7th July 2009	<p>In the said notification,-</p> <p>(i) the words “bio-diesel, on which appropriate duties of excise have been paid” the words “bio-diesel, on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted;</p> <p>(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:-</p> <p>“Explanation 2 .- “appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act , 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).”</p>
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2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)
Under Secretary to the Government of India

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE (Department of Revenue)

Notification No.15/2017-Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 147 of the Finance Act, 2002 (20 of 2002), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.28/2002- Central Excise, dated the 13th May, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 361(E), dated the 13th May, 2002, namely:-

2. In the said notification, in the Table, serial numbers 1 and 2, and the entries relating thereto shall be omitted. 3. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/39/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 16/2017-Central Excise

New Delhi, the 30th, June, 2017

G.S.R. ___ (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 23/2003-Central Excise, dated the 31st March, 2003, published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 266 (E), dated the 31st March, 2003, namely :-

2. In the said notification, -

(a) in the opening paragraph, for the words, digits and brackets "Chapter, heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act)", the words and digits "Chapter No. of the Fourth Schedule of the Central Excise Act, 1944" shall be substituted;

(b) in the TABLE, -

(i) Sr.No's 3A and 5 to 21 and the entries relating thereto shall be omitted;

(ii) in Sr.No. 4, in Column (3), the words, figures and letters "other than those referred to in Sr. Nos 5, 5A, 6, 7 and 7A of this Table" shall be omitted;

(c) after the TABLE, in the ANNEXURE, the conditions at Sr. Nos 3A and 5 to 10 and the entries relating thereto shall be omitted.

3. This notification shall come into force with effect from the 1st July, 2017.

[F.No. DGEP/SEZ/09/2017]

(Dharmvir Sharma)
Under Secretary to the Government of India

Note. - The principal notification No. 23/2003-Central Excise, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R 266 (E), dated the 31st March, 2003 and last amended by notification No. 28/2015-Central Excise dated the 15th May, 2015 published vide G.S.R. 388 (E), dated the 15th May, 2015

[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. 17/2017-Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on 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) as specified in column (2) of the Table below, which shall be amended or further amended, as the case may be, in the manner as 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.	34/2006-Central Excise, dated the 14th June, 2006 [Vide number G.S.R. 365 (E), dated the 14th June, 2006]	In the said notification, in the opening paragraph,- (a) the words, brackets and figures “read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978),” shall be omitted; (b) in clause (1), for the words, figures and brackets “the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)”, the words, figures and brackets “the Fourth Schedule of the Central Excise Act, 1944 (1 of 1944)” shall be substituted; (c) the clauses (2) and (3) shall be omitted.
2.	29/2012-Central Excise, dated the 9th July, 2012 [Vide number G.S.R. 541(E), dated the 9th July, 2012]	In the said notification,- (a) for the opening paragraph, the following paragraph shall be substituted, namely:- “In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Focus Product Scheme duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.15 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;

		<p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
3.	30/2012-Central Excise, dated the 9th July, 2012 [Vide number G.S.R. 542(E), dated the 9th July, 2012]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Focus Market Scheme duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.14 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
4.	32/2012-Central Excise, dated the 9th July, 2012 [Vide number G.S.R. 544(E), dated the 9th July, 2012]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.13.2 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT</p>

		credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”
6.	3/2013-Central Excise, dated the 18th the February, 2013 [Vide number G.S.R. 102(E), dated the 18th February, 2013]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:- “In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Post Export Export Promotion Capital Goods duty credit scrip (3% Export Promotion Capital Goods variant) issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 [Export Promotion Capital Goods (EPCG) Scheme] of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:- “(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
7.	14/2013-Central Excise, dated the 18th April, 2013 [Vide number G.S.R. 251(E), dated the 18th April, 2013]	<p>In the said notification,- (a) for the opening paragraph, the following paragraph shall be substituted, namely:- “In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Post Export Export Promotion Capital Goods duty credit scrip issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 [Export Promotion Capital Goods (EPCG) Scheme] of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:- “(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>

8.	18/2015-Central Excise, dated the 1st April, 2015 [Vide number G.S.R. 250(E), dated the 1st April, 2015]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Post Export Export Promotion Capital Goods duty credit scrip issued by the Regional Authority in accordance with paragraph 5.12 of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (h), the following condition shall be substituted, namely:-</p> <p>“(h) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
9.	20/2015-Central Excise, dated the 8th April, 2015 [Vide number G.S.R. 271(E), dated the 8th April, 2015]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a duty credit scrip issued by the Regional Authority under the Merchandise Exports from India Scheme in accordance with paragraph 3.04 read with paragraph 3.05 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (7), the following condition shall be substituted, namely:-</p> <p>“(7) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
10.	21/2015-Central Excise dated the 8	In the said notification,-

	<p>th April, 2015 [Vide number G.S.R. 272(E), dated the 8 th April, 2015]</p>	<p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:- “In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Service Exports from India Scheme duty credit scrip issued by the Regional Authority under paragraph 3.10 read with paragraph 3.08 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (7), the following condition shall be substituted, namely:- “(7) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
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2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.605/28/2017-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: (i) The principal notification number 34/2006-Central Excise, dated the 14th June, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.365(E), dated the 14th June, 2006 and was last amended by notification number 17/2013-Central Excise, dated the 16th May, 2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 315(E), dated the 16th May, 2013.

(ii) The principal notification number 29/2012-Central Excise, dated the 9th July, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 541 (E), dated the 9th July, 2012 and was last amended by notification number 17/2013-Central Excise, dated the 16th May, 2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 315(E), dated the 16th May, 2013.

(iii) The principal notification number 30/2012-Central Excise, dated the 9th July, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 542 (E), dated the 9th July, 2012 and was last amended by notification number 5/2014-Central Excise, dated the 24th February, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 106(E), dated the 24th February, 2014.

(iv) The principal notification number 32/2012-Central Excise, dated the 9th July, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 544 (E), dated the 9th July, 2012 and was last amended by notification number 17/2013-Central Excise, dated the 16th May, 2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 315(E), dated the 16th May, 2013.

(v) The principal notification number 2/2013-Central Excise, 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. 101(E), dated the 18th February, 2013.

(vi) The principal notification number 3/2013-Central Excise, 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. 102(E), dated the 18th February, 2013.

(vii) The principal notification number 14/2013-Central Excise, 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. 251(E), dated the 18th April, 2013.

(viii) The principal notification number 18/2015-Central Excise, 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. 250(E), dated the 1st April, 2015.

(xi) The principal notification number 20/2015-Central Excise, dated the 8th April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 271(E), dated the 8th April, 2015.

(x) The principal notification number 21/2015-Central Excise, dated the 8th April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 272(E), dated the 8th April, 2015. 272(E), dated the 8th April, 2015. 272(E), dated the 8th April, 2015.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 19/2017 - Central Excise (N.T.)

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and in supersession of the Central Excise Rules, 2002, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title, extent and commencement.- (1) These rules may be called the Central Excise Rules, 2017. (2) They extend to the whole of India. (3) They shall come into force on the 1 st day of July, 2017.

2. Definitions.- (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Central Excise Act, 1944 (1 of 1944);

(b) "assessment" includes self-assessment of duty made by the assessee under Rule 6 and provisional assessment under rule 7;

(c) "assessee" means any person who is liable for payment of duty assessed or a producer or manufacturer of excisable goods or a registered person of a private warehouse in which excisable goods are stored and includes an authorised agent of such person;

(d) "Board" means the Central Board of Excise and Customs constituted under the Central Board of Revenue Act, 1963 (54 of 1963);

(e) "duty" means the duty payable under section 3 of the Act;

(f) "notification" means the notification published in the Official Gazette;

(g) "warehouse" means any place or premises registered under rule 9; and

(2) The words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Appointment and jurisdiction of Central Excise Officers.- (1) The Board may, by notification, appoint such person as it thinks fit to be Central Excise Officer to exercise all or any of the powers conferred by or under the Act and these rules.

(2) The Board may, by notification, specify the jurisdiction of a Principal Chief Commissioner of Central Excise or Chief Commissioner of Central Excise, as the case may be, Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be or Commissioner of Central Excise (Appeals) for the purposes of the Act and the rules made thereunder.

(3) Any Central Excise Officer may exercise the powers and discharge the duties conferred or imposed by or under the Act or these rules on any other Central Excise Officer who is subordinate to him.

4. Duty payable on removal.- (1) Every person who produces or manufactures any excisable goods, or who stores such goods in a warehouse, shall pay the duty leviable on such goods in the manner provided in rule 8 or under any other law, and no excisable goods, on which any duty is payable, shall be removed without payment of duty from any place, where they are produced or manufactured, or from a warehouse, unless otherwise provided.

(2) Notwithstanding anything contained in sub-rule (1), Principal Commissioner or Commissioner, as the case may be, may, in exceptional circumstances having regard to the nature of the goods and shortage of storage space at the premises of the manufacturer where the goods are made, permit a manufacturer to store his goods in any other place outside such premises, without payment of duty subject to such conditions as he may specify.

5. Date for determination of duty and tariff valuation.- The rate of duty or tariff value applicable to any excisable goods shall be the rate or value in force on the date when such goods are removed from a factory or a warehouse, as the case may be.

Explanation.- If any excisable goods are used within the factory, the date of removal of such goods shall mean the date on which the goods are issued for such use.

6. Assessment of duty.- The assessee shall himself assess the duty payable on any excisable goods:

Provided that in case of cigarettes, the Superintendent or Inspector of Central Excise shall assess the duty payable before removal by the assessee.

7. Provisional assessment.- (1) Where the assessee is unable to determine the value of excisable goods or determine the rate of duty applicable thereto, he may request the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, in writing giving reasons for payment of duty on provisional basis and the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, may order allowing payment of duty on provisional basis at such rate or on such value as may be specified by him.

(2) The payment of duty on provisional basis may be allowed, if the assessee executes a bond in the form prescribed by notification by the Board with such surety or security in such amount as the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, deem fit, binding the assessee for payment of difference between the amount of duty as may be finally assessed and the amount of duty provisionally assessed.

(3) The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall pass order for final assessment, as soon as may be, after the relevant information, as may be required for finalising the assessment, is available, but within a period not exceeding six months from the date of the communication of the order issued under sub-rule (1):

Provided that the period specified in this sub-rule may, on sufficient cause being shown and the reasons to be recorded in writing, be extended by the Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be for a further period not exceeding six months and by the Principal Chief Commissioner of Central Excise or Chief Commissioner of Central Excise, as the case may be, for such further period as he may deem fit.

(4) The assessee shall be liable to pay interest on any amount paid or payable on the goods under provisional assessment, but not paid on the due date specified under sub-rule (1) of rule 8 and the first proviso thereto, as the case may be, at the rate specified by the Central Government, vide,

notification under section 11AA of the Act, for the period starting with the first day after the due date till the date of actual payment, whether such amount is paid before or after the issue of order for final assessment.

Explanation. - For the removal of doubt, it is hereby declared that the goods under provisional assessment, cleared in the month of January, 2017, say a provisional duty of Rs. 5000 is paid on the 6th February, 2017 [due date under sub-rule (1) of rule 8], a further duty of Rs 9000 is paid on the 15th April, 2017, and on the same day the documents for final assessment are submitted by the assessee. Final assessment order is issued on the 18th June, 2017, assessing the duty payable on goods as Rs. 15000, and consequently the assessee pays a duty of Rs 1000 on the 30th June, 2017, then no interest shall be payable on Rs 5000, interest shall be payable on Rs 9000 from the 7th February, 2017, till the 15th April, 2017, and interest shall be payable on Rs 1000 from the 7th February, 2017, till the 30th June, 2017, as due date for payment of duty of Rs 15000 is the 6th February, 2017.

(5) Where the assessee is entitled to a refund consequent to an order of final assessment under sub-rule (3), then, subject to sub-rule (6), there shall be paid an interest on such refund as provided under section 11BB of the Act.

(6) Any amount of refund determined under sub-rule (3) shall be credited to the Fund:

Provided that the amount of refund, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to-

(a) the duty of excise paid by the manufacturer, if he had not passed on the incidence of such duty to any other person; or

(b) the duty of excise borne by the buyer, if he had not passed on the incidence of such duty to any other person.

8. Manner of payment.- (1) The duty on the goods removed from the factory or the warehouse during a month shall be paid by the 6th day of the following month, if the duty is paid electronically through internet banking and by the 5th day of the following month, in any other case:

Provided that in case of goods removed during the month of March, the duty shall be paid by the 31st day of March:

Provided further that where an assessee is eligible to avail of the exemption under a notification based on the value of clearances in a financial year, the duty on goods cleared during a quarter of the financial year shall be paid by the 6th day of the month following that quarter, if the duty is paid electronically through internet banking and in any other case, by the 5th day of the month following that quarter, except in case of goods removed during the last quarter, starting from the 1st day of January and ending on the 31st day of March, for which the duty shall be paid by the 31st day of March.

Explanation-1. - For the removal of doubts, it is hereby clarified that an assessee, shall be eligible, if his aggregate value of clearances of all excisable goods for home consumption in the preceding financial year, computed in the manner specified in the said notification, did not exceed rupees four hundred lakhs.

Explanation-2. - The manner of payment as specified in this proviso shall be available to the assessee for the whole of the financial year.

(2) Every assessee shall electronically pay duty through internet banking:

Provided that the Assistant Commissioner or the Deputy Commissioner of Central Excise, for reasons to be recorded in writing, allow an assessee payment of duty by any mode other than internet banking.

(3) The duty of excise shall be deemed to have been paid for the purposes of these rules on the excisable goods removed in the manner provided under sub-rule (1) and the credit of such duty allowed, as provided by or under any rule.

(4) If the assessee fails to pay the amount of duty by due date, he shall be liable to pay the outstanding amount along with interest at the rate specified by the Central Government vide notification under section 11AA of the Act on the outstanding amount, for the period starting with the first day after due date till the date of actual payment of the outstanding amount.

(5) If the assessee fails to pay the duty declared as payable by him in the return within a period of one month from the due date, then the assessee is liable to pay the penalty at the rate of one per cent on such amount of the duty not paid, for each month or part thereof calculated from the due date, for the period during which such failure continues.

Explanation.- For the purposes of this sub-rule, 'month' means the period between two consecutive due dates for payment of duty specified under sub-rule (1) or the first proviso to sub-rule (1), as the case may be.

(6) The provisions of section 11 of the Act shall be applicable for recovery of the duty as assessed under rule 6 and mentioned in the return filed under these rules, the interest under sub-rule (4) and the penalty under sub-rule (5) in the same manner as they are applicable for recovery of any duty or other sums payable to the Central Government. Explanation 1.- For the purposes of this rule,-

(a) the duty liability shall be deemed to have been discharged only if the amount payable is credited to the account of the Central Government by the specified date;

(b) if the assessee deposits the duty by cheque, the date of presentation of the cheque in the bank designated by the Central Board of Excise and Customs for this purpose shall be deemed to be the date on which the duty has been paid subject to realisation of that cheque.

Explanation 2.- For the purposes of this rule, the expressions 'duty' or 'duty of excise' shall also include the amount payable in terms of the CENVAT Credit Rules, 2017.

9. Registration.- (1) Every person, who produces, manufactures, carries on trade, holds private store-room or warehouse or otherwise uses excisable goods or an importer who issues an invoice on which CENVAT credit can be taken, shall get registered:

Provided that a registration obtained under rule 9 of the Central Excise Rules, 2002 shall be deemed to be valid as the registration made under these rules.

(2) The Board may, by notification and subject to such conditions or limitations as may be specified in such notification, specify person or class of persons who may not require such registration.

(3) The registration under sub-rule (1) shall be subject to such conditions, safeguards and procedure as may be specified by notification by the Board.

10. Daily stock account.- (1) Every assessee shall maintain proper records, on a daily basis, in a legible manner indicating the particulars regarding description of the goods produced or manufactured, opening balance, quantity produced or manufactured, inventory of goods, quantity removed, assessable value, the amount of duty payable and particulars regarding amount of duty actually paid.

(2) The first page and the last page of each such account book shall be duly authenticated by the producer or the manufacturer or his authorised agent.

(3) All such records shall be preserved for a period of five years immediately after the financial year to which such records pertain.

(4) The records under this rule may be preserved in electronic form and every page of the record so preserved shall be authenticated by means of a digital signature.

(5) The Board may, by notification, specify the conditions, safeguards and procedure to be followed by an assessee preserving digitally signed records.

Explanation.- For the purposes of this rule and rule 11, the expressions, "authenticate", "digital signature" and "electronic form" shall have the respective meanings as assigned to them in the Information Technology Act, 2000 (21 of 2000).

11. Goods to be removed on invoice.- (1) No excisable goods shall be removed from a factory or a warehouse except under an invoice signed by the owner of the factory or his authorised agent and in the case of cigarettes, each such invoice shall also be countersigned Page 6 of 15 by the Inspector of Central Excise or the Superintendent of Central Excise before the cigarettes are removed from the factory.

(2) The invoice shall be serially numbered and shall contain the registration number, address of the concerned Central Excise division, name of the consignee, description, classification, time and date of removal, mode of transport and vehicle registration number, rate of duty, quantity and value, of goods and the duty payable thereon:

Provided that in case of a proprietary concern or a business owned by Hindu Undivided Family, the name of the proprietor or Hindu Undivided Family, as the case may be, shall also be mentioned in the invoice:

Provided further that if goods are directly sent to a job worker on the direction of a manufacturer, the invoice shall also contain the details of the manufacturer as buyer and contain the details of job worker as the consignee:

Provided also that if the goods are directly sent to any person on the direction of the registered dealer, the invoice shall also contain the details of the registered dealer as the buyer and the person as the consignee, and that person shall take CENVAT credit on the basis of the registered dealer's invoice:

Provided also that if the goods imported under the cover of a bill of entry are sent directly to buyer's premises, the invoice issued by the importer shall mention that goods are sent directly from the place or port of import to the buyer's premises.

(3) The invoice shall be prepared in triplicate in the following manner, namely:-

- (i) the original copy being marked as ORIGINAL FOR BUYER;
- (ii) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
- (iv) the triplicate copy being marked as TRIPLICATE FOR ASSESSEE.

(4) Only one copy of invoice book shall be in use at a time, unless otherwise allowed by the Assistant Commissioner of Central Excise, or the Deputy Commissioner of Central Excise, as the case may be, in the special facts and circumstances of each case.

(5) Before making use of the invoice book, the serial numbers of the same shall be intimated to the Superintendent of Central Excise having jurisdiction.

(6) The provisions of this rule shall apply mutatis mutandis to goods supplied by an importer who issues an invoice on which CENVAT credit can be taken, or a first stage dealer or a second stage dealer:

Provided that in case of the first stage dealer receiving imported goods under an invoice bearing an indication that the credit of additional duty of customs levied on the said goods under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be admissible, the said dealer shall on the resale of the said imported goods, indicate on the invoice issued by him that no credit of the additional duty levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall be admissible:

Provided further that in case of the second stage dealer receiving imported goods under an invoice bearing an indication that the credit of additional duty of customs levied on the said goods under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be admissible, the said dealer shall on the resale of such imported goods, indicate on the Page 7 of 15 invoice issued by him that no credit of the additional duty levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall be admissible.

(7) An invoice issued under this rule by a manufacturer may be authenticated by means of a digital signature:

Provided that where the duplicate copy of the invoice meant for transporter is digitally signed, a hard copy of the duplicate copy of the invoice meant for transporter shall be used for transport of goods.

(8) The Board may, by notification, specify the conditions, safeguards and procedure to be followed by an assessee using digitally signed invoice.

Explanation.- For the purposes of these rules, first stage dealer and second stage dealer shall have the meanings assigned to them in CENVAT Credit Rules, 2017.

12. Filing of return.- (1) Every assessee shall submit to the Superintendent of Central Excise a monthly return in the form specified by notification by the Board, of production and removal of goods and other relevant particulars, within ten days after the close of the month to which the return relates:

Provided that an assessee, manufacturing pan masala containing tobacco falling under tariff item 2403 99 90 and paying duty of Central Excise more than rupees five lakhs in the month, shall also file, along with the return, for the month to which the said return relates, a statement summarizing,-

- (i) the purchase invoices for the month with the names and addresses of the suppliers of betel nut, tobacco and packing material along with the quantity of the said goods purchased; and
- (ii) the sales invoices for the month with the names and addresses of the buyers, description, quantity and value of goods sold by the assessee.

Explanation.- When the goods are not sold from the factory, the address of the premises to which the goods are dispatched from the factory shall also be provided:

Provided further that where an assessee is eligible to avail of the exemption under a notification based on the value of clearances in a financial year, he shall file a quarterly return in the form specified, by notification, by the Board, of production and removal of goods and other relevant particulars within ten days after the close of the quarter to which the return relates.

Explanation 1. - For the purposes of this proviso, it is hereby clarified that an assessee shall be eligible, if his aggregate value of clearances of all excisable goods for home consumption in the preceding financial year computed in the manner specified in the said notification did not exceed rupees four hundred lakhs.

Explanation 2. - The filing of returns as specified in this proviso shall be available to the assessee for the whole of the financial year.

(2)(a) Notwithstanding anything containing in sub-rule (1), every assessee shall submit to the Superintendent of Central Excise, an Annual Return for the preceding financial year to which Page 8 of 15 the return relates in the form specified by notification by the Board by 30th day of November of the succeeding year.

(b) The Central Government may, by notification, and subject to such conditions or limitations as may be specified in such notification, specify assessee or class of assessee who may not be required to submit such an Annual Return.

(c) The provision of this sub-rule and clause (b) of sub-rule (7) shall mutatis mutandis apply to a hundred per cent Export- Oriented Unit.

(3) The proper officer may on the basis of information contained in the return filed by the assessee under sub-rule (1), and after such further enquiry as he may consider necessary, scrutinise the correctness of the duty assessed by the assessee on the goods removed, in the manner to be prescribed by the Board.

(4) Every assessee shall make available to the proper officer all the documents and records for verification as and when required by such officer.

(5) Where any return referred to in this rule is submitted by the assessee after due date as specified for every return, the assessee shall pay to the credit of the Central Government, an amount calculated at the rate of one hundred rupees per day subject to a maximum of twenty thousand rupees for the period of delay in submission of each such return or statement.

