



BMC Advisors

Corporate Laws and Intellectual Property Rights Consultants



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SEPTEMBER 11TH, 2017-SEPTEMBER 17TH, 2017

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MCA UPDATES

General Circular No. 10/2017

F. No. 01/01/2009-CL-V (Pt. IV)
Government of India
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhawan,
Dr. R.P. Road, New Delhi – 110001
Dated:- 13th September, 2017

To
All Regional Directors,
All Registrar of Companies,
All Stakeholders

Sub:- Obligation to comply with the Indian Accounting Standards (Ind AS) and Rule 4 of Companies (Indian Accounting Standards) Rules, 2015- Payment Banks, Small Finance Banks which are subsidiaries of Corporates-reg.

Sir,

This Ministry vide notification no. GSR 365 (E), dated 30.03.2016 notified Companies (Indian Accounting Standards) Amendment Rules, 2016 inter-alia amending Companies (Indian Accounting Standards) Rules, 2015. Some stakeholders have sought clarifications with regard to implementation of Ind AS wherein the holding company has Payment Banks or Small Finance Banks as its subsidiaries.

2. The matter has been examined and it is hereby clarified that the holding company if it is covered by the corporate sector roadmap for implementation of Ind AS, shall follow the corporate sector roadmap and if the company has got payment bank or small finance bank as its subsidiary then subsidiary company shall follow the banking sector roadmap prescribed vide RBI circular DBR.BP.BC.No. 76/21.07.001/2015-15 dated 11th February, 2016 on "Implementation of Indian Accounting Standards (Ind AS)" read with circular DBR.NBD.No. 25/16.13.218/2016-17 dated 6th October, 2016 on "Operating Guidelines for Payments Banks". However, the Payment Banks or Small Finance Banks shall provide the Ind AS financial data to its holding company for the purpose of consolidation.

3. This issues with the approval of competent authority.

Yours Faithfully,

(Sudhir Kapoor)
Deputy Director

SEBI UPDATES

CIRCULAR

SEBI/HO/MRD/DP/CIR/P/2017/101

September 13, 2017

To

All Stock Exchanges
All Clearing Corporations

Dear Sir / Madam,

Subject: Outsourcing of activities by Stock Exchanges and Clearing Corporations

1. SEBI has vide circular CIR/MIRSD/24/2011 dated December 15, 2011 prescribed Guidelines on Outsourcing of Activities by Intermediaries. Through these guidelines certain principles for outsourcing to be followed by all the intermediaries registered with SEBI were laid down. Further, based on the recommendations of the Depository System Review Committee (DSRC), vide circular dated December 09, 2015, guidelines were also laid down for governing the outsourcing of activities by the Depositories.
2. It is also observed that the stock exchanges and clearing corporations avail the services of third party service providers/outsourced agencies to perform certain processes, services or activities.
3. In this regard stock exchanges and clearing corporations are advised to formulate and document an outsourcing policy duly approved by their Board based on the guidelines placed at Annexure I.
4. Stock Exchanges and clearing corporations are also directed to take necessary steps to put in place systems for implementation of the circular, including necessary amendments to the relevant bye-laws, rules, etc., if any, within six months from the date of the circular. Stock exchanges and clearing corporations are also advised to disseminate the provisions of this circular 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 and to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully,

Susanta Kumar Das
Deputy General Manager
Email:susantad@sebi.gov.in

For Annexure 1, Please find below link-
http://www.sebi.gov.in/legal/circulars/sep-2017/outsourcing-of-activities-by-stock-exchanges-and-clearing-corporations_35932.html

CIRCULAR

SEBI/HO/MRD/DP/CIR/P/2017/102

September 13, 2017

To,

All Stock exchanges, (except for Commodity Derivatives Stock Exchanges)
All Clearing corporations, (except for Commodity Derivatives Clearing Corporations)
All Depositories.

Dear Sir / Madam,

Subject: Clarification on Exchange Traded Cross Currency Derivatives contracts on EUR-USD, GBP-USD and USD-JPY currency pairs

1. SEBI vide circular SEBI/HO/MRD/CP/CIR/P/2016/38 dated March 9, 2016 laid down the detailed framework for introduction of cross-currency futures and option contracts in the EUR-USD, GBP-USD and USD-JPY currency pairs and introduction of currency option contracts in EUR-INR, GBP-INR and JPY-INR currency pairs. The said framework inter-alia specified the requirement of monitoring of synthetic positions created using combination of currency derivatives contracts (FCY-INR) and cross currency derivatives contracts (FCY-FCY).

