

Week Ending 30.06.2017
(Week 26/17)

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 03.07.17

**Subject:-Weekly Report in respect of important developments in CBEC for the week –
27.06.17 to 30.06.17 reg.**

Based on the inputs received from various sections, following is the compilation of the important developments for the week –27.06.17 to 30.06.17.

1. Administrative Changes:-

- Order regarding promotion and posting in grade of Joint Commissioner of Customs & Central Excise has been issued vide Order No. 106/2017 dated 27.06.2017.
- Order regarding placement of services of Shri Susanta Kumar Mishra, IRS to CBEC under DoR for the post of Technical Officer (TRU) has been issued vide Office Order No. 107/2017 dated 30.06.2017.
- Order regarding assigning of additional charge of the posts of Chief Commissioner of Kolkata GST & CX and Chief Commissioner of Bhubneshwar GST & CX to Shri S.K. Panda, Chief Commissioner of Kolkata Customs Zone (holding additional charge of Chief Commissioner of Gowahati GST & CX Zone) has been issued vide Office Order No. 108/2017 dated 30.06.2017.
- Order regarding appointment of 7 IRS Officers as OSDs in different wings of CBEC has been issued vide Office Order No. 109/2017 dated 01.07.2017.

2. Legislative Changes:-

- Notification No. 60/2017-Customs-IV(N.T.) dated 29.06.2017 issued Shipping Bill and Bill of Export(Foreign) Regulations, 2017.
- Notification No. 61/2017-Customs-IV(N.T.) dated 29.06.2017 issued Shipping Bill(Electronic Declaration) (Amendment) Regulations, 2017.
- Notification No. 63/2017-Customs-III(N.T.) dated 30.06.2017 issued for Appointment of Common Adjudicating Authority M/S HCL.
- Notification No. 64/2017-Customs-IV(N.T.) dated 30.06.2017 issued issuance of Notification U/S 7(99) of Customs Act, 1962 in respect of proposals for ICD reg.
- Notification No. 65/2017-Customs-IV(N.T.) dated 30.06.2017 issued proposed amendments in Bill of Entry (Forms) Regulations 1976.
- Notification No. 66/2017-Customs-IV(N.T.) dated 30.09.2017 issued proposed amendments in couriers imports & export (Clearance) Regulations, 1998.
- Notification No. 67/2017-Customs(N.T.) dated 30.06.2017 issued proposed amendments in Courier Imports & Exports (Electronic Declaration & Processing) Regulations, 2010.
- Notification No. 68/2017-Customs-IV(N.T.) dated 30.06.2017 issued Issuing of Customs (Import of goods at concessional Rate of duty rules)

- Notification No. 19/2017-CENT dated 30.06.2017 has been issued to notify the new Central Excise Rules, 2017.
- Notification No. 20/2017-CENT dated 30.06.2017 has been issued to notify the new CENVAT Credit Rules, 2017.
- Notification No. 21/2017-CENT dated 30.06.2017 has been issued to prescribe the credit transfer document under rule 15(2) of CCR, 2017.
- Notification No. 25/2017-Customs, dated 28.06.2017 has been issued to appoint the 1st day of July, 2017 as the date on which all the provisions of the the Taxation Laws (Amendment) Act, 2017 shall come into force.
- Notification No. 27/2017-Customs, dated 30.06.2017 has been issued to grant exemption to re-import of catering cabin equipments, etc. by Indian Airlines.
- Notification No. 28/2017-Customs, dated 30.06.2017 has been issued to rescind the Notification No. 171/1993 - Customs dated 30th June 2017, dated the 16th September 1993.
- Notification No. 29/2017-Customs, dated 30.06.2017 has been issued to grant rescinds the Notification No. 151/1982 - Customs dated 30th June 2017, dated the 14th May 1982.
- Notification No. 30/2017-Customs, dated 30.06.2017 has been issued to grant exemption to Specimen, models, wall pictures and diagrams received as gifts.
- Notification No. 31/2017-Customs, dated 30.06.2017 has been issued to grant exemption to motion pictures, music, gaming software.
- Notification No. 32/2017-Customs, dated 30.06.2017 has been issued to grant exemption to re-import of unclaimed postal articles.
- Notification No. 33/2017-Customs, dated 30.06.2017 has been issued to grant exemption to works of Art and books, being antiques of an age exceeding one hundred years.
- Notification No. 34/2017-Customs, dated 30.06.2017 has been issued to grant exemption to re-import of challenge cup and trophies, won by Defence units.
- Notification No. 35/2017-Customs, dated 30.06.2017 has been issued to grant exemption to Tags and labels, or printed bags of foreign origin imported for repairs and return.
- Notification No. 36/2017-Customs, dated 30.06.2017 has been issued to grant exemption to Aviation Turbine Fuel in tanks of aircrafts by Indian Airlines, United Arab Airlines and Indian Air Force.
- Notification No. 37/2017-Customs, dated 30.06.2017 has been issued to grant exemption to imports by Vice-President.
- Notification No. 38/2017-Customs, dated 30.06.2017 has been issued to grant exemption to imports relating to Defence and internal security forces.
- Notification No. 39/2017-Customs, dated 30.06.2017 has been issued to grant exemption to re-import of engines and parts of aircraft.
- Notification No. 40/2017-Customs, dated 30.06.2017 has been issued to amend notification No. 3/57 – Customs dated 30th June 2017 dated 8th January 1957 so as to provide exemption to imports by Diplomats, trade Representatives.
- Notification No. 41/2017-Customs, dated 30.06.2017 has been issued to grant exemption to imports from Bhutan and Nepal from Basic Customs dated 30th June 2017 Duty.
- Notification No. 42/2017-Customs, dated 30.06.2017 has been issued to grant exemption to Challenge cups, trophies and medals and prizes etc. won by Indian players.
- Notification No. 43/2017-Customs, dated 30.06.2017 has been issued to amend notification Nos. 102/2007 dated the 14th September, 2007, 4/99 dated the 8th January 1999, 172/1994 dated the 30th September 1994.
- Notification No. 44/2017-Customs, dated 30.06.2017 has been issued to amend specified exemption notifications relating to re-import, bilateral/ multilateral agreements, imports by defence, security, sportsperson to.