(6) The Central Board of Excise and Customs may, by an order extend the period specified in this rule by such period as deemed necessary under the circumstances of special nature to be specified therein.

(7)(a) An assessee, who has filed a return in the form referred to in sub-rule(1) within the date specified under that sub-rule or the second proviso thereto, may submit a revised return by the end of the calendar month in which the original return is filed.

Explanation.- Where an assessee submits a revised return under clause (a), the 'relevant date' for the purpose of recovery of Central Excise duty, if any, under section 11A of the Act shall be the date of submission of such revised return.

(b) An assessee who has filed Annual Return referred to in clause (a) of sub-rule (2) by the due date mentioned in clause (a) of that sub-rule, may submit a revised return within a period of one month from the date of submission of the said Annual Return.

13. Power to impose restrictions in certain types of cases.- Notwithstanding anything contained in these rules, where the Central Government, having regard to the extent of evasion of duty, nature and type of offences or such other factors as may be relevant, is of the opinion that in order to prevent evasion of, or default in payment of duty of excise, it is necessary in the public interest to provide for certain measures including restrictions on a manufacturer, a registered importer, first stage and second stage dealer or an exporter may, by notification in the Official Gazette, specify the nature of restrictions including suspension of registration in case of an importer or a dealer, types of facilities to be withdrawn and procedure for issue of such order by the Principal Chief Commissioner of Central Excise or Chief Commissioner of Central Excise, as the case may be.

14. Special procedure for payment of duty.- (1) The Central Government may, by notification, specify the goods in respect of which an assessee shall have the option to pay the duty of excise on the basis of such factors as may be relevant to production of such goods and at such rate as may be specified in the said notification, subject to such limitations and conditions, including those relating to interest or penalty, as may be specified in such notification.

(2) The Central Government may also specify by notification the manner of making an application for availing of the special procedure for payment of duty, the abatement, if any, that may be allowed on account of closure of a factory during any period, and any other matter incidental thereto.

15. Credit of duty on goods brought to the factory. - (1) Where any goods on which duty had been paid at the time of removal thereof are brought to any factory for being re-made, refined, re-conditioned or for any other reason, the assessee shall state the particulars of such receipt in his records and shall be entitled to take CENVAT credit of the duty paid as if such goods are received as inputs under the CENVAT Credit Rules, 2017 and utilise this credit according to the said rules.

(2) If the process to which the goods are subjected before being removed does not amount to manufacture, the manufacturer shall pay an amount equal to the CENVAT credit taken under sub-rule (1) and in any other case the manufacturer shall pay duty on goods received under sub-rule (1) at the rate applicable on the date of removal and on the value determined under sub-section (3) of section 3 or section 4 or section 4A of the Act, as the case may be.

Explanation:- The amount paid under this sub-rule shall be allowed as CENVAT credit as if it was a duty paid by the manufacturer who removes the goods.

(3) If there is any difficulty in following the provisions of sub-rule (1) and sub-rule (2), the assessee may receive the goods for being re-made, refined, re-conditioned or for any other reason and may remove the goods subsequently subject to such conditions as may be specified by the Principal Commissioner or Commissioner, as the case may be.

16. Warehousing provisions.- (1) The Central Government may by notification, extend the facility of removal of any excisable goods from the factory of production to a warehouse, or from one warehouse to another warehouse without payment of duty.

(2) The facility under sub-rule (1) shall be available subject to such conditions, including penalty and interest, limitations, including limitation with respect to the period for which the goods may remain in the warehouse, and safeguards and procedure, including in the matters relating to dispatch, movement, receipt, accountal and disposal of such goods, as may be specified by the Board.

(3) The responsibility for payment of duty on the goods that are removed from the factory of production to a warehouse or from one warehouse to another warehouse shall be upon the consignee.

(4) If the goods dispatched for warehousing or re-warehousing are not received in the warehouse, the responsibility for payment of duty shall be upon the consignor.

17. Remission of duty.- (1) Where it is shown to the satisfaction of the Principal Commissioner or Commissioner, as the case may be, that goods have been lost or destroyed by natural causes or by unavoidable accident or are claimed by the manufacturer as unfit for consumption or for marketing, at any time before removal, he may remit the duty payable on such goods, subject to such conditions as may be imposed by him by order in writing:

Provided that where such duty does not exceed ten thousand rupees, the provisions of this rule shall have effect as if for the expression "Principal Commissioner or Commissioner, as the case may be ", the expression "Superintendent of Central Excise" has been substituted:

Provided further that where such duty exceeds ten thousand rupees but does not exceed one lakh rupees, the provisions of this rule shall have effect as if for the expression "Principal Commissioner or Commissioner, as the case may be", the expression "Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be", has been substituted:

Provided also that where such duty exceeds One lakh rupees but does not exceed five lakh rupees, the provisions of this rule shall have effect as if for the expression " Principal Commissioner or Commissioner, as the case may be ", the expression "Joint Commissioner of Central Excise or Additional Commissioner of Central Excise, as the case may be", has been substituted

(2) The authority referred to in sub-rule (1) shall, within a period of three months from the date of receipt of an application, decide the remission of duty:

Provided that the period specified in this sub-rule may, on sufficient cause being shown and reasons to be recorded in writing, be extended by an authority next higher than the authority before whom the application for remission of duty is pending, for a further period not exceeding six months.

18. Rebate of duty.- Where any goods are exported, the Central Government may, by notification, grant rebate of duty paid on such excisable goods or duty paid on materials used in the manufacture or processing of such goods and the rebate shall be subject to such conditions or limitations, if any, and fulfilment of such procedure, as may be specified in the notification.

Explanation.- For the purposes of this rule, "export", with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India and includes shipment of goods as provision or stores for use on board a ship proceeding to a foreign port or supplied to a foreign going aircraft.

19. Export without payment of duty.- (1) Any excisable goods may be exported without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, as may be approved by the Principal Commissioner or Commissioner, as the case may be.

(2) Any material may be removed without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, for use in the manufacture or processing of goods which are exported, as may be approved by the Principal Commissioner or Commissioner, as the case may be.

(3) The export under sub-rule (1) or sub-rule (2) shall be subject to such conditions, safeguards and procedure as may be specified by notification by the Board.

20. Removal of goods for job work, etc.- Any inputs received in a factory may be removed as such or after being partially processed to a job worker for further processing, testing, repair, re-conditioning or any other purpose subject to the fulfilment of conditions specified in this behalf by the Commissioner of Central Excise having jurisdiction.

21. Special procedure for removal of semi-finished goods for certain purposes.- The Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be may by special order and subject to conditions as may be specified by the Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be, permit a manufacturer to remove excisable goods which are in the nature of semi-finished goods, for carrying out certain manufacturing processes, to some other premises and to bring back such goods to his factory, without payment of duty, or to some other registered premises and allow these goods to be removed on payment of duty or without payment of duty for export from such other registered premises.

22. Special procedure for removal of excisable goods for carrying out certain processes. - The Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be, by special order and subject to such conditions as may be specified by him, permit a manufacturer to remove excisable goods manufactured in his factory, without payment of duty, for carrying out tests or any other process not amounting to manufacture, to any other premises, whether or not registered, and after carrying out such tests or any such other process may allow,-

(a) bringing back such goods to the said factory without payment of duty, for subsequent clearance for home consumption or export, as the case may be; or

(b) removal of such goods from the said other premises, for home consumption on payment of duty leviable thereon or without payment of duty for export, as the case may be:

Provided that this rule shall not apply to the goods known as "prototypes" which are sent out for trial or development test.

23. Removal of goods by a Hundred percent Export-Oriented Undertaking for Domestic Tariff Area.- (1) Where any goods are removed from a hundred per cent export-oriented undertaking to domestic tariff area, such removal shall be made under an invoice by following the procedure specified in rule 11, and the duty leviable on such goods shall be paid by utilizing the CENVAT credit or by crediting the duty payable to the account of the Central Government in the manner specified in rule 8.

(2) The unit shall maintain in the form specified by notification by the Board appropriate account relating to production, description of goods, quantity removed, and the duty paid.

(3) The unit shall electronically submit a monthly return, in the form specified, by notification, by the Board, to the Superintendent of Central Excise, within ten days from the close of the month to which

the return relates, in respect of excisable goods manufactured in, and receipt of inputs and capital goods in, the unit:

Provided that the Central Board of Excise and Customs may, by an order extend the period by such period as deemed necessary under the circumstances of special nature to be specified therein.

(4) The proper officer may on the basis of information contained in the return filed by the unit under sub-rule (3), and after such further enquiry as he may consider necessary, scrutinise the correctness of the duty assessed by the assessee on the goods removed, in the manner to be prescribed by the Board.

(5) Every assessee shall make available to the proper officer all the documents and records for verification as and when required by such officer.

(6) Where the return is submitted under sub-rule (3) by the assessee after the due date as mentioned in that sub-rule, the assessee shall pay to the credit of the Central Government, an amount calculated at the rate of one hundred rupees per day subject to a maximum of twenty thousand rupees for the period of delay in submission of each return.

(7) An assessee, who has filed a return in the form referred to in sub-rule (3) within the date specified under that sub-rule, may submit a revised return by the end of the calendar month in which the original return is filed.

Explanation.- Where an assessee submits a revised return under this sub-rule, the “relevant date” for the purpose of recovery of Central Excise duty, if any, under section 11A of the Act shall be the date of submission of such revised return.

24. Access to a registered premises.-

(1) An officer empowered by the Principal Commissioner or Commissioner, as the case may be in this behalf shall have access to any premises registered under these rules for the purpose of carrying out any scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

(2) Every assessee, an importer who issues an invoice on which CENVAT credit can be taken, first stage and second stage dealer shall furnish to the officer empowered under subrule (1), a list in duplicate, of all the records prepared and maintained for accounting of transaction in regard to receipt, purchase, manufacture, storage, sales or delivery of the goods including inputs and all the financial records and statements (including trial balance or its equivalent).

(3) Every assessee, an importer who issues an invoice on which CENVAT credit can be taken, first stage and second stage dealer shall, on demand make available to the officer empowered under sub-rule (1) or the audit party deputed by the Principal Commissioner or Commissioner, as the case may be or the Comptroller and Auditor- General of India, or a cost accountant or chartered accountant nominated under section 14A or section 14 AA of the Act,-

(i) the records maintained or prepared by him in terms of sub-rule (2);

(ii) the cost audit reports, if any, under section 148 of the Companies Act, 2013 (18 of 2013); and

(iii) the income-tax audit report, if any, under section 44 AB of the Income-tax Act, 1961 (43 of 1961),
Page 13 of 15 for the scrutiny of the officer or the audit party or the cost accountant or chartered accountant, within the time limit specified by the said officer or the audit party or the cost accountant or chartered accountant, as the case may be.

25. Power to stop and search.- Any Central Excise Officer, may search any conveyance carrying excisable goods in respect of which he has reason to believe that the goods are being carried with the intention of evading duty.

26. Power to detain or seize goods.- If a Central Excise Officer, has reason to believe that any goods, which are liable to excise duty but no duty has been paid thereon or the said goods were removed with the intention of evading the duty payable thereon, the Central Excise Officer may detain or seize such goods.

27. Return of records.- The books of accounts or other documents, seized by the Central Excise Officer or produced by an assessee or any other person, which have not been relied on for the issue of notice under the Act or the rules made thereunder, shall be returned within thirty days of the issue of said notice or within thirty days from the date of expiry of the period for issue of said notice:

Provided that the Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be, may order for the retention of such books of accounts or documents, for reasons to be recorded in writing and the Central Excise Officer shall intimate to the assessee or such person about such retention.

28. Confiscation and penalty.- (1) Subject to the provisions of section 11 AC of the Act, if any producer, manufacturer, registered person of a warehouse, or an importer who issues an invoice on which CENVAT credit can be taken, or a registered dealer,

(a) removes any excisable goods in contravention of any of the provisions of these rules or the notifications issued under these rules; or

(b) does not account for any excisable goods produced or manufactured or stored by him; or

(c) engages in the manufacture, production or storage of any excisable goods without having applied for the registration certificate required under section 6 of the Act; or

(d) contravenes any of the provisions of these rules or the notifications issued under these rules with intent to evade payment of duty,

then, all such goods shall be liable to confiscation and the producer or manufacturer or registered person of the warehouse, or an importer who issues an invoice on which CENVAT credit can be taken, or a registered dealer, as the case may be, shall be liable to a penalty not exceeding the duty on the excisable goods in respect of which any contravention of the nature referred to in clause (a) or clause (b) or clause (c) or clause (d) has been committed, or five thousand rupees, whichever is greater.

(2) An order under sub-rule (1) shall be issued by the Central Excise Officer, following the principles of natural justice.

29. Penalty for certain offences.- (1) Any person who acquires possession of, or is in any way concerned in transporting, removing, depositing, keeping, concealing, selling or purchasing, or in any other manner deals with, any excisable goods which he knows or has reason to believe are liable to confiscation under the Act or these rules, shall be liable to a penalty not exceeding the duty on such goods or two thousand rupees, whichever is higher:

Provided that where any proceeding for the person liable to pay duty have been concluded under clause (a) or clause (d) of sub-section (1) of section 11AC of the Act in respect of duty, interest and

penalty, all proceedings in respect of penalty against other persons, if any, in the said proceedings shall also be deemed to be concluded.

(2) Any person, who issues-

(i) an excise duty invoice without delivery of the goods specified therein or abets in making such invoice; or

(ii) any other document or abets in making such document, on the basis of which the user of said invoice or document is likely to take or has taken any ineligible benefit under the Act or the rules made thereunder like claiming of CENVAT credit under the CENVAT Credit Rules, 2017 or refund, shall be liable to a penalty not exceeding the amount of such benefit or five thousand rupees, whichever is higher.

30. General penalty.- A breach of these rules shall, where no other penalty is provided herein or in the Act, be punishable with a penalty which may extend to five thousand rupees and with confiscation of the goods in respect of which the offence is committed.

31. Confiscated property to vest in Central Government.- (1) When any goods are confiscated under these rules, such thing shall thereupon vest in the Central Government.

(2) The Central Excise Officer adjudging confiscation shall take and hold possession of the things confiscated, and every Officer of Police, on the requisition of such Central Excise Officer, shall assist him in taking and holding such possession.

32. Disposal of confiscated goods.- Confiscated goods in respect of which the option of paying a fine in lieu of confiscation has not been exercised, shall be sold, destroyed or otherwise disposed of in such manner as the Principal Commissioner or Commissioner, as the case may be may direct.

33. Storage charges in respect of goods confiscated and redeemed.- If the owner of the goods, the confiscation of which has been adjudged, exercises his option to pay fine in lieu of confiscation, he may be required to pay such storage charges as may be determined by the adjudicating officer.

34. Power to issue supplementary instructions.- The Board or the Principal Chief Commissioner or Chief Commissioner, as the case may be or the Principal Commissioner or Commissioner, as the case may be, may issue written instructions providing for any incidental or supplemental matters, consistent with the provisions of the Act and these rules.

35. Transitional provision. - (1) Any notification, circular, instruction, standing order, trade notice or other order issued under the Central Excise (No. 2) Rules, 2001 or Central Excise Rules, 2002, as the case may be, by the Central Government, the Central Board of Excise and Customs, the Principal Chief Commissioner of Central Excise or Chief Commissioner of Central Excise, as the case may be or the Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be, and in force at the commencement of these rules, shall, to the extent it is relevant and consistent with these rules, be deemed to be valid and issued under the corresponding provisions of these rules.

(2) References in any rule, notification, circular, instruction, standing order, trade notice or other order to the Central Excise (No. 2) Rules, 2001 or Central Excise Rules, 2002, as the case may be, and any provision thereof, on the commencement of these rules, be construed as references to the Central Excise Rules, 2017 and any corresponding provision thereof.

[F. No. 201/08/2017-CX.6]

(ROHAN)
Under Secretary to the Government of India



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

MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 20/2017 - Central Excise (N.T.)

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and in supersession of the CENVAT Credit Rules, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title, extent and commencement. - (1) These rules may be called the CENVAT Credit Rules, 2017.

(2) They extend to the whole of India.

(3) They shall come into force on the 1 st day of July, 2017.

2. Definitions. - (1) In these rules, unless the context otherwise requires,-

(a) "Customs Tariff Act" means the Customs Tariff Act, 1975 (51 of 1975);

(b) "electronic credit ledger" means the electronic credit ledger referred to in sub-section (46) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017);

(c) "Excise Act" means the Central Excise Act, 1944 (1 of 1944);

(d) "exempted goods" means excisable goods which are exempt from the whole of the duty of excise leviable thereon, and includes goods which are chargeable to "Nil" rate of duty;

(e) "final products" means excisable goods manufactured or produced from input;

(f) "first stage dealer" means a dealer, who purchases the goods directly from,-

(i) the manufacturer under the cover of an invoice issued in terms of the provisions of Central Excise Rules, 2017 or from the depot of the said manufacturer, or from premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer, under cover of an invoice; or

(ii) an importer or from the depot of an importer or from the premises of the consignment agent of the importer, under cover of an invoice;

(g) "input" means excisable goods used in the factory by the manufacturer of the final product but excludes high speed diesel oil or motor spirit, commonly known as petrol;

(h) "job work" means processing or working upon of raw material or semi-finished goods supplied to the job worker, so as to complete a part or whole of the process resulting in the manufacture or finishing of an article or any operation which is essential for aforesaid process and the expression "job worker" shall be construed accordingly;

(i) "notification" means the notification published in the Official Gazette;

(j) "person" means the person referred to in sub-section (84) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017);

(k) "place of removal" means-

(i) a factory or any other place or premises of production or manufacture of the excisable goods;

(ii) a warehouse or any other place or premises wherein the excisable goods have been permitted to be deposited without payment of duty;

(iii) a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory,

from where such goods are removed;

(l) "second stage dealer" means a dealer who purchases the goods from a first stage dealer;

(2) The words and expressions used in these rules and not defined but defined in the Excise Act shall have the meanings respectively assigned to them in the Excise Act.

3. CENVAT credit. - (1) A manufacturer or producer of final products shall be allowed to take credit (hereinafter referred to as the CENVAT credit) of -

(a) the duty of excise specified in the Fourth Schedule to the Excise Act, as leviable under the said Act,

(b) the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001);

(c) the additional duty leviable under Section 3 of the Customs Tariff Act, equivalent to the duty of excise as specified under clauses (a) and (b);

(d) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act;

(e) the additional duty of excise leviable under Section 85 of Finance Act, 2005 (18 of 2005) Page 3 of 16 paid on

any input received in the factory of manufacture of final product on or after the 1 st day of July, 2017 including the said duties paid on any input used in the manufacture of intermediate products, by a job-worker availing the benefit of exemption specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 214/86- Central Excise, dated the 25th March, 1986, published in the Gazette of India vide number G.S.R. 547 (E), dated the 25th March, 1986, and received by the manufacturer for use in, or in relation to, the manufacture of final product, on or after the 1st day of July, 2017.

(2) Notwithstanding anything contained in sub-rule (1), the manufacturer or producer of final products shall be allowed to take CENVAT credit of the duty paid on inputs lying in stock or in process or inputs contained in the final products lying in stock on the date on which any goods manufactured by the said manufacturer or producer cease to be exempted goods or any goods become excisable.

(3) The CENVAT credit may be utilised for payment of -

(a) any duty of excise on any final product; or

(b) an amount equal to CENVAT credit taken on inputs if such inputs are removed as such or after being partially processed; or

(c) an amount under sub rule (2) of rule 15 of Central Excise Rules, 2017:

Provided that while paying duty of excise, the CENVAT credit shall be utilized only to the extent such credit is available on the last day of the month or quarter, as the case may be, for payment of duty relating to that month or the quarter, as the case may be:

Provided also that the CENVAT credit of any duty specified in sub-rule (1), except the National Calamity Contingent duty under clause (b) thereof, shall not be utilised for payment of the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001):

Provided also that the CENVAT credit of any duty mentioned in sub-rule (1), other than credit of additional duty of excise leviable under section 85 of Finance Act, 2005 (18 of 2005), shall not be utilised for payment of said additional duty of excise on final products.

(4) Notwithstanding anything contained in sub-rule (1) and sub-rule (3), CENVAT credit in respect of -

(i) the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001);

(ii) the additional duty leviable under section 3 of the Customs Tariff Act, equivalent to the duty of excise specified under item (i) above;

(iii) the additional duty of excise leviable under section 85 of Finance Act, 2005 (18 of 2005), shall be utilised towards payment of duty of excise under the said National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001), or the additional duty of excise leviable under section 85 of Finance Act, 2005 (18 of 2005) respectively, on any final products manufactured by the manufacturer or for payment of such duty on inputs themselves, if such inputs are removed as such or after being partially processed.

4. CENVAT credit in certain cases.- (1) When inputs on which CENVAT credit has been taken, are removed as such from the factory, the manufacturer of the final products shall pay an amount equal to the credit availed in respect of such inputs and such removal shall be made under the cover of an invoice referred to in rule 11.

(2) If the value of any input, on which CENVAT credit has been taken is written off fully or partially or where any provision to write off fully or partially has been made in the books of account then the manufacturer shall pay an amount equivalent to the CENVAT credit taken in respect of the said input:

Provided that if the said input is subsequently used in the manufacture of final products, the manufacturer shall be entitled to take the credit of the amount equivalent to the CENVAT credit paid earlier subject to the other provisions of these rules.

(3) Where on any goods manufactured or produced by an assessee, the payment of duty is ordered to be remitted under rule 17 of the Central Excise Rules, 2017, the CENVAT credit taken on the inputs used in the manufacture or production of said goods shall be reversed.

Explanation 1.- The amount payable under sub-rules (1), (2) and (3), unless specified otherwise, shall be paid by the manufacturer of goods by debiting the CENVAT credit or otherwise on or before the 5th day of the following month except for the month of March, where such payment shall be made on or before the 31st day of the month of March.

Explanation 2.- If the manufacturer of goods fails to pay the amount payable under sub-rules (1), (2) and (3), it shall be recovered, in the manner as provided in rule 16, for recovery of CENVAT credit wrongly taken and utilised.

(4) The amount paid under sub-rule (1) shall be eligible as CENVAT credit as if, it was a duty paid by the person who removed such goods under sub-rule (1).

