



OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER

CENTRAL TAX MUMBAI ZONE
GST BHAWAN, 115, M.K. ROAD
CHURCHGATE, MUMBAI-400 020

Email:ccu-cexmum1@nic.in

Fax No.022-22014170 Tel.: 022-22031321

TRADE NOTICE NO. 07/PCCO/MUMBAI /2017

Sub: Customs (Import of Goods at Concessional Rate of Duty)
Rules, 2017- Implementation thereof-Reg.

Attention of the Trade including Exporters Manufacturers, Traders, Service Providers, Suppliers, Dealers, General Trade & Industry coming under the jurisdiction of the office of the Principal Chief Commissioner of CGST & CX, Mumbai Zone and all other stakeholders is invited to the contents of the Circular No. 25/2017-Customs dated 30/6/2017 issued from F. No. 450/28/2016-Cus.IV by the CBEC on the above issue, as under :-

In budget 2016-17, government had notified Customs (**Import of goods at concessional rate of duty for manufacture of excisable goods**) Rules, 2016. These rules applied to an importer, being a manufacturer, who intended 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 was dependent upon the use of imported goods covered by that notification for the manufacture of any excisable commodity. These rules were also applied mutatis mutandis in respect of imported goods which were to be used to provide a service instead of being used in the further manufacturing process.

2. With the advent of Goods and Services Tax, Central Excise duty would not be applicable except on a few commodities like Petroleum products, Tobacco products etc. In view of this Customs (Import of goods at concessional rate of duty for manufacture of excisable goods) Rules, 2016 are being superseded with Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. The rules would come in to force from 01.7.17

[Notification No. 68/2017-Cus (N.T.) dated 30.06.17 refers].

3. As far as the implementation of the new rules is concerned, it has been provided that the tasks performed by the Central Excise officers under earlier rules would be performed by Customs officers under the new rules. In this connection various proposals have been received from the field formations regarding transferring Customs functions discharged by Excise officers to Customs officers. These proposals are under the consideration of the Board. Till such time Board issues notifications modifying the jurisdiction of Commissionerates of Customs which will take over the Customs work performed in Central Excise Commissionerates, the functions bestowed upon the *Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over the premises* in the new rules, shall be continued to be performed by the officers of the jurisdictional Central Excise Commissionerates like before. Since the necessary legal empowerment of Central Excise officials as officers of Customs under the Customs Act, 1962 is already in place; therefore, there should not be any difficulty in complying with the new rules.

2) All the concerned Trade Associations and Chambers of Commerce and Industry are requested to bring the contents of this Trade Notice to the notice of their members and constituents, for necessary guidance.

3) Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the undersigned.

4) This issues with the approval of the Chief Commissioner, CGST & CX, Mumbai Zone.

Sd/-

(S. C. GANGER)

Additional Commissioner

PCCO, CGST & CX, Mumbai Zone

F.No: IV/16-Tech-82/PCCO/Mumbai/2017

Mumbai, the 7th July, 2017

Copy to:-

1) Trade Associations.

- 2) Principal Commissioner/Commissioner of CGST & CX, Mumbai South, Mumbai East, Mumbai West, Mumbai Central, Thane, Thane Rural, Bhiwandi, Palghar, Navi Mumbai, Belapur & Raigarh.
- 3) The Superintendent of Computer Cell for uploading in website.