



केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, आयुक्त वड़ोदरा-II का कार्यालय,
केंद्रीय उत्पाद शुल्क भवन, सुभानपुरा, एल्लोरा-पार्क, वड़ोदरा-390023

ट्रेड नोटिस नं : 08/2017/VAD-II

दिनांक : 10.10.2017

विषय : BOARD'S CIRCULARS/INSTRUCTIONS RELATING TO IGST, ACT 2017 -
REG.

उपरोक्त विषय पर निदेशक, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क केंद्रीय बोर्ड, नई दिल्ली द्वारा निम्नलिखित परिपत्र जारी किये गए हैं। इन परिपत्रों की प्रतिलिपि सूचना, मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें।

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1.	15/2017-Customs dtd. 09.10.2017	Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017 - reg.
2.	8/8/2017-GST dtd. 04.10.2017	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports - reg.
3.	37/2017-Customs dtd. 20.09.2017	Implementing Electronic sealing for containers by exporters under self-sealing procedures prescribed by Circular No. 26/2017-Cus dtd. 1 st July, 2017 and Circular No. 36/2017-Cus dtd 28 August, 2017 - reg.
4.	36/2017-Customs dtd. 28.08.2017	Implementing Electronic sealing for containers by exporters under self-sealing procedures prescribed by Circular No. 26/2017-Cus dtd. 1 st July, 2017 - reg.

सभी सम्बन्धित संगठनो/कार्यालयों से अनुरोध है की वे परिपत्रों की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

(आशिर त्यागी)

आयुक्त

वड़ोदरा, दि. 10.10.2017

फा.सं. IV/16-25/Vad-2/T/2016-17

Instruction No. 15/2017-Customs

F. No. 450/119/2017-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Custom)

New Delhi, dated the 9th October, 2017

To

All Principal Chief Commissioners/Chief Commissioners of Customs / Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs and Central Excise,
All Directors General,
All Principal Commissioners/Commissioners of Customs / Customs (Preventive),
All Principal Commissioners/ Commissioners of Customs and Central Excise.

Sir/Madam,

Sub: Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017

As you are aware, Rule 96 of the CGST Rules 2017 deals with refund of Integrated Tax paid on goods exported out of India. It provides that the shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India once export general manifest (EGM) and valid return in Form GSTR-3 or Form GSTR- 3B, as the case may be has been filed. Once these conditions are met, the Customs System shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

2. The Committee on Exports setup by the GST Council has recommended that IGST refunds for exports made in July 2017 must start by 10.10.2017. This recommendation has been endorsed by GST Council in its meeting on 06-10-2017. Necessary background work is being done by the Directorate General of Systems, GSTN and Controller General of Accounts (PFMS). In order to ensure that refunds start smoothly, following guidelines are issued for the field formations—

Export General Manifest

3. Filing of correct EGM is a must for treating shipping bill or bill of export as a refund claim. Commissioners must ensure that the concerned airlines/shipping lines/carriers file EGM/Export report within prescribed time. Cases which remain in EGM error due to any reason should be followed up to ensure that records are updated at the gateway port,

especially for ICDs. Exporters may be advised that they should follow up with their carriers to ensure that correct EGM/export reports are filed in a timely manner.

Details of export supplies in Table 6A of GSTR-1

4. The details of zero rated supplies declared in Table 6A of return in Form GSTR-1 are matched electronically with the corresponding details available in Customs Systems as per details provided in shipping bills/ bill of export. Thus exporters must file their GSTR-1 very carefully to ensure that all relevant details match. For their convenience, the details available in the Customs System have been made available for viewing in their ICEGATE login.

4.1 Exporters who have not filed their GSTR-1 for month of July 2017 may be advised to do so immediately.

4.2 For month of August 2017 and subsequent months, facility of filing GSTR-1 has not been made available by GSTN at present. In order to facilitate processing of refunds, GSTN is making available a separate utility for filing details in Table 6A of GSTR-1 on the GSTN Web portal. Exporters may be advised to submit the requisite details once GSTN develops the utility.

Valid return in Form GSTR-3 or Form GSTR-3B

5. Filing of valid return in GSTR-3 or GSTR-3B is another pre-condition for considering shipping bill/Bill of export as claim for refund. Exporters may be advised that they must file these returns expeditiously without waiting for the last date, to ensure that their refund is processed in a timely manner.