2. It has been decided to modify para 6 of SEBI circular dated March 09, 2016 as under:

- (a) The Stock Brokers (bank and non-bank) shall ensure that all proprietary positions created in FCY-INR pairs(USD-INR, EUR-INR, GBP-INR and JPY-INR) is within the following consolidated position limits :

Single INR limit for proprietary position for bank stock brokers	Single INR limit for proprietary position for non-bank stock brokers
Higher of 15 % of Total OI across all FCY-INR pairs or USD 200 million.	Higher of 15 % of Total OI across all FCY-INR pairs or USD 100 million.

- (b) Stock exchanges, in consultation with each other, shall implement a uniform methodology for computing and monitoring of the aforementioned proprietary positions limits in INR.
- (c) Further, the aforementioned positions limits are in addition to the requirement of monitoring of proprietary position limits prescribed vide SEBI circular CIR/MRD/DP/20/2014 dated June 20, 2014 and SEBI circular CIR/MRD/DP/30/2014 dated October 22, 2014.

3. Accordingly, para 6 of SEBI circular SEBI/HO/MRD/CP/CIR/P/2016/0000000038 dated March 9, 2016 shall stand modified. All other conditions specified in SEBI circular dated March 09, 2016 and SEBI circular SEBI/HO/MRD/DP/CIR/P/2017 /98 dated August 31, 2017 shall remain unchanged.

4. Stock exchange/clearing corporation shall submit a proposal to SEBI for approval for the launch of the cross-currency derivatives product(s). Such proposal shall, inter-alia, include the details of contract specifications, risk management framework, surveillance systems, and other requirements specified in this circular and SEBI circular dated March 09, 2016.

5. 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 to SEBI the status of implementation of the provisions of this circular.

6. 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

Susanta Kumar Das
Deputy General Manager
Email: susantad@sebi.gov.in

RBI UPDATES

RBI/2017-18/56

DBR.No.Ret.BC.86/12.07.150/2017-18

September 14, 2017

All Scheduled Commercial Banks

Dear Sir/Madam,

Inclusion of "Emirates NBD Bank (P.J.S.C)" in the Second Schedule to the Reserve Bank of India Act, 1934

We advise that the "Emirates NBD Bank (P.J.S.C)" has been included in the Second Schedule to the Reserve Bank of India Act, 1934 vide Notification DBR.IBD.No.855/23.13.014/2017-18 dated July 26, 2017, and published in the Gazette of India (**Part III - Section 4**) dated September 02 - September 08, 2017.

Yours faithfully

(M.G. Suprabhat)
Deputy General Manager

RBI/2017-18/57

A. P. (DIR Series) Circular No. 04

September 15, 2017

To

All Category - I Authorised Dealer Banks

Madam / Sir

**Export Data Processing and Monitoring System (EDPMS)
Issuance of Electronic Bank Realisation Certificate (eBRC)**

Attention of Authorised Dealer Category-I (AD Category-I) banks is invited to the provisions contained in the Master Direction No. 16/2015-16 dated January 01, 2016 related to implementation and operationalisation of Export Data Processing and Monitoring System (EDPMS) of RBI as also provisions contained in A P (DIR Series) Circular No. 15 dated July 28, 2014 in terms of which reporting of data related to realisation of export proceeds i.e. ENC and Schedule 3 to 6 files was discontinued with effect from the first fortnight of September 2014 after implementation of EDPMS. Attention of AD Category-I banks is also invited to the provisions contained in A P (DIR Series) Circular No. 74 dated May 26, 2016 in terms of which they were advised to carry out appropriate changes in their IT system / operating procedure immediately, report subsequent export transactions in EDPMS and also capture the details of advance remittances (including old outstanding inward remittances) received for exports in EDPMS.

2. AD Category-I banks are directed to update the EDPMS with data of export proceeds on “as and when realised basis” and, with effect from October 16, 2017 generate Electronic Bank Realisation Certificate (eBRC) only from the data available in EDPMS, to ensure consistency of data in EDPMS and consolidated eBRC.

3. AD Category-I banks may bring the contents of this circular to the notice of their constituents and customers concerned.