5. CENVAT credit in exemption cases.-Where the provisions of any other rule or notification provide for grant of whole or part exemption on condition of non-availability of credit of duty paid on any input, if the credit of duty paid on input is availed, the reversal of such credit after clearance of the goods (after the due date for payment of duty on such goods) shall render the manufacturer eligible for the exemption.

6. Conditions for allowing CENVAT credit. - (1) The CENVAT credit in respect of inputs may be taken immediately on receipt of the inputs in the factory of the manufacturer or in the premises of the job worker, in case goods are sent directly to the job worker on the direction of the manufacturer:

Provided that the manufacturer shall not take CENVAT credit after one year of the date of issue of any of the documents specified in sub- rule (1) of rule 11.

(2) (a) The CENVAT credit on inputs shall be allowed even if any inputs as such or after being partially processed are sent to a job worker and from there subsequently sent to another job worker and likewise, for further processing, testing, repairing, re-conditioning or for the manufacture of intermediate goods necessary for the manufacture of final products or any other purpose, and it is established from the records, challans or memos or any other document produced by the manufacturer taking the CENVAT credit that the inputs or the products produced therefrom are received back by the manufacturer, within one hundred and eighty days of their being sent from the factory:

Provided that credit shall also be allowed even if any inputs are directly sent to a job worker without their being first brought to the premises of the manufacturer, and in such a case, the period of one hundred and eighty days shall be counted from the date of receipt of the inputs by the job worker;

(b) if the inputs are not received back within the time specified under sub-clause (a) by the manufacturer, the manufacturer shall pay an amount equivalent to the CENVAT credit attributable to the inputs, by debiting the CENVAT credit or otherwise, but the manufacturer may take the CENVAT credit again when the inputs are received back in the factory.

(3) The Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over the factory of the manufacturer of the final products who has sent the input or partially processed inputs outside his factory to a jobworker may, by an order, which shall be valid for three financial years, in respect of removal of such input or partially processed input, and subject to such conditions as he may impose in the interest of revenue including the manner in which duty, if leviable, is to be paid, allow final products to be cleared from the premises of the job-worker.

Explanation I.- The amount mentioned in this rule, unless specified otherwise, shall be paid by the manufacturer of goods by debiting the CENVAT credit or otherwise on or before the 5th day of the following month except for the month of March, when such payment shall be made on or before the 31st day of the month of March.

Explanation II. - If the manufacturer of goods fails to pay the amount payable under this rule, it shall be recovered, in the manner as provided in rule 16, for recovery of CENVAT credit wrongly taken.

Explanation III.- In case of a manufacturer who avails the exemption under a notification based on the value of clearances in a financial year, the expressions, "following month" and "month of March" occurring in Explanation I shall be read respectively as "following quarter" and "quarter ending with the month of March".

7. Refund of CENVAT Credit. - (1) A manufacturer who clears a final product or an intermediate product for export without payment of duty under bond or letter of undertaking, shall be allowed refund of CENVAT credit as determined by the following formula subject to procedure, safeguards, conditions and limitations, as may be specified by the Board by notification in the Official Gazette:

$$\text{Refund amount} = \frac{(\text{Export turnover of goods}) \times \text{Net CENVAT Credit}}{\text{Total turnover}}$$

Where,

- (a) "Refund amount" means the maximum refund that is admissible;
 - (b) "Net CENVAT credit" means total CENVAT credit availed on inputs by the manufacturer reduced by the amount reversed in terms of sub-rule (3) of rule 4, during the relevant period;
 - (c) "Export turnover of goods" means the value of final products and intermediate products cleared during the relevant period and exported without payment of Central Excise duty under bond or letter of undertaking;
 - (d) "Total turnover" means sum total of the value of -
 - (i) all excisable goods cleared during the relevant period including exempted goods, dutiable goods and excisable goods exported;
 - (ii) all inputs removed as such under sub-rule (1) of rule 4 against an invoice, during the period for which the claim is filed.
- (2) No refund of credit shall be allowed if the manufacturer avails of drawback allowed under the Customs and Central Excise Duties and Service Tax Drawback Rules, 1995, or claims rebate of duty under the Central Excise Rules, 2002 or Central Excise Rules, 2017, as the case may be, in respect of such duty.

Explanation 1. - For the purposes of this rule,

- (1) "export goods" means any goods which are to be taken out of India to a place outside India.
- (2) "relevant period" means the period for which the claim is filed.

8. Obligation of a manufacturer or producer of final products.- (1) The CENVAT credit shall not be allowed on such quantity of input as is used in or in relation to the manufacture of exempted goods and their clearance upto the place of removal and the credit not allowed shall be calculated and paid by the manufacturer, in terms of the provisions of sub-rule (2) or sub-rule (3), as the case may be.

Explanation 1.- For the purposes of this rule, exempted goods or final products as defined in clauses (d) and (e) of rule 2 shall include non-excisable goods cleared for a consideration from the factory.

Explanation 2.- Value of non-excisable goods for the purposes of this rule, shall be the invoice value and where such invoice value is not available, such value shall be determined by using reasonable means consistent with the principles of valuation contained in the Excise Act and the rules made there under.

(2) A manufacturer who exclusively manufactures exempted goods for their clearance upto the place of removal shall pay the whole amount of credit of input and shall, in effect, not be eligible for credit of any inputs.

(3) (a) A manufacturer who manufactures two classes of goods, namely :-

(i) non-exempted goods removed;

(ii) exempted goods removed,

shall follow any one of the following options applicable to him, namely :-

(i) pay an amount equal to six per cent. of value of the exempted goods subject to a maximum of the total of opening balance of the credit of input available at the beginning of the period to which the payment relates and the credit of input taken during that period; or

(ii) pay an amount as determined under sub-rule (4):

Provided that if any duty of excise is paid on the exempted goods, the same shall be reduced from the amount payable under clause (i):

Explanation 1.- If the manufacturer of goods avails any of the option under this sub-rule, he shall exercise such option for all exempted goods manufactured by him and such option shall not be withdrawn during the remaining part of the financial year.

Explanation 2.- No CENVAT credit shall be taken on the duty paid on any goods that are not inputs.

Explanation 3.- For the purposes of this sub-rule and sub-rule (4),-

(a) "non-exempted goods removed" means the final products excluding exempted goods manufactured and cleared upto the place of removal;

(b) "exempted goods removed" means the exempted goods manufactured and cleared upto the place of removal;

(4) For determination of amount required to be paid under clause (ii) of sub-rule (3), the manufacturer of goods shall follow the following procedure and conditions, namely:-

(a) the manufacturer of goods shall intimate in writing to the Superintendent of Central Excise giving the following particulars, namely :-

- (i) name, address and registration number of the manufacturer of goods;
- (ii) date from which the option under this clause is exercised or proposed to be exercised;
- (iii) description of inputs used exclusively in or in relation to the manufacture of exempted goods removed and description of such exempted goods;
- (iv) description of inputs used exclusively in or in relation to the manufacture of nonexempted goods removed and description of such non-exempted goods removed;
- (v) CENVAT credit of inputs lying in balance as on the date of exercising the option under this condition;

(b) the manufacturer of final products shall determine the credit required to be paid, out of this total credit of inputs taken during the month, denoted as „T“, in the following sequential steps and provisionally pay every month, the amounts determined under sub-clauses (i) and (iv), namely:-

(i) the amount of CENVAT credit attributable to inputs used exclusively in or in relation to the manufacture of exempted goods removed shall be called ineligible credit, denoted as „A“, and shall be paid;

(ii) the amount of CENVAT credit attributable to inputs used exclusively in or in relation to the manufacture of non-exempted goods removed shall be called eligible credit, denoted as „B“, and shall not be required to be paid;

(iii) credit left after attribution of credit under sub-clauses (i) and (ii) shall be called common credit, denoted as „C“ and calculated as,-

$$C = T - (A + B);$$

Explanation.- Where the entire credit has been attributed under sub-clauses (i) and (ii), namely ineligible credit or eligible credit, there shall be left no common credit for further attribution.

(iv) the amount of common credit attributable towards exempted goods removed shall be called ineligible common credit, denoted as D and calculated as follows and shall be paid,

$$D = (E/F) \times C;$$

where E is the sum total of value of exempted goods removed, during the preceding financial year;

where F is the sum total of -

- (a) value of non-exempted goods removed, and
- (b) value of exempted goods removed, during the preceding financial year:

Provided that where no final products were manufactured in the preceding financial year, the CENVAT credit attributable to ineligible common credit shall be deemed to be fifty per cent. of the common credit;

(v) remainder of the common credit shall be called eligible common credit and denoted as G, where,-

$$G = C - D;$$

Explanation.- For the removal of doubts, it is hereby declared that out of the total credit „T“, which is sum total of A, B, D, and G, the manufacturer shall be able to attribute provisionally and retain credit of B and G, namely, eligible credit and eligible common credit and shall provisionally pay the amount of credit of A and D, namely, ineligible credit and ineligible common credit;

(vi) where manufacturer fails to pay the amount determined under sub-clause (i) or subclause (iv), he shall be liable to pay the interest from the due date of payment till the date of payment of such amount, at the rate of fifteen per cent. per annum;

(c) the manufacturer shall determine the amount of CENVAT credit attributable to exempted goods removed for the whole of financial year, out of the total credit denoted as „T“ (Annual) taken during the whole of financial year in the following manner, namely :-

(i) the CENVAT credit attributable to inputs used exclusively in or in relation to the manufacture of exempted goods removed on the basis of inputs actually so used during the financial year, shall be called Annual ineligible credit and denoted as A (Annual);

(ii) the CENVAT credit attributable to inputs used exclusively in or in relation to the manufacture of non-exempted goods removed on the basis of inputs actually so used shall be called Annual eligible credit and denoted as B (Annual);

(iii) common credit left for further attribution shall be denoted as C(Annual) and calculated as, -

$$C(\text{Annual}) = T(\text{Annual}) - [A(\text{Annual}) + B(\text{Annual})];$$

(iv) common credit attributable towards exempted goods removed shall be called Annual ineligible common credit, denoted by D(Annual) and shall be calculated as, -

$$D(\text{Annual}) = (H/I) \times C(\text{Annual});$$

where H is sum total of value of exempted goods removed during the financial year;

where I is sum total of -

(a) value of non-exempted goods removed; and

(b) value of exempted goods removed;

during the financial year;

(d) the manufacturer shall pay on or before the 30th June of the succeeding financial year, an amount equal to difference between the total of the amount of Annual ineligible credit and Annual ineligible common credit and the aggregate amount of ineligible credit and ineligible common credit for the period of whole year, namely:-

[[A(Annual) + D(Annual)] - {(A+D) aggregated for the whole year}], where the former of the two amounts is greater than the later;

(e) where the amount under clause (d) is not paid by the 30th June of the succeeding financial year, the manufacturer of goods, shall, in addition to the amount of credit so paid under clause (d), be liable to pay on such amount an interest at the rate of fifteen per cent. per Page 10 of 16 annum, from the 30th June of the succeeding financial year till the date of payment of such amount;

(f) the manufacturer, shall at the end of the financial year, take credit of amount equal to difference between the total of the amount of the aggregate of ineligible credit and ineligible common credit paid during the whole year and the total of the amount of annual ineligible

credit and annual ineligible common credit, namely, $[\{(A+D) \text{ aggregated for the whole year}\} - \{A(\text{Annual}) + D(\text{Annual})\}]$, where the former of the two amounts is greater than the later;

(g) the manufacturer of the goods shall intimate to the jurisdictional Superintendent of Central Excise, within a period of fifteen days from the date of payment or adjustment, as per the provisions of clauses (d), (e) and (f), the following particulars, namely :-

(i) details of credit attributed towards eligible credit, ineligible credit, eligible common credit and ineligible common credit, month-wise, for the whole financial year, determined as per the provisions of clause (b);

(ii) CENVAT credit annually attributed to eligible credit, ineligible credit, eligible common credit and ineligible common credit for the whole of financial year, determined as per the provisions of clause (c);

(iii) amount determined and paid as per the provisions of clause (d), if any, with the date of payment of the amount;

(iv) interest payable and paid, if any, determined as per the provisions of clause (e); and

(v) credit determined and taken as per the provisions of clause (f), if any, with the date of taking the credit.

(5) Where a manufacturer has failed to exercise the option under sub-rule (3) and follow the procedure provided under sub-rule (4), the Central Excise Officer competent to adjudicate a case based on amount of CENVAT credit involved, may allow such manufacturer to follow the procedure and pay the amount referred to in clause (ii) of sub-rule (3), calculated for each of the months, mutatis-mutandis in terms of clause (c) of sub-rule (4), with interest calculated at the rate of fifteen per cent. per annum from the due date for payment of amount for each of the month, till the date of payment thereof.

(6) Payment of an amount under sub-rule (3) shall be deemed to be CENVAT credit not taken for the purpose of an exemption notification wherein any exemption is granted on the condition that no CENVAT credit of inputs shall be taken.

Explanation I. - "Value" for the purpose of sub-rules (3) and (4) shall have the same meaning as assigned to it under section 3, 4 or 4A of the Excise Act, read with rules made thereunder;

Explanation II. - The amount mentioned in sub-rules (3) and (4), unless specified otherwise, shall be paid by the manufacturer of goods by debiting the CENVAT credit or otherwise on or before the 5th day of the following month except for the month of March, when such payment shall be made on or before the 31st day of the month of March.

Explanation III. - If the manufacturer of goods fails to pay the amount payable under subrules (3) and (4), it shall be recovered, in the manner as provided in rule 16, for recovery of CENVAT credit wrongly taken.

Explanation IV.- In case of a manufacturer who avails the exemption under a notification based on the value of clearances in a financial year, the expressions, "following month" and "month of March" occurring in sub-rules (3) and (4) shall be read respectively as "following quarter" and "quarter ending with the month of March".

(7) The provisions of sub-rules (1), (2) and (3) shall not be applicable in case the excisable goods removed without payment of duty are either-

(i) cleared to a unit in a special economic zone or to a developer of a special economic zone for their authorised operations ; or

(ii) cleared to a hundred per cent. export-oriented undertaking; or

(iii) supplied to the United Nations or an international organisation for their official use or supplied to projects funded by them, on which exemption of duty is available under notification of the Government of India in the Ministry of Finance (Department of Revenue) No.108/95-Central Excise, dated the 28th August, 1995, number G. S R. 602 (E), dated the 28th August, 1995; or

(iv) supplied for the use of foreign diplomatic missions or consular missions or career consular offices or diplomatic agents in terms of the provisions of notification No. 12/2012-CE, dated the 17th March, 2012, number G.S.R. 163(E), dated the 17th March, 2012; or

(v) cleared for export under bond in terms of the provisions of the Central Excise Rules, 2017.

9. Distribution of credit on inputs by warehouse of manufacturer. - (1) A manufacturer having one or more factories, shall be allowed to take credit on inputs received under the cover of an invoice issued by a warehouse of the said manufacturer, who receives inputs under cover of documents specified under Rule 11, towards the purchase of such inputs.

(2) The provisions of these rules or any other rules made under the Excise Act as applicable to a first stage dealer or a second stage dealer, shall, mutatis mutandis, apply to such warehouse of the manufacturer.

10. Storage of input outside the factory of the manufacturer. - The Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over the factory of a manufacturer of the final products may, in exceptional circumstances having regard to the nature of the goods and shortage of storage space at the premises of such manufacturer, by an order, permit such manufacturer to store the input in respect of which CENVAT credit has been taken, outside such factory, subject to such limitations and conditions as he may specify:

Provided that where such input is not used in the manner specified in these rules for any reason whatsoever, the manufacturer of the final products shall pay an amount equal to the credit availed in respect of such input

11. Documents and accounts. - (1) The CENVAT credit shall be taken by the manufacturer on the basis of any of the following documents, namely:-

(a) an invoice issued by-

(i) a manufacturer for clearance of -

(I) inputs from his factory or depot or from the premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer;

- (II) inputs as such;
- (ii) an importer;
- (iii) an importer from his depot or from the premises of the consignment agent of the said importer if the said depot or the premises, as the case may be, is registered in terms of the provisions of Central Excise Rules, 2017;

(iv) a first stage dealer or a second stage dealer, as the case may be; or

(b) a supplementary invoice, issued by a manufacturer or importer of inputs in terms of the provisions of Central Excise Rules, 2017 from his factory or depot or from the premises of the consignment agent of the said manufacturer or importer or from any other premises from where the goods are sold by, or on behalf of, the said manufacturer or importer, in case additional amount of excise duties or additional duty leviable under section 3 of the Customs Tariff Act, has been paid, except where the additional amount of duty became recoverable from the manufacturer or importer of inputs on account of any non-levy or short-levy by reason of fraud, collusion or any wilful misstatement or suppression of facts or contravention of any provisions of the Excise Act, or of the Customs Act, 1962 (52 of 1962) or the rules made there under with intent to evade payment of duty.

Explanation. - For removal of doubts, it is clarified that supplementary invoice shall also include challan or any other similar document evidencing payment of additional amount of additional duty leviable under section 3 of the Customs Tariff Act; or

(c) a bill of entry; or

(d) a certificate issued by an appraiser of customs in respect of goods imported through a Foreign Post Office or an authorised Courier, registered with the Principal Commissioner of Customs or the Commissioner of Customs in-charge of the Customs airport, as the case may be:

Provided that the credit of additional duty of customs levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be allowed if the invoice or the supplementary invoice, as the case may be, bears an indication to the effect that no credit of the said additional duty shall be admissible.

(2) No CENVAT credit under sub-rule (1) shall be taken unless all the particulars as prescribed under the Central Excise Rules, 2017 are contained in the said document:

Provided that if the said document does not contain all the particulars but contains the details of duty payable, description of the goods, assessable value, Central Excise registration number of the person issuing the invoice, name and address of the factory or warehouse or premises of first or second stage dealers, and the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, is satisfied that the goods covered by the said document have been received and accounted for in the books of the account of the receiver, he may allow the CENVAT credit.

(3) The CENVAT credit in respect of input purchased from a first stage dealer or second stage dealer shall be allowed only if such first stage dealer or second stage dealer, as the case may be, has maintained records indicating the fact that the input was supplied from the stock on which duty was

paid by the producer of such input and only an amount of such duty on pro rata basis has been indicated in the invoice issued by him:

Provided that provisions of this sub-rule shall apply mutatis mutandis to an importer who issues an invoice on which CENVAT credit can be taken.

(4) The manufacturer of final products shall maintain proper records for the receipt, disposal, consumption and inventory of the input in which the relevant information regarding the value, duty paid, CENVAT credit taken and utilised, the person from whom the input have been procured is recorded and the burden of proof regarding the admissibility of the CENVAT credit shall lie upon the manufacturer taking such credit.

(5) The manufacturer of final products shall submit within ten days from the close of each month to the Superintendent of Central Excise, a monthly return in the form specified, by notification, by the Board: Provided that where a manufacturer is availing exemption under a notification based on the value or quantity of clearances in a financial year, he shall file a quarterly return in the form specified, by notification, by the Board within ten days after the close of the quarter to which the return relates.

(6) A first stage dealer or a second stage dealer or a registered importer, as the case may be, shall submit within fifteen days from the close of each quarter of a year to the Superintendent of Central Excise, a return in the form specified, by notification, by the Board:

Provided that the first stage dealer or second stage dealer or a registered importer, as the case may be, shall submit the said return electronically.

12. Annual return. - (1) A manufacturer of final products shall submit to the Superintendent of Central Excise an annual return for each financial year, by the 30th day of November of the succeeding year, in the form as specified by a notification by the Board.

(2) The provisions of rule 12 of the Central Excise Rules, 2017, in so far as they relate to annual return shall, mutatis-mutandis, apply to the annual return required to be filed under this rule.

13. Transfer of CENVAT credit. - (1) If a manufacturer of the final products shifts his factory to another site or the factory is transferred on account of change in ownership or on account of sale, merger, amalgamation, lease or transfer of the factory to a joint venture with the specific provision for transfer of liabilities of such factory, then, the manufacturer shall be allowed to transfer the CENVAT credit lying unutilised in his accounts to such transferred, sold, merged, leased or amalgamated factory.

(2) The transfer of the CENVAT credit under sub-rule (1) shall be allowed only if the stock of inputs as such or in process, is also transferred along with the factory or business premises to the new site or ownership and the inputs, on which credit has been availed of are duly accounted for to the satisfaction of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be.

(3) Subject to the provisions contained in sub-rule (2), the transfer of the CENVAT credit shall be allowed within a period of three months from the date of receipt of application by the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be:

Provided that the period specified in this sub-rule may, on sufficient cause being shown and reasons to be recorded in writing, be extended by the Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be, for a further period not exceeding six months.

14. Transfer of CENVAT credit of additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act. - (1) A manufacturer or producer of final products, having more than one registered premises, for each of which registration under the Central Excise Rules, 2017 has been obtained on the basis of a common Permanent Account Number under the Income-tax Act, 1961 (43 of 1961), may transfer unutilised CENVAT credit of additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, lying in balance with one of his registered premises at the end of a quarter, to his other registered premises by-

- (i) making an entry for such transfer in the documents maintained under rule 11;
- (ii) issuing a transfer challan containing registration number, name and address of the registered premises transferring the credit and receiving such credit, the amount of credit transferred and the particulars of such entry as mentioned in clause (i), and such recipient premises may take CENVAT credit on the basis of the transfer challan.

(2) The manufacturer or producer shall submit the monthly return, as specified under these rules, separately in respect of transferring and recipient registered premises.

15. Transitional Provisions.- (1) A person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017) shall transfer the entire CENVAT credit available under the CENVAT Credit Rules, 2004 relating to the period ending with the day immediately preceding the 1 st day of July, 2017 in his electronic credit ledger as per Chapter XX of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder, and any CENVAT credit which is not eligible for such transfer shall not be retained as CENVAT credit unless eligible under these rules

(2)(a) Notwithstanding anything contained in these rules, a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017), who was not required to register under the Excise Act shall be deemed to be in possession of a document evidencing payment of duty, if the manufacturer of the specified goods on which duty of Central Excise was leviable has issued a credit transfer document to him, in relation to such specified goods held in stock by him on 1st of July, 2017, for which he was not in a possession of invoice evidencing payment of duty.

(b) The credit transfer document under clause (a) shall be issued by the manufacturer of specified goods subject to such conditions, procedures and safeguards as may be notified by the Central Government.