Bank account details

6. As per Rule 96 of CGST Rules 2017, the refund is to be credited in the bank account of the applicant mentioned in his registration particulars. As a practice, exporters have been declaring details of bank account to Customs for the purpose of drawback etc. There is a possibility that bank account details available with Customs do not match with those declared in the GST registration form. In order to ensure smooth processing and payment of refund of IGST paid on exported goods, it has been decided that said refund amount shall be credited to the bank account of the exporter registered with Customs even if it is different from the bank account of the applicant mentioned in his registration particulars. However, exporters may be advised to either change the bank account declared to Customs to align it with their GST registration particulars or add the account declared with Customs in their GST registration details.

6.1 Further, as the refund payments are being routed through the PFMS portal, the bank account details need to be verified and validated by PFMS. The status of validation of bank account with PFMS is available in ICES. Exporters may be advised that if the account has not been validated by PFMS, they must get their details corrected in the Customs system so that their bank account gets validated by PFMS. Exporters are also advised not to change their bank account details frequently to avoid delay in refund payment.

Processing of refund claims

7. Proper officer of each jurisdiction shall generate a payment scroll of eligible IGST refunds in the same manner as RoSL scrolls are generated. The scroll shall be transmitted electronically to PFMS system for onward payment into their bank accounts. Unlike RoSL where paper scrolls are to be sent by field formations, in this case, electronic verification will be done centrally by a DDO appointed in this regard. Detailed EDI procedure for processing of claims and generation of refund scrolls is being circulated by Directorate of Systems, CBEC. DG-Systems is also laying down the procedure for payment and accounting in consultation with Pr. CCA CBEC and CGA of India. Proper officers may be designated in each Commissionerate, who should be in readiness to start generating refund scrolls from 10.10.2017 onwards.

Handling of cases under Rule 96(4)(a)

8. Sub rule 4a of aforesaid Rule 96 provides that refund is to be withheld if a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54. In such cases, the proper officer of integrated tax at the Customs station has to intimate withholding of refund to the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation has to be transmitted to the common portal.

8.1 The Commissioners should put in place a mechanism for keeping record of such intimations received from jurisdictional Commissioner of central tax, State tax or Union territory tax and ensuring that refunds are not processed and sanctioned in such cases. Necessary communication to the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, in respect of claims withheld should be promptly sent. Mechanism to communicate the same to Common portal is being worked out and shall be communicated separately.


Exports in violation of the provisions of the Customs Act, 1962

9. In case where proper officer determines that the goods were exported in violation of the provisions of the Customs Act, 1962, IGST refund has to be withheld in terms sub rule 94(4)(b) of aforesaid Rule 96. Accordingly, necessary action in such cases to ensure that IGST refund is withheld should be taken.

10. Guidelines and procedures for filing and processing of refunds of IGST paid on export goods for exports made under manual (non-EDI) shipping bills shall be communicated separately.

11. Suitable trade notices and standing orders should be issued for guidance of trade and officers respectively. Difficulties, if any, may be brought to the notice of the Board.

Yours faithfully,


(Maninder Kumar)
OSD (Cus-IV)

**F. No. 349/74/2017-GST (Pt.) Vol.-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, Dated the 4th October, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Director Generals/Director Generals (All)

Madam/Sir,

Subject: Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports

In view of the difficulties being faced by the exporters in submission of bonds/Letter of Undertaking (LUT for short) for exporting goods or services or both without payment of integrated tax, Notification No. 37/2017 – Central Tax dated 4th October, 2017 has been issued which extends the facility of LUT to all exporters under rule 96A of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as “the CGST Rules”) subject to certain conditions and safeguards. This notification has been issued in supersession of Notification No. 16/2017 – Central Tax dated 7th July, 2017 except as respects things done or omitted to be done before such supersession.

2. In the light of the new notification, three circulars in this matter, namely Circular No. 2/2/2017 – GST dated 5th July, 2017, Circular No. 4/4/2017 – GST dated 7th July, 2017 and Circular No. 5/5/2017 – GST dated 11th August, 2017, which were issued for providing clarity on the procedure to be followed for export under bond/LUT, now require revision and a consolidated circular on this matter is warranted. Accordingly, to ensure uniformity in the

procedure in this regard, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 clarifies the following issues:

