

**F. No. 296/4/2017- CX-9**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
**Office Memorandum**

New Delhi, dated the 20.11.17

**Subject:-Weekly Report in respect of important developments in CBEC for the week-13.11.17 to 17.11.17 reg.**

Based on the inputs received from various sections, following is the compilation of the important developments for the week -13.11.17 to 17.11.17.

**1. Administrative Changes:-**

- Order regarding ante-dated promotion of Shri Sunil Kumar Katiyar to the grade of Assistant Commissioner of Customs and Central Excise on ad-hoc basis, notionally w.e.f. 22.10.2014 has been issued vide Office Order No. 193/2017 dated 17.11.2017.
- Order regarding extension of loan period of Shri Jyotiraditya, IRS with National Investigation Agency under Ministry of Home Affairs for a period of six months has been issued vide Office Order No. 194/2017 dated 17.11.2017.

**2. Legislative Changes:-**

- Notification No. 85/2017-Cus, dt. 14-11-2017 has been issued to amend notification No. 50/2017-Customs dated 28.06.2017, so as to exempt lifesaving drugs supplied free of cost; and exempt IGST on goods imported on lease.
- Notification No. 86/2017-Cus, dt. 14-11-2017 has been issued to exempt import of goods specified goods when imported by eminent sportsperson.
- Notification No. 87/2017-Cus, dt. 17-11-2017 has been issued to (1) Increase the BCD on crude palm oil of edible grade from 15% to 30%; and (2) Increase the BCD on refined palm oil of edible grade from 25% to 40%. (3) Increase the BCD on crude sunflower oil from 12.5% to 25%; (4) Increase the BCD on refined sunflower oil of edible grade from 20% to 35%; (5) Increase the BCD on crude soya bean oil from 17.5% to 30%; (6) Increase the BCD on refined soya bean oil from 20% to 35%; (7) Increase the BCD on crude rapeseed oil including canola oil (Low erucic acid rapeseed oil), mustard oil and colza oil from 12.5% to 25%; (8) Increase the BCD on refined rapeseed oil including canola Oil (Low erucic acid rapeseed oil), mustard oil, and colza oil from 20% to 35%;
- Notification No. 88/2017-Cus, dt. 17-11-2017 has been issued to increase import tariff rate of soya beans from 30% to 45%.
- Notification No. 54/2017-Cus (ADD), dt. 17-11-2017 has been issued to impose anti-dumping duty on rubber chemical PX 13 originating in and exported from EU and rubber chemical MOR originating in and exported from China PR.
- Notification No. 41/2017-Central Tax (Rate), dt. 14-11-2017 has been issued to amend notification no. 1/2017- Central tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST rates.
- Notification No. 42/2017-Central Tax (Rate), dt. 14-11-2017 has been issued to amend notification no. 2/2017- Central tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions.
- Notification No. 43/2017-Central Tax (Rate), dt. 14-11-2017 has been issued to amend notification no. 4/2017- Central tax (rate) dated 28.06.2017 to give effect to GST council decision regarding reverse charge on raw cotton.
- Notification No. 44/2017-Central Tax (Rate), dt. 14-11-2017 has been issued to amend notification no. 5/2017- Central tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of ITC on certain fabrics.