- Notification No. 45/2017-Customs, dated 30.06.2017 has been issued to amend specified exemption notifications relating to re-import of personal private property, articles supplied free under warranty, free gifts, donations by charitable organisations etc.
- Notification No. 46/2017-Customs, dated 30.06.2017 has been issued to grant exemption to re-import of goods exported under duty drawback, rebate of duty or under bond on or after the 1st July 2017.
- Notification No. 47/2017-Customs, dated 30.06.2017 has been issued to grant exemption to re-import of goods exported under duty drawback, rebate of duty or under bond on or after the 1st July 2017.
- Notification No. 48/2017-Customs, dated 30.06.2017 has been issued to grant exemption to re-import of goods exported under duty drawback, rebate of duty or under bond.
- Notification No. 49/2017-Customs, dated 30.06.2017 has been issued to exempt SAD on goods in Fourth schedule to central excise act.
- Notification No. 50/2017-Customs, dated 30.06.2017 has been issued to supersede notification No. 12/2012- Customs dated 17.03.2012 and prescribes effective rates of customs duty and IGST for goods imported into India.
- Notification No. 51/2017-Customs, dated 30.06.2017 has been issued to supersede notification number 21/2012-customs dated 30th June 2017.
- Notification No. 52/2017-Customs, dated 30.06.2017 has been issued to prescribe effective rate of duty on goods specified in the notification.
- Notification No. 53/2017-Customs, dated 30.06.2017 has been issued to levy SAD on the goods specified in the notification.
- Notification No. 54/2017-Customs, dated 30.06.2017 has been issued to exempt education cess on IGST and Compensation cess on import of goods.
- Notification No. 55/2017-Customs, dated 30.06.2017 has been issued to exempt secondary and higher education cess on IGST and Compensation cess on import of goods.
- Notification No. 56/2017-Customs, dated 30.06.2017 has been issued to increase Tariff rate of BCD on certain goods.
- Notification No. 57/2017-Customs, dated 30.06.2017 has been issued to prescribe BCD rates on certain electronic.
- Notification No. 58/2017-Customs, dated 30.06.2017 has been issued to amend Notification 24-2005-customs dated 30th June 2017.
- Notification No. 62/2017-Customs, dated 01.07.2017 has been issued to rescind notification no. 318/1976-Customs, dated the 2nd August, 1976 .
- Notification No. 32/2017-Customs(ADD), dated 29.06.2017 has been issued to impose ADD on the imports of Pentaerythritol originating in or exported from China PR for a period of five years.
- Notification No. 33/2017-Customs(ADD), dated 30.06.2017 has been issued to extend the applicability of Anti-dumping duty imposed vide the Customs notification No. 34/2012-Customs (ADD) concerning imports of Soda Ash originating in or exported from China PR, EU, Kenya, Pakistan, Iran, Ukraine and USA.
- Notification No. 09/2017-CX, dated 30.06.2017 has been issued to rescind Central Excise notifications as mentioned in the notification.
- Notification No. 10/2017-CX, dated 30.06.2017 has been issued to supersede notification 108/95-central excise.
- Notification No. 11/2017-CX, dated 30.06.2017 has been issued to supersede notification 12/2012-central excise.
- Notification No. 12/2017-CX, dated 30.06.2017 has been issued to exempt excise duty on goods manufactured on or before 30th June 2017 but not cleared from the factory of production before 1st July 2017.