- a) **Eligibility to export under LUT:** The facility of export under LUT has been now extended to all registered persons who intend to supply goods or services for export without payment of integrated tax except those who have been prosecuted for any offence under the CGST Act or the Integrated Goods and Services Tax Act, 2017 or any of the existing laws and the amount of tax evaded in such cases exceeds two hundred and fifty lakh rupees unlike Notification No. 16/2017-Central Tax dated 7th July, 2017 which extended the facility of export under LUT to status holder as specified in paragraph 5 of the Foreign Trade Policy 2015-2020 and to persons receiving a minimum foreign inward remittance of 10% of the export turnover in the preceding financial year which was not less than Rs. one crore.
- b) **Validity of LUT:** The LUT shall be valid for the whole financial year in which it is tendered. However, in case the goods are not exported within the time specified in sub-rule (1) of rule 96A of the CGST Rules and the registered person fails to pay the amount mentioned in the said sub-rule, the facility of export under LUT will be deemed to have been withdrawn. If the amount mentioned in the said sub-rule is paid subsequently, the facility of export under LUT shall be restored. As a result, exports, during the period from when the facility to export under LUT is withdrawn till the time the same is restored, shall be either on payment of the applicable integrated tax or under bond with bank guarantee.
- c) **Form for bond/LUT:** Till the time **FORM GST RFD-11** is available on the common portal, the registered person (exporters) may download the **FORM GST RFD-11** from the website of the Central Board of Excise and Customs (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner having jurisdiction over their principal place of business. The LUT shall be furnished on the letter head of the registered person, in duplicate, and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor. The bond, wherever required, shall be furnished on non-judicial stamp paper of the value as applicable in the State in which the bond is being furnished.

- d) **Documents for LUT:** Self-declaration to the effect that the conditions of LUT have been fulfilled shall be accepted unless there is specific information otherwise. That is, self-declaration by the exporter to the effect that he has not been prosecuted should suffice for the purposes of Notification No. 37/2017- Central Tax dated 4th October, 2017. Verification, if any, may be done on post-facto basis.
- e) **Time for acceptance of LUT/Bond:** As LUT/Bond is *a priori* requirement for export, including exports to a SEZ developer or a SEZ unit, the LUT/bond should be processed on top most priority. It is clarified that LUT/bond should be accepted within a period of three working days of its receipt along with the self-declaration as stated in para 2(d) above by the exporter. If the LUT / bond is not accepted within a period of three working days from the date of submission, it shall deemed to be accepted.
- f) **Bank guarantee:** Since the facility of export under LUT has been extended to all registered persons, bond will be required to be furnished by those persons who have been prosecuted for cases involving an amount exceeding Rupees two hundred and fifty lakhs. A bond, in all cases, shall be accompanied by a bank guarantee of 15% of the bond amount.
- g) **Clarification regarding running bond:** The exporters shall furnish a running bond where the bond amount would cover the amount of self-assessed estimated tax liability on the export. The exporter shall ensure that the outstanding integrated tax liability on exports is within the bond amount. In case the bond amount is insufficient to cover the said liability in yet to be completed exports, the exporter shall furnish a fresh bond to cover such liability. The onus of maintaining the debit / credit entries of integrated tax in the running bond will lie with the exporter. The record of such entries shall be furnished to the Central tax officer as and when required.
- h) **Sealing by officers:** Till mandatory self-sealing is operationalized, sealing of containers, wherever required to be carried out under the supervision of the officer, shall be done under the supervision of the central excise officer having jurisdiction over the place of business where the sealing is required to be done. A copy of the sealing report would be forwarded to the Deputy/Assistant Commissioner having jurisdiction over the principal place of business.

- i) **Purchases from manufacturer and Form CT-1:** It is clarified that there is no provision for issuance of CT-1 form which enables merchant exporters to purchase goods from a manufacturer without payment of tax under the GST regime. The transaction between a manufacturer and a merchant exporter is in the nature of supply and the same would be subject to GST.
- j) **Transactions with EOUs:** Zero rating is not applicable to supplies to EOUs and there is no special dispensation for them under GST regime. Therefore, supplies to EOUs are taxable like any other taxable supplies. EOUs, to the extent of exports, are eligible for zero rating like any other exporter.
- k) **Realization of export proceeds in Indian Rupee:** Attention is invited to para A (v) Part-I of RBI Master Circular No. 14/2015-16 dated 01stJuly, 2015 (updated as on 05th November, 2015), which states that *“there is no restriction on invoicing of export contracts in Indian Rupees in terms of the Rules, Regulations, Notifications and Directions framed under the Foreign Exchange Management Act, 1999. Further, in terms of Para 2.52 of the Foreign Trade Policy (2015-2020), all export contracts and invoices shall be denominated either in freely convertible currency or Indian rupees but export proceeds shall be realized in freely convertible currency. However, export proceeds against specific exports may also be realized in rupees, provided it is through a freely convertible Vostro account of a non-resident bank situated in any country other than a member country of Asian Clearing Union (ACU) or Nepal or Bhutan”*.