- Notification No. 45/2017-Central Tax (Rate), dt. 14-11-2017 has been issued to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.
- Notification No. 46/2017-Central Tax (Rate), dt. 14-11-2017 has been issued to amend notification No. 11/2017-CT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on “handicraft goods” @ 2.5% and to substitute “Services provided” in item (vi) against Sl No. 3 in table.
- Notification No. 47/2017-Central Tax (Rate), dt. 14-11-2017 has been issued to amend notification No. 12/2017-CT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at Sl. No. 11A & 11B.
- Notification No. 43/2017-Integrated Tax (Rate), dt. 14-11-2017 has been issued to amend notification no. 1/2017- Integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding GST rates.
- Notification No. 44/2017-Integrated Tax (Rate) ,dt. 14-11-2017 has been issued to amend notification no. 2/2017- Integrated tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions.
- Notification No. 45/2017-Integrated Tax (Rate), dt. 14-11-2017 has been issued to amend notification no. 4/2017- Integrated tax (rate) dated 28.06.2017 to give effect to GST council decision regarding reverse charge on raw cotton.
- Notification No. 46/2017-Integrated Tax (Rate), dt. 14-11-2017 has been issued to amend notification no. 5/2017- Integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of ITC on certain fabrics.
- Notification No. 47/2017-Integrated Tax (Rate), dt. 14-11-2017 has been issued to provide concessional GST rate of 5% on scientific and technical equipments supplied to public funded research institutions.
- Notification No. 48/2017-Integrated Tax (Rate), dt. 14-11-2017 has been issued to amend notification No. 8/2017-IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on “handicraft goods” @ 5% and to substitute “Services provided” in item (vi) against Sl No. 3 in table.
- Notification No. 49/2017-Integrated Tax (Rate), dt. 14-11-2017 has been issued to amend notification No. 9/2017-IT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at Sl. No. 12A & 12B.
- Notification No. 50/2017-Integrated Tax (Rate) ,dt. 14-11-2017 has been issued to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also.
- Notification No. 41/2017-Union Territory tax (rate), dt. 14-11-2017 has been issued to amend notification no. 1/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST rates.
- Notification No. 42/2017-Union Territory tax (rate), dt. 14-11-2017 has been issued to amend notification no. 2/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions.
- Notification No. 43/2017-Union Territory tax (rate), dt. 14-11-2017 has been issued to amend notification no. 4/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to GST council decision regarding reverse charge on raw cotton.
- Notification No. 44/2017-Union Territory tax (rate), dt. 14-11-2017 has been issued to amend notification no. 5/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of ITC on certain fabrics.
- Notification No. 45/2017-Union Territory tax (rate), dt. 14-11-2017 has been issued to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.
- Notification No. 46/2017-Union Territory tax (rate), dt. 14-11-2017 has been issued to amend notification No. 11/2017-UTT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on “handicraft goods” @ 2.5% and to substitute “Services provided” in item (vi) against Sl No. 3 in table

- Notification No. 47/2017-Union Territory tax (rate), dt. 14-11-2017 has been issued to amend notification No. 12/2017-UTT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at Sl. No. 11A & 11B.
- Notification No. 12/2017 dated 15.11.2017 has issued . It deals with the Appointment of IGST with respect to advertisement services under section 12(14) of the IGST Act, 2017.

**3. Any Order/Circular :-**

- Orders issued for reassigning cases pending as on 30.06.2017 with the Commissioner of Central Excise and Service Tax(Appeals). Order No. 05/2017-Service Tax, Order No. 06/2017-Service Tax, Order No. 07/2017-Service Tax, Order No. 08/2017-Service Tax and Order No. 09/2017-Service Tax all dated 16.11.2017 issued for reassignment of cases pending in Ahmedabad Zone, Bengaluru Zone, Jaipur Zone, Kolkata Zone and Lucknow Zone respectively.
- Circular No. 43/2017-Cus-IV(N.T.) dated 16.11.2017 issued for forwarding of Samples for testing to the outside Laboratories-reg.
- Circular No. 44/2017-Cus-IV(N.T.) dated 16.11.2017 issued for implementation Electronic Sealing for containers by exporters under self-Sealing procedure by Circular No. 26/2017-Cus dated 01.07.2017, 36/2017 dated 28.08.2017, 37/2017 dated 20.09.2017 and 41/2017 dated 30.10.2017.

(Vikas)  
OSD(CX.9)

1. Chairperson, CBEC
2. Member (Admn)
3. Member (GST)
4. Member (Budget)
5. Member (CX, ST & Legal)
6. Member (IT)
7. Member (Customs)

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