- Notification No. 13/2017-CX, dated 30.06.2017 has been issued to supersede notification 64/95-central excise.
- Notification No. 14/2017-CX, dated 30.06.2017 has been issued to amend notifications 52/2002 –CE, 8/2003-CE, 38/2004-CE, 3/2006-CE, 29/2008-CE, 62/2008-CE and 21/2009-CE.
- Notification No. 15/2017-CX, dated 30.06.2017 has been issued to amend notification 28/2002-central excise.
- Notification No. 18/2017-CX, dated 01.07.2017 has been issued to provide exemption to all goods mentioned in the seventh schedule to the finance act,2005 from whole of the additional duties of excise leviable thereon.
- Notification No. 19/2017-C, dated 01.07.2017 has been issued to rescind notification no.16/2010-central excise dated 27th february 2010.
- Notification No. 01/2017-Central Tax(Rate), dated 28.06.2017 issued CGST Rate Schedule notified under section 9 (1).
- Notification No. 02/2017-Central Tax(Rate), dated 28.06.2017 issued CGST exempt goods notified under section 11 (1).
- Notification No. 03/2017-Central Tax(Rate), dated 28.06.2017 issued 2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1).
- Notification No. 04/2017-Central Tax(Rate), dated 28.06.2017 issued reverse charge on certain specified supplies of goods under section 9 (3).
- Notification No. 05/2017-Central Tax(Rate), dated 28.06.2017 issued for supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3).
- Notification No. 06/2017-Central Tax(Rate), dated 28.06.2017 issued Refund of 50% of CGST on supplies to CSD under section 55.
- Notification No. 07/2017-Central Tax(Rate), dated 28.06.2017 issued exemption from CGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD.
- Notification No. 08/2017-Central Tax(Rate), dated 28.06.2017 issued CGST exemption from reverse charge upto Rs.5000 per day under section 11 (1).
- Notification No. 09/2017-Central Tax(Rate), dated 28.06.2017 issued exempting supplies to a TDS deductor by a supplier, who is not registered, under section 11 (1).
- Notification No. 10/2017-Central Tax(Rate), dated 28.06.2017 has been issued to notify the rates for supply of services under CGST Act.
- Notification No. 11/2017-Central Tax(Rate), dated 28.06.2017 has been issued to notify the exemptions on supply of services under CGST Act.
- Notification No. 12/2017-Central Tax(Rate), dated 28.06.2017 has been issued to notify the categories of services on which tax will be payable under reverse charge mechanism under CGST Act.
- Notification No. 13/2017-Central Tax(Rate), dated 28.06.2017 has been issued to notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act.
- Notification No. 14/2017-Central Tax(Rate), dated 28.06.2017 has been issued to notify the supplies not eligible for refund of unutilized ITC under CGST Act.
- Notification No. 15+/2017-Central Tax(Rate), dated 28.06.2017 has been issued to notify the supplies not eligible for refund of unutilized ITC under CGST Act.
- Notification No. 16/2017-Central Tax(Rate), dated 28.06.2017 issued to notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act.
- Notification No. 17/2017-Central Tax(Rate), dated 28.06.2017 issued to notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator.