4. Aforesaid Master Direction No. 16 dated January 01, 2016 is being updated to reflect the changes.

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

Yours faithfully
J K Pandey
Chief General Manager

CUSTOM UPDATES

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

Government of India
Ministry of Finance
(Department of Revenue)
Notification No.75/2017-Customs

New Delhi, the 13th September, 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 (2) of the Table below and falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India for the purpose of organising the Federation Internationale de Football Association (FIFA) under 17 World Cup India, 2017, 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 said Customs Tariff Act, subject to the conditions specified in the corresponding entry in column (3) of the said Table.

Table

S.No.	Items	Condition
(1)	(2)	(3)
1.	<p>The following goods:</p> <p>(i) All sports goods, sports equipment and sports requisites; fitness equipments; team uniform/ clothing; spares, accessories and consumables of the same.</p> <p>(ii) Doping control equipment.</p> <p>(iii) First aid kits.</p> <p>(iv) Satellite phones/GPS, paging communication systems and other communication equipments; video/plasma screen, electronic score board for display; time control devices, stop watches; timing, scoring and result management systems, marquees, tents and other IT equipment such as projectors, printers, computers, smartphones, routers, etc.</p> <p>(v) Food stuff, energy drinks, isotonic, tonic water.</p> <p>(vi) Pharmaceuticals and medical consumables.</p> <p>(vii) Training, medical or other equipment for use in the event.</p>	<p>a) Imported by any of the persons specified in the List below in relation to the FIFA under 17 World Cup India, 2017.</p> <p>(b) The importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the Director (Sports), Department of Sports, the Ministry of Youth Affairs and Sports, Government of India, indicating -</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above.</p> <p>(c) The importer, at the time of clearance of the goods, furnishes an undertaking that,-</p> <p>(i) all such goods, excluding gift items, souvenirs, mementoes shall be re-exported within three months from the date of conclusion of FIFA under 17 World Cup India, 2017.</p> <p>(ii) a utilisation certificate for the goods consumed shall be furnished from the Director (Sports), the Department of Sports,</p>

	<p>(viii) Dining/kitchen items, office consumables, stationery and gift items, souvenirs, mementoes etc.</p> <p>(ix) Uniforms/clothing material and other sports apparels as well as sewing machines.</p> <p>(x) Goods for display/exhibition/stalls/ reception etc.</p> <p>(xi) All others goods including but not limited to trophies, medals, prizes (such as golden boot/ glove), etc.</p>	<p>the Ministry of Youth Affairs and Sports, Government of India, within three months from the date of conclusion of FIFA under 17 World Cup India, 2017.</p>
2.	Broadcast equipments and supplies used in organising and during the event.	<p>a) Imported by FIFA Host Broadcasters in relation to the FIFA under 17 World Cup India, 2017.</p> <p>b) The importer, at the time of clearance of the goods produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the Director (Sports), the Department of Sports, the Ministry of Youth Affairs and Sports, Government of India, indicating -</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above.</p> <p>c) The importer, at the time of clearance of the goods, furnishes an undertaking that all such goods shall be re-exported within three months from the conclusion of FIFA under 17 World Cup India, 2017.</p>
3.	Furniture and fixtures/ fittings, power generation and distribution systems, air conditioning equipment.	<p>a) Imported by any of the persons specified in the List below in relation to the FIFA under 17 World Cup India, 2017.</p> <p>b) The importer, at the time of clearance of the goods produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the Director (Sports), the Department of Sports, the Ministry of Youth Affairs and Sports, Government of India, indicating -</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above.</p> <p>c) The importer, at the time of clearance of the goods, furnishes an undertaking that all such goods shall be re-exported within three months from the conclusion of FIFA under 17 World Cup India, 2017.</p>

List

S. No.	Importer [entities and individuals]
1	FIFA and FIFA Subsidiaries
2	FIFA Confederations
3	Participating FIFA Member Associations, including Hosting Association
4	FIFA Contractors (including FIFA Host Broadcasters)
5	FIFA staff and officials and members of the FIFA delegation, including match officials
6	FIFA Confederations and FIFA Member Associations staff and officials
7	FIFA Listed Individuals

[F. No.354/78/2012-TRU-Pt I]

(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.76 /2017-Customs

New Delhi, the 15th September, 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: -

