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[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-I, SECTION-I]

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE
DIRECTORATE GENERAL OF FOREIGN TRADE

PUBLIC NOTICE NO. 11 /2015-2020

NEW DELHI : Dated the 14 June, 2019

Subject:Waiving off the requirement of destruction certificate from excise/custom authorities for the unutilised duty free imported material in case of imports from unregistered sources with pre-import conditions.

In exercise of powers conferred under paragraph 1.03 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Director General of Foreign Trade makes the following amendment in Hand Book of Procedures 2015-2020.

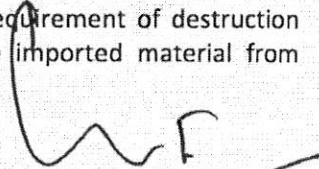
2. Existing Para 4.49(g)(i) of HBP 2015-20 reads as under:-

The Authorisation holder shall submit documents showing consumption of full imported quantity as per norms. In case, there is shortfall in fulfillment of EO and unutilised imported quantity remains with the authorisation holder, the Authorisation holder shall either submit a certificate from the jurisdictional Central Excise / Customs Authority certifying destruction of the unutilised imported quantity in their presence or proof of re-export of the same to the same supplier in-terms of para 4.43A of HBP 2015-2020.

The amended Para 4.49(g)(i) of HBP 2015-20 to be read as under:-

The Authorisation holder shall submit documents showing consumption of full imported quantity as per norms. In case, there is shortfall in fulfilment of EO and unutilised imported quantity remains with the authorisation holder, the Authorisation holder shall submit a selfdeclaration along with Chartered Accountant's certificate regarding destruction of the unutilised duty free imported material accompanied by an affidavit-cum-indemnity bond indemnifying the Government for any harm or loss occurring due to diversion of such imported material from unregistered sources into the domestic market that may be detected in future by any authority, or proof of re-export of the same to the same supplier in-terms of para 4.43A of HBP 2015-2020.

3. Effect of this Public Notice: This Public Notice waives off the requirement of destruction certificate from excise/custom authorities for the unutilized duty free imported material from unregistered sources with pre-import condition.


[Alok Vardhan Chaturvedi]
Director General of Foreign Trade &
Ex-officio Additional Secretary to Government of India
Email: dgft@nic.in

(Issued from File No.01/94/180/033/AM20/PC-4

F. No. 267/58/2019/CX-8
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

New Delhi, Dated, the 8th May, 2019

To

The Principal Chief Commissioners/ Chief Commissioners (All)/
The Principal Director Generals/ Director Generals (All)

Subject: Revised Procedure for electronic filing of Central Excise returns and for electronic payment of Excise duty and Service tax arrears under the new portal www.cbic-gst.gov.in.

Sir/ Madam,

Attention is invited to the Circular No.956/17/2011-C.Ex dated 28.9.2011 issued by the Board with regard to the procedure for electronic filing of CE & ST Returns and for electronic payment of Excise Duty and Service Tax.

2. Consequent to the Roll out of GST w.e.f. 1.7.2017, GST tax payers are required to transact through the Common Portal (www.gst.gov.in). The taxpayers who deal with Goods attracting levy of Central Excise even after 1.7.2017, continue to access www.aces.gov.in to register, file returns, file refund applications as well as make payments. Service Tax taxpayers also access www.aces.gov.in, to pay arrears as well to file ST-3 returns late (with applicable penalty/interest etc.).

3. In order to integrate the existing ACES functionalities of CE & ST into CBIC-ACES-GST Backend Application and migrate the legacy data from the ACES Application to the CBIC-ACES-GST Backend Application. DG, Systems has completed all preparatory activities for seamless integration.

4. The actual migration of Data from ACES Application to CBIC-ACES-GST Application is proposed to commence from 02.05.2019 and expected to be completed on 25.05.2019. During the transition period of Data Migration, the ACES Application Menus will be disabled. As a result, both the taxpayers as well as the Departmental Officers will not be able to do any transactions in the ACES Application during the transition period (02.05.2019 to 25.05.2019). Further, while the ACES Application will be completely shut down from 02.05.2019 to 05.05.2019, the Application will be up with "View Only" facility for tax payers and Tax officers from

06.05.2019. It may be noted that Taxpayers can continue to make Payments through E-payment Menu or directly on EASIEST Portal (<https://cbec-easiest.gov.in>) during the migration period.

5. On completion of the integration & migration as above, the Application will be available for Taxpayers and Tax officers respectively at www.cbic-gst.gov.in and <https://appstore.cbec.gov.in> from 26.05.2019 onwards.

(i) **Existing taxpayers**

To access the application, post migration, the existing taxpayers under Central Excise and Service Tax, need go to the new portal namely, www.cbic-gst.gov.in. In the "Taxpayer Login", need to provide existing user id and password credentials (used by them to login to ACES portal). On successful authentication, the user will be mandated to change the password. Thereafter, the taxpayers can login to the integrated system, (i.e. www.cbic-gst.gov.in) with user id and the new password to do the transactions like Amendments to Registration, filing of returns, filing of refund claims etc. as carried out earlier.

(ii). **New taxpayers**

New taxpayers need to register with the portal www.cbic-gst.gov.in at first instance as detailed below:

- On click of "New User" the taxpayer need to provide information like "Name as mentioned in PAN", PAN, Mobile Number, Email Address and select the STATE from LOV and Captcha.
- On submission, OTP will be sent to the given mobile number.
- On providing the OTP, Temporary Reference Number (TRN) will be generated and sent to both mobile/E-mail.
- User need to use TRN Login and provide TRN & captcha and Click on Generate OTP.
- On providing OTP, the user is allowed to login and user chooses to fill A-1 / A3 registration form based on the business involved in.
- On successful submission of Registration form, Application Reference Number (ARN) is generated and communicated to the user.
- The Registration form will be forwarded to AC/DC of the selected Division.
- On approval of the A-