Accordingly, it is clarified that the acceptance of LUT for supplies of goods to Nepal or Bhutan or SEZ developer or SEZ unit will be permissible irrespective of whether the payments are made in Indian currency or convertible foreign exchange as long as they are in accordance with the applicable RBI guidelines. It may also be noted that the supply of services to SEZ developer or SEZ unit under LUT will also be permissible on the same lines. The supply of services, however, to Nepal or Bhutan will be deemed to be export of services only if the payment for such services is received by the supplier in convertible foreign exchange.

- l) **Jurisdictional officer:** In exercise of the powers conferred by sub-section (3) of section 5 of the CGST Act, it is hereby stated that the LUT/Bond shall be accepted by the jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place

of business of the exporter. The exporter is at liberty to furnish the LUT/bond before either the Central Tax Authority or the State Tax Authority till the administrative mechanism for assigning of taxpayers to the respective authority is implemented.

3. Circular No. 2/2/2017 – GST dated 5th July, 2017, Circular No. 4/4/2017 – GST dated 7th July, 2017 and Circular No. 5/5/2017 – GST dated 11th August, 2017 are hereby rescinded except as respects things already done or omitted to be done.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

Circular No. 37/2017-Customs

F.No.450/08/2015-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Room No. 227B North Block, New Delhi.
Dated the 20th September, 2017.

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise

Subject: Implementing Electronic Sealing for containers by exporters under self-sealing procedure prescribed by Circular 26/2017-Cus dated 1st July, 2017 and Circular 36/2017 dated 28th August, 2017. – reg.

Sir/ Madam,

Representations have been received from several associations seeking information on the availability of RFID Tamper Proof One-time-bolt container seals. Field formations have also sought guidance of the Board regarding the identity of vendors, availability of the electronic seals, web-based application and provisioning of readers at various ports / ICDs.

2. Several potential vendors have communicated with the Board & field formations regarding availability of seals and their intention to provide reader devices (for reading the seals) at select or all ports/ICDs.

3. In order to ensure that electronic seals deployed are of a reliable quality, the Board has adopted international standards laid down under ISO 17712:2013 for high security seals and prescribed that vendors intending to offer RFID seals should furnish certifications required under the ISO standard (para 3 of circular No.36/2017 dated 28.8.2017 refers).

3.1 To ensure uniformity in acceptance of the certificates submitted by vendors, required under ISO 17712:2013, it has been decided that all vendors proposing to offer RFID Tamper Proof One-Time-Bolt Container Seals to exporters for self-sealing, must submit self-attested certificates from seal manufacturers to the Director (Customs), CBEC, North Block, New Delhi before commencing sales. Where the certification is found to comply with the requirements of the ISO standard, the names of such vendors shall be put up on the Board's website (www.cbec.gov.in) for ease of reference of the trade and field formations, as soon as they are received.

3.2 The vendors shall also produce a contract or communication between the vendor and manufacturer, to serve as a link document and undertake that the seals for which ISO certifications are submitted are the same seals pressed into service.

3.3 Any time a vendor changes his manufacturer-supplier, he shall provide the documentation referred in para 3 of circular 36/2017-Customs to the CBEC, before offering the seals for sale.

3.4 Clarifications have also been sought regarding the type/specification of the web-hosted application. While each vendor may develop and design their own web-enabled application, the data elements prescribed under para 4 (a) of circular 36/2017-Customs have to be incorporated. For the purposes of consistency in process of communication with the customs stations and the RMD, each vendor shall provide information as specified in para 4 (b) of circular 36/2017-Customs to the department **by email in excel format or any other format that may be specified by any field formation or RMD**. This would permit ease of consolidation of multiple feeds at the customs station and data integration. All field formations are advised to communicate the designation based email addresses to the vendors, once the list is placed on the website as mentioned at para 3.1 above.