Explanation.- "Specified goods" for the purpose of sub-rule (2) shall mean such goods which have a value more than rupees twenty five thousand per piece and bear the brand name of the manufacturer or the principal manufacturer and are identifiable by a distinct number such as chassis or engine number of a car.

16. Recovery of CENVAT credit wrongly taken or erroneously refunded. - (1) Where the CENVAT credit has been taken wrongly but not utilised, the same shall be recovered from the manufacturer, and the provisions of section 11A of the Excise Act shall apply mutatis mutandis for effecting such recoveries;

(2) Where the CENVAT credit has been taken and utilised wrongly or has been erroneously refunded, the same shall be recovered along with interest from the manufacturer and the provisions of sections 11A and 11AA of the Excise Act shall apply mutatis mutandis for effecting such recoveries.

17. Confiscation and penalty. - (1) If any person, takes or utilises CENVAT credit in respect of input, wrongly or in contravention of any of the provisions of these rules, then, all such goods shall be liable to confiscation and such person, shall be liable to a penalty in terms of clause (a) or clause (b) of sub-section (1) of section 11AC of the Excise Act.

(2) In a case, where the CENVAT credit in respect of input has been taken or utilised wrongly by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of the Excise Act, or of the rules made thereunder with intent to evade payment of duty, then, the manufacturer shall also be liable to pay penalty in terms of the provisions of clause (c), clause (d) or clause (e) of sub-section (1) of section 11AC of the Excise Act.

(3) Any order under sub-rule (1) or sub-rule (2) shall be issued by the Central Excise Officer following the principles of natural justice.

18. General penalty. - Whoever contravenes the provisions of these rules for which no penalty has been provided in the rules, he shall be liable to a penalty which may extend to five thousand rupees.

19. Power to impose restrictions in certain types of cases. - Notwithstanding anything contained in these rules, where the Central Government, having regard to the extent of misuse of CENVAT credit, nature and type of such misuse and such other factors as may be relevant, is of the opinion that in order to prevent the misuse of the provisions of CENVAT credit as Page 16 of 16 specified in these rules, it is necessary in the public interest to provide for certain measures including restrictions on a manufacturer registered importer, first stage and second stage dealer provider of taxable service or an exporter, may by notification in the Official Gazette, specify the nature of restrictions including restrictions on utilisation of CENVAT credit and suspension of registration in case an importer or of a dealer and type of facilities to be withdrawn and procedure for issue of such order by the Principal Chief Commissioner of Central Excise or Chief Commissioner of Central Excise, as the case may be.

20. Supplementary provision. - (1) Any notification, circular, instruction, standing order, trade notice or other order issued under the CENVAT Credit Rules, 2004 by the Central Government, the Central Board of Excise and Customs, the Principal Chief Commissioner of Central Excise or Chief Commissioner of Central Excise, as the case may be or the Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be, and in force at the commencement of these rules, shall, to the extent it is relevant and consistent with these rules, be deemed to be valid and issued under the corresponding provisions of these rules.

(2) References in any rule, notification, circular, instruction, standing order, trade notice or other order to the CENVAT Credit Rules, 2004 and any provision thereof, on the commencement of these rules, be construed as references to the CENVAT Credit Rules, 2017 and any corresponding provision thereof.

[F. No. 267/22/2017-CX.8]

(ROHAN)

Under Secretary to the Government of India

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification
No. 21 /2017 - Central Excise (N.T.)

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-rule (2) of rule 15 of CENVAT Credit Rules, 2017, the Central Government hereby directs that a manufacturer who was registered under Central Excise Act, 1944 (hereinafter referred as 'manufacturer'), to evidence payment of duty of excise specified in the First Schedule to the erstwhile Central Excise Tariff Act, 1985, paid on goods manufactured and cleared by him under the cover of an invoice before the 1 st day of July, 2017 (hereinafter referred to as 'such date'), may issue a document called Credit Transfer Document (hereinafter referred to as 'CTD') to a person (hereafter referred to as 'dealer') who was not registered under the Central Excise Act, 1944 but is registered under the provisions of Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'CGST Act, 2017') and is in possession of such manufactured goods held in stock on the such date, subject to such limitations, conditions and procedures as specified below:

1. (i) The value of such goods is more than rupees twenty-five thousand per piece;
- (ii) goods bear the brand name of the manufacturer or the principal manufacturer and are identifiable by a distinct number such as chassis or engine number of a car;
- (iii) verifiable records of clearance and duty payment relatable to each piece of such goods is maintained by the manufacturer and are made available for verification on demand by a Central Excise officer;
- (iv) the CTD shall be serially numbered and shall contain the Central Excise registration number, address of the concerned Central Excise Division, name, address and GSTIN number of the person to whom it is issued, description, classification, invoice number with date of removal, mode of transport and vehicle registration number, rate of duty, quantity, value and duty of excise specified in the First Schedule to the erstwhile Central Excise Tariff Act, 1985 paid thereon;
- (v) the manufacturer is satisfied that the dealer to whom CTD is issued is in possession of such manufactured goods in the form in which it was cleared by him;
- (vi) the CTD shall be issued within 45 days of such date and copy of the corresponding invoice(s) shall be enclosed with it;
- (vii) copies of all invoices relating to sale and purchase of the goods from manufacturer to the dealer, including intermediate dealer(s), if any, is maintained by the dealer availing credit using CTDs;
- (viii) CTD shall not be issued in favour of a dealer to whom invoice was issued for the same goods before such date;
- (ix) a dealer availing credit using CTD on manufactured goods shall not be eligible to avail credit under provision of sub-rule (4) of rule 117 of Central Goods and Services Tax Rules, 2017 on identical goods manufactured by the same manufacturer available in the stock of the dealer;

(x) a dealer availing credit on the basis of CTD shall, at the time of making supply of such goods, mention the corresponding CTD number in the invoice issued by him under section 31 of the CGST Act, 2017;

2. Where a manufacturer issues a CTD such that credit of central tax is availed twice on the same goods under the provisions of CGST Act, 2017 and the rules made thereunder, he shall be jointly and severally responsible for excess credit availed by the dealer and provisions for recovery of credit, interest and penalty under the CENVAT Credit Rules, 2017 shall apply mutatis-mutandis on such manufacturer.

3. A manufacturer issuing a CTD shall submit details thereof in table 1 of TRANS 3 on common portal within sixty days of the appointed date.

4. A dealer availing credit on CTD shall submit details thereof in table 2 of TRANS 3 on common portal within sixty days of the appointed date.

5. A manufacturer issuing CTD shall maintain record in the form TRANS 3A and such record shall be made available to the Central Excise officer for verification on demand.

6. A dealer availing credit on CTDs shall maintain record in the form TRANS 3B and such record shall be made available to the Central Excise officer for verification on demand.

Trans 3

Table 1. To be filled by manufacturer issuing CTD

S. No.	GSTIN of the dealer whom CTD is issued	Total no. of CTDs issued	No. of invoices against which CTDs have been issued	Total quantity for which CTD issued	Total value of Goods for which CTDs have been issued	Central Excise duty paid on such goods

Trans 3

Table 2. To be filled by dealer availing Credit on CTD

S. No.	GSTIN of the manufacturer issuing CTDs	Total no. of CTD received	No. of invoices against which CTDs have been issued	Total quantity for which CTD issued	Total value of Goods for which CTD has been issued	Central Excise duty paid on such goods	Credit availed by the dealer

Trans 3A

1. Documents to be maintained by the manufacturer issuing CTDs

S. No.	CTD No.	Invoices no. against which CTD has been issued	Invoice date	Months in which these clearances were made against the invoices	GSTIN Nos. of all intermediate buyers and sellers through whom the goods have passed	Value of Good	Central Excise duty paid

Trans 3B

1. Documents to be maintained by the dealer availing credit on CTDs

S. No	CTD No.	Invoice no(s). against which CTD has been issued	Months in which these clearances were made against the invoices	GSTIN Nos. of all intermediate buyers and sellers through whom the goods have passed	Value of goods	Central Excise duty paid on them

2. They shall come into force on the 1 st day of July, 2017.

[F. No. 267/22/2017-CX.8]

(ROHAN)

Under Secretary to the Government of India

CUSTOM UPDATES

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

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)**

Notification No.25/2017-Customs

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 1 of the Taxation Laws (Amendment) Act, 2017 (18 of 2017), the Central Government hereby appoints the 1st day of July, 2017 as the date on which all the provisions of the said Act shall come into force.

[F.No.354/39/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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. 26 /2017 - Customs

New Delhi, the 29th June, 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, on 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 amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely :-

For table refer link <http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs26-2017.pdf>

[F. No. 605/26/2017-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

[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. 57/2017-Customs (N.T.)

New Delhi, the 29th June, 2017

G.S.R. (E). - In exercise of the powers conferred by section 74 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995, namely:-

1. (1) These rules may be called the Re-export of Imported Goods (Drawback of Customs Duties) Amendment Rules, 2017.
(2) They shall come into force on 1st July, 2017.
2. In the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995,-
 - (a) in rule 2, for clause (a), the following clause shall be substituted, namely:-

„(a) “drawback” in relation to any goods exported out of India, means the refund of duty or tax or cess as referred to in the Customs Tariff Act, 1975 (51 of 1975) and paid on importation of such goods in terms of section 74 of the Customs Act,
 - (b) in rule 5, in sub-rule (1), in the proviso, the words “or Principal Commissioner or Commissioner of Customs and Central Excise” wherever they occur shall be omitted.

[F. No. 609/53/2017-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: The principal rules were published *vide* notification No. 36/95-Cus. (N.T.), dated the 26th May, 1995, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 440(E), dated the 26th May, 1995, and was last amended *vide* Notification No. 56/2014-Cus (N.T.), dated the 6th August, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 565(E), dated the 6th August, 2014.

[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. 58/ 2017-CUSTOMS (N.T.)

New Delhi, the 29th June, 2017

G.S.R. (E). – In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules to further amend the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, namely:-

1. (1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback (Amendment) Rules, 2017.

(2) They shall come into force on the 1st day of July, 2017.

2. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995,-

(i) in rule 2, after clause (e), the following clause shall be inserted, namely:-

“(f) “tax invoice” means the tax invoice referred to in section 31 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

(ii) in rule 3, in sub-rule (1), after the clause (bb), the following clauses shall be inserted, namely:-

“(bc) the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder,

(bd) the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the rules made thereunder;
and”

(iii) for rule 6, the following rule shall be substituted, namely:-

“6. Cases where amount or rate of drawback has not been determined.-

(1)(a) Where no amount or rate of drawback has been determined in respect of any goods, any exporter of such goods may, within three months from the date relevant for the applicability of the amount or rate of drawback in terms of sub-rule (3) of rule 5, apply to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, having jurisdiction over the place of export, for determination of the amount or rate of drawback thereof stating all the relevant facts including the proportion in which the materials or components or input services are used in the production or manufacture of goods and the duties paid on such materials or components or the tax paid on input services:

Provided that-

(i) in case an exporter is exporting the aforesaid goods from more than one place of export, he shall apply to the Principal Commissioner or Commissioner of Customs, having jurisdiction over any one of the said places of export;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of three months and the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may further extend the period by a period of six months;

(iii) the Assistant Commissioner of Customs or Deputy Commissioner or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iv) an application fee equivalent to 1% of the FOB value of exports or one thousand rupees whichever is less, shall be payable for applying for grant of extension to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or two thousand rupees whichever is less, shall be payable for applying for grant of extension to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(b) On receipt of an application under clause (a), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, shall, after making or causing to be made such inquiry as it deems fit, determine the amount or rate of drawback in respect of such goods.

(2)(a) Where an exporter desires that he may be granted drawback provisionally, he may, while making an application under clause (a) of sub-rule (1) apply to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, that a provisional amount be granted to him towards drawback on the export of such goods pending determination of the amount or rate of drawback under clause (b) of that sub-rule.

(b) The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, after considering the application, allow provisionally payment of an amount not exceeding the amount claimed by the exporter in respect of such export:

Provided that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, for the purpose of allowing provisional payment of drawback in respect of such export, require the exporter to enter into a general bond for such amount, and subject to such conditions, as he may direct; or to enter into a bond for an amount not exceeding the full amount claimed by such exporter as drawback in respect of a particular consignment and binding himself, -

(i) to refund the amount so allowed provisionally, if for any reason, it is found that the duty drawback was not admissible; or

(ii) to refund the excess, if any, paid to such exporter provisionally if it is found that a lower amount was payable as duty drawback:

Provided further that when the amount or rate of drawback payable on such goods is finally determined, the amount provisionally paid to such exporter shall be adjusted against the drawback finally payable and if the amount so adjusted is in excess or falls short of the drawback finally payable, such exporter shall repay to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, the excess or be entitled to the deficiency, as the case may be.

(c) The bond referred to in clause (b) may be with such surety or security as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may direct.

(3) Where the Central Government considers it necessary so to do, it may,-

(a) revoke the rate of drawback or amount of drawback, determined under clause (b) of sub-rule (1) by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be; or

(b) direct the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, to withdraw the rate of drawback or amount of drawback determined.

Explanation.- For the purpose of this rule, “place of export” means customs station or any other place appointed for loading of export goods under section 7 of the Customs Act, 1962 (52 of 1962) from where the exporter has exported the goods or intends to export the goods in respect of which determination of amount or rate of drawback is sought.”

(iv) for rule 7, the following rule shall be substituted, namely:-

“7. Cases where amount or rate of drawback determined is low.- (1) Where, in respect of any goods, the exporter finds that the amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4, for the class of goods is less than eighty per cent. of the duties or taxes paid on the materials or components or input services used in the production or manufacture of the said goods, he may, except where a claim for drawback under rule 3 or rule 4 has been made, within three months from the date relevant for the applicability of the amount or rate of drawback in terms of sub-rule (3) of rule 5, make an application to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, having jurisdiction over the place of export, for determination of the amount or rate of drawback thereof stating all relevant facts including the proportion in which the materials or components or input services are used in the production or manufacture of goods and the duties or taxes paid on such materials or components or input services:

Provided that -

(i) in case an exporter is exporting the aforesaid goods from more than one place of export, he shall apply to the Principal Commissioner or Commissioner of Customs, having jurisdiction over any one of the said places of export;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of three months and that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may further extend the period by a period of six months;

(iii) the Assistant Commissioner of Customs or Deputy Commissioner or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iv) an application fee equivalent to 1% of the FOB value of exports or one thousand rupees whichever is less, shall be payable for applying for grant of extension to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or two thousand rupees whichever is less, shall be payable for applying for grant of extension by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(2) On receipt of the application referred to in sub-rule (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, after making or causing to be made such inquiry as it deems fit, allow payment of drawback to such exporter at such amount or at such rate as may be determined to be appropriate, if the amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4, is in fact less than eighty per cent. of such amount or rate determined under this sub-rule.

(3) Provisional drawback amount, as may be specified by the Central Government, shall be paid by the proper officer of Customs and where the exporter desires that he may be granted further drawback provisionally, he may, while making an application under sub-rule (1), apply to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, in this behalf in the manner as has been provided in clause (a) of sub-rule (2) of rule 6 for the application made under that rule along with details of provisional drawback already paid and the grant of further provisional drawback shall be considered in the manner and subject to the conditions specified in clauses (b) and (c) of sub-rule (2), and sub-rule (3) of rule 6, subject to the condition that bond required to be executed by the claimant shall only be for the difference between amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4 by the Central Government and the provisional drawback authorized by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under this rule.

(4) Where the Central Government considers it necessary so to do, it may,-

(a) revoke the rate of drawback or amount of drawback determined under sub-rule (2) by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be; or

(b) direct the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, to withdraw the rate of drawback or amount of drawback determined.

Explanation.- For the purpose of this rule, "place of export" means customs station or any other place appointed for loading of export goods under section 7 of the Customs Act, 1962 (52 of 1962) from where the exporter has exported the goods or intends to export the goods in respect of which determination of amount or rate of drawback is sought."

(v) in rule 9, in clause (d),-

(A) for the words "Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be or the Principal Commissioner or Commissioner of Customs and Central Excise", the words "Principal Commissioner of Customs or Commissioner of Customs", shall be substituted;

(B) the words "or of Central Excise" shall be omitted;

(vi) in rule 10, the words "or of Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise" shall be omitted;

(vii) in rule 13, in sub-rule (2),-

(A) in clause (iii), for the letters and figure "ARE-1", the words "tax invoice" shall be substituted;

(B) for clause (v), the following clause shall be substituted, namely:-

"(v) copy of communication regarding rate of drawback where the drawback claim is for a rate determined by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under rule 6 or rule 7 of these rules."

(viii) in rule 15, for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) Where any exporter finds that the amount of drawback paid to him is less than what he is entitled to on the basis of the amount or rate of drawback determined by the Central Government or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, he may prefer a supplementary claim in the form at Annexure III:

Provided that the exporter shall prefer such supplementary claim within a period of three months, -

(i) Where the rate of drawback is determined or revised under rule 3 or rule 4, as the case may be, from the date of publication of such rate in the Official Gazette;

(ii) where the rate of drawback is determined or revised upward under rule 6 or rule 7, as the case may be, from the date of communicating the said rate to the person concerned;

(iii) in all other cases, from the date of payment or settlement of the original drawback claim by the proper officer :

Provided further that -

(i) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of nine months and that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may further extend the period by a period of six months;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iii) an application fee equivalent to 1% of the FOB value of exports or one thousand rupees whichever is less, shall be payable for applying for grant of extension by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or two thousand rupees whichever is less, shall be payable for applying for grant of extension by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be."

(ix) in rule 16A, in the proviso to sub-rule (4),-

(A) in clause (i), the words "or Principal Commissioner or Commissioner of Customs and Central Excise, as the case may be" shall be omitted;

(B) in clause (ii), the words "or Principal Commissioner or Commissioner of Customs and Central Excise, as the case may be" shall be omitted;

[F. No. 609/43/2017-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: The principal rules were published vide notification number 39/1995-Customs (N.T.), dated the 26th May, 1995, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 441 (E), dated the 26th May, 1995 and was last amended vide notification number 132/2016-Customs (N.T.), dated the 31st October, 2016 vide number G.S.R. 1019(E), dated the 31st October, 2016.

[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. 59/2017-CUSTOMS (N.T.)

New Delhi, the 29th June, 2017

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 131/2016 - Customs (N.T.), dated the 31st October, 2016, published vide number G.S.R. 1018 (E), dated the 31st October, 2016, namely:-

In the said notification,-

(a) in the Notes and conditions,-

(i) for paragraph (6), the following paragraph shall be substituted, namely:-

“(6) An export product accompanied with tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in columns (5) and (7) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the said Schedule shall not exceed amount calculated by applying ad-valorem rate of drawback shown in column (4) or column (6) to one and half times the tax invoice value.”

(ii) in paragraph (11), after clause (b), the following clauses shall be inserted, namely:-

(c) exported availing input tax credit of the central goods and services tax or of the integrated goods and services tax on the export product or on the inputs or input services used in the manufacture of the export product;

(d) exported claiming refund of the integrated goods and services tax paid on such exports;

(e) exported by an exporter who has carried forward the amount of Cenvat credit on the export product or on the inputs or input services used in the manufacture of the export product, under the Central Goods and Services Tax Act, 2017 (12 of 2017).”;

(iii) after paragraph (12), the following paragraph shall be inserted, namely:-

“(12A) The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall be applicable to export of a commodity or product if the exporter satisfies the following conditions, namely:-

(a) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that no input tax credit of the central goods and services tax or of the integrated goods and services tax has been availed on the export product or on any of the inputs or input services used in the manufacture of the export product;

(b) if the goods are exported under bond or letter of undertaking or on payment of integrated goods and services tax, a certificate from the officer of goods and services tax having jurisdiction over the exporter, to the effect that no input tax credit of the central goods and services tax or input tax credit of the integrated goods and services tax has been availed on the export product or on any inputs or input services used in the manufacture of the export product or no refund of integrated goods and services tax paid on export product shall be claimed, is produced;

(c) a certificate from the officer of goods and services tax having jurisdiction over the exporter, to the effect that exporter has not carried forward the amount of Cenvat credit on the export product or on the inputs or input services used in the manufacture of the export product, under the Central Goods and Services Tax Act, 2017 (12 of 2017), is produced.”;

(iv) in paragraph (17), after the word “bleached”, the words “or melange” shall be inserted;

(b) in paragraph 4, the following proviso shall be inserted, namely:-

“Provided that nothing contained in this notification shall have effect after the 30th day of September, 2017.”

