



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,
CHENNAI NORTH COMMISSIONERATE
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

PUBLIC NOTICE NO.04/2017

Dated: /07/2017

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

1. Attention of public is invited to Board's Circular No. 25/2017-Customs dated 30/6/2017 issued in File F.No.450/28/2016-Cus.IV, wherein the Board has issued certain guidelines related to Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 – Implementation thereof. Copy of the circular is communicated for information and necessary action.
2. Contents of this circular may be brought to the notice of all concerned.

(Issued in File C.No. VIII/48/001/2017- GST. Cus. Pol.)


(RAJEEV KUMAR)
ADDITIONAL COMMISSIONER

To

As per Mailing List.
Members of the Public and Department
Superintendent, Computer Section - For uploading on the website

F. No. 450/28/2016-Cus.IV

Government of India

Ministry of Finance Department of Revenue
(Central Board of Excise and Customs)

New Delhi, dated the 30th June, 2017

To

All Principal Chief Commissioner/Chief Commissioner of Customs & Central Excise

All Principal Commissioner/Commissioner of Customs & Central Excise

All Principal Chief Commissioner/Chief Commissioner of Customs/Customs
(Preventive)

All Principal Commissioner/Commissioner of Customs / Customs (Preventive)

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

Sir/ Madam,

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.

4. Difficulties, if any, in this regard may be brought to the knowledge of the Board.

5. Hindi version will follow.

Yours faithfully

-Sd-

(Zubair Riaz)

Director (Customs)

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