3.5 As a measure of data integrity and security of sealing, vendors are also required to ensure that the Tag Identification (TID) number is captured in their data base and the IEC code of the exporter is linked to the same at the time of sale of the seals. Upon reading at the Port / ICD, the software application shall ensure that the seal's identity is checked with its TID. Beyond this prescribed minimum feature, vendors will remain free to build upon any other features of RFID system for enhancing security / functionalities.

4. For the ease of reference of the exporters, vendors are advised to publicise on their website, name of each port / ICD where they have provided readers. Custodians and Customs brokers are also advised to proactively engage with vendors regarding availability of reading facilities at container terminals and ICDs so that there is no dislocation to logistics operations.

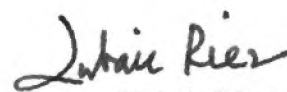
5. Considering the difficulties expressed by trade associations in locating vendors of RFID seals, the Board has decided that the date for mandatory self-sealing and use of RFID container seals is deferred to 1st November, 2017. The existing practice may continue till such time. It is also provided that exporters are free to voluntarily adopt the new self-sealing procedure based upon RFID sealing, if readers are in place at the customs station of export from 1.10.2017.

6. Apprehensions have been expressed by some associations and trade bodies regarding the availability of reading facilities in hinterland ICDs. In view thereof, custodians of ICDs are requested to facilitate the process of receiving handheld readers or installation of fixed readers at the ICDs and to approach the Board in case readers are not made available by vendors at any ICD by 10th October, 2017.

7. Difficulties, if any, may be brought to the notice of the Board.

8. Hindi version follows.

Yours faithfully,



(Zubair Riaz)
Director (Customs)

Circular No. 36/2017-Customs

F. No: 450/08/2015-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

Room No.227-B, North Block,
New Delhi, 28th August, 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: Implementing Electronic Sealing for Containers by exporters under self-sealing procedure prescribed vide circular 26/2017-Customs dated 1st July 2017-reg.

In continuation of the Board circular 26/2017-Customs dated 1.7.2017 regarding self-sealing of containers by exporters using electronic seals, the Board has approved the following procedure which shall be adhered to by exporters opting for self-sealing.

2. Procedure

- (a) The exporters who were availing sealing at their factory premises under the system of supervised factory stuffing, will be automatically entitled for self-sealing procedure. All exporter AEOs will also be eligible for self-sealing. It is clarified that all those exporters who are already operating under the self-sealing procedure need not approach the jurisdiction Customs authorities for the self-sealing permission.
- (b) The permission to self-seal the export goods from a particular premise, under the revised procedure, once granted shall be valid unless withdrawn by the jurisdictional Principal Commissioner or Commissioner of Customs if non-compliance to law, rules and regulations is noticed. In case the exporter makes a request for a change in the approved premise (s), then the procedure prescribed in circular 26/2017-Cus shall be followed, and a fresh permission granted before commencement of self-sealing at the new premises.
- (c) With respect to para 9 (v) of the circular 26/2017-cus, Principal Commissioners / Commissioners would be required to communicate to Risk Management Division (RMD) of CBEC, the IEC (Importer Exporter Code) of the following class of exporters:
 - (i) exporters newly granted permission for self-sealing;
 - (ii) exporters who were already operating under self-sealing procedure;
 - (iii) exporters who were permitted factory stuffing facility; and
 - (iv) AEOsThe categories mentioned in c(ii), (iii) and (iv) may be communicated to RMD by 20-09-2017.

- (d) Under the new procedure, the exporter will be obligated to declare the physical serial number of the e-seal at the time of filing the online integrated shipping bill or in the case of manual shipping bill before the container is dispatched for the designated port/ICD/LCS.
- (e) Exporters shall directly procure RFID seals from vendors, conforming to the standard specification mentioned in para 3 below. Since the procedure seeks to enhance integrity of transportation of goods, the exporters will be required to obtain seals directly. They shall provide details such as IEC etc., at the time of purchase for identification as well as for using the standard web application necessary to support an RFID self-sealing ecosystem.
- (f) In case, the RFID seals of the containers are found to be tampered with, then mandatory examination would be carried out by the Customs authorities.