(c) in the Schedule,-

(i) in Chapter - 3, against tariff item 030402,-

(A) for the entry in column (6), the entry “3.4%” shall be substituted;

(B) for the entry in column (7), the entry “10.5” shall be substituted;

(ii) in Chapter - 3, against tariff item 030601,-

(A) for the entry in column (6), the entry “2.7%” shall be substituted;

(B) for the entry in column (7), the entry “21.6” shall be substituted;

(iii) in Chapter - 3, against tariff item 030602,-

(A) for the entry in column (6), the entry “2.1%” shall be substituted;

(B) for the entry in column (7), the entry “57.2” shall be substituted;

(iv) in Chapter - 3, against tariff item 030603,-

(A) for the entry in column (6), the entry “2.4%” shall be substituted;

(B) for the entry in column (7), the entry “24” shall be substituted;

(v) in Chapter - 3, against tariff item 030604,-

(A) for the entry in column (6), the entry “2.7%” shall be substituted;

(B) for the entry in column (7), the entry “46.6” shall be substituted;

(vi) in Chapter - 3, against tariff item 030605,-

(A) for the entry in column (6), the entry “2.1%” shall be substituted;

(B) for the entry in column (7), the entry “10.9” shall be substituted;

(vii) in Chapter - 15, against tariff item 150401,-

(A) for the entry in column (6), the entry “2.1%” shall be substituted;

(B) for the entry in column (7), the entry “2.1” shall be substituted;

(viii) in Chapter - 16, against tariff item 160401,-

(A) for the entry in column (6), the entry “3.4%” shall be substituted;

(B) for the entry in column (7), the entry “10.5” shall be substituted;

(ix) in Chapter - 23, against tariff item 230101,-

- (A) for the entry in column (6), the entry "2.1%" shall be substituted;
- (B) for the entry in column (7), the entry "2.1" shall be substituted;

(x) in Chapter – 41, after tariff item 411202 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:-

"411299	Others		1.2 %		1.2" %	
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(xi) in Chapter – 52, against tariff item 520901, for the entry in column (7), the entry "7" shall be substituted;

- (xii) in Chapter – 54, against tariff item 540701,-
 - (A) for the entry in column (5), the entry "66" shall be substituted;
 - (B) for the entry in column (7), the entry "13.2" shall be substituted;

- (xiii) in Chapter – 54, against tariff item 540702,-
 - (A) for the entry in column (5), the entry "72" shall be substituted;
 - (B) for the entry in column (7), the entry "15.8" shall be substituted;

- (xiv) in Chapter – 54, against tariff item 540703,-
 - (A) for the entry in column (5), the entry "57" shall be substituted;
 - (B) for the entry in column (7), the entry "11.1" shall be substituted;

- (xv) in Chapter – 54, against tariff item 540704,-
 - (A) for the entry in column (5), the entry "60" shall be substituted;
 - (B) for the entry in column (7), the entry "12.9" shall be substituted;

- (xvi) in Chapter – 55, against tariff item 550905,-
 - (A) for the entry in column (5), the entry "72" shall be substituted;
 - (B) for the entry in column (7), the entry "12.9" shall be substituted;

- (xvii) in Chapter – 55, against tariff item 550906,-
 - (A) for the entry in column (5), the entry "79" shall be substituted;
 - (B) for the entry in column (7), the entry "17" shall be substituted;

- (xviii) in Chapter – 56, against tariff item 560802,-
 - (A) for the entry in column (4), the entry "11%" shall be substituted;
 - (B) for the entry in column (5), the entry "64" shall be substituted;
 - (C) for the entry in column (6), the entry "2.8%" shall be substituted;
 - (D) for the entry in column (7), the entry "16" shall be substituted;

- (xix) in Chapter – 61,-
 - (A) against tariff item 610304, in column (2), the word "leggings" shall be omitted;
 - (B) against tariff item 610404, in column (2), the word "leggings" shall be omitted;
 - (C) for tariff items 611501, 611502, 611503, 611504, 611505, 611506, 611507 and 611599 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:-

"611501	Leggings					
61150101	Of Cotton	Piece	7.7%	47	2%	12.2

61150102	Of Blend containing Cotton and Man Made Fibre	Piece	9.5%	55	2.5%	14.5
61150103	Of Man Made Fibres	Piece	9.9%	57	2.5%	14.4
61150104	Of Silk (other than containing Noil silk)	Piece	7.6%	80	4.8%	50.5
61150105	Of Wool	Piece	8.7%	80	3.5%	32.2
61150106	Of Blend containing Wool and Man Made Fibre	Piece	8.7%	80	3%	27.6
61150107	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane	Piece	8%	50	2%	12.5
61150199	Of Others	Piece	7.6%	44	2%	11.6
611502	Others					
61150201	Of Cotton	Kg	7.6%	140	2%	36.8
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	9.5%	160	2.5%	42.1
61150203	Of Man Made Fibres	Kg	9.8%	180	2.5%	45.9
61150204	Of Silk (other than containing Noil silk)	Kg	7.6%	510	4.8%	322.1
61150205	Of Wool	Kg	8.7%	180	3.5%	72.4
61150206	Of Blend containing Wool and Man Made Fibre	Kg	8.7%	180	3%	62.1
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Kg	8%	160	2%	40
61150299	Of Others	Kg	7.6%	130	2%	34.2

(xx) in Chapter - 75, against tariff items 7501, 7502, 7504, 7505, 7506, 7507 and 7508, for the entries in column (6), the entry "0.15%" shall respectively be substituted;

(xxi) in Chapter - 94, after tariff item 940402 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:-

"940403	Other Pillow/ Cushions/ Quilts/ Pouffles filled with poly-fil	Kg	8.6%	100	2.2%	25"
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(xxii) in Chapter - 95, against tariff item 950611,

(A) for the entry in column (4), the entry "11%" shall be substituted;

(B) for the entry in column (5), the entry "64" shall be substituted;

(C) for the entry in column (6), the entry "2.8%" shall be substituted;

(D) for the entry in column (7), the entry "16" shall be substituted;

(d) in the Table, in Chapter - 61,

(A) against tariff item 610304, in column (2), the word "leggings" shall be omitted;

(B) against tariff item 610404, in column (2), the word "leggings" shall be omitted;

(C) for tariff items 611501, 611502, 611503, 611504, 611505, 611506, 611507 and 611599 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:-

"611501	Leggings					
61150101	Of Cotton	Piece	3.3%	28.2	0.9%	7.7
61150102	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	34.0	1.2%	9.7
61150103	Of Man Made Fibres	Piece	4.3%	34.7	1.2%	9.7
61150104	Of Silk (other than containing Noil silk)	Piece	1.3%	19.2	0.4%	5.9
61150105	Of Wool	Piece	3.9%	50.2	1.1%	14.2
61150106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	50.2	1.1%	14.2
61150107	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane	Piece	3.3%	28.9	0.9%	7.9
61150199	Of Others	Piece	3.3%	26.7	0.9%	7.3
"611502	Others					
61150201	Of Cotton	Kg	3.5%	90.3	0.9%	23.2
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	4.2%	99.0	1.2%	28.3
61150203	Of Man Made Fibres	Kg	4.2%	108.0	1.2%	30.9
61150204	Of Silk (other than containing Noil silk)	Kg	1.3%	122.1	0.4%	37.6
61150205	Of Wool	Kg	3.5%	101.4	0.9%	26.1
61150206	Of Blend containing Wool and Man Made Fibre	Kg	3.6%	104.3	1.0%	29.0
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Kg	3.5%	98.0	0.9%	25.2
61150299	Of Others	Kg	3.5%	83.8	0.9%	21.6"

2. This notification shall come into force on the 1st day of July, 2017.

[F. No. 609/43/2017-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: The principal notification No. 131/2016-Customs (N.T.), dated the 31st October, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st October, 2016 vide number G.S.R. 1018 (E), dated the 31st October, 2016 and was last amended vide notification No. 41/2017-Customs (N.T.), dated the 26th April, 2017 vide number G.S.R. 408(E), dated the 26th April, 2017.

[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. 60 /2017-Customs (N.T.)

New Delhi, the 29th June, 2017

G.S.R. (E).-- In exercise of the powers conferred by section 157 read with sections 50 and 60 of the Customs Act, 1962 (52 of 1962), and in supersession of the Shipping Bill and Bill of Export (Form) Regulations, 1991, except as respect things done or omitted to be done before such supersession, the Board hereby makes the following regulations, namely:-

1. Short title and commencement. - (1) These regulations may be called the Shipping Bill and Bill of Export (Forms) Regulations, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Shipping Bill - A shipping bill to be presented by an exporter of goods shall be in Form SB I or Form SB II, as the case may be, appended to these regulations.

3. Bill of Export- A bill of export to be presented by an exporter of goods shall be in Form SB III or Form SB IV, as the case may be, appended to these regulations.

4. Specifications of Shipping Bill and Bill of Export (Form). - The Shipping Bill and Bill of Export forms shall be in accordance with the following specifications, namely :-

(a) The forms shall be printed on foolscap size of paper measuring 34.5 cms by 21.5 cms and shall have the following margins, namely:-

(i) Top -1.5 cms; (ii) bottom -1.5 cms; (iii) left -1.8 cms; (iv)right - 0.5 cms; the layout of the forms and the sizes of the boxes shall be as per the layout and boxes shown in the forms.

(b) The forms shall be printed on paper of grammage 70 to 85 grams per square metre; the paper should be stable in conditions of 50 to 60 per cent. relative humidity;

(c) The captions inside the boxes of the forms shall be printed in 6 pt. mono sans-serif and shall be located as near as possible to the top left of the boxes;

(d) The forms shall be filled in by using a typewriter or computer only.

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt60-2017.pdf>

[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. 61/2017-Customs (N.T.)

New Delhi, the 29th June, 2017

G.S.R. (E).- In exercise of the powers conferred by section 157 read with section 50 of the Customs Act, 1962 (52 of 1962), the Board hereby makes the following regulations to amend the Shipping Bill (Electronic Declaration) Regulations, 2011, namely :-

1. (1) These regulations may be called the Shipping Bill (Electronic Declaration) (Amendment) Regulations, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Shipping Bill (Electronic Declaration) Regulations, 2011, (hereinafter referred to as the said regulations), in regulation 1, in sub-regulation (1), for the words "Electronic Declaration", the words "Electronic Integrated Declaration" shall be substituted.

3. In the said regulations, for the words "electronic declaration" wherever they occur, the words "electronic integrated declaration" shall be substituted.

4. In the said regulations, in regulation 2, -

(i) in clause (a), for the words "the Customs House Agents Licensing Regulations, 2004", the words "the Customs Brokers Licensing Regulations, 2013" shall be substituted;

(ii) Clause (b) shall be omitted;

(iii) in clause (f), for the words "includes its print-outs", the words "includes its electronic records or print outs" shall be substituted;

Explanation. - For the purposes of this clause, the "electronic record" shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

5. In the said regulation, in regulation 3, for the words ", in the format set out in Annexure", the words "in the electronic form provided at the website <https://www.icegate.gov.in>" shall be substituted.

6. In the said regulations, the ANNEXURE shall be omitted.

[F.No. 450/108/2017-Cus.IV]

(Zubair Riaz)
Director (Customs)

Foot Note. – The principal regulations were published vide Notification no. 80/2011 dated 25.11.2011 in the Gazette of India vide Notification No. G.S.R. 839 (E) and were last amended by Notification no. 46/2015-Cus. (N.T.) dated 18.05.2015 published in the Gazette of India vide Notification No. G.S.R. 391 (E) dated 18.05.2015.

[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. 27/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 171/1993-Customs, dated the 16th September, 1993 published in the Gazette of India, Extraordinary vide number G.S.R. 610 (E), dated the 16th May 1993, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 28/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 151/1982-Customs, dated the 14th May, 1982 published in the Gazette of India, Extraordinary vide number G.S.R. 412 (E), dated the 14th May, 1982, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 29/2017 - Customs

New Delhi, the 30th June, 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 exempts Specimen, models, wall pictures and Diagrams for instructional purposes, falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 30/2017 - Customs

New Delhi, the 30th June, 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) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.27/2010-Customs dated the 27th February, 2010 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 140 (E), dated the 27th February, 2010, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts motion pictures, music, gaming software for use on gaming consoles printed or recorded on media falling under headings 3706 or 8523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the duty of customs as leviable thereon which is specified in the said First Schedule, as is in excess of the duties which would be leviable, if the value of the said goods, for the purposes of sub-section (1) of section 14 of the said Customs Act, were equal to the aggregate of- (i) the cost of the carrier medium; and (ii) the freight and insurance charges incurred in respect of the carrier medium: Provided that nothing contained in this notification shall apply to motion pictures, music or gaming software imported in a pre-packaged form for retail sale.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 31/2017 - Customs

New Delhi, the 30th June, 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) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.273 dated 25th October, 1958 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 993 dated the 25th October, 1958, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, the contents of postal articles, which having originally been posted in India and not having left the custody of the post office at any time since their original posting, are imported into India on return to the post offices in India as unclaimed, refused or redirected, from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act: Provided that no drawback of duty was obtained when the article was exported from India.

2. This notification shall come into force with effect from the 1 st day of July, 2017.

[F.No.354/119/2017-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 32/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

S. No. (1)	Description of Goods (2)	Conditions (3)
1.	Works of art created abroad by Indian artists and sculptors, whether imported on the return of such artists or sculptors to India or imported by such artists or sculptors subsequent to their return to India	
	Books, being antiques of an age exceeding one hundred years	<p>If,</p> <p>i. the establishment operating such a museum or an art gallery is itself the importer being the purchaser or owner of such works of art or antiques;</p> <p>ii. the importer submits an undertaking before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the goods so imported shall be used for public exhibition and shall not be sold or traded after importation and that in case of failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is proved to be not being so used for the specified purposes, an amount equal to the duty leviable on such quantity but for the exemption under this notification; and</p> <p>iii. the importer produces a certificate issued by the Ministry of Culture in the Government of India, certifying that-</p> <p>(a) the importer runs a museum or an art gallery which allows unrestricted access to public; and</p> <p>(b) The building housing such a museum or gallery is clearly meant for the operation of a museum or art gallery.</p> <p>iv. Such antiquities are registered with the Archaeological Survey of India within 90 days from the date of</p>

	importation.
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3. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 33/2017 - Customs

New Delhi, the 30th June, 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) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.259 dated 11th October, 1958 published in the Gazette of India, Part II, Section 3, Sub-section (i), vide number G.S.R. 927 dated the 11th October, 1958, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, challenge cups or trophies -

(a) which have been won by any unit of the Defence Forces in India or by a particular member or members of such unit in a competition which is not confined to units or members of the units stationed in India; or

(b) which are being re-imported and which before being exported had been won by any such unit or member or members of a unit in a competition not satisfying the above-mentioned condition; or

(c) Which have been sent by donor's resident abroad for presentation to or competition among such units or members of such units; when imported into India, from the whole of the duty of customs leviable thereon as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (51 of 1975):

Provided that the articles for which free entry is claimed are certified by the Officer commanding the unit or Brigade or any higher military authority or any of their staff Officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency.

Provided further that the cups or trophies had engraved on them before being shipped the object for which presented, and except in the case of those sent by donor's resident abroad for competition in India in the name of the winner or winners.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 34/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE-1

S. No.	Description of Goods	Conditions
(1)	(2)	(3)
1.	Tags or labels (whether made of paper, cloth or plastic), or printed bags (whether made of polythene, polypropylene, PVC, high molecular or high density polyethylene)	If,- (i) the said goods have been imported for fixing on articles for export or for the packaging of such articles; (ii) the importer, by execution of a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, binds himself to pay on demand in respect of the said goods as are not proved to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs to have been used for the aforesaid purposes, an amount equal to the duty leviable on such tags or labels or printed bags but for the exemption contained herein; (iii) the importer satisfies the Assistant Commissioner that the articles so imported have been exported within six months of the date of importation or within such extended period as may be permitted by the said Assistant Commissioner.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 35/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said Schedule and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act subject to the conditions, if any, laid down in the corresponding entry in column (3) thereof.

TABLE-1

S. No. (1)	Description of Goods (2)	Conditions (3)
1	Aviation Turbine Fuel in the tanks of the aircrafts of an Indian Airline or of the Indian Air Force	i) The quantity of the said fuel is equal to the quantity of the same type of fuel which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force, as the case may be, and on which the duty of Customs, or Central Excise had been paid; ii) the rate of duty of customs (including the additional duty leviable under the said section 3) or the rate of duty of Central Excise, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts; and iii) no drawback of duty of Customs or rebate of duty of Central Excise, as the case may be, was allowed on such fuel at the time of departures of such aircrafts from India.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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.36/2017 – Customs

New Delhi, the 30th June, 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) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.106 dated 29th March, 1958 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 373 dated the 29th March, 1958, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, the goods, falling within any Chapter of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (2) of the Table below, from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the said Customs Tariff Act and from the whole of the integrated tax and goods and services compensation cess leviable thereon respectively under sub-section (7) and (9) of section 3 Customs Tariff Act, if imported or purchased out of bond by the Vice President of India on appointment or during his tenure of office

TABLE

S. No.	Description
(1)	(2)
(i)	Articles for the personal use, wear or consumption of the Vice-President or any member of his family;
(ii)	Food, drink and tobacco for consumption by members of the Vice-President's household or by his guests, whether official or not;
(iii)	Articles for the furnishing of any of the Vice-President's official residences;
(iv)	Motor cars provided for the Vice-President's use.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 37/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE

S. No. (1)	Description of Goods (2)	Conditions (3)
1	Medals and decorations (including medal ribbons)	If imported directly by the Government of India in the Ministry of Defence.
2	Personal effects of the persons on duty out of India with the Indian Navy, Army, or Air Force or Central Para Military Forces	If imported for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war.
3	Bona fide gifts from donors abroad when imported for the maintenance of war graves by an institution	If,- (a) a certificate is produced from the Ministry of Defence that the said goods are intended solely for the purpose of maintenance of war graves; and (b) the head of the importing institution certifies in each case that the said goods are intended only for the above purpose and shall not be sold or disposed of.
4	Imported stores purchased out of bonded stocks lying in a warehouse	If,- (a) the imported stores are intended to be supplied free by the Government for use of the crew of a ship of the Coast Guard Organisation, in accordance with their conditions of service; (b) a shipping bill in the prescribed form has been presented and the export duties, penalties, rent, interest and other charges payable, in respect of the imported stores have been paid; (c) an order for clearance of the imported stores for taking on board a ship of the Coast Guard Organization has been made by the proper officer; and (d) the procedure as specified by the Commissioner of Customs in this behalf is followed
5	Goods imported for trial,	If,- (a) a certificate from the Under Secretary to the

	demonstration or training before any authority under the Ministry of Defence in the Government of India	Government of India in the Ministry of Defence is produced to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, in each case, that the goods imported are for the purpose of trial, demonstration or training, and (b) the importer undertakes, in each case, to pay the duty leviable on such goods (except those which are certified by the said Under Secretary as having been consumed in the process of trial, demonstration or training) which are not re-exported by him within a period of two years from the date of importation or within such extended period that the said Assistant Commissioner may allow
6	All goods	<p>If,-</p> <p>(a) the said goods are imported by the National Technical Research Organisation, (hereinafter referred to as NTRO);</p> <p>(b) before clearance of the said goods, an officer of NTRO, not below the rank of Joint Secretary to the Government of India, certifies that the said goods are required for strategic systems by NTRO.</p> <p>Explanation. - For the purposes of (a) and (b) above, nothing contained in the exemption shall have effect on or after the 1st day of January, 2019.</p>
7	All goods	<p>If,-</p> <p>(a) the said goods are imported by the Indian Offset Partner (hereinafter referred to as IOP) of the contractor to the National Technical Research Organisation, (hereinafter referred to as NTRO);</p> <p>(b) before clearance of the said goods, the importer furnishes a duty exemption certificate from an officer of the NTRO, not below the rank of Joint Secretary to the Government of India -</p> <p>(c) indicating the details of the purchase order placed by the NTRO on the contractor;</p> <p>(d) indicating the details of the purchase order placed by the said contractor on the IOP along with the description of the final products and the description and quantity of goods required to be imported for manufacture of the said final products; and</p> <p>(e) certifying that the said goods are intended for use in the radars acquired by the NTRO from the said contractor.</p> <p>Explanation. - For the purposes of (a) and (b) above, nothing contained in the exemption shall have effect on or after the 1st day of January, 2019."</p>

2. Notwithstanding anything contained herein above, the exemption from whole of the additional duty integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act shall not apply to the following goods, namely:-

(i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors."

3. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 38/2017 - Customs

New Delhi, the 30th June, 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) read with Rule 63 of the Indian Aircraft Rules, 1920,) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.117 dated 13th October, 1961, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1296(E) dated the 13h October, 1961, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts, engines and parts of aircraft when reimported into India after having been exported, from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, as is in excess of the customs duty payable on the cost of repair, if any (which includes the charges paid for the material as well as for labour, insurance and freight) in the following cases, namely:-

- (1) Engines and certain specified parts which fail abroad and are re-imported;
- (2) Engines or certain specified parts sent abroad as a stand-by for replacement of a defective one and subsequently brought back to India in the same condition without being installed on an aircraft;
- (3) Engines and certain specified parts lent by an Indian company to a foreign company. The concession shall be admissible subject to such conditions and the observance of such procedure as may be laid down by the Government of India, from time to time.

2 This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 39/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notification of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the said Table, namely: -

TABLE

S. No.	Notification No. and Date	Amendments
(1)	(2)	(3)
1	3/57-Customs, dated 08th January, 1957	In the said notification, - (i) for the words and figures "section 23 of the Sea Customs Act, 1878 (8 of 1878)", the words, figures and brackets, "section 25 of the Customs Act, 1962 (52 of 1962)" shall be substituted; (ii) for the words and figures "additional duty leviable thereon under section 3", the words, figures and brackets, "the whole of the integrated tax and goods and services compensation cess leviable thereon respectively under sub-section (7) and (9) of section 3", shall be substituted. (iii) in the table, for the words and figures "section 75 of the Sea Customs Act", wherever it occurs, the words, brackets and figures, "section 79 of the Customs Act, 1962 (52 of 1962)" shall be substituted.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India

Note:

1. The principal notification No. 3/57-Customs, dated the 08th January, 1957 was published in the Gazette of India, Extraordinary vide G.S.R.98 (E), dated the 08th January, 1957. It was last amended by notification No. 36/90-Customs (NT) - dated the 27th June, 1990, which was published in the Gazette of India, Extraordinary, vide G.S.R. 266 (E), dated the 27th June, 1990

[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. 40/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule.

