



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

ट्रेड नोटिस नं : 17/2017/VAD-II

दिनांक : 22.12.2017

**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।

| क्रमांक | परिपत्र सं. एवं दिनांक               | विषय  |
|---------|--------------------------------------|---|
| 1.      | 22/22/2017-GST dtd. 21.12.2017       | Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries  |
| 2.      | 23/23/2017-GST dtd. 21.12.2017       | Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc  |
| 3.      | 24/24/2017-GST dtd. 21.12.2017       | Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger  |
| 4.      | 25/25/2017-GST dtd. 21.12.2017       | Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling  |
| 5.      | 51/2017-Customs dtd. 21.12.2017      | Implementing Electronic Sealing for Containers by exporters under self-sealing procedure by Circular 26/2017-Cus dated 01-07-2017,36/2017 dated 28-08-2017, 37/2017 dated 20-09-2017,41 dated 30-10-2017 and 44/2017 dated 18-11-2017 |
| 6.      | 67/2017-Central Tax, dtd. 21-12-2017 | Seeks to extend the time limit for filing FORM GST ITC-01   |
| 7.      | 68/2017-Central Tax, dtd. 21-12-2017 | Seeks to extend the time limit for filing FORM GSTR-5.  |

|    |                                      |  |
|----|--------------------------------------|--|
| 8. | 69/2017-Central Tax, dtd. 21-12-2017 | Seeks to extend the time limit for filing FORM GSTR-5A         |
| 9. | 70/2017-Central Tax, dtd. 21-12-2017 | Seeks to further amend CGST Rules, 2017 (Thirteenth Amendment) |

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

  
(आशिर त्यागी)  
आयुक्त

वड़ोदरा, दि. 22.12.2017

फा.सं. IV/16-25/Vad-2/T/2016-17

संलग्न : यथोपरी।

प्रतिलिपि :

1. उपायुक्त/सहायक आयुक्त, मण्डल - हलोल-I, हलोल-II, हलोल-III, सावली-देसर, मंजुसर, भरुच-I, भरुच-II, अंकलेश्वर-I, अंकलेश्वर-II, झगडिया, पनोली केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, वड़ोदरा-II।
2. सभी अनुभाग प्रमुख, मु. केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, वड़ोदरा-II।
3. सहायक आयुक्त (सिस्टम), आयुक्तालय की वेबसाइट पर अपलोड करने हेतु।
4. आयुक्तालय में उपलब्ध ट्रेड एसोसिएशन की मेलिंग सूची के अनुसार (सिर्फ ईमेल के द्वारा)।
5. ऑफिस कॉपी / गार्ड फाइल.

**F. No. 349/58/2017-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs  
GST Policy Wing**

New Delhi, dated 21<sup>st</sup> December, 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 regarding treatment of supply by an artist in various States and supply of goods by artists from galleries–Reg.**

Various representations have been received regarding taxation of the supply of art works by artists in different States other than the State in which they are registered as a taxable person. In such cases, if the art work is selected by the buyer, then the supplier issues a tax invoice only at the time of supply. It has been represented that the artists give their work of art to galleries where it is exhibited for supply. There seems to be confusion regarding the treatment of this activity whether it is taxable in the hands of the artist when the same is given to the art gallery or at the time of actual supply by the gallery. Therefore, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter.

2. It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as “the said Rules”) provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that sub-rule (4) of rule 55 of the said Rules provides that where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

3. A combined reading of the above provisions indicates that the art work for supply on approval basis can be moved from the place of business of the registered person (artist) to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of actual supply of art work.

4. It is also clarified that the supplies of the art work from one State to another State will be inter-State supplies and attract integrated tax in terms of section 5 of the Integrated Goods and Services Tax Act, 2017.

5. It is further clarified that in case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for

exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery, that the actual supply takes place and applicable GST would be payable at the time of such supply.

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

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board.

8. Hindi version would follow.

(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  
GST Policy Wing**

New Delhi, dated 21<sup>st</sup> December, 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: Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.- regarding**

Various communications have been received regarding the difficulties being faced by a principal and an auctioneer in relation to maintaining books of accounts at each and every additional place of business related to stock of goods like tea, coffee, rubber, etc. meant for supply through an auction. Therefore, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter.