3. Standard Specification of the Seal:

- (a) The electronic seal referred to in Para 9 (vii) of the Circular No. 26/2017-Customs dated 01.07.2017 shall be an “RFID tamper proof one-time-bolt seal”, each bearing a unique serial number. The exporters shall be responsible for procuring the seals at their own cost for use in self-sealing.
- (b) Each seal shall be a one-time-bolt-seal bearing a unique serial number and brand of the vendor in the format ABCD XXXX XXXX, where ABCD stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.
- (c) The RFID seal shall conform to ISO 17712:2013 (H) and ISO/IEC 18000-6 Class 1 Gen 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.
- (d) The manufacturer or vendor, as the case may be, shall be in possession of certifications required for conformance of the ISO standard ISO 17712:2013 (H) namely, clauses 4, 5 and 6. Before commencement of sales, the vendor shall submit self-certified copies of the above certifications to the Risk Management Division (RMD) and all the ICDs/ Ports where he intends to operate along with the unique series of the seals proposed to be offered for sale.


4. Application, Record Keeping and Data Retrieval System

- (a) It is clarified that the information sought from the exporter in para 9 (vii) of the circular 26/2017-Customs shall now be read as:
 - IEC (Importer Exporter Code)
 - Shipping Bill Number
 - Shipping Bill Date
 - e-seal number
 - Date of sealing
 - Time of sealing
 - Destination Customs Station for export
 - Container Number
 - Trailer- Truck Number

It is further clarified that the information need not be mounted “in the electronic seal” but tagged to the seal using a ‘web / mobile application’ to be provided by the vendor of the RFID seals. Data once uploaded by the exporter should not be capable of being overwritten or edited.

- (b) All vendors will be required to transmit information in para (a) above to RMD and the respective destination ports / ICDs of export declared by the exporter. The arrangements for transmission of data may be worked out in consultation with the RMD and nodal Customs officer at each ICD / Port.
 - (c) All vendors shall be required to make arrangements for reading / scanning of RFID one-time-Bolt seals at the Customs ports/ ICDs at their own cost, whether through handheld readers or fixed readers.
 - (d) The integrity of the RFID seal would be verified by the Customs officer at the port /ICD by using the reader-scanners which are connected to Data Retrieval System of the vendor.
 - (e) Since all ICDs / ports where containerized cargo is handled would require reader scanners, Principal Commissioners or Commissioners exercising administrative control over such ports/ ICDs shall notify the details of the nodal officers for the smooth operation of this system.
 - (f) The transaction history of the self-sealing should be visible to the exporters for their reference.
 - (g) The vendor shall also undertake to integrate the information stored on the data retrieval server with ICEGATE at his own cost on a date and manner to be specified by the Directorate General of Systems, New Delhi.
5. The new self-sealing procedure shall come into effect from 1.10.2017. Till then the existing procedure shall continue. All field formations are advised to immediately notify an officer of the rank of Superintendent to act as the nodal officer for the self-sealing procedure. He shall be responsible for coordination of the arrangements for installation of reader-scanners, whether fixed or hand-held.
6. Difficulties anticipated/concerns, if any, should be brought to the notice of the Board immediately.
7. Hindi version follows.

Yours faithfully


(Zubair Riaz)
Director(Customs)



सत्यमेव जयते

आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER
केंद्रीय वस्तु एवं सेवाकर, वडोदरा-II
CENTRAL GOODS AND SERVICE TAX, VADODARA - II
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ट्रेड नोटिस नं : 09/2017/VAD-II

दिनांक : 24.10.2017

**विषय : BOARD'S CIRCULARS/INSTRUCTIONS/ORDER RELATING TO GST, ACT
2017 - REG.**

उपरोक्त विषय पर निदेशक, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क केंद्रीय बोर्ड, नई दिल्ली द्वारा निम्नलिखित परिपत्र जारी किये गए हैं। इन परिपत्रों की प्रतिलिपि सूचना, मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें।

क्रमांक	परिपत्र/आदेश/निर्देश सं. एवं दिनांक	विषय
1.	9/9/2017-GST dated 18.10.2017	Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner-reg.
2.	10/10/2017-GST dated 18.10.2017	Clarification on issues wherein the goods are moved within the state or from the State of registration to another State for supply on approval basis - reg.
3.	11/11/2017-GST dated 20.10.2017	Clarification on taxability of printing contracts - reg.
4.	Order No. 01/2017-Central Tax dated 13.10.2017	The Central Goods and Services Tax(Removal of Difficulties) Order,2017

सभी सम्बन्धित संगठनों/कार्यालयों से अनुरोध है की वे परिपत्रों की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

संलग्न : यथोपरी।


आयुक्त
(आशिर त्यागी)

वडोदरा II आयुक्तालय
दि. 24.10.2017

फा.सं.IV/16-22/Vad-2/T/2016-17