TABLE

S. No.	Description of Goods
(1)	(2)
1	Goods of Bhutanese or Indian origin imported from Bhutan into India.
2	Semi-tanned cow hides, low gran image paper, kapok and handloom products, when imported into India from Bangladesh.
3	Goat skin, sheep skin horses, goats, sheep, wool, butter, common salt, raw silk, yak tail, yak hair, china clay, borax, szaibelyite, goat cashmere, Readymade Garments, Shoes, quilt or blankets, Carpets and Local Herbal Medicines when imported into India from China through Gunji in Pithoragarh district of Uttaranchal along the Gunji Pulan (Tibet) land route or through village Namgaya Shipkila in Kinnaur district of Himachal Pradesh along the Namgaya-Shipkila-Shipki Jui Jiub a land route or through Sherathang land route between Sherathang in the East Sikkim district of Sikkim in India and Renqinggang in the Tibet Autonomous Region of China through Nathula Pass.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 41/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of Customs Tariff Act, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE

S. No.	Description of Goods	Conditions
(1)	(2)	(3)
1	Challenge cups and trophies	If,- (i) awarded to an Indian team in connection with its participation in a tournament outside India and brought by it into India for being kept with an Official Sports Association; (ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the team proceeded abroad with the specific purpose of participating in the tournament; and (iii) the importer, as well as the Official Sports Association by whom the goods shall be retained, gives an undertaking that the said goods shall be retained by the said Association and shall not be disposed of in any manner, save that of subsequent re-export when such re-export is one of the conditions of participation in the tournament.
2	Medals and trophies	If,- (i) awarded to members of Indian teams for their participation in international tournaments or competitions outside India; and (ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the said goods do ; not constitute an article of general utility
3	Prizes won by any member of an Indian team	If,- (i) the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the Government of India in the Department of Youth Affairs and Sports; (ii) the importer, at the time of clearance, produces a

		<p>certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the said Department to the effect that,-</p> <p>(a) the importer is a member of an Indian team which participated, with the approval of the Government of India, in an international tournament or competition in relation to any sport or game and has won the prize in such tournament or competition; and</p> <p>(b) the said prize has been announced, before such tournament or competition has been held, by its organisers; and</p> <p>(iii) the importer gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time and place of importation, that the prize shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of such importation.</p>
4	<p>Trophy when imported into India by the National Sports Federation recognised by the Central Government or any Sports Body registered under any law for the time being in force, for being awarded to the winning team in the international tournament including bilateral tournament and World Cup event to be held in India</p>	<p>If,-</p> <p>(i) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the said goods do not constitute an article of general utility;</p> <p>(ii) the recognised National Sports Federation or the registered Sports Body organising the international tournament including bilateral tournament and World Cup event, gives the following documents to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, at the time of import, namely:-</p> <p>(a) manufacturer's invoice;</p> <p>(b) photograph of the Trophy;</p> <p>(c) a declaration stating the purpose of import by the recognised National Sports Federation or the registered Sports Body as well as the International body, if any, at whose behest such Federation or Sports Body is conducting the tournament in India;</p> <p>(d) duration of event;</p> <p>(iii) such Federation or Sports Body gives an undertaking that,-</p> <p>(a) the said Trophy is retained by the Federation or Sports Body and not disposed of in any manner until the event is concluded;</p> <p>(b) if the Trophy is awarded to the Indian team, such Federation or Sports Body shall retain the Trophy and shall not be disposed of in any manner whatsoever;</p> <p>(c) if the Trophy is awarded to a winning team other than the Indian team, the said Trophy shall be exported;</p> <p>(iv) at the time of export, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the international team which has won the Trophy has participated in the international tournament including bilateral</p>

		tournament and World Cup held in India and that the identity of the Trophy is established
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2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 42/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) as specified in column (2) of the Table below, to the extent as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

S. No. (1)	Notification No. and Date (2)	Amendments (3)
1	102/2007-Customs, dated the 14th September, 2007 published in the Gazette of India, Extraordinary vide number G.S.R.734 (E), dated the 30th September, 2007	In the said notification,- (i) for the words and brackets "sales tax or value added tax", at both places where they occur the words "integrated Goods and services tax or Central Goods and services tax and State Goods and Services tax or Central Goods and services tax and Union Territory Goods and Services tax", shall be substituted; (ii) in para 2, in condition (e), after entry (iii), the following proviso shall be inserted, namely:- "Provided that for the goods sold prior to the 1 st July 2017, documents evidencing payment of appropriate sales tax or value added tax, as the case may be, shall be accepted."
2	4/99-Customs, dated the 8 th January, 1999 published in the Gazette of India, Extraordinary vide number G.S.R. 21 (E), dated the 08th January, 1999	In the notification, for the words, brackets and figures "additional duty leviable thereon under subsection (5) of section 3" the words, brackets and figures, "additional duty, integrated tax and compensation Cess leviable thereon respectively under sub-sections (5), (7) and (9) of section 3", shall be substituted.
3	172/1994, dated the 30th September, 1994 published in the Gazette of India, Extraordinary vide number G.S.R.734 (E), dated the 30th September, 1994	In the said notification, for the words, figures and brackets "additional duty leviable thereon under subsection (5) of section 3 of the said Custom Tariff Act, 1975", where they occur the words, figures and brackets, "integrated tax leviable thereon under subsection (7) of section 3", shall be substituted.

2 This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India

Note:

1. The principal notification No. 102/2007-Customs, dated the 14th September, 2007, was last amended by notification No. 93/2008-Customs dated the 1st August, 2008, which was published in the Gazette of India, Extraordinary, vide G.S.R. 569 (E), dated the 1st August, 2008.
2. The principal notification No. 4/99-Customs, dated the 08th January, 1999, was last amended by notification No. 2/2006-Customs - dated the 17 th January, 2006, which was published in the Gazette of India, Extraordinary, vide G.S.R. 17 (E), dated the 17th January, 2008.
3. The principal notification No. 172/1994-Customs, dated the 30th September, 1994, was last amended by notification No. 17/2010-Customs - dated the 27th February 2010, which was published in the Gazette of India, Extraordinary, vide G.S.R.130 (E), dated the 27th February, 2010.

[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. 43/2017 – Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs43-2017.pdf>

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India

Note:

1. The principal notification No. 84/1971-Customs, dated the 11th September, 1971 was published in the Gazette of India, Extraordinary vide G.S.R. 1334(E), dated the 11th September, 1971. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary, vide G.S.R. 428(E), dated the 26th May, 1995.

2. The principal notification No. 46/1974-Customs, dated the 25th May, 1974 was published in the Gazette of India, Extraordinary, vide G.S.R. 503(E), dated the 25th May, 1974. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary; vide G.S.R. 428(E), dated the 26th May, 1995.

3. The principal notification No. 241/1982-Customs, dated the 04th November, 1982 was published in the Gazette of India, Extraordinary, vide G.S.R. 661(E), dated the 04th November, 1982. It was last amended by notification No. 101/1983-Customs dated the 05th April, 1983, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 316(E), dated the 05th April, 1983.

4. The principal notification No. 326/1983-Customs, dated the 23rd December, 1983 was published in the Gazette of India, Extraordinary, vide G.S.R. 912(E), dated the 23rd December, 1983. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary, vide G.S.R. 428(E), dated the 26th May, 1995.

5. The principal notification No. 183/1986-Customs, dated the 1st March, 1986 was published in the Gazette of India, Extraordinary, vide G.S.R. 383 (E), dated the 1 st March, 1986. It was last amended by notification No. 48/1996-Customs dated the 23 rd July, 1996, which was published in the Gazette of India, Extraordinary, vide G.S.R. 300(E), dated the 23rd July, 1996.
6. The principal notification No. 207/1989-Customs, dated the 17th July, 1989 was published in the Gazette of India, Extraordinary, vide G.S.R. 702(E), dated the 17th July, 1989. It was last amended by notification No. 70/2005-Customs dated the 19th July, 2005, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 483(E), dated the 19th July, 2005.
7. The principal notification No. 157/1990-Customs, dated the 28th March, 1990 was published in the Gazette of India, Extraordinary, vide G.S.R. 405(E), dated the 28th March, 1990. It was last amended by notification No. 58/2016-Customs dated the 05th October, 2016, which was published in the Gazette of India, Extraordinary; vide G.S.R. 956(E), dated the 05th October, 2016.
8. The principal notification No. 104/1994-Customs, dated the 16th March, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 319(E), dated the 16th March, 1994. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary; vide G.S.R. 428(E), dated the 26th May, 1995.
9. The principal notification No. 134/1994-Customs, dated the 22nd June, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 525(E), dated the 22nd June, 1994. It was last amended by notification No. 119/95-Customs dated the 06th July, 1995, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 539(E), dated the 06th July, 1995.
10. The principal notification No. 146/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 575(E), dated the 13th July, 1994. It was last amended by notification No. 48/2013-Customs dated the 30th October, 2013, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 713(E), dated the 30th October, 2013.
11. The principal notification No. 148/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 577(E), dated the 13th July, 1994. It was last amended by notification No. 56/2011-Customs dated the 07th July, 2011, which was published in the Gazette of India, Extraordinary; vide G.S.R. 518(E), dated the 07th July 2011.
12. The principal notification No. 151/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 580(E), dated the 13th July, 1994. It was last amended by notification No. 101/95-Customs dated the 26th May, 1995, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 428(E), dated the 26th May, 1995.
13. The principal notification No. 153/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 582(E), dated the 13th July, 1994. It was last amended by notification No. 21/2006-Customs dated the 01st March, 2006, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 122(E), dated the 01st March, 2006.
14. The principal notification No. 154/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 583(E), dated the 13th July, 1994. It was last amended by notification No. 109/2009-Customs dated the 24th September, 2009, which was published in the Gazette of India, Extraordinary; vide G.S.R. 701(E), dated the 24th September, 2009.
15. The principal notification No. 158/1995-Customs, dated the 14th November, 1995 was published in the Gazette of India, Extraordinary, vide G.S.R. 744(E), dated 14th November, 1995. It was last amended by notification No. 60/2012-Customs dated the 06th December, 2012 which was published in the Gazette of India, Extraordinary; vide G.S.R. 880(E), dated the 06th December, 2012.

16. The principal notification No. 38/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 290(E), dated the 23rd July, 1996. It was last amended by notification No. 41/2012-Customs dated the 14th June, 2012 which was published in the Gazette of India, Extraordinary; vide G.S.R. 446(E), dated the 14th June, 2012.
17. The principal notification No. 39/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 291(E), dated the 23rd July, 1996. It was last amended by notification No. 33/2016-Customs dated the 17th May, 2016 which was published in the Gazette of India, , Extraordinary, vide G.S.R. 526(E), dated the 17th May, 2016.
18. The principal notification No. 43/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 295(E), dated the 23rd July, 1996.
19. The principal notification No. 51/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 303(E), dated the 23rd July, 1996. It was last amended by notification No. 24/2014-Customs dated the 11th July, 2014 which was published in the Gazette of India, , Extraordinary, vide G.S.R. 471(E), dated the 11th July, 2014.
20. The principal notification No. 22/2003-Customs, dated the 04th February, 2003 was published in the Gazette of India, Extraordinary, vide G.S.R. 78(E), dated the 04th February, 2003. It was last amended by notification No. 15/2011-Customs dated the 01st March, 2011 which was published in the Gazette of India, Extraordinary; vide G.S.R. 141(E), dated the 01st March, 2011.
21. The principal notification No. 121/2003-Customs, dated the 01st August, 2003 was published in the Gazette of India, Extraordinary, vide G.S.R. 623(E), dated the 01st August, 2003.
22. The principal notification No. 130/2010-Customs, dated the 23rd December, 2010 was published in the Gazette of India, Extraordinary, vide G.S.R. 1008(E), dated the 23rd December, 2010.
23. The principal notification No. 26/2011-Customs, dated the 01st March, 2011 was published in the Gazette of India, Extraordinary, vide G.S.R. 152(E), dated the 01st March, 2011. It was last amended by notification No. 14/2015-Customs dated the 31st March, 2015, which was published in the Gazette of India, Extraordinary; vide G.S.R 242(E), dated the 31st March, 2015.
24. The principal notification No. 10/2014-Customs, dated the 12th May, 2014 was published in the Gazette of India, Extraordinary, vide G. S.R. 335(E), dated the 12th May, 2014.
25. The principal notification No. 08/2016-Customs, dated the 05th February, 2016 was published in the Gazette of India, Extraordinary, vide G.S.R. 147(E), dated the 05th February, 2016.
26. The principal notification No. 17/2017-Customs, dated the 21 st April, 2017 was published in the Gazette of India, Extraordinary, vide G.S.R. 400(E), dated the 21st April, 2017.

[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. 44/ 2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs44-2017.pdf>

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India

Note:

1. The principal notification No. 174/1966-Customs, dated the 24th September, 1966 was published in the Gazette of India, Extraordinary vide number G.S.R. 1477 (E), dated the 24th September, 1966. It was last amended by notification No. 93/1970 - Customs dated the 17th October, 1970, which was published in the Gazette of India, Extraordinary, vide number G.S.R. 1792(E), dated the 17th October, 1970.

2. The principal notification No. 80/1970-Customs, dated the 29 th August, 1970 was published in the Gazette of India, Extraordinary, vide number G.S.R. 1246 (E), dated the 29th August, 1970. It was last amended by notification No. 21/2006 - Customs dated the 1 st March, 2006, which was published in the Gazette of India, Extraordinary; vide number G.S.R.122 (E), dated the 1 st March, 2006.

3. The principal notification No.152/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide number G.S.R. 581 (E), dated the 13th July, 1994. It was last amended by notification No. 67/2004- Customs dated the 9 th July, 2004, which was published in the Gazette of India, Extraordinary, vide number G.S.R.409 (E), dated the 9 th July, 2004.

4. The principal notification No. 50/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide number G.S.R. 302(E), dated the 23rd July, 1996. It was last amended by notification No. 18/2005- Customs dated the 1 st March, 2005, which was published in the Gazette of India, Extraordinary, vide number G.S.R. 116 (E), dated the 1 st March, 2005.

5. The principal notification No. 84/1997-Customs, dated the 11th November, 1997 was published in the Gazette of India, Extraordinary, vide number G.S.R. 645(E), dated the 11th November, 1997. It was last amended by notification No. 22/2014- Customs dated the 11th July, 2014, which was published in the Gazette of India, Extraordinary; vide number G.S.R. 469(E), dated the 11th July, 2014.
6. The principal notification No.73/1999-Customs, dated the 8th June, 1999 was published in the Gazette of India, Extraordinary, vide number G.S.R. 411 (E), dated the 8 th June, 1999.
7. The principal notification No. 30/2004-Customs, dated the 28th January, 2004 was published in the Gazette of India, Extraordinary, vide number G.S.R. 81 (E), dated the 28th January, 2004.
8. The principal notification No. 01/2011-Customs, dated the 6th January, 2011 was published in the Gazette of India, Extraordinary, vide number G.S.R. 6 (E), dated the 6 th January, 2011. It was last amended by notification No. 14/2014-Customs dated the 11th July, 2014, which was published in the Gazette of India, Extraordinary, vide number G.S.R. 461(E), dated the 11th July, 2014.

[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. 45/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling within any Chapter of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (2) of the Table below when re- imported into India, from so much of the duty of customs leviable thereon which is specified in the said First Schedule, and the whole of the, integrated tax , compensation cess leviable thereon respectively under sub-section (7) and (9) of section 3 of the said Customs Tariff Act, as is in excess of the amount indicated in the corresponding entry in column (3) of the said Table.

TABLE

S. No.	Description of goods	Conditions
(1)	(2)	(3)
1	Goods exported - (a) under claim for drawback of any customs or excise duties levied by the Union (b) under claim for drawback of any excise duty levied by a State (c) under claim for refund of integrated tax paid on export goods (d) under bond without payment of integrated tax (e) under duty exemption scheme (DEEC/ Advance Authorisation/ DFIA) or Export Promotion Capital Goods Scheme (EPCG)	amount of drawback of customs or excise duties allowed at the time of export Amount of excise duty leviable by State at the time and place of importation of the goods. allowed at the time of export; amount of refund of integrated tax, availed at the time of export amount of integrated tax not paid amount of integrated tax and compensation cess leviable at the time and place of importation of goods and subject to the following conditions applicable for such goods - (i) DEEC book has not been finally closed and export in question is de-logged from DEEC Book; Advance Authorisation/DFIA has not been redeemed and the authorisation holder has not been discharged from the export obligation by DGFT; (ii) In case of EPCG scheme the period of full export performance has not expired and necessary endorsements regarding reimport have been made;

		<p>(iii) The importer had intimated the details of the consignment re-imported to the Assistant Commissioner of Customs or Deputy Commissioner of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority regarding the fact of reimportation and produces a dated acknowledgement of such intimation at the time of clearance of goods;</p> <p>(iv) The manufacturer- exporters may be permitted clearance of such goods without payment of Central Excise duty or integrated tax and compensation cess under transit bond to be executed with the Customs authorities at the port of importation, such bond will be cancelled on the production of certificate issued by the jurisdictional Customs authority about receipt of reimported goods into their factory or the premises from where the goods were supplied.</p>
2	Goods, other than those falling under Sl. No. 1 exported for repairs abroad	Duty of customs which would be leviable if the value of re-imported goods after repairs were made up of the fair cost of repairs carried out including cost of materials used in repairs (whether such costs are actually incurred for not), insurance and freight charges, both ways
3	Cut and polished precious and semi-precious stones exported for treatment abroad as referred to in Paragraph 4A.20.1 of the Foreign Trade Policy, other than those falling under Sl. No. 1.	Duty of customs which would be leviable if the value of re-imported precious and semiprecious stones after treatment were made up of the fair cost of treatment carried out including cost of materials used in such treatment, whether such costs are actually incurred for not, insurance and freight charges, both ways.
4	Parts, components of aircraft replaced or removed during the course of maintenance, repair or overhaul of the aircraft in a Special Economic Zone and brought to any other place in India. Explanation.- For the purpose of this notification, "Special Economic Zone" has the meaning assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005)	Nil
5	Goods other than those falling under Sl. No. 1, 2, 3 and 4	Nil

Provided that the Assistant Commissioner of Customs/ Deputy Commissioner of Customs is satisfied that-

(a) in the case of Bhutan, the machinery and equipment other than those exported under Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods

Scheme(EPCG) or Duty Entitlement Passbook Scheme(DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy are re-imported within seven years after their exportation or within such extended period, not exceeding three years, as may be allowed by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay;

(b) in all other cases, the goods other than those exported under Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy are re-imported within three years after their exportation or within such extended period, not exceeding two years, as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay may be allowed;

(c) in the case of goods exported under the Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy, re-importation of such goods takes place within one year of exportation or such extended period not exceeding one more year as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay may be allowed;

(d) the goods are the same which were exported;

(e) in the case of goods falling under Sr. No. 2 of the Table there has been no change in ownership of the goods between the time of export of such goods and re-import thereof;

(f) in the case of the goods falling under Serial numbers 1 and 3 of the Table and where the value of exported goods was counted towards fulfillment of export obligation, the amount of customs duties leviable on the duty-free inputs obtained from Nominated Agencies but for the exemption availed under the Ministry of Finance (Department of Revenue) notification No. 56/2000-Customs dated the 5th May, 2000 [vide G.S.R. 399 (E), dated the 5th May, 2000] and notification No. 57/2000-Customs dated the 8th May, 2000 [vide G.S.R. 413 (E), dated the 8th May, 2000] shall also be paid in addition to amount of duty specified in column (3) of the Table;

(g) in the case of goods falling under Sl. No. 4 of the Table, the goods are returned to the owner of the aircraft without any sale; Provided further that nothing contained in this notification shall apply to re-imported goods -

(a) which had been exported by a hundred percent, export-oriented undertaking or a unit in a Free Trade Zone as defined under section 3 of the Central Excise Act, 1944 (1 of 1944);

(b) which had been exported from a public warehouse or a private warehouse appointed or licensed, as the case may be, under section 57 or section 58 of the Customs Act, 1962 (52 of 1962);

(c) which fall under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944). 2. This Notification will apply to the exports for which order permitting clearance and loading under section 51 of the Customs Act, 1962, has been given on or after 01st day of July, 2017. 3. This notification shall come into force with effect from the 1st day of July, 2017.

Explanation. - For the purposes of this notification, -

(a) the goods shall not be deemed to be the same if these are re-imported after being subjected to re-manufacturing or reprocessing through melting, recycling or recasting abroad.;

(b) 'Foreign Trade Policy' means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015;

(c) 'Nominated agencies' means,-

(i) Metals and Minerals Trading Corporation Limited (MMTC);

(ii) Handicraft and Handloom Export Corporation (HHEC);

(iii) State Trading Corporation (STC);

(iv) Project and Equipment Corporation of India Ltd. (PEC);

(v) STCL Ltd; (vi) MSTC Ltd;

(vii) Diamond India Limited (DIL);

(viii) Four Star Export House from Gems & Jewellery sector and Five Star Export House from any sector as may be recognised as nominated agencies by Regional Authority in terms of the Foreign Trade Policy;

(ix) any bank as authorised by Reserve Bank of India as Nominated Agency.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India

[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. 46/2017 - Customs

New Delhi, the 30th June, 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) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 94/96-Customs, dated the 16th December, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number G.S.R..569 dated the 16th December, 1996, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling within any Chapter of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (2) of the Table below when reimported into India, from so much of the duty of customs leviable thereon which is specified in the said First Schedule, and the whole of the additional duty, integrated tax, compensation cess leviable thereon respectively under sub-sections (1), (3), (5), (7) and (9) of section 3 of the said Customs Tariff Act as is in excess of the amount indicated in the corresponding entry in column (3) of the said Table.

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs46-2017.pdf>

Provided that the Assistant Commissioner of Customs/ Deputy Commissioner of Customs is satisfied that-

(a) in the case of Bhutan, the machinery and equipment other than those exported under Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme(DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy are re-imported within seven years after their exportation or within such extended period, not exceeding three years, as may be allowed by the Principal Commissioner of Customs or Commissioner of Customs as the case may be, on sufficient cause being shown for the delay;

(b) in all other cases, the goods other than those exported under Duty Exemption Scheme(DEEC/Advance Authorization/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy are re-imported within three years after their exportation or within such extended period, not exceeding two years, as the Principal Commissioner of Customs or Commissioner of Customs as the case may be, on sufficient cause being shown for the delay may be allowed;

(c) in the case of goods exported under the Duty Exemption Scheme(DEEC/Advance Authorization/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement

Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy, re-importation of such goods takes place within one year of exportation or such extended period not exceeding one more year as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay may be allowed;

(d) the goods are the same which were exported;

(e) in the case of goods falling under Serial number 2 of the Table there has been no change in ownership of the goods between the time of export of such goods and re-import thereof;

(f) in the case of the goods falling under Serial numbers 1 and 3 of the Table and where the value of exported goods was counted towards fulfillment of export obligation, the amount of customs duties leviable on the duty-free inputs obtained from Nominated Agencies but for the exemption availed under the Ministry of Finance (Department of Revenue) notification No. 56/2000-Customs dated the 5th May, 2000 [vide G.S.R. 399 (E), dated the 5th May, 2000] and notification No. 57/2000-Customs dated the 8th May, 2000 [vide G.S.R. 413 (E), dated the 8th May, 2000] shall also be paid in addition to amount of duty specified in column (3) of the Table;

(g) in the case of goods falling under Sl. No. 4 of the Table, the goods are returned to the owner of the aircraft without any sale: Provided further that nothing contained in this notification shall apply to re-imported goods which had been exported -

(a) by a hundred percent export-oriented undertaking or a unit in a Free Trade Zone as defined under section 3 of the Central Excise Act, 1944 (1 of 1944);

(b) from a public warehouse or a private warehouse appointed or licensed, as the case may be, under section 57 or section 58 of the Customs Act, 1962 (52 of 1962).

