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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 18-08-2017

GST TRADE NOTICE NO.014/2017

Sub: **GST - Board's Circulars No.33/2017 Customs dated 01.08.2017 and No.34/2017 Customs dated 09.08.2017 - Leviability of IGST on High Sea Sales of imported goods and point of collection thereof and Continuation of pre-GST rates of Rebate of State Levies (RoSL) for transition period of three months i.e., 01.07.2017 to 30.09.2017 for Export of Garments and Textile made up articles - Communication thereof - Reg.**

The Central Board of Excise & Customs [CBEC] has issued the following Circulars relating to (i) IGST on High Sea Sales of imported goods and (ii) continuation of pre-GST rates of **Rebate of State Levies (RoSL)** for transition period of three months from 01.07.2017 to 30.09.2017 for Export of Garments and Textile made up articles. The gist of the contents is furnished hereunder.

Sl. No.	Circular No. & date	Subject
1	No.33/2017- Customs dated 09.08.2017	IGST on High Sea Sales [HSS] transactions of imported goods, whether one or multiple, shall be levied and collected only at the time of importation i.e, when the import declarations are filed for the customs clearance purposes for the first time. Further, the importer (last buyer in the chain) is required to furnish the entire chain of documents, such as Original Invoice, HSS contract, etc, to establish a link between the first contracted price of the goods and the last transaction.
2	No.34/2017- Customs dated 09.08.2017	In continuation to Board's Circular No.28/2017-Customs dated 06.07.2017 communicating Ministry of Textiles (MoT)'s Notification No.14/26/2016-IT dated 27.06.2017 regarding revised the rates for the RoSL Scheme effective from 01.07.2017, it is informed that as a transition measure , the MOT has issued another Notification in F.No.12020/3/2016-IT(Pt.) dated 31.07.2017 to enable Exporters to claim RoSL for the period from <u>01.07.2017 to 30.09.2017</u> at the rates notified prior to introduction of GST and that the Notification No.14/26/2016-IT dated 27.06.2017 will come into effect from 01.10.2017. Consequently, the RoSL rates can be claimed by the exporter on the basis of the revised undertaking specified in this Board's Circular.

2. This Trade Notice is being issued so as to sensitise the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective Circulars may please be referred in the CBEC's website www.cbec.gov.in. It is further informed that the notifications issued by Ministry of Textiles can be referred in the website www.egazette.nic.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [**By e-mail**]
- iii. Zonal RAC Members [**By e-mail**]

Copy to

- i. The Superintendent, Computer Section, Chennai North Commissionerate [for uploading in website]