TABLE

S.No.	Notification No. and Date	Amendments
(1)	(2)	(3)
1	46/2011-Customs, dated the 1 st June, 2011	In the said notification, in the Table, at serial number 443, in column (2), for the figures, "3823 11 90", the figures "3823 11 00" shall be substituted.
2	53/2011-Customs, dated the 1 st July, 2011	In the said notification, in the Table, at serial number 476, in column (2), for the figures, "3823 11 90", the figures "3823 11 00" shall be substituted.
3	50/2017-Customs, dated the 30 th June, 2017	In the said notification, (i) in the opening paragraph, for the figures and words, "17 th March, 2017", the figures and words "17 th March, 2012" shall be substituted. (ii) in the Table, at S.No. 251, in column 2, for the figures, "3823 11 90", the figures "3823 11 00" shall be substituted. (iii) in the Table, at S.No. 252, in column 2, for the figures, "3823 11 90", the figures "3823 11 00," shall be substituted. (iv) in List-4, in S.No.86, for the words "Recuronium Bromide" the words "Rocuronium Bromide" shall be substituted. (v) in the Table, at S.No. 467, in column 2, for the figures, "8472 90", the figures and words "8472 90 or 8473 40," shall be substituted.

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

(Ruchi Bisht)

Under Secretary to the Government of India

Note:

1. The principal notification No. 46/2011-Customs, dated the 1st June, 2011 was published in the Gazette of India, Extraordinary vide number G.S.R. 423 (E), dated the 1st June, 2011. It was last amended by notification No. 63/2016 - Customs dated the 31st December, 2016, which was

- published in the Gazette of India, Extraordinary, vide number G.S.R. 1203 (E), dated the 31st December, 2016.
2. The principal notification No. 53/2011-Customs, dated the 1st July, 2011 was published in the Gazette of India, Extraordinary, vide number G.S.R. 499 (E), dated the 1st July, 2011. It was last amended by notification No. 65/2016 - Customs dated the 31st December, 2016 which was published in the Gazette of India, Extraordinary; vide number G.S.R.1205 (E), dated the 31st December, 2016.
 3. The principal notification No.50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 785 (E), dated the 30th June, 2017. It was last amended by notification No. 71/2017 - Customs dated the 11th August, 2017 which was published in the Gazette of India, Extraordinary; vide number G.S.R.1012 (E), dated the 11th August, 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. 86/2017- Customs (N.T.)

New Delhi, the 14th September, 2017

G.S.R. (E) - In exercise of the powers conferred by sub-section (1) of section 4 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby directs that 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 shall be amended in the manner as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No. (1)	Notification number and date (2)	Amendments (3)
1.	Notification No. 82/2017-Customs (N.T.), dated the 24 th August, 2017 [G.S.R.1064 (E), dated the 24 th August ,2017]	In the said notification, in paragraph 2, for the figures, letter and word "15 th September 2017", the figures, letter and word "1 st November, 2017" shall be submitted.
2.	Notification No. 85/2017-Customs (N.T.) dated the 7 th September,2017 [G.S.R. 1136 (E) ,dated the 7 th September,2017]	In the said notification, in paragraph 2, for the figures, letter and word "15 th September 2017", the figures, letter and word "1 st November, 2017" shall be submitted.

[F.No. 450/100/2017-Cus-IV]

(Satyajit Mohanty)
Director (ICD)

Note: The principal notification No. 82/2017-Customs (N.T.), dated the 24th August,2017 and No. 85/2017-Customs (N.T.),dated the 7th September, 2017 were published vide number G.S.R. 1064(E), dated the 24th August, 2017 and number G.S.R. 1136 (E),dated the 7th September, 2017 respectively.

[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. 87/2017-CUSTOMS (N.T.)

New Delhi, 15th September, 2017
24 Bhadrapada, 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	735
2	1511 90 10	RBD Palm Oil	750
3	1511 90 90	Others - Palm Oil	743
4	1511 10 00	Crude Palmolein	757
5	1511 90 20	RBD Palmolein	760
6	1511 90 90	Others - Palmolein	759
7	1507 10 00	Crude Soya bean Oil	851
8	7404 00 22	Brass Scrap (all grades)	3710
9	1207 91 00	Poppy seeds	2510

TABLE-2

Sl. No.	Chapter heading/sub heading/tariff items	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	431 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-	577 per kilogram

	Customs dated 30.06.2017 is availed	
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TABLE-3

Sl. No.	Chapter/ heading/ sub- heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	3858''

[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. 83/2017-Customs (N.T.), dated the 31st August, 2017, e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 2833(E), dated 31st August, 2017.

