



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

ट्रेड नोटिस नं : 10/2017/VAD-II

दिनांक : 30.10.2017

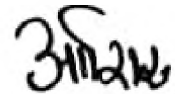
**विषय : BOARD'S CIRCULARS/INSTRUCTIONS/ORDERS RELATING TO GST, ACT  
2017 - REG.**

उपरोक्त विषय पर निर्देशक, 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.	12/12/2017-GST dtd. 26.10.2017	Seeks to clarify the applicability of GST on the superior kerosene oil (SKO) retained for the manufacture of Linear Alkyl Benzene (LAB) - reg.
2.	13/13/2017-GST dtd. 27.10.2017	Clarification on Unstitched Salwar-Suits - reg.
3.	Order No. 05/2017-GST dtd. 28.10.2017	Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 - reg.
4.	Order No. 06/2017-GST dtd. 28.10.2017	Extension of time limit for submitting application in FORM GST REG-26 - reg.
5.	Order No. 07/2017-GST dtd. 28.10.2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017 - reg.
6.	Order No. 08/2017-GST dtd. 28.10.2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 In

		exercise of the powers conferred by rule 120A of the - reg.
7.	Instruction No. 15/2017-Customs dtd. 09.10.2017	Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017 - reg.
8.	Instruction No. 16/2017-Customs dtd. 09.10.2017	Refund of IGST paid on export of goods under Rule 96 of CGST Rules 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

वडोदरा, दि. 30.10.2017

फा.सं. IV/16-25/Vad-2/T/2016-17

संलग्न : यथोपरी।

F.No.354/117/2017-TRU (Pt-III)

Government of India  
Ministry of Finance  
Department of Revenue  
(Tax Research Unit)

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**North Block, New Delhi**  
**Dated 26<sup>th</sup> October, 2017**

To

Principal Chief Commissioners/Principal Directors General,  
Chief Commissioners/Directors General,  
Principal Commissioners/Commissioners,  
All under CBEC.

Madam/Sir,

Subject: Clarification regarding applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]– Regarding.

Briefly stated, references have been received related to applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB].

2. In this context, LAB manufacturers have stated that they receive superior Kerosene oil (SKO) from, a refinery, say, Indian Oil Corporation (IOC). They extract n-Paraffin (C9-C13 hydrocarbons) from SKO and return back the remaining of SKO to the refinery. In this context, the issue has arisen as to whether in this transaction GST would be levied on SKO sent by IOC for extracting n-paraffin or only on the n-paraffin quantity extracted by the LAB manufactures. Further, doubt have also been raised as to whether the return of remaining Kerosene by LAB manufactures would separately attract GST in such transaction.

3. The matter was examined. LAB manufacturers generally receive superior kerosene oil [SKO] from a refinery through a dedicated pipeline; on an average about 15 to 17% of the total quantity of SKO received from refinery is retained and balance quantity ranging from 83%-85% is returned back to refinery. The retained SKO is towards extraction of Normal Paraffin, which is used in the manufacturing of LAB. In this transaction consideration is paid by LAB manufactures only on the quantity of retained SKO (n-paraffin).

4. In this context, the GST Council in its 22<sup>nd</sup> meeting held on 06.10.2017 discussed the issue and recommended for issuance of a clarification that in this transaction GST will be payable by the refinery on the value of net quantity of superior kerosene oil (SKO) retained for the manufacture of Linear Alkyl Benzene (LAB).

5. Accordingly, it is here by clarified that, in aforesaid case, GST will be payable by the refinery only on the net quantity of superior kerosene oil (SKO) retained for the manufacture

of Linear Alkyl Benzene (LAB). Though, refinery would be liable to pay GST on such returned quantity of SKO, when the same is supplied by it to any other person.

6. This clarification is issued in the context of Goods & Service Tax (GST) law only and past issues, if any, will be dealt in accordance with the law prevailing at the material time.

Yours faithfully,

(Amit Kumar Singh)  
Technical Officer (TRU)  
Email: amitsingh.1289@gov.in

**F. No. 354/129/2017-TRU**

Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit

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**North Block, New Delhi**

**27<sup>th</sup> October 2017**

To,

The Principal Chief Commissioners/Chief Commissioners/ Principal  
Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarification on Unstitched Salwar Suits - regarding.

Doubts have been raised regarding the classification of Cut pieces of Fabrics under GST.

2. It has been represented that before becoming readymade articles or an apparel, the fabric is cut from bundles or thans and sold in that unstitched state. The consumers buy these sets or pieces and get it stitched to their shape and size.
3. Fabrics are classifiable under chapters 50 to 55 of the First Schedule to the Customs Tariff Act, 1975 on the basis of their constituent materials and attract a uniform GST rate of 5% with no refund of the unutilized input tax credit.
4. Mere cutting and packing of fabrics into pieces of different lengths from bundles or thans, will not change the nature of these goods and such pieces of fabrics would continue to be classifiable under the respective heading as the fabric and attract the 5% GST rate.
5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
6. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,

Rahil Gupta

Technical Officer (TRU)

**F. No. 349/58/2017-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**  
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New Delhi, the 28<sup>th</sup> October, 2017

**Order No. 05/2017-GST**

**Subject: Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03**

In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (hereafter referred to as “the Act”), on the recommendations of the Council, and in supersession of Order No. 04/2017-GST dated 29<sup>th</sup> September, 2017, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in **FORM GST CMP-03** is extended till 30<sup>th</sup> November, 2017.