2. This Notification will apply to the exports for which order permitting clearance and loading under section 51 of the Customs Act, 1962 has been given on or before 30th June, 2017.

3. This notification shall come into force with effect from the 1 st day of July, 2017.

Explanation. - For the purposes of this notification, -

(a) the goods shall not be deemed to be the same if these are re-imported after being subjected to re-manufacturing or reprocessing through melting, recycling or recasting abroad.

(b) 'Foreign Trade Policy' means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015- 2020, dated the 1st April, 2015.

(c) Nominated agencies' means,-

(i) Metals and Minerals Trading Corporation Limited (MMTC);

(ii) Handicraft and Handloom Export Corporation (HHEC);

(iii) State Trading Corporation (STC);

(iv) Project and Equipment Corporation of India Ltd. (PEC);

(v) STCL Ltd;

(vi) MSTC Ltd;

(vii) Diamond India Limited (DIL);

(viii) Four Star Export House from Gems & Jewellery sector and Five Star Export House from any sector as may be recognised as nominated agencies by Regional Authority in terms of the

Foreign Trade Policy; (ix) any bank as authorised by Reserve Bank of India as Nominated Agency.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 47/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling within the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) and specified in column (2) of the Table below, when re- imported into India, from so much of the duty of customs leviable thereon which is specified in the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) and the whole of the additional duty leviable thereon under subsections (1), (3), and (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount indicated in the corresponding entry in column (3) of the said Table.

TABLE

S. No. (1)	Description of goods (2)	Conditions (3)
1	Goods exported - (a) under claim for drawback of any customs or excise duties levied by the Union (b) under claim for drawback of any excise duty levied by a State (c) under claim for rebate of Central excise duty (d) under bond without payment of Central Excise duty (e) under duty exemption scheme (DEEC/ Advance Authorisation/ DFIA) or Export Promotion Capital Goods Scheme (EPCG)	Amount of drawback of customs or excise duties allowed at the time of export; amount of excise duty leviable by State at the time and place of importation of the goods. allowed at the time of export; amount of rebate of Central Excise duty, availed at the time of export; amount of Central Excise duty not paid; amount of excise duty leviable at the time and place of importation of goods and subject to the following conditions applicable for such goods - (i) DEEC book has not been finally closed and export in question is delogged from DEEC Book; Advance Authorisation/DFIA has not been redeemed and the authorization holder has not been discharged from the export obligation by DGFT; (ii) in case of EPCG scheme the period of full export performance has not expired and necessary endorsements regarding reimport have been made; (iii) the importer had intimated the details of the consignment re-imported to the Assistant

		<p>Commissioner of Customs or Deputy Commissioner of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority regarding the fact of re-importation and produces a dated acknowledgement of such intimation at the time of clearance of goods;</p> <p>(iv) The manufacturer- exporters may be permitted clearance of such goods without payment of Central Excise duty or integrated tax and compensation cess under transit bond to be executed with the Customs authorities at the port of importation, such bond will be cancelled on the production of certificate issued by the jurisdictional Customs authority about receipt of re-imported goods into their factory or the premises from where the goods were supplied.</p>
	Goods other than those falling under Sl. No. 1	Nil

Provided that the Assistant Commissioner of Customs/ Deputy Commissioner of Customs is satisfied that-

(a) the goods other than those exported under Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy are re-imported within three years after their exportation or within such extended period, not exceeding two years, as the Principal Commissioner of Customs or Commissioner of Customs as the case may be, on sufficient cause being shown for the delay may be allowed.

(b) in the case of goods exported under the Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy, reimportation of such goods takes place within one year of exportation or such extended period not exceeding one more year as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay may allowed;

(c) the goods are the same which were exported: Provided further that nothing contained in this notification shall apply to re-imported goods which had been exported -

(a) by a hundred per cent export-oriented undertaking or a unit in a Free Trade Zone as defined under section 3 of the Central Excise Act, 1944 (1 of 1944);

(b) from a public warehouse or a private warehouse appointed or licensed, as the case may be, under section 57 or section 58 of the Customs Act, 1962 (52 of 1962).

2. This notification shall come into force with effect from the 1 st day of July, 2017.

Explanation. - For the purposes of this notification,-

(a) the goods shall not be deemed to be the same if these are re-imported after being subjected to re-manufacturing or reprocessing through melting, recycling or recasting abroad;

(b) 'Foreign Trade Policy' means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015- 2020, dated the 1st April, 2015.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 48/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts, the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the integrated tax leviable thereon under subsection (7) of section 3 of the said Customs Tariff Act, catering cabin equipment's and food and drink on reimportation by the aircrafts of the Indian Airlines Corporation from foreign flights, provided -

(a) the goods were not taken on board at any foreign port or place; and

(b) the Indian Airlines Corporation executes an undertaking with the Chief Customs Officer concerned to abide by the conditions as may be laid down by such Customs Officer for segregating the goods from other goods uplifted abroad, payment of duty on the latter category of goods, and maintenance and scrutiny of records in this behalf.

2 This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

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. 49 /2017-Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), when imported into India for subsequent sale, from the whole of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said additional duty of Customs).

2. The exemption contained in this notification shall be given effect if the following conditions are fulfilled, namely:-

a) the importer of the said goods shall pay all duties, including the said additional duty of customs leviable thereon, as applicable, at the time of importation of the goods;

b) the importer, while issuing the invoice for sale of the said goods, shall specifically indicate in the invoice that in respect of the goods covered therein, no credit of the additional duty of customs levied under sub-section (5) of section 3 of the said Customs Tariff Act, shall be admissible;

c) the importer shall file a claim for refund of the said additional duty of customs paid on the imported goods with the jurisdictional customs officer;

d) the importer shall pay on sale of the said goods, appropriate sales tax or value added tax, as the case may be; e) the importer shall, inter alia, provide copies of the following documents alongwith the refund claim:-

(i) documents evidencing payment of the said additional duty;

(ii) invoices of sale of the imported goods in respect of which refund of the said additional duty is claimed;

(iii) documents evidencing payment of appropriate sales tax or value added tax, as the case may be, by the importer, on sale of such imported goods.

Explanation: - The goods falling under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) when imported into India for subsequent sale, and a bill of entry has been filled under sub-section (3) of section 46 of the Customs Act, 1962 (52 of 1962) on or before to the 30th day of June, 2017 shall also be eligible for exemption under this notification subject to the fulfilment of the conditions of this notification.

3. The jurisdictional customs officer shall sanction the refund on satisfying himself that the conditions referred to in para 2 above, are fulfilled.

[F.No. 354/119/2017-TRU

(Ruchi Bisht)

Under Secretary to the Government of India

[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. 50 /2017 –Customs

New Delhi, the 30th June, 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) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-

(a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and

(b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table,

subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs50-2017.pdf>

[F.No. 354/119/2017- TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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.51/2017- Customs

New Delhi, the 30th June, 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) and in supersession of the notifications of the Government of India, in the Ministry of Finance (Department of Revenue), No. 21/2012-Customs, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 194 (E), dated the 17th March, 2012, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description as specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the additional duty of Customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the standard rate as specified in the corresponding entry in column (4) of the said Table.

TABLE

S. No.	Chapter, heading, sub- heading or tariff item of the First Schedule	Description of goods	Standard rate
(1)	(2)	(3)	(4)
1	27	Petroleum crude, petrol, diesel, petroleum gases and fuels	Nil
2	27	Compressed natural gas for use in the transport sector.	Nil

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F. No. 354/119/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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. 52/2017 -Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, subheading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and (b) from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act as is in excess of the additional duty rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Standard Rate	Additional duty Rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1	2709 00 00	All goods	Nil	-	-
2	2710	Motor spirit commonly known as petrol	2.5%	-	-
3	2710	High speed diesel (HSD)	2.5%	-	-
4	2710 19 20	All goods	Nil	-	-
5	2711 11 00	Liquefied natural gas (LNG)	2.5%	-	-
6	2711 11 00, 2711 21 00	Liquefied Natural Gas (LNG) imported for consumption in the C2-C3 Plant of M/s Oil and Natural Gas Corporation Limited located in the Dahej Special Economic Zone (hereinafter referred to as the SEZ unit) for the purposes of authorised operations in the SEZ unit.	Nil	Nil	1
7	2711 11 00, 2711 21 00	The remnant Liquefied Natural Gas (LNG) or Natural Gas (NG) cleared into the Domestic Tariff Area (DTA), after completion of the authorised operations carried out by the C2-C3 Plant of M/s Oil and Natural Gas Corporation Limited, located in the			

		Dahej Special Economic Zone (hereinafter referred to as the SEZ unit): Provided that no exemption shall be available if exemption has been claimed on the quantity of LNG/NG other than the quantity which has been consumed for the authorised operation in the SEZ unit			
8	2711 11 00, 2711 21 00	Liquefied natural gas (LNG)	Nil	Nil	2
9	2711 11 00, 2711 21 00	Liquefied natural gas (LNG) and Natural gas (NG), when imported for generation of electrical energy by a generating company as defined in clause(28) of section 2 of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy : Provided that the exemption shall not be available if such liquefied natural gas (LNG) and natural gas (NG), is used for generation of electrical energy by captive generating plant as defined in clause(8) of section 2 of the Electricity Act, 2003 (36 of 2003)	Nil	-	-
10	2711 11 00, 2711 21 00	Liquefied natural gas (LNG) and natural gas when imported by an importer for supply to a generating company as defined in clause(28) of section 2 of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy, for generation of electrical energy : Provided that the exemption shall not be available if such liquefied natural gas (LNG) and natural gas (NG), is used for generation of electrical energy by captive generating plant as defined in clause 8 of section 2 of the Electricity Act, 2003 (36 of 2003)			
11	2711 21 00	All goods	5%	-	-

Explanation.- For the purposes of this notification,-

(i) the rate specified in column (4) or column (5) of the said Table is ad valorem rate, unless otherwise specified;

(ii) “-” appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), for the time being in force;

(iii) “-” appearing in column (5) means additional duty equal to duty of excise leviable on the goods as per the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) read with any other notifications issued under sub-section (1) of section 5A of the said Central Excise Act, for the time being in force.

For annexure please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs52-2017.pdf>

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F. No. 354/119/2017-TRU]

(Mohit Tewari)
Under
Secretary to the Government of India

[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. 53/2017- Customs

New Delhi, the 30th June, 2017

G.S.R. (E).-In exercise of the powers conferred by sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 19/2006-Customs, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 91 (E), dated the 1st March, 2006, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby directs that all goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the said Act, as specified in the corresponding entry in column (2) of the said Table, having regard to the sales tax, value added tax, local tax and other taxes or charges leviable on sale or purchase or transportation of like goods in India, when imported into India, shall be liable to an additional duty of customs at the rate of four per cent ad valorem.

TABLE

Sl. No.	Chapter or heading or subheading or tariff item of the First Schedule	Description of goods
(1)	(2)	(3)
1	2709 00 00	Petroleum Crude
2	2710	Motor spirit commonly known as petrol
3	2710	High speed diesel (HSD)
4	2710 19 20	Aviation Turbine Fuel
5	2711 11 00 2711 21 00	Liquefied natural gas and Natural Gas

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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. 54/2017- Customs

New Delhi, the 30th June, 2017

G.S.R. (E). - In exercise of the powers conferred by sub-sections (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sections 91 and 94 of the Finance (No. 2), Act, 2004 (23 of 2004), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from whole of Education Cess which is leviable thereon under sub-sections (7) and (9) of section 3 of the Customs tariff Act,1975, read with sections 91, 93 and 94 of the said Finance Act. 2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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.55/2017- Customs

New Delhi, the 30th June, 2017

G.S.R. (E). - In exercise of the powers conferred by sub-sections (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sections 136 and 139 of the Finance Act, 2007 (22 of 2007), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from whole of Secondary and Higher Education Cess which is leviable thereon under sub-sections (7) and (9) of section 3 of the Customs tariff Act,1975, read with sections 136, 138 and 139 of the said Finance Act. 2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 56/2017 - Customs

New Delhi, the 30th June, 2017

G.S.R. (E).- WHEREAS the Central Government on being satisfied that the import duty leviable on articles and parts thereof, of goods, falling under headings 8443 and 8517 respectively of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), should be increased and that circumstances exist which render it necessary to take immediate action.

NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the said Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the said Customs Tariff Act, shall be amended in the following manner, namely:-

In the First Schedule to the said Customs Tariff Act, in Section XVI, -

(i) in Chapter 84, against tariff items 8443 32 90, 8443 99 51, 8443 99 52, 8443 99 53; and

(ii) in Chapter 85, against tariff items 8517 12 10, 8517 12 90, 8517 61 00, 8517 70 90, for the entry in column (4), the entry "10%" shall be substituted.

2. This notification shall come into force with effect from the 1 st day of July, 2017.

[F.No.354/20/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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. 57/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description as specified in column (3) of the Table below, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate as specified in the corresponding entry in column (4) of the said Table subject to any of the conditions, as specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said Table.

TABLE

S. No.	Chapter or Heading or Sub-heading or tariff item	Description of goods	Standard rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1	4016 99 90	The following goods for use in manufacture of cellular mobile phones, namely :- (i) Microphone Rubber Case (ii) Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers	10%	1
2	57318 15 00	Screw for use in manufacture of cellular mobile phone	10%	1
3	77326 90 99	SIM socket / Other Mechanical items (Metal) for use in manufacture of cellular mobile phones	10%	1
4	8517 12	Telephones for other wireless networks, other than cellular networks	Nil	-
5	48517 70 90	(a) All goods other than the parts of cellular mobile phones (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above	Nil	-
6	Any Chapter	(a) The following goods for use in manufacture of cellular mobile phones, namely :- (i) Printed Circuit Board Assembly (PCBA) (ii) Camera Module (iii) Connectors (iv) Display Assembly (v) Touch Panel / Cover	Nil	-

		<p>Glass Assembly (vi) Vibrator Motor / Ringer (b) Inputs or parts for use in manufacture of items mentioned at (a) above (c) Inputs or sub-parts for use in manufacture of parts mentioned at (b) above</p>	<p>Nil Nil</p>	<p>- -</p>
7	Any Chapter	<p>Inputs or raw material for use in manufacture of following parts of Cellular mobile phones; (i) Charger or adapter (ii) Battery pack (iii) Wired Headset (iv) Battery cover (v) Front cover (vi) Front cover (with Zinc Casting) (vii) Middle cover (viii) GSM Antenna / Antenna of any technology (ix) Side Key (x) Main Lens (xi) Camera Lens (xii) Screw (xiii) Microphone Rubber Case (xiv) Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers (xv) PU case / Sealing Gasket - Other articles of Polyurethane foam like sealing gaskets / case (xvi) Sealing Gaskets / Cases from PE, PP, EPS, PC and all other individual polymers or combination / combination of polymers (xvii) SIM socket / Other Mechanical items (Metal) (xviii) SIM Socket / Other Mechanical items (Plastic) (xix) Back Cover (xx) Conductive Cloth (xxi) Heat Dissipation Sticker Battery Cover (xxii) Sticker-Battery Slot (xxiii) Protective Film for main Lens (xxiv) Mylar for LCD FPC Nil 1 (xxv) LCD Conductive Foam (xxvi) Film-Front Flash (xxvii) LCD Foam (xxviii) BT Foam (xxix) Microphone and Receiver (xxx) Key Pad (xxxi) USB Cable</p>	Nil	-
8	Any Chapter	<p>Inputs or raw material for use in manufacture of following goods namely :- (i) Other machines capable of connecting to an automatic data processing machine or to a network (8443 32 90) (ii) Ink cartridges, with print head assembly (8443 99 51) (iii) Ink cartridges, without print head assembly (8443 99 52)</p>	Nil	-

		(iv) Ink spray nozzle (8443 99 53) (v) Base stations (8517 61 00) (vi) All goods falling under tariff item 8517 62 90 (vii) All goods falling under tariff item 8517 69 90		
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This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/20/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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. 58/2017 – Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/2005-Customs, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 122(E), dated the 1st March, 2005, namely :- In the said notification, in the Table,-

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs58-2017.pdf>

2. This notification shall come into force with effect from the 1 st day of July, 2017.

[F.No.354/20/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

Note: The principal notification No. 24/2005-Customs, dated the 1st March, 2005 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), vide number G.S.R.122(E), dated the 1st March, 2005 and last amended by notification No. 32/2016-Customs, dated the 5 th May, 2016 vide number G.S.R. 487(E), dated the 5th May, 2016.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 59/2017-Customs

New Delhi, the 30th June, 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, vide number G.S.R. 274 (E), dated the 31st March, 2003 herein after referred to as the said notification , namely:-

2. In the said notification, - (a) in the opening paragraph, -

(i) for the words “and the additional duty, if any, leviable thereon under section 3 of the said Customs Tariff Act”, the words “ and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act” shall be substituted;

(ii) after condition (2), the following shall be inserted, namely:-

“2A. The unit shall follow the procedure prescribed under rule 5 of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, for import of goods.”; (b) for the paragraph 3, the following paragraph shall be substituted, namely:-

“3. Notwithstanding anything contained in this notification, the exemption from the whole of duty of Customs leviable thereon under First Schedule to the Customs Tariff Act, 1975 (51 of 1975), shall not apply to inputs which on importation into India or procurement, are used for the purpose of manufacture of finished goods [other than falling under Fourth Schedule of Central Excise Act, 1944 (1 of 1944)] or services and such finished goods and services, (including by-products, rejects, waste and scrap arising in the course of production, manufacture, processing or packaging of such goods) are supplied in Domestic Tariff Area in accordance with the Foreign Trade Policy, on payment of applicable Goods and Service Tax leviable thereon, or are in stock at the time of exit from the scheme in accordance with the Foreign Trade Policy and in case of waste and scrap within SION or within norms fixed by the 2 Norms Committee or norms as approved by the Board of Approval the exemption in respect of goods imported or procured under this notification would continue to be admissible:

Provided that, in case such finished goods (including by-products, rejects, waste and scrap) including those falling under Fourth Schedule of the Central Excise Act, 1944 (1 of 1944) or services are cleared to the warehouse appointed or registered under notification of the Government of India in the Ministry of Finance (Department of Revenue) No 26/98-Central Excise (NT) dated the 15th July, 1998 or No. 46/2001- Central Excise (NT) dated the 26th July, 2001 or cleared to the warehouse authorised to carry out manufacturing process or other operation under section 65 of the Customs Act, 1962, and under the Manufacture and Other Operations in Warehouse Regulation or cleared to organisations

which are entitled for duty free import of such goods in terms of the following exemption notifications:-

- (i) No. 106/58-Customs dated the 29th March, 1958;
- (ii) No. 152/94-Customs dated the 13th July, 1994;
- (iii) No. 39/96-Customs dated the 23rd July, 1996;
- (iv) No. 50/96-Customs dated 23rd July, 1996;
- (v) No. 84/97-Customs dated the 11th November, 1997;

issued by Ministry of Finance in pursuance to clause (e) of paragraph 6.9 of the Foreign Trade Policy, without payment of duty, the exemption in respect of goods imported or procured under this notification would continue to be admissible:

Provided further that where finished goods (including rejects, waste, scrap, remnants and by-products) are either non excisable or such finished goods (including rejects, waste, scrap, remnants and by-products) other than goods falling under heading/tariff item 8901, 8902 0010, 8905 10 00 or 8906 if imported, are leviable to nil rate of duty of customs specified under First Schedule to the Customs Tariff Act, 1975 and nil additional duty leviable under section 3 of the said Customs Tariff Act, read with exemption notification in this regard, if any, no exemption in respect of inputs utilised for the purpose of manufacture of such finished goods (including rejects, waste, scrap, remnants and by-products) shall be available under this notification:

Provided also that the Software Technology Park (STP) unit and the Electronic Hardware Technology Park (EHTP) unit engaged in manufacture of electronic hardware and software in integrated manner, shall be allowed to sell software, data entry and conversion, data processing, data analysis, control data management or rendering of call centre services through data communication link and or telecommunication link subject to such conditions as may be specified by Commissioner of Customs:

Provided also that goods, which have been repaired, reconditioned, re-engineered shall not be allowed to be sold in the Domestic Tariff Area.

Explanation.- For the purpose of this paragraph, on payment of whole of duty of Customs leviable thereon under the First Schedule to the Customs Tariff Act 1975 availed as exemption, under this notification, on the inputs utilised for the purpose of manufacture of finished goods [other than falling under Fourth Schedule of Central Excise Act, 1944 (1 of 1944)] before clearance of such finished goods (including by-products, rejects, waste and scrap arising in the course of production, manufacture, processing or packaging of such goods) or services on payment of applicable, Goods and Service Tax leviable thereon, in Domestic Tariff Area or as are in stock at the time of exit, it shall be treated as if no exemption was availed under this notification”;

(c) after paragraph 11A, the following paragraph shall be inserted, namely:- “11B. In the notification, the word “duty” wherever appear shall mean duties of customs as specified in First Schedule to the Customs Tariff Act, 1975 and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Act or applicable excise duty, as the case may be, for the purpose of this notification”.

3. This notification shall come into force with effect from the 1st July-2017.

[F.No.DGEP/SEZ/09/2017]

(Dharmvir Sharma)
Under Secretary to the Government of India

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 60/2017 - Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 9/2012- Customs, dated the 9th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 129 (E), dated the 9th March, 2012, namely:-

In the said notification, in the opening paragraph, for the words "specified in the said First Schedule", the words "specified in the First Schedule and from the whole of integrated tax leviable under sub-section (7) of section 3 of the Customs Tariff Act,1975" shall be substituted.

2. This notification shall come into force with effect from the 1st July, 2017.

F. No. DGEP/SEZ/09/2017

(Dharmvir Sharma)
Under Secretary to the Government of India

Note. - The principal Notification No. 09/2012 -Customs dated the 9th March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 129(E) dated the 9th March, 2012 and was last amended by Notification No. 07/2017-Customs dated the 1st March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) ,vide G.S.R.185(E) dated the 1st March, 2017.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No.61/2017 – Customs

New Delhi, the 30th June, 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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 40/2015- Customs, dated the 21st July, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 568 (E), dated the 21st July, 2015, namely:-

In the said notification, in the opening paragraph, for the words “specified in the said First Schedule”, the words “specified in the First Schedule and from the whole of integrated tax leviable under sub-section (7) of section 3 of the Customs Tariff Act, 1975” shall be substituted. 2. This notification shall come into force with effect from the 1st July, 2017.