2. As per the first proviso of section 35(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') both the principal and the auctioneer are required to maintain the books of accounts relating to their additional place(s) of business in such places. It has been represented that both the principal as well as the auctioneer may be allowed to maintain the books of accounts relating to the additional place(s) of business at their principal place of business itself.

3. The issue has been examined. In exercise of the powers conferred under section 168 (1) of the CGST Act, for the purpose of uniformity in the implementation of the Act, it is hereby clarified that -

- (a) The principal and the auctioneer of tea, coffee, rubber etc. are required to declare warehouses where such goods are stored as their additional place of business. The buyer is also required to disclose such warehouse as his additional place of

business if he wants to store the goods purchased through auction in such warehouses.

- (b) Both the principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business in that place itself as per the first proviso to sub-section (1) of section 35 of the CGST Act. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business instead of such additional place(s).
  - (c) Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.
  - (d) Further, the principal or the auctioneer shall be eligible to avail input tax credit (ITC) subject to the fulfilment of other provisions of the Act and the rules made thereunder.
4. It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc. where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.
5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
6. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.
7. Hindi version would follow.

(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  
GST Policy Wing**

New Delhi, dated the 21<sup>st</sup> December, 2017

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Sub – Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger- Reg.**

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of inverted duty structure (including supplies in terms of notification Nos. 40/2017-Central Tax (Rate) and 41/2017-Integrated Tax (Rate) both dated 23.10.2017), deemed exports and excess balance in electronic cash ledger shall be filed and processed manually till further orders. In this regard, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 hereby clarifies that the provisions of Circular No. 17/17/2017-GST dated 15.11.2017 shall also be applicable to the following types of refund inasmuch as they pertain to the method of filing of the refund claim and its processing which is consistent with the relevant provisions of the CGST Act, 2017 (hereafter referred to as ‘the CGST Act’) and the CGST Rules, 2017 (hereafter referred to as ‘the CGST Rules’):-

- (i) refund of unutilized input tax credit where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies) of goods or services or both except those supplies which are notified by the Government on the recommendations of the Council (section 54(3) of the CGST Act refers);
- (ii) refund of tax on the supply of goods regarded as deemed exports; and
- (iii) refund of balance in the electronic cash ledger.

2.0 It is clarified that refund claims in respect of zero-rated supplies and on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger shall be filed for a tax period on a monthly basis in **FORM GST RFD-01A**. However, in case registered persons having aggregate turnover of up to Rs1.5 crore in the preceding financial year or the current financial year are opting to file **FORM GSTR-1** quarterly (notification No. 57/2017-Central Tax dated 15.11.2017 refers), such persons shall apply for refund on a quarterly basis. Further, it is stated that the refund claim for a tax period may be filed only

after filing the details in **FORM GSTR-1** for the said tax period. It is also to be ensured that a valid return in **FORM GSTR-3B** has been filed for the last tax period before the one in which the refund application is being filed. Since the date of furnishing of **FORM GSTR 1** from July, 2017 onwards has been extended while the dates of furnishing of **FORM GSTR 2** and **FORM GSTR 3** for such period are yet to be notified, it has been decided by the competent authority to sanction refund of provisionally accepted input tax credit at this juncture. However, the registered persons applying for refund must give an undertaking to the effect that the amount of refund sanctioned would be paid back to the Government with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of sections 42 of the CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted manually along with the refund claim till the same is available in **FORM RFD-01A** on the common portal.