GST UPDATES

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 30/2017 - Central Tax

New Delhi, the 11th September, 2017

G.S.R.(E).- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supercession of notification No. 29/2017-Central Tax, dated the 5th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1129 (E), dated the 5th September, 2017, except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl. No.	Details/return	Class of taxable/registered persons	Time period for furnishing of details/return
(1)	(2)	(3)	(4)
1.	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3 rd October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10 th October, 2017
2.	GSTR-2	All	Upto 31 st October, 2017
3.	GSTR-3	All	Upto 10 th November, 2017

Explanation- For the purposes of this notification, the expression "turnover" has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

[F. No. 349/74/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L)
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
Central Board of Excise and Customs**

Notification No. 31/2017 - Central Tax

New Delhi, the 11th September, 2017

G.S.R.(E).— In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) and in supercession of notification No. 26/2017-Central Tax, dated the 28th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1071 (E), dated the 28th August, 2017, except as respects things done or omitted to be done before such supercession, the Commissioner, hereby extends the time limit for furnishing the return by an Input Service Distributor under sub-section (4) of section 39 of the said Act read with rule 65 of the Central Goods and Services Tax Rules, 2017, for the month of July, 2017 upto the 13th October, 2017.

2. The extension of the time limit, for furnishing the return under sub-section (4) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

[F. No. 349/74/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)
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
Central Board of Excise and Customs**

Notification No. 32/2017 - Central Tax

New Delhi, the 15th September, 2017

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1156(E), dated the 14th September, 2017.

Explanation - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl.No (1)	Products (2)	HSN Code (3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201,4202,4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415,4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63

15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy.S.L.)
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
Central Board of Excise and Customs

Notification No. 33/2017 - Central Tax

New Delhi, the 15th September, 2017

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Central Government.

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.)
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
Central Board of Excise and Customs**

Notification No. 34/2017 - Central Tax

New Delhi, the 15th September, 2017

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2017.

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

2. In the Central Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3 -

(i) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted;

3. In the principal rules, after rule 120, the following rule shall be inserted, namely:-

“120A. Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”;

4. In the principal rules, in rule 122, in clause (b), after the words “Commissioners of State tax or central tax”, the words “for at least one year” shall be inserted;

5. In the principal rules, in rule 124, -

(i) for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.";

(ii) in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.";

(iii) in sub-rule (5), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.";

6. In the principal rules, in rule 127, after clause (iii), the following clause shall be inserted, namely:-

"(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.";

7. In the principal rules, in rule 138, in sub-rule (1), the following provisos shall be inserted, namely:-

"Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation - For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (E) .";

8. In the principal rules, with effect from the 1st day of July, 2017, in "FORM GST TRAN-1",

(i) in Serial No. 5(a), in the heading, after the words, figures and brackets "Section 140(1)", the words, figures, brackets and letter ", Section 140 (4) (a) and Section 140(9)" shall be inserted;

(ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word "invoices", the words, brackets and letters "(including Credit Transfer Document (CTD))" shall be inserted;

(iii) after the words "Designation/Status", the following shall be inserted, namely:-

“Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).
2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file **TRANS 3** besides availing credit in table 7A under the heading “inputs.”;

9. In the principal rules, with effect from the 1st day of July, 2017, in “**FORM GSTR-4**”, in Serial No.8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;

10. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to “**FORM GST EWB-01**”, after Note 4, the following Note shall be inserted, namely:-

“5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under 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 No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 27/2017-Central Tax, dated the 30th August, 2017, published vide number G.S.R 1121 (E), dated the 30th August, 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. 35/2017 - Central Tax

New Delhi, 15th September, 2017

G.S.R.(E). – In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 and notification No. 21/2017-Central Tax dated the 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. number 997 (E), the Commissioner, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Month	Last Date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	August, 2017	20 th September, 2017
2.	September, 2017	20 th October, 2017.
3.	October, 2017	20 th November, 2017
4.	November, 2017	20 th December, 2017.
5.	December, 2017	20 th January, 2018

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as detailed in column (3) of the said Table, on which he is required to furnish the said return.