F. No. DGEP/SEZ/09/2017

(Dharmvir Sharma)
Under Secretary to the Government of India

Note. - The principal Notification No. 40/2015-Customs dated the 21st July, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 568(E), dated the 21st July, 2015 and was last amended by Notification No. 25/2016-Customs dated the 30th March, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 367(E), dated the 30th March, 2016.

[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. 18/2017-Central Excise

New Delhi, the 1st July, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 85 of the Finance Act, 2005, (18 of 2005) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6/2005 -Central Excise , dated the 1st, March, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 126 (E) dated the 1 st, March, 2005, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the Seventh Schedule to the said Finance Act, 2005 from whole of the additional duty of excise leviable thereon.

[F.No. 354/119/2017- TRU]
(Mohit Tewari)

Under Secretary to the Government of India

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

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)

Notification No. 62/2017-CUSTOMS (N.T.)

New Delhi, 30th June, 2017
9 Ashadha, 1939 (SAKA)

S.O. ... (E).- In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise & Customs, being satisfied that it is necessary and expedient so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted namely:-

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	697
2	1511 90 10	RBD Palm Oil	706
3	1511 90 90	Others - Palm Oil	702
4	1511 10 00	Crude Palmolein	713
5	1511 90 20	RBD Palmolein	716
6	1511 90 90	Others - Palmolein	715
7	1507 10 00	Crude Soya bean oil	803
8	7404 00 22	Brass Scrap (all grades)	3304
9	1207 91 00	Poppy seeds	2510

TABLE-2

S. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 321 and 323 of the Notification No. 12/2012-Customs dated 17.03.2012 is availed	404 per 10 grams
2	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial	547 per kilogram

		number 322 and 324 of the Notification No. 12/2012-Customs dated 17.03.2012 is availed	
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TABLE-3

S. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	3320"

[F. No. 467/01/2017 -Cus-V]

(Satyajit Mohanty)
Director (ICD)

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, vide number S. O. 748 (E), dated the 3rd August, 2001 and was last amended vide Notification No. 54/2017-Customs (N.T.), dated the 15th June, 2017, e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Subsection (ii), vide number S. O. 1918(E), dated 15th June, 2017.

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

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

Notification No. 63/ 2017-Customs (N.T.)

New Delhi, the 30th June, 2017

S.O. (E). -In exercise of powers conferred by sub-section (1) of section 4 and sub-section (1) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following amendment in the Notification of the Government of India, Ministry of Finance (Department of Revenue) No. 93/2016-Customs (N.T.) dated 1 st July, 2016 published vide S.O. 2281(E) dated 1st July, 2016.

In the Table to the said notification, against serial number 3, in column 3 for the existing entry, "C.No.VIII/CCP/ICD/ENQ/HCL/112/09/Pt.XII" dated 04.01.2011 shall be substituted.

[F.No.437/08/2010-Cus IV]

(Z.R.Kamili)
Director (Customs)

[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. 64/2017-Customs (N.T.)

New Delhi, the 30th June, 2017

G.S.R..... (E). - In exercise of the powers conferred by clause (aa) of sub- section (1) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number 12/97-CUSTOMS (N.T.), dated the 2nd April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3,Sub-section (i), vide number G.S.R. 193(E), dated the 2nd April, 1997, namely:-

In the said notification, in the Table - (i) against serial number 9 relating to the State of Maharashtra, in column (3), after item (xvi) and the entry relating thereto in column (4), the following item and the entry shall be inserted, namely:-

(3)	(4)
“(xvii) Village Bhambholi, Taluka Khed, District Pune	Unloading of imported goods and loading of export goods.”

(ii) against serial number 11 relating to the State of Tamil Nadu, in column (3), after item (xiii) and the entry relating thereto in column (4), the following item and the entry shall be inserted, namely:-

(3)	(4)
“(xiv) Valayankulam Village, Madurai	Unloading of imported goods and loading of export goods.”.

[F.No.434/02/2016-Cus IV]

(Zubair Riaz)
Director (Customs)

Note.- The principal notification number 12/97-CUSTOMS (N.T.), dated the 2nd April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R193. (E), dated the 2nd April, 1997 and last amended by notification No.139/2016-CUSTOMS (N.T.), dated the 25th November, 2016 vide number G.S.R.1093 (E), dated the 25th November, 2016.

[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. 65 /2017-Customs (N.T.)

New Delhi, the 30th June, 2017

G.S.R (E). --In exercise of the powers conferred by section 157 read with section 46 of the Customs Act, 1962(52 of 1962), the Board hereby makes the following regulations further to amend the Bill of Entry(Forms) Regulations, 1976, namely:- 1. (1) These regulations may be called the Bill of Entry (Forms) (Amendment) Regulations, 2017. (2)They shall come into force on the date of their publication in the Official Gazette. 2. In the Bill of Entry (Forms) Regulations,1976, for Form I, Form II and Form III, the following Forms shall be substituted, namely:-

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt65-2017.pdf>

[F.No.450/108/2017-Cus IV]

(Zubair Riaz)
Director (Customs)

Note.- The principal regulations were published vide notification number 396-Customs (N.T.) dated 1st August, 1976, superseded by notification number 03/88-Customs (N.T.) dated 14.01.1988 published in the Gazette of India vide G.S.R. 30 (E) dated 14th January,1988 and then restored by notification number 77/89 dated 27.12.1988 published in the Gazette of India vide number G.S.R. 1067(E) dated 27th December, 1989 and were last amended vide notification number 27/2017 - Customs(N.T.) published in the Gazette of India vide number G.S.R. 324(E) dated 31st March,2017.

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

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)
Notification No. 66 /2017-Customs (N.T.)

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Board hereby makes the following regulations further to amend the Courier Imports and Exports (Clearance) Regulations, 1998, namely:-

1. (1) These regulations may be called the Courier Imports and Exports (Clearance) (Amendment) Regulations, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette. 2. In the Courier Imports and Exports (Clearance) Regulations, 1998, (hereinafter referred to as the said regulations); in regulation 3, in sub-regulation (1), after clause (da), the following clause shall be inserted, namely:-

“(db) “Goods and Services Tax Identification Number” (GSTIN) means the number assigned under rule 3 of the Goods and Services Tax Registration Rules, 2017;”

3. In the said regulations, for “Form Courier Bill of Entry-IV (CBE-IV), Form Courier Bill of Entry-V (CBEV), Form Courier Bill of Entry-IX (CBE-IX), Form Courier Bill of Entry-X (CBE-X), Form Courier Shipping BillIII (CSB-II), Form Courier Shipping Bill-V and Form Courier Bill of Export-II (CBEx-II)”, the following forms shall respectively be substituted, namely:-

For table please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt66-2017.pdf>

F.No. 450/108/2017-Cus.IV

(Zubair Riaz)
Director Customs

Foot Note: The principal regulations were published vide notification No. 87/98-Customs (N.T.), dated the 9th November, 1998 in the Gazette of India vide Notification number G.S.R. 662(E), dated 9th November, 1998 and last amended by notification No.45/2017-Customs (N.T.) dated the 11th May, 2017 and published in the Gazette of India vide notification number G.S.R. 453(E) dated 11th May, 2017.

[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. 67 /2017-Customs (N.T.)

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Board hereby makes the following regulations further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely:-

1. (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) (Amendment) Regulations, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette. 2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, (hereinafter referred to as the said regulations), in regulation 3, in sub-regulation (1), after clause (i), the following clause shall be inserted, namely:- '(k) "Goods and Services Tax Identification Number" (GSTIN) means the number assigned under rule 3 of the Goods and Services Tax Registration Rules, 2017';

3. In the said regulations, for "Form-C, Form-D, Form-E and Form H" the following forms shall respectively be substituted, namely:-

For form please find below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt67-2017.pdf>

F.No. 450/108/2017-Cus.IV

(Zubair Riaz)
Director Customs

Foot Note: The principal regulations were published vide notification No. 36/2010-Customs (N.T.), dated the 5th May, 2010 in the Gazette of India vide G.S.R. 385(E), dated the 5th May, 2010 and were last amended by notification No. 65/2012-Customs (N.T.) dated the 26th July, 2012 and published in the Gazette of India vide G.S.R. 592 (E), dated the 26th July, 2012.

[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. 68 /2017 - Customs (N. T.)

New Delhi, the 30th June, 2017

G.S.R. (E). -In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), and in supersession of the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 except as things done or omitted to be done before such supersession, the Central Government hereby makes the following, namely: -

1. Short title and commencement. -

(1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. (2) They shall come into force on the 1st day of July, 2017.

2. Application. -

(1) These rules shall apply to an importer, who intends to avail the benefit of an exemption notification issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and where the benefit of such exemption is dependent upon the use of imported goods covered by that notification for the manufacture of any commodity or provision of output service.

(2) These rules shall apply only in respect of such exemption notifications which provide for the observance of these rules. 3. Definition. - In these rules, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "exemption notification" means a notification issued under sub-section (1) of section 25 of the Act;

(c) "information" means the information provided by the manufacturer who intends to avail the benefit of an exemption notification;

(d) "Jurisdictional Custom Officer" means an officer of Customs of a rank equivalent to the rank of Superintendent or an Appraiser exercising jurisdiction over the premises where either the imported goods shall be put to use for manufacture or for rendering output services;

(e) "manufacture" means the processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly;

(f) "output service" means supply of service with the use of the imported goods.

4. Information about intent to avail benefit of exemption notification.- An importer who intends to avail the benefit of an exemption notification shall provide the information to the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, the particulars, namely:-

(i) the name and address of the manufacturer;

(ii) the goods produced at his manufacturing facility;

(iii) the nature and description of imported goods used in the manufacture of goods or providing an output service. 5. Procedure to be followed. -

(1) The importer who intends to avail the benefit of an exemption notification shall provide information - (a) in duplicate, to the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, the estimated quantity and value of the goods to be imported, particulars of the exemption notification applicable on such import and the port of import in respect of a particular consignment for a period not exceeding one year; and (b) in one set, to the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs at the Custom Station of importation.

(2) The importer who intends to avail the benefit of an exemption notification shall submit a continuity bond with such surety or security as deemed appropriate by the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, with an undertaking to pay the amount equal to the difference between the duty leviable on inputs but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under section 28AA of the Act, for the period starting from the date of importation of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay.

(3) The Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, shall forward one copy of information received from the importer to the Deputy Commissioner of Customs, or as the case may be, Assistant Commissioner of Customs at the Custom Station of importation.

(4) On receipt of the copy of the information under clause (b) of sub-rule (1), the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs at the Custom Station of importation shall allow the benefit of the exemption notification to the importer who intends to avail the benefit of exemption notification.

(6) Importer who intends to avail the benefit of an exemption notification to give information regarding receipt of imported goods and maintain records. -

(1) The importer who intends to avail the benefit of an exemption notification shall provide the information of the receipt of the imported goods in his premises where goods shall be put to use for manufacture, within two days (excluding holidays, if any) of such receipt to the jurisdictional Customs Officer.

(2) The importer who has availed the benefit of an exemption notification shall maintain an account in such manner so as to clearly indicate the quantity and value of goods imported, the quantity of imported goods consumed in accordance with provisions of the exemption notification, the quantity of goods re-exported, if any, under rule 7 and the quantity remaining in stock, bill of entry wise and shall produce the said account as and when required by the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service.

(3) The importer who has availed the benefit of an exemption notification shall submit a quarterly return, in the Form appended to these rules, to the Deputy Commissioner of Customs or, as the case

may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, by the tenth day of the following quarter.

7. Re-export or clearance of unutilised or defective goods. -

(1) The importer who has availed benefit of an exemption notification, prescribing observance of these rules may reexport the unutilised or defective imported goods, within six months from the date of import, with the permission of the jurisdictional Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service: Provided that the value of such goods for re-export shall not be less than the value of the said goods at the time of import.

(2) The importer who has availed benefit of an exemption notification, prescribing observance of these rules may also clear the unutilised or defective imported goods, with the permission of the jurisdictional Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, within a period of six months from the date of import on payment of import duty equal to the difference between the duty leviable on such goods but for the exemption availed and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under section 28AA of the Act, for the period starting from the date of importation of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay.

8. Recovery of duty in certain case. - The importer who has availed the benefit of an exemption notification shall use the goods imported in accordance with the conditions mentioned in the concerned exemption notification or take action by re-export or clearance of unutilised or defective goods under rule 7 and in the event of any failure, the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service shall take action by invoking the Bond to initiate the recovery proceedings of the amount equal to the difference between the duty leviable on such goods but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under section 28AA of the Act, for the period starting from the date of importation of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay.

9. References in any rule, notification, circular, instruction, standing order, trade notice or other order pursuance to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 and any provision thereof or to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 and any corresponding provisions thereof shall, be construed as reference to the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

[F. No.450/28/2016-Cus IV]

(Zubair Riaz)
Director (Customs)

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

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)
Notification No 69/2017-CUSTOMS (N.T)

New Delhi, 1st July, 2017
10 Ashadha, 1939 (SAKA)

S.O. ... (E).- In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise & Customs, being satisfied that it is necessary and expedient so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 62/2017-Customs (N.T.) dated the 30th June, 2017, e-published in the Gazette of India, Part-II, Section-3, Sub-Section (ii), Extraordinary, vide S.O. No. 2051(E) dated 30th June, 2017.

In the said notification, for Table 2, the following Table shall be substituted namely:-

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 and 358 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	404 per 10 grams
2	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 and 359 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	547 per kilogram

[F. No. 467/01/2017 -Cus-V]

(Satyajit Mohanty)
Director (ICD)

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, vide number S. O. 748 (E), dated the 3rd August, 2001 and was last amended vide Notification No. 62/2017-Customs (N.T.), dated the 30th June, 2017, e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Subsection (ii), vide number S. O. 2051(E), dated 30th June, 2017.

DGFT UPDATES

To be published in the Gazette of India Extraordinary Part II Section 3, Sub Section (ii)
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

Notification No. 12 /2015-2020
New Delhi, the 27th June, 2017

Subject: Supply of essential commodities to the Republic of Maldives during 2017-18

S.O.(E) In exercise of the powers conferred by Section 3 of the Foreign Trade (Development & Regulation) Act, 1992 (No.22 of 1992), as amended, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2015-2020, the Central Government hereby allow the following quantities of potato, onion, rice, wheat flour and sugar for export to the Republic of Maldives under bilateral trade agreement between Government of India and Government of Maldives during the period 2017-18:

Item	Quantity (in MT)
Potato	11714.45
Onion	19466.36
Rice	67640.24
Wheat Flour	59442.17
Sugar	11706.30

2. Export of the above items shall be exempted from any existing or future restriction / prohibition during the period 2017-18 to the Republic of Maldives

3. **Effect of this notification:**

Export of potato, onion, rice, wheat flour and sugar has been permitted to the Republic of Maldives under bilateral trade agreement between Government of India and Government of Maldives during the period 2017-18 w.e.f. April, 2017 as per the quantities indicated in the Table at Para 1 above. The export of above items to Republic of Maldives will be exempted from any existing or future restriction / prohibition on export.



(A.K. Bhalla)
Director General of Foreign Trade
E-mail: dgft@nic.in

(Issued from F. No. 01/91/171/59/AM09/Export Cell)

To be published in the Gazette of India Extraordinary Part II Section 3, Sub Section (ii)

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

Notification No. 13 /2015-2020

New Delhi, the 28 June, 2017

Subject: Amendment in export policy for export of chemicals listed under SCOMET Category 1C of Appendix 3 of Schedule 2, ITC(HS) Classification of Export and Import Items .

S.O.(E) In exercise of the powers conferred by Section 5 and Section 14A of the Foreign Trade (Development & Regulation) Act, 1992 (No.22 of 1992), as amended, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2015-2020, the Central Government hereby makes the following amendment to Notification No. 5/2015-2020 dated 24.04.2017, with respect to the existing dispensation for export of chemicals listed under SCOMET Category 1C of Appendix 3 of Schedule 2, ITC(HS) Classification of Export and Import Items, with immediate effect:

Existing Entry:

"1C Export of Chemicals listed in 1C below is allowed to State Parties to the CWC without an export licence subject to the condition that the exporter shall notify within 30 days of export to the National Authority, Chemicals Weapons Convention, Cabinet Secretariat; the Ministry of External Affairs (D&ISA); the Department of Chemicals & Petro-chemicals, and the DGFT of such exports in the prescribed format (Aayat Niryat Form) along with the End-Use Certificate and submit to the DGFT a copy of the bill of entry into the destination State Party within 30 days of delivery.

Export of chemicals as specified below to states not party to the Chemical Weapons Convention shall continue to be restricted and will be allowed only against an export licence and a Government signed End-Use-Certificate, and in that case also exporters shall submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery".

Sl.No.	SCOMET Entry	Name of Chemical	Entry into Schedule	CAS numbers	ITC (HS) codes
1	1C001	Phosgene : (Carbonyl dichloride)	3A01	75-44-5	28121010
2	1C002	Cyanogen chloride [(CN) Cl]	3A02	506-77-4	28530091
3	1C003	Hydrocyanic acid	3A03	74-90-8	28111910
4	1C004	Chloropicrin: Trichloronitro-Methane	3A04	76-06-2	29049080
5	1C005	Phosphorus Oxychloride	3B05	10025-87-3	28121030
6	1C006	Phosphorus trichloride	3B06	2125683	28121021
7	1C007	Phosphorous Pentachloride	3B07	10026-13-8	28121022
8	1C008	Trimethyl Phosphite	3B08	121-45-9	29209041
9	1C009	Triethyl Phosphite	3B09	122-52-1	29209042

10	1C010	Dimethyl Phosphite	3B10	868-85-9	29209043
11	1C011	Diethyl Phosphite	3B11	762-04-9	29209044
12	1C012	Sulphur monochloride	3B12	10025-67-9	28121042
13	1C013	Sulphur dichloride	3B13	10545-99-0	28121043
14	1C014	Thionyl Chloride	3B14	2125597	28121047
15	1C015	Ethyl-diethanolamine	3B15	139-87-7	29221211
16	1C016	Methyl-diethanolamine	3B16	105-59-9	29221212
17	1C017	Triethanolamine	3B17	102-71-6	29221300

The revised dispensation for export of chemicals under SCOMET Category 1C of Appendix 3 of Schedule 2, ITC(HS) Classification of Export and Import Items shall be substituted as under:

Revised Entry:

“1C Export of chemicals listed in 1C below is allowed to the countries specified in Table 1 without an export authorisation subject to the condition that the exporter shall notify the National Authority, Chemicals Weapons Convention (NACWC), Cabinet Secretariat, Department of Chemicals & Petro-Chemicals, Disarmament & International Security Affairs (D&ISA) Division of Ministry of External Affairs and Directorate General of Foreign Trade (DGFT), within 30 days of such export, in the prescribed format [Aayat Niryat Form (ANF) - 20] along with the End-Use Certificate (EUC) in the prescribed proforma [Appendix 2S(ii)] and also submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

List of 1C chemicals:

Sl.No.	SCOMET Entry	Name of Chemical	Entry into Schedule	CAS numbers	ITC (HS) codes
1	1C001	Phosgene : (Carbonyl dichloride)	3A01	75-44-5	28121010
2	1C002	Cyanogen chloride [(CN) C1]	3A02	506-77-4	28530091
3	1C003	Hydrocyanic acid	3A03	74-90-8	28111910
4	1C004	Chloropicrin: Trichloronitro-Methane	3A04	76-06-2	29049080
5	1C005	Phosphorus Oxychloride	3B05	10025-87-3	28121030
6	1C006	Phosphorus trichloride	3B06	2125683	28121021
7	1C007	Phosphorous Pentachloride	3B07	10026-13-8	28121022
8	1C008	Trimethyl Phosphite	3B08	121-45-9	29209041
9	1C009	Triethyl Phosphite	3B09	122-52-1	29209042
10	1C010	Dimethyl Phosphite	3B10	868-85-9	29209043
11	1C011	Diethyl Phosphite	3B11	762-04-9	29209044
12	1C012	Sulphur monochloride	3B12	10025-67-9	28121042
13	1C013	Sulphur dichloride	3B13	10545-99-0	28121043
14	1C014	Thionyl Chloride	3B14	2125597	28121047
15	1C015	Ethyl-diethanolamine	3B15	139-87-7	29221211
16	1C016	Methyl-diethanolamine	3B16	105-59-9	29221212
17	1C017	Triethanolamine	3B17	102-71-6	29221300

Table 1

Argentina, Australia, Austria, Belgium, Bulgaria, Canada, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Republic of Korea, Latvia, Lithuania, Luxembourg, Malta, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom, United States.
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Export of chemicals listed in Category 1C to the countries other than those specified in Table 1 shall be allowed only against an export authorisation. The exporter shall submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery. Further, applications for export of chemicals in this category to countries not Party to the Chemical Weapons Convention (CWC) shall be submitted along with a Government signed End-Use-Certificate (EUC)".

2. Effect of this notification:

Export policy for export of chemicals listed under SCOMET Category 1C of Appendix 3 of Schedule 2, ITC(HS) Classification of Export and Import Items has been amended.



(A.K. Bhalla)
Director General of Foreign Trade
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[Issued from F. No. 01/91/171/73/AM10/EC(S)]

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

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

Notification No. 14/2015-2020
New Delhi, Dated: 30 June, 2017

Subject: Addition of M/s International Gemological Institute (India) Pvt Ltd, Bandra Kurla Complex, Mumbai in paragraph 4.42 of FTP 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 paragraph 4.42 of Foreign Trade Policy 2015-20.

The following entry is inserted at serial No. (5) in Para 4.42 of FTP 2015-20:

"(5) M/s International Gemological Institute (India) Pvt Ltd, Bandra Kurla Complex, Mumbai"

2. **Effect of this Notification:**

M/s International Gemological Institute (India) Pvt Ltd, Bandra Kurla Complex, Mumbai is added as agency permitted to import duty free diamonds for certification/grading and subsequent re-export, subject to conditions mentioned in paragraph 4.75 of Handbook of Procedures 2015-20 and other applicable provisions of the law in this regard.



[Ajay Kumar Bhalla]
Director General of Foreign Trade

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