3.0 In case of refund claim arising due to inverted duty structure, the following statements - Statement 1 and Statement 1A of **FORM GST RFD-01A** have to be filled:-

**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

| Turnover of inverted supply goods | Tax payable on such inverted supply goods | Adjusted total turnover | Net input tax credit | Maximum refund amount to be claimed<br>[(1×4÷3)-2] |
|-----------------------------------|---|-------------------------|----------------------|--|
| 1                                 | 2   | 3                       | 4                    | 5  |
|                                   |   |                         |                      |  |

**Statement 1A [rule 89(2)(h)]**

Refund type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

| Sl. No. | Details of invoices of inward supplies received |      |               | Tax paid on inward supplies |             |                           | Details of invoices of outward supplies issued |      |               | Tax paid on outward supplies |             |                           |
|---------|---|------|---------------|-----------------------------|-------------|---------------------------|--|------|---------------|------------------------------|-------------|---------------------------|
|         | No.   | Date | Taxable Value | Integrated Tax              | Central Tax | State/Union territory Tax | No.  | Date | Taxable Value | Integrated Tax               | Central Tax | State/Union territory Tax |
| 1       | 2   | 3    | 4             | 5                           | 6           | 7                         | 8  | 9    | 10            | 11                           | 12          | 13                        |
|         |   |      |               |                             |             |                           |  |      |               |                              |             |                           |



4.0 Whereas, the Government has issued notification No. 48/2017-Central Tax dated 18.10.2017 under section 147 of the CGST Act wherein certain supplies of goods have been notified as deemed export. Further, the third proviso to rule 89(1) of the CGST Rules allows the recipient or the supplier to apply for refund of tax paid on such deemed export supplies. In case such refund is sought by the supplier of deemed export supplies, the documentary evidences as specified in notification No. 49/2017-Central Tax dated 18.10.2017 are also required to be furnished which includes an undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and that no input tax credit on such supplies has been availed of by him. The undertaking should be submitted manually along with the refund claim. Similarly, in case the refund is filed by the recipient of deemed export supplies, an undertaking by the supplier of deemed export supplies that he shall not claim the refund in respect of such supplies is also required to be furnished manually. The procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export as laid down in Circular No. 14/14/2017-GST dated 06.11.2017 needs to be complied with.

4.1 Further, as per the provisions of rule 89(2)(g) of the CGST Rules, the following statement 5B of **FORM GST RFD-01A** is required to be furnished for claiming refund on supplies declared as deemed exports:-

**Statement 5B** [rule 89(2)(g)]

Refund type: On account of deemed exports

(Amount in Rs)

| Sl. No. | Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient |   |   | Tax paid |      |               |                |
|---------|--|---|---|----------|------|---------------|----------------|
|         |  |   |   | No.      | Date | Taxable Value | Integrated Tax |
| 1       | 2  | 3 | 4 | 5        | 6    | 7             | 8              |
|         |  |   |   |          |      |               |                |

5.0 It is reiterated that para 2.5 of Circular No. 17/17/2017-GST dated 15.11.2017 may be referred to in order to ascertain the jurisdictional proper officer to whom the manual application for refund is to be submitted. Where any amount claimed as refund is rejected under rule 92 of the CGST Rules, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST RFD-1B** until the **FORM GST PMT-03** is available on the common portal. Further, the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Central or State Government. Thus, the refund order issued either by the Central tax authority or the State tax/UT tax authority shall be communicated to the concerned counter-

part tax authority within seven working days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be. This time limit of seven working days is also applicable to refund claims in respect of zero-rated supplies being processed as per Circular No. 17/17/2017-GST dated 15.11.2017 as against the time limit of three days prescribed in para 4 of the said Circular. It must be ensured that the timelines specified under section 54(7) and rule 91(2) of the CGST Rules for the sanction of refund are adhered to.

6.0 In order to facilitate sanction of refund amount of central tax and State tax by the respective tax authorities, it has been decided that both the Central and State Tax authority shall nominate nodal officer(s) for the purpose of liaisoning through a dedicated e-mail id. Where the amount of central tax and State tax refund is ordered to be sanctioned provisionally by the Central tax authority and a sanction order is passed in accordance with the provisions of rule 91(2) of the CGST Rules, the Central tax authority shall communicate the same, through the nodal officer, to the State tax authority for making payment of the sanctioned refund amount in relation to State tax and vice versa. The aforesaid communication shall primarily be made through e-mail attaching the scanned copies of the sanction order [**FORM GST RFD-04** and **FORM GST RFD-06**], the application for refund in **FORM GST RFD-01A** and the Acknowledgement Receipt Number (ARN). Accordingly, the jurisdictional proper officer of Central or State Tax, as the case may be, shall issue **FORM GST RFD-05** and send it to the DDO for onward transmission for release of payment. After release of payment by the respective PAO to the applicant's bank account, the nodal officer of Central tax and State tax authority shall inform each other. The manner of communication as referred earlier shall be followed at the time of final sanctioning of the refund also.

