

कार्यालय प्रधान आयुक्त
OFFICE OF THE PRINCIPAL COMMISSIONER
वस्तु एवम् सेवा कर आयुक्तालय
GST COMMISSIONERATE

एफ. ब्लॉक ऋषि नगर, लुधियाना-१४१००१

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मि.सं० IV(16)HQ/Ldh/Tech/Trade Notice/01/18 / 4120-56 दिनांक ०३.०३.२०१८

संशोधन/Amendment to Trade Notice No. 16/GST/LDH/2017 Dt. 12.12.2017

Subject: Re-organisation of Customs formations w.e.f. 15.01.2018 - Regarding.

Kind attention of all the suppliers of goods and services, members of trade and industry and others concerned is invited to Trade Notice No. 16/GST/LDH/2017 issued under C.No.IV(16)Tech/Trade Notice/Ldh/07/2013/11650-85 dated 12/12/2017 and Amendment issued C.No. IV(16)HQ/Ldh/Tech/Trade Notice/01/18 dated 12.01.2018 whereunder it was brought to the notice of the Public and Trade that the Customs formations will be reorganised w.e.f. 15th January, 2018. The segregation of Customs and GST formations has been brought into force from 15th January, 2018. This bifurcation of roles has been carried out after lot of careful consideration. It is intended to bring about functional efficiency and consolidation of tasks both on the Customs as well as GST side.

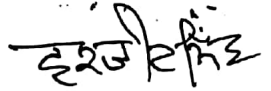
As such, it is clarified by CBEC, New Delhi vide DOF No. 450/17/2017-Cus-IV dated 06th February, 2018 that LUT would have to be accepted by GST officials and amended the list of functions to be handled by Customs authorities by deleting Sr.No. (iii) of Annexure-A attached to Trade Notice No. 16/GST/LDH/2017 dated 12.12.2017 which read as "Customs functions at SEZ: Excise officials from excise formations do the Customs related work in SEZ formations".

2. The indicative list of functions to be handled by Customs authorities is enclosed as Annexure.
3. All the Trade Associations/Chambers of Commerce and Members of RAC/PGRC are requested to publicize the contents of this Public/Trade Notice amongst their Members/constituents, for information and necessary action.

आशुतोष बरनवाल
(Ashutosh Baranwal)
आयुक्त/Commissioner

Copy To:-

1. The Chief Commissioner, Chandigarh Zone, Customs & Goods & Services Tax Chandigarh.
2. The Commissioner, Goods & Services Tax Commissionerate, Chandigarh/ Shimla/ Jalandhar/Jammu.
3. The Commissioner (Audit) Chandigarh/Ludhiana/Jammu.
4. The Commissioner (Appeals) Chandigarh/Ludhiana/Jammu.
5. The Additional Commissioner, GST Sub- Commissionerate-Mohali.
6. The Dy/Assistant Commissioner, All GST Divisions of Ludhiana Commissionerate.
7. The Superintendent (Systems), Goods & Services Tax Commissionerate, Ludhiana for uploading the same on Commissionerate's website.
8. All Trade Associations/Members-RAC/PGRC.
9. Notice Board.


अधीक्षक / Superintendent
तकनीकी / Technical

ANNEXURE

List of Customs functions presently being handled by the Central Excise officers:

- i. Customs functions at the international airport: At many international airports such as Madurai, Coimbatore, Tirupati, Nagpur etc., Customs functions are managed by central excise formations.
- ii. Inland Container Depot: Presently, there are many ICDs functioning under the central excise formations such as ICD at Meerut, Moradabad, Indore, Dadri, Loni.
- iii. Duty free imports by EOU/EHTP/STP units, issuance of re-warehousing certificate, bond to bond transfer, collection of duty of Customs in case of disposal of CG/ goods as such by the unit. Execution of B-17 bond (common bond for excise and Customs), demand of duty of Customs in case of default in NFE, non-accountal of goods etc, collection of cost recovery charges, MOT etc. (Notification no 52/2003-Cus dated 31.03.2003).
- iv. Licensing of Private/Public/Special Customs Bonded Warehouses under Chapter IX of the Customs Act, 1962, Manufacture and other Operations in Warehouse Regulations 1966, Cost Recovery Charges, MOT fee.
- v. Installation certificate for goods imported under EPCG scheme;
- vi. Duty free imports/ imports at concessional rate of duty subject to end-use condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 – Notification no 32/2016-Customs (N.T.) dated 01.03.2016, Execution of bond, monitoring of utilization and demand of Customs duty in case of default.
- vii. Factory stuffing of containers for export.
- viii. Recovery of dues under section 142 of the Customs Act, 1962
- ix. Adjudication of offences and demand of Customs duty in respect of SEZs by the Central Excise Officers having jurisdiction over the SEZ.
- x. Brand rate fixation of Customs duties in case of export of goods- section 75 of the Customs Act 1962.
- xi. Customs preventive operations at places other than major ports.
- xii. The assessment of imported/export goods and clearance of the goods at certain ports, ICDs/LCSSs etc. away from major ports.