- Notification No. 18/2017-Central Tax(Rate), dated 28.06.2017 issued to reduce the rate of Central Tax on fertilisers from 6% to 2.5%.
- Notification No. 01/2017-Union Territory Tax(Rate), dated 28.06.2017 issued UTGST Rate Schedule notified under section 7 (1).
- Notification No. 02/2017-Union Territory Tax(Rate), dated 28.06.2017 issued UTGST exempt goods notified under section 8 (1).
- Notification No. 03/2017-Union Territory Tax(Rate), dated 28.06.2017 issued 2.5% concessional UTGST rate for supplies to Exploration and Production notified under section 8 (1).
- Notification No. 04/2017-Union Territory Tax(Rate), dated 28.06.2017 issued Reverse charge on certain specified supplies of goods under section 7 (3).
- Notification No. 05/2017-Union Territory Tax(Rate), dated 28.06.2017 issued Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3) of CGST Act.
- Notification No. 06/2017-Union Territory Tax(Rate), dated 28.06.2017 issued Refund of 50% of UTGST on supplies to CSD under section 55 of CGST Act.
- Notification No. 07/2017-Union Territory Tax(Rate), dated 28.06.2017 issued Exemption from UTGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 8 (1) and section 55 of CGST Act.
- Notification No. 08/2017-Union Territory Tax(Rate), dated 28.06.2017 issued CGST exemption from reverse charge upto Rs.5000 per day under section 8 (1).
- Notification No. 09/2017-Union Territory Tax(Rate), dated 28.06.2017 issued Exempting supplies to a TDS deductor by a supplier, who is not registered, under section 8 (1).
- Notification No. 10/2017-Union Territory Tax(Rate), dated 28.06.2017 issued CGST exemption for dealers operating under Margin Scheme notified under section 8 (1).
- Notification No. 11/2017-Union Territory Tax(Rate), dated 28.06.2017 has been issued to notify the rates for supply of services under CGST Act.
- Notification No. 12/2017-Union Territory Tax(Rate), dated 28.06.2017 has been issued to notify the exemptions on supply of services under CGST Act
- Notification No. 13/2017-Union Territory Tax(Rate), dated 28.06.2017 has been issued to notify the categories of services on which tax will be payable under reverse charge mechanism under CGST Act
- Notification No. 14/2017-Union Territory Tax(Rate), dated 28.06.2017 issued to notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act.
- Notification No. 15/2017-Union Territory Tax(Rate), dated 28.06.2017 issued to notify the supplies not eligible for refund of unutilized ITC under CGST Act.
- Notification No. 16/2017-Union Territory Tax(Rate), dated 28.06.2017 has been issued to notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act.
- Notification No. 17/2017-Union Territory Tax(Rate), dated 28.06.2017 has been issued to notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator.
- Notification No. 18/2017-Union Territory Tax(Rate), dated 30.06.2017 has been issued to reduce the rate of Union Territory Tax on fertilisers from 6% to 2.5%.
- Notification No. 01/2017-Integrated Tax(Rate), dated 28.06.2017 issued Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.
- Notification No. 02/2017-Integrated Tax(Rate), dated 28.06.2017 issued Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.

- Notification No. 03/2017-Integrated Tax(Rate), dated 30.06.2017 issued Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.
- Notification No. 04/2017-Integrated Tax(Rate), dated 28.06.2017 has been issued to Reverse charge on certain specified supplies of goods under section 5 (3)
- Notification No. 05/2017-Integrated Tax(Rate), dated 28.06.2017has been issued to Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed.
- Notification No. 06/2017-Integrated Tax(Rate), dated 30.06.2017 issued Notification prescribing refund of 50% of IGST on supplies to CSD under section 20.
- Notification No. 07/2017-Integrated Tax(Rate), dated 30.06.2017 issued Exemption from IGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers under section 6 (1).
- Notification No. 08/2017-Integrated Tax(Rate), dated 30.06.2017has been issued to notify the rates for supply of services under IGST Act.
- Notification No. 09/2017-Integrated Tax(Rate), dated 30.06.2017has been issued to notify the exemptions on supply of services under IGST Act.
- Notification No. 10/2017-Integrated Tax(Rate), dated 30.06.2017has been issued to notify the categories of services on which integrated tax will be payable under reverse charge mechanism under IGST Act.
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- Notification No. 14/2017-Integrated Tax(Rate), dated 30.06.2017has been issued to notify the categories of services the tax on inter-State supplies of which shall be paid by the electronic commerce operator.
- Notification No. 15/2017-Integrated Tax(Rate), dated 30.06.2017 issued Notification for Exemption from Integrated Tax to SEZ.
- Notification No. 16/2017-Integrated Tax(Rate), dated 30.06.2017 issued to reduce the rate of Integrated Tax rate on fertilisers from 12% to 5%.

3. Any Circular/Instruction:-

- Circular No. 25/2017-Customs-IV(N.T.) dated 30.06.2017 issued Customs(Import of goods at Concessional Rate of Duty) Rules, 2017 Implementation thereof-reg.
- Circular No. 26/2017-Customs-IV(N.T.) dated 01.07.2017 issued Export Procedure and sealing of containerized Cargo-reg.

(Hemambika R. Priya)
Commissioner(Coordination)

1. Chairperson, CBEC
2. Member (Customs/CX/ST)
3. Member (Admn)
4. Member(GST/IT)

5. Member(Legal & Budget)

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