7.0 In case of refund claim for the balance amount in the electronic cash ledger, upon filing of **FORM GST RFD-01A** as per the procedure laid down in para 2.4 of Circular No. 17/17/2017-GST dated 15.11.2017, the amount of refund claimed shall get debited in the electronic cash ledger.

8.0 It is also clarified that the drawback of all taxes under GST (Central Tax, Integrated Tax, State/Union Territory Tax) should not have been availed while claiming refund of accumulated ITC under section 54(3)(ii) of the CGST Act. A declaration to this effect forms part of **FORM GST RFD-01A** as well.

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

10.0 Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

11.0 Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)

**Circular No. 25/25/2017-GST**

**F. No. 275/22/2017-CX.8A  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs  
GST Policy Wing**

New Delhi, dated 21<sup>st</sup> December, 2017

To,

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

Principal Director Generals/Director Generals (All)

**Sub: Manual filing of applications for Advance Ruling and appeals before Appellate  
Authority for Advance Ruling - reg**

As per rules 104 and 106 of the CGST Rules, 2017 (hereinafter referred to as “the CGST Rules”) the application for obtaining an advance ruling and filing an appeal against an advance ruling shall be made by the applicant on the common portal. However, due to the unavailability of the requisite forms on the common portal, a new rule 107A has been inserted vide notification No. 55/2017-Central Tax, dated 15.11.2017, which states that in respect of any process or procedure prescribed in Chapter XII, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include the manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to the CGST Rules.

2. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the CGST Act’) on the recommendations of the Council and for the purpose of ensuring uniformity in the processing of such manual applications till the advance ruling module is made available on the common portal, the following conditions and procedure are prescribed for the manual filing and processing of the applications.

**Form and Manner of Application to the Authority for Advance Ruling**

3. An application for obtaining an advance ruling under sub-section (1) of section 97 of the CGST Act and the rules made thereunder, shall be made in quadruplicate, in **FORM GST ARA-01**. The application shall clearly state the question on which the advance ruling is sought. The application shall be accompanied by a fee of five thousand rupees which is to be deposited online by the applicant, in the manner specified under section 49 of the CGST Act. It is reiterated that though the application shall be filed manually till the advance ruling module is made available on the common portal, the fee is required to be deposited online in terms of section 49 of the CGST Act.

4. In order to make the payment of fee for filing an application for Advance Ruling on the common portal, the applicant has to fill his details using “Generate User ID for Advance Ruling” under “User Services”. After entering the email id and mobile number, a One Time Password (OTP) shall be sent to the email id. Upon submission of OTP, Systems shall generate a temporary ID and send it to the declared email and mobile number of the applicant. On the basis of this ID, the applicant can make the payment of the fee of Rs. 5,000/- each under the CGST and the respective SGST Act. The applicant is then required to download and take a print of the challan and file the application with the Authority for Advance Ruling.

5. The application, the verification contained therein and all the relevant documents accompanying such application shall be signed-

(a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the Chief Executive Officer or the authorised signatory thereof;

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or the authorised signatory thereof;

(f) in the case of any other association, by any member of the association or persons or the authorised signatory thereof;

(g) in the case of a trust, by the trustee or any trustee or the authorised signatory thereof; or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48 of the CGST Act.

#### **Form and Manner of Appeal to the Appellate Authority for Advance Ruling**

6. An appeal against the advance ruling issued under sub-section (6) of section 98 of the CGST Act and the rules made thereunder shall be made by an applicant in quadruplicate, in **FORM GST ARA-02** and shall be accompanied by a fee of ten thousand rupees to be deposited online, in the manner specified in section 49 of the CGST Act. It is reiterated that though the application shall be filed manually till the advance ruling module is made available on the common portal, the fee is required to be deposited online in terms of section 49 of the CGST Act. The payment of fee shall be made as detailed in para 4 above.

