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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/16/10/2018-PCCO

Date: 01-02-2018

**GST TRADE NOTICE NO.003/2018**

Sub: GST - CUSTOMS RELATED WORK - Change in jurisdictional authority to handle work relating to Customs such as Brand rate fixation, Acceptance of B-17 Bond / LUT, EOUs, Duty free import at concessional rate, etc - Customs Notification No.03/2018-Customs (N.T.) dated 10.01.2018 - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued Notification No.03/2018-Customs (N.T.) dated 10.01.2018, notifying amendments to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 pertaining to the jurisdiction of various Customs Zones.

2. Consequent to the issuance of aforementioned Customs Notifications read with Notification No.119/2017-Customs (N.T.) dated 28.12.2017, it is informed that **with effect from 15.01.2018, the work relating to Customs** such as fixation of brand rate, acceptance of B-17 Bond/LUT, EOUs, Duty free import at concessional rates, etc **pertaining to taxpayers registered under** the jurisdiction of the Chief Commissioner of GST & Central Excise, Chennai Zone covering **the State of Tamilnadu and Union Territory of Puducherry**, which were hitherto handled by the Officers of the GST & Central Excise formations **shall henceforth be handled by the Officers of the Customs formations notified therein.**

3. Accordingly, the (i) Commissioner of Customs-IV, Chennai (ii) Commissioner of Customs [Preventive], Tiruchirappalli (iii) Commissioner of Customs [Preventive], Cochin and (iv) Commissioner of Customs [Preventive], Vijayawada, as the case may be, shall be the respective jurisdictional Commissionerates to handle Customs work in the jurisdiction of GST & Central Excise Commissionerates in the **State of Tamilnadu and Union Territory of Puducherry**, including Mahe Commune and Yanam District.

4. As a measure of trade facilitation, the details of the jurisdiction of GST & Central Excise formations in Chennai Zone vis-à-vis the respective corresponding jurisdiction of the **reorganised Customs formations** under the different Customs Zones, referred herein above in para 3, **which will hitherto handle the Customs related work** are furnished in the Annexure to this Trade Notice.
5. Further, the respective Audit and Appellate jurisdiction have been notified vide Notification No.85/2017-Customs (N.T.) dated 07.09.2017 and Notification No.92/2017-Customs (N.T.) dated 28.09.2017 respectively.
6. In this context, it is further informed that the aforesaid changes are applicable only to **Customs related work** and the work pertaining to GST, Central Excise and Service Tax as the case may be, shall continue to be attended by the respective present formations under the Chennai GST & Central Excise Zone.
7. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).
8. 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.
9. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.
10. Difficulties, if any faced in the implementation of the reorganised customs structure as furnished in the Annexure to this Trade Notice may please be brought to the notice of the undersigned, along with suggestions.

Encl: Annexure



**[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-600005 **[ By e-mail ]**
- iii. Zonal RAC Members **[ By e-mail ]**

Copy to

1. The Chief Commissioner of Customs, Chennai Customs Zone
2. The Chief Commissioner of Customs [Preventive] Zone, Tiruchirappalli
3. The Chief Commissioner of Customs [Preventive] Zone, Thiruvananthapuram
4. The Chief Commissioner of Customs [Preventive] Zone, Vishakapatnam
5. The Commissioner of Customs-IV Commissionerate, Custom House, Chennai
6. The Commissioner of Customs [Preventive], Tiruchirappalli
7. The Commissioner of Customs [Preventive], Cochin
8. The Commissioner of Customs [Preventive], Vijayawada
9. The Commissioner of Customs [Appeals-II], Customs House, Chennai

Copy to

- ✓ 10. The Computer Section, Chennai North Commissionerate [For uploading in website]

**Annexure to Trade Notice No.003/2018 dated 01.02.2018 issued by the Principal Chief Commissioner of GST & Central Excise, Tamilnadu & Puducherry**  
**The jurisdiction of reorganised Customs Formations which will hitherto handle Customs related work in the jurisdiction of GST & Central Excise Commissionerates in Chennai Zone**  
**with effect from 15.01.2018**

Sl. No.	GST & Central Excise Commissionerate in Chennai GST Zone	Areas of GST Commissionerate which will be heretofore covered by the reorganised Customs Commissionerate to handle	Customs formation which will hitherto handle the Customs related work			Jurisdiction	Authority
			Zone	Commissionerate	Address		
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1	Chennai North	The entire jurisdiction of Chennai North				<p>The following areas, in addition to to Ports / Airport as specified:</p> <p>[i] Areas under the jurisdiction of Chennai Corporation</p> <p>[ii] The following Taluks of Thiruvallur District:</p> <p>[a] Ambattur Taluk</p> <p>[b] Gummidipoondi Taluk</p> <p>[c] Poonamallee Taluk</p> <p>[d] Ponneri Taluk</p>	Sl.No.12 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018
2	Chennai South	The entire area jurisdiction of Chennai South, excluding St.Thomas Mount Cantonment Board	Chennai Customs Zone	Chennai-IV Customs Commissionerate [Export Commissionerate]	Export Promotion Division, Custom House, Rajaji Salai, Chennai - 600 001	<p>[iii] Tambaram Taluk of Kancheepuram District</p> <p>[iv] ICD at Sriperumbudur Taluk of Kancheepuram District</p>	Sl.No.4 of Annexure-A to Public Notice No.3/2018 dated 15.01.2018 issued by the Chief Commissioner of Customs, Chennai Customs Zone
3	Chennai Outer	Part of Chennai Outer as detailed below: [i] Part of Tambaram Division (Tambaram Taluk only) [ii] Part of Poonamallee Division (Poonamallee Taluk only) [iii] Part of Gummidipoondi Division (Gummidipoondi Taluk only) and [iv] Part of Ponneri Division (Ponneri Taluk & Ambattur Taluk only)				<p>[v] Continental Shelf and Exclusive Economic Zone of India facing the baseline in the State of Tamilnadu as specified</p> <p>[vi] Chennai Special Economic Zone</p>	readwith

