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

C.No.IV/16/268/2017-Pr.CCO.(GST-3)

Date: 21.11.2017

GST TRADE NOTICE NO.046/2017

Sub: GST – Implementing **Electronic Sealing for Containers under self-sealing** procedures – Customs Circular No.44/2017-Customs dated 18.11.2017 - Reg.

Please refer to this Office Trade Notices communicating Customs Circulars issued by the Central Board of Excise & Customs [CBEC] from time to time on implementing electronic sealing for containers under self-sealing procedure with RFID seals, as detailed hereunder:

S.No.	Trade Notice No.	Date	Customs Circular No.	Date
1	6/2017	06.07.2017	26/2017-Customs	01.07.2017
2	19/2017	29.08.2017	36/2017-Customs	28.08.2017
3	26/2017	03.10.2017	37/2017-Customs	20.09.2017
4	39/2017	03.11.2017	41/2017-Customs	30.10.2017

2. In continuation, the CBEC has issued **Circular No.44/2017-Customs dated 18.11.2017**, wherein, the decision to **extend the due dates** stipulated earlier for implementing mandatory self-sealing by different categories of exporters as specified has been communicated. The salient features are enumerated hereunder:

- ✓ All entitled exporters who have acquired RFID e-seals and export through Ports / ICDs where facilities for readers are available shall be free to continue / adopt the new e-sealing procedure and need not seek the presence of officers of the department for supervise stuffing. This implies that the procedure is voluntary for entitled exporters till **15.12.2017**
- ✓ **E-sealing** shall become **mandatory** with effect **from 15.12.2017** in respect of
 - Exporters who have been permitted self-sealing facilities under the erstwhile excise procedure or GST regime
 - AEO exporters and
 - Exporters availing supervised stuffing for the locations viz. Chennai Port, Tuticorin Port and various other Ports / ICDs across the country as specified therein.

- ✓ E-sealing procedure for full container load would be mandatory with effect from **01.01.2018** for all Ports / ICDs.
- ✓ Exporters who intend to voluntarily adopt new e-sealing procedure are free to do so if the readers are in place at the Customs station of export
- ✓ Exporters availing stuffing under supervision shall continue to do through the GST Commissionerates of the CBEC

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective reference may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

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



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem /
Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II /
Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals
Commissionerates - [**By e-mail**]
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
No.3, Kamarajar Salai, Chepauk, Chennai-600 005 [**By e-mail**]
- iii. Zonal RAC Members [**By e-mail**]

Copy to the Computer Section, Chennai North Commissionerate - For uploading in website