7. An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the CGST Act and the rules made thereunder shall be filed in quadruplicate, in **FORM GST ARA-03** and no fee shall be payable by the said officer for filing the appeal. As per section 100 (2) of the CGST Act, the appeal shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicant or the concerned officer or the jurisdictional officer, as the case may be.
8. The appeal, the verification contained therein and all the relevant documents accompanying such appeal shall be signed-
- (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
  - (b) in the case of an applicant, in the manner specified in Para 5 above.
9. The application for advance ruling or the appeal before the Appellate Authority shall be filed in the jurisdictional office of the respective State Authority for Advance Ruling or the State Appellate Authority for Advance Ruling respectively.
10. If the space provided for answering any item in the Forms is found to be insufficient, separate sheets may be used. Further, the application, the verification appended thereto, the Annexures to the application and the statements and documents accompanying the Annexures must be self-attested.
11. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
12. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.
13. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)

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

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Room No.227-B, North Block,  
New Delhi, 21<sup>st</sup> December, 2017

To,

All Principal Chief Commissioners of Customs / Customs (Prev.).  
All Chief Commissioners of Customs / Customs (Prev.).  
All Principal Commissioners of Customs / Customs (Prev.).  
All Commissioner of Customs of Customs / Customs (Prev.).

**Subject: Implementing Electronic Sealing for Containers by exporters under self-sealing procedure by Circular 26/2017-Cus dated 01.07.2017, 36/2017 dated 28.08.2017, 37/2017 dated 20.09.2017, 41/2017 dated 30-10-2017 and 44/2017 dated 18-11-2017.-reg.**

The Board has received representations from field formations and other stakeholders for relaxing the requirement for mandatory e- sealing in view of insufficient stock of e-seals with the empaneled vendors.

2. Taking this into consideration, Board has decided the following:

- (i) All entitled Exporters who have acquired RFID e-seals and are stuffing containers at approved premises for export through Ports / ICDs where facilities for readers are available shall be free to continue / adopt the new e-sealing procedure. Essentially, this implies that the procedure is voluntary till 1<sup>st</sup> March, 2018.
- (ii) Further, with effect from 1<sup>st</sup> March, 2018 the procedure shall become mandatory in respect of the exporters who have been permitted self-sealing facilities under erstwhile procedures and AEO exporters or availing supervised stuffing at their premises for the following locations:

1. JNCH, Nhava Sheva (INNSA1)
2. Chennai Port (INMAA1)
3. Mundra Port (INMUN1)
4. Hazira Port (INHZA1)
5. Cochin Port (INCOK1)
6. Kattupalli, Port (INKAT1)

7. Kolkata Port (INCCU1)
8. ICD Tughlakabad (INTKD6)
9. Tuticorin Port (INTUT1)
10. Pipavav Port (INPAV1)
11. Vishakhapatnam Port (INVTZ1)
12. Krishnapatnam Port (INKRI1)
13. ICD Bangalore (INWFD6)
14. ICD Tirupur ( INCHE6)
15. ICD Ludhiana (INLDH6)

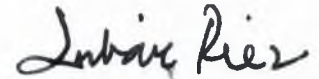
(iii) E-sealing procedure for all Ports/ICDs other than above 15 locations will be mandatory with effect from 1st April, 2018

3. It is reiterated that the exporters who have already switched to e-sealing procedure may continue with the new procedure and those exporters who intend to voluntarily adopt e-sealing procedure are free to do so, if the readers are in place at the Customs station of export. Exporters already availing stuffing under officer supervision shall continue to enjoy the facility till the date e-sealing becomes mandatory at the port/ICD from where they are exporting containers.