(Upender Gupta)  
Commissioner (GST)

**F. No. 349/58/2017-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**  
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New Delhi, the 28<sup>th</sup> October, 2017

**Order No. 06/2017-GST**

**Subject: Extension of time limit for submitting application in FORM GST REG-26**

In exercise of the powers conferred by clause (b) of sub-rule (2) of rule 24 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting electronically the application in the **FORM GST REG- 26** till 31<sup>st</sup> December 2017.

(Upender Gupta)  
Commissioner (GST)

**F. No. 349/58/2017-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**  
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New Delhi, the 28<sup>th</sup> October, 2017

**Order No.07/2017-GST**

**Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017**

In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, and in supersession of Order No. 03/2017-GST dated 21<sup>st</sup> September, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting the declaration in **FORM GST TRAN-1** till 30<sup>th</sup> November, 2017.

(Upender Gupta)  
Commissioner (GST)



**F. No. 349/58/2017-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs  
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New Delhi, the 28<sup>th</sup> October, 2017

**Order No. 08/2017-GST**

**Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017**

In exercise of the powers conferred by rule 120A of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, and in supersession of Order No. 02/2017-GST dated 18<sup>th</sup> September, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting the declaration in **FORM GST TRAN-1** till 30<sup>th</sup> November, 2017.

(Upender Gupta)  
Commissioner (GST)

**Instruction No. 16 /2017-Customs**

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

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New Delhi, dated the 9<sup>th</sup> 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 - regarding**

Your attention is invited to Instruction No. 15/2017-Customs dated 09.10.2017 on the aforementioned subject. In this regard a letter has been received from Chief Controller of Account (copy enclosed) wherein they have expressed their inability to initiate the process of disbursement of IGST refund through PFMS portal from 10.10.2017 due to ongoing migration of existing hardware & software infrastructure of PFMS.

2. In the given circumstances, Chief Controller of Account has proposed to use the existing tax refund payment system for refund payment of IGST on exports. In the existing system the concerned departmental officer (Assistant Commissioner/Deputy Commissioner of the Customs Commissionerate) issues a single cheque to the bank along with a list of exporters containing details of their bank accounts, amount of refund etc. Against the single cheque of consolidated amount of refund, the authorized bank credits the bank account of the exporters mentioned in the list through ECS/NEFT/RTGS. The cheque books for this purpose are provided by the field PAOs to the departmental officers.

3. In view of above it is directed to use the existing system to make immediate payment of refund of IGST on Exports w.e.f. 10<sup>th</sup> October 2017 till 14<sup>th</sup> October 2017. The payment through PFMS portal would be started from 16<sup>th</sup> October 2017. The cheque books presently being used for refund payments may also be used for refund of IGST on exports by the Departmental Officers. In case of requirement of additional cheque books by the Customs formations, the same may be provided by the concerned PAO.

4. This issues with the approval of Member(Customs).

Enclosures: As above

Yours faithfully,



(Maninder Kumar)

OSD (Cus-IV)

F. No. Pr.CCA/CBEC/GST-IT/IGST-Refunds/2017-18/689  
Office of Principal Chief Controller of Accounts,  
Central Board of Excise and Customs  
AGCR Building, I.P Estate, New Delhi.

To

October 9, 2017.

The Member (Customs)  
CBEC

Sub: Refund of IGST on exports

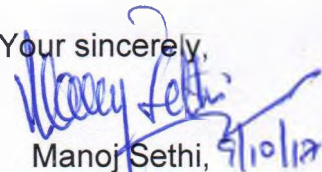
Sir

This is with reference to the plan of refund of IGST on exports for the month of July 2017 to be started from 10<sup>th</sup> October 2017. As per the decisions taken earlier, the refund to exporters is to be disbursed through PFMS portal through e-PAO (GST Refunds). However due to ongoing migration of existing hardware and software infrastructure of PFMS, the required development and testing of electronic refund payment file will not be possible to be done by 10<sup>th</sup> October 2017. In this regard, a detailed Note has been sent by the Controller General of Accounts to Finance Secretary on 5<sup>th</sup> October 2017 (Copy enclosed).

2. In the given circumstances, it is proposed to use the existing tax refund payment system for refund payment of IGST on exports. In the existing system the concerned departmental officer (Assistant Commissioner/Deputy Commissioner of the Customs Commissionerate) issues a single cheque to the bank alongwith a list of exporters containing details of their bank accounts, amount of refund etc. Against the single cheque of consolidated amount of refund, the authorised bank credits the bank account of the exporters mentioned in the list through ECS/NEFT/RTGS. The cheque books for this purpose are provided by the field PAOs to the departmental officers.

3. It is therefore proposed to use the existing system to make immediate payment of refund of IGST on Exports w.e.f. 10<sup>th</sup> October 2017 till 14<sup>th</sup> October 2017. The payment through PFMS portal would be started from 16<sup>th</sup> October 2017. The cheque books presently being used for refund payments may also be used for refund of IGST on exports by the Departmental Officers. In case of requirement of additional cheque books by the Customs formations, the same may be provided by the concerned PAO. This issues with the approval of Pr. CCA.

Your sincerely,



Manoj Sethi, 9/10/17

Chief Controller of Accounts.

Copy to-

1. Member (IT) CBEC
2. JS (Customs)
3. DG (Export Promotion), CBEC
4. JS (Drawback) CBEC.