Sl. No.	GST & Central Excise Commissionerate in Chennai GST Zone	Areas of GST Commissionerate which will be henceforth covered by the reorganised Customs Commissionerate to handle	Customs formation which will hitherto handle the Customs related work				Authority
			Zone	Commissionerate	Address	Jurisdiction	
4	Chennai South	St.Thomas Mount Cantonment Board	Customs [Preventive] Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Division, Cuddalore, No.60, Mohan Singh Street, Cuddalore - 607003 Ph: 04142-227124 / 237821 Fax: 04142-238498	Shall cover the whole of State of Tamilnadu excluding the areas falling under Chennai Customs-IV Commissionerate [and other Customs Commissionerates in Chennai Customs (Zone)]	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018  Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli
5	Chennai Outer	The following areas under Chennai Outer: [i] Part of Tambaram Division [Other than Tambaram Taluk] [ii] Entire Maraimalai Nagar Division [iii] Entire Pallavaram Division [Including Pallavaram Cantonment Board] [iv] Part of Poonamallee Division [Other than Poonamallee Taluk] [v] Entire Irungatukottai Division [vi] Entire Sriperumbudur Division [vii] Part of Gummidipoondi Division [Other than Gummidipoondi Taluk] [viii] Part of Ponneri Division [Other than Ponneri Taluk & Ambattur Taluk] [ix] Entire Ranipet Division [x] Vellore Division [xi] Entire Villupuram Division	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Division, Cuddalore, No.60, Mohan Singh Street, Cuddalore - 607003 Ph: 04142-227124 / 237821 Fax: 04142-238498	Entire jurisdiction of Chennai Outer Commissionerate other than the areas covered by Chennai Customs-IV Commissionerate	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018  Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli

Sl. No.	GST & Central Excise Commissionerate in Chennai GST Zone	Areas of GST Commissionerate which will be henceforth covered by the reorganised Customs Commissionerate to handle	Customs formation which will hitherto handle the Customs related work				Authority
			Zone	Commissionerate	Address	Jurisdiction	
6		Entire Jurisdiction of Puducherry Commissionerate, excluding Mahe Commune and Yanam Territory	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Division, Cuddalore, No.60, Mohan Singh Street, Cuddalore - 607003 Ph: 04142-227124 / 237821 Fax: 04142-238498	Jurisdiction of Puducherry Commissionerate excluding Mahe Commune and Yanam Territory	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli
			Customs & Central Excise Zone, Tiruvananthapuram	Customs [Preventive] Commissionerate, Cochin, 4th Floor, Catholic Centre, Broadway, Cochin-682031	Customs [Preventive] Commissionerate, Cochin, 4th Floor, Catholic Centre, Broadway, Cochin-682031	Mahe Commune of Puducherry Commissionerate	Sl.No.20 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018
7	Puducherry	Entire Mahe Commune of Puducherry Commissionerate	Customs & Central Excise Zone, Vishakapatnam	Customs [Preventive] Commissionerate, Vijayawada 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada - 520007	Customs [Preventive] Commissionerate, Vijayawada 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada - 520007	Yanam District of Puducherry Commissionerate	Sl.No.30 (ii) of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as inserted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 [Refer Sl.No.a [xv]]
			Entire Yanam District of Puducherry Commissionerate	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Preventive Unit, Coimbatore, Air Cargo Complex, No.1441-A, Elgi Building, Trichy Road, Coimbatore - 641018 Ph: 0422-2306339	Jurisdiction of Coimbatore Commissionerate	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli
9	Coimbatore	Entire Jurisdiction of Coimbatore Commissionerate	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Air Cargo Complex, No.1441-A, Elgi Building, Trichy Road, Coimbatore - 641018 Ph: 0422-2306339	Jurisdiction of Coimbatore Commissionerate	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli
10	Salem	Entire Jurisdiction of Salem Commissionerate	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Air Cargo Complex, No.1441-A, Elgi Building, Trichy Road, Coimbatore - 641018 Ph: 0422-2306339	Jurisdiction of Salem Commissionerate	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli

Sl. No.	GST & Central Excise Commissionerate in Chennai GST Zone	Areas of GST Commissionerate which will be henceforth covered by the reorganised Customs Commissionerate to handle	Customs formation which will hitherto handle the Customs related work				Authority
			Zone	Commissionerate	Address	Jurisdiction	
11	Tiruchirappalli	Entire jurisdiction of Tiruchirappalli Commissionerate	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Division, Trichy, B-Wing, III Floor, No.1, Williams Road, Cantonment, Tiruchirappalli-620001 Ph: 0431-2461904 / 1410550 Fax: 0431-2411961	Jurisdiction of Tiruchirappalli Commissionerate	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli
12	Madurai	Entire jurisdiction of Madurai Commissionerate [Other than Tirunelveli Sub-Commissionerate]	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Preventive Unit, Madurai, Air Cargo Complex, Central Revenue Buildings (III Floor), Bibikulam, Madurai - 625 002 Telefax: 0452-2531783	Jurisdiction of Madurai Commissionerate [Other than Tirunelveli Sub-Commissionerate]	Sl.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli
13		Entire jurisdiction of Tirunelveli Sub-Commissionerate of Madurai Commissionerate					