4. Difficulties if any should be brought to the notice of the Board.

5. Hindi version follows.

**Yours faithfully,**



**(Zubair Riaz)**

**Director(Customs)**

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**

**Notification No. 67/2017 – Central Tax**

New Delhi, the 21<sup>st</sup> December, 2017

G.S.R. ....(E).- In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Central Goods and Services Tax Rules, 2017 and in supersession of notification No. 44/2017-Central Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1258 (E), dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017, September, 2017, October, 2017 and November, 2017 to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of January, 2018.

[F. No.349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India



**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
[Central Board of Excise and Customs]**

**Notification No.68/2017 – Central Tax**

**New Delhi, the 21<sup>st</sup> December, 2017**

G.S.R. (E).- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 60/2017-Central Tax, dated the 15<sup>th</sup> November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1416 (E), dated the 15<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the Central Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 till the 31<sup>st</sup> day of January, 2018.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 69/2017 – Central Tax**

New Delhi, the 21<sup>st</sup> December, 2017

G.S.R. (E).— In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in supersession of notification No. 61/2017-Central Tax, dated the 15<sup>th</sup> November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1417 (E), dated the 15<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017, till the 31<sup>st</sup> day of January, 2018.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India





(c) after Statement 5A, the following Statement shall be inserted, namely:-

**“Statement 5B [rule 89(2)(g)]**

Refund Type: On account of deemed exports

(Amount in Rs)

| Sl. No. | Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient |      |               | Tax paid       |             |                            |          |
|---------|---|------|---------------|----------------|-------------|----------------------------|----------|
|         |   |      |               | Integrated Tax | Central Tax | State /Union Territory Tax | Cess     |
|         | No.   | Date | Taxable Value | 5              | 6           | 7                          | 8        |
| 1       | 2   | 3    | 4             |                |             |                            |          |
|         |   |      |               |                |             |                            | ..”<br>5 |

(d) for the **DECLARATION [rule 89(2)(g)]**, the following shall be substituted, namely:-

**“DECLARATION [rule 89(2)(g)]**

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

### UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status”;

(iii) in **FORM GST RFD-01A**, -

(a) in Table 7, in clause (g), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;

(b) after the **DECLARATION [rule 89(2)(f)]**, the following shall be inserted, namely:-

**“DECLARATION [rule 89(2)(g)]**

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

**UNDERTAKING**

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status”;

(c) after Statement 1, the following Statement shall be inserted, namely:-

**“Statement 1A [rule 89(2)(h)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

| Sl. No. | Details of invoices of inward supplies received |      |               | Tax paid on inward supplies |             |                             | Details of invoices of outward supplies issued |      |               | Tax paid on outward supplies |             |                             |
|---------|---|------|---------------|-----------------------------|-------------|-----------------------------|--|------|---------------|------------------------------|-------------|-----------------------------|
|         | No.   | Date | Taxable Value | Integrated Tax              | Central Tax | State / Union territory Tax | No.  | Date | Taxable Value | Integrated Tax               | Central Tax | State / Union territory Tax |
| 1       | 2   | 3    | 4             | 5                           | 6           | 7                           | 8  | 9    | 10            | 11                           | 12          | 13                          |
|         |   |      |               |                             |             |                             |  |      |               |                              |             | ”;                          |

(d) after Statement 5A, the following Statement shall be inserted, namely:-



**“Statement 5B [rule 89(2)(g)]**

Refund Type: On account of deemed exports

(Amount in Rs)

| Sl. No. | Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient |      |               | Tax paid       |             |                            |      |
|---------|--|------|---------------|----------------|-------------|----------------------------|------|
|         |  |      |               | Integrated Tax | Central Tax | State /Union Territory Tax | Cess |
|         | No.  | Date | Taxable Value |                |             |                            |      |
| 1       | 2  | 3    | 4             | 5              | 6           | 7                          | 8    |
|         |  |      |               |                |             |                            | ”.   |

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June,2017, published vide number G.S.R 610 (E), dated the 19<sup>th</sup>June, 2017 and last amended vide notification No. 55/2017-Central Tax, dated the 15<sup>th</sup> November, 2017, published vide number G.S.R 1411 (E), dated the 15<sup>th</sup> November, 2017.