[F. No.349 /74 /2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)
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
Central Board of Excise and Customs**

Notification No. 7/2017 - Integrated Tax

New Delhi, the 14th September, 2017

G.S.R.(E). – In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “said Act”), the Central Government, on the recommendations of the Council, hereby specifies the job workers engaged in making inter-State supply of services to a registered person as the category of persons exempted from obtaining registration under the said Act:

Provided that nothing contained in this notification shall apply to a job-worker –

- (a) who is liable to be registered under sub-section (1) of section 22 or who opts to take registration voluntarily under sub-section (3) of section 25 of the said Act; or
- (b) who is involved in making supply of services in relation to the goods mentioned against serial number 151 in the Annexure to rule 138 of the Central Goods and Services Tax Rules, 2017.

[F. No. 349/58/2017-GST (Pt)]

(Dr. Sreeparvathy.S.L.)
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
Central Board of Excise and Customs

Notification No. 8/2017 - Integrated Tax

New Delhi, the 14th September, 2017

G.S.R.(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “said Act”), the Central Government, on the recommendations of the Council, hereby specifies the persons making inter-State taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act.

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The persons making inter-State taxable supplies mentioned in the preceding paragraph shall be required to obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

Explanation - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl. No (1)	Products (2)	HSN Code (3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201,4202,4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415,4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58

14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy.S.L.)
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. 5/2017-Compensation Cess (Rate)

New Delhi, the 11th September, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.1/2017-Compensation Cess (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 720 (E) dated the 28th June, 2017, namely:-

2. In the said notification, in the Schedule,-

(i) for serial numbers 47 and 48 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)
47	8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL NIL NIL 15%
48	8703 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL NIL NIL 15%";

(ii) for serial number 52 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)
"52	8703	Motor vehicles of engine capacity not exceeding 1500 cc	17%
52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B	20%
52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	22%".

[F.No.354/159/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No.1/2017-Compensation Cess (Rate), dated 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 720 (E), dated the 28th June, 2017 and last amended vide 3/2017- Compensation Cess (Rate), dated 18th July, 2017 published vide number G.S.R 892 (E) dated the 18th July, 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.28/2015-202
New Delhi, Dated: 15 September 2017

Subject: Export policy of pulses- Removal of prohibition on export pulses (Toor Dal, Moong and Urad) till further orders -regarding.

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 from time to time) read with paragraph 2.01 of the Foreign Trade Policy (FTP) 2015-2020, the Central Government hereby amends, with immediate effect, Para 2 of Notification no.78 (RE-2013)/2009-2014 dated 31.03.2014, as amended from time to time.

2. In supersession of Notification No. 78 (RE-2013)/2009-2014 dated 31.03.2014, the following amendments are made, with immediate effect, as against entry at Sl. No. 54, Chapter 07 of Schedule 2 of ITC(HS) Classification of Export and Import Items 2012:

SI. NO.	Tariff Item HS Code	Units	Item Description	Existing Policy	Amended Policy	Policy conditions
54	0713 90 00	Kg.	Pigeon peas (Cajanus/ cajan)/ Toor Dal	Prohibited	Free	The export of Pulses will only be allowed only after registration of contracts with Agricultural and Processed Foods Products Export Development Authority (APEDA); (ii) Export shall be through Custom EDI ports; (iii) However, export through the non-EDI land Custom Stations (LCS) on Indo-Bangladesh and Indo-Nepal border shall also be allowed subject to registration of quantity with DGFT. Regional
	0713 90 10	Kg.	Toor Dal (split)			
	0713 31 00	Kg.	Beans of species Vigna mungo (L.) Hepper or Vigna radiate (L.) Wilczek Beans of the species Vigna mungo (L.) Hepper or Vigna radiate (L.) Wilczek			

						<p>Authorities (RAs) in Kolkata & Patna and such other RAs as notified by DGFT from time to time will be designated RAs for the purpose of such registration of quantity.</p>
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3. Effect of this Notification:

Toor Dal, Moong and Urad have been made 'free' for export till further orders. The exporter will have to do prior-registration of contracts with APEDA.

(Alok Vardhan Chaturvedi)
Director General of Foreign Trade
E-mail: dgft@nic.in



BMC ADVISORS

DESTINATION FOR PERFECTION

(Corporate Laws and Intellectual Property Rights
Consultants)

Delhi I Mumbai I Pune I Kanpur

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

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

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

Website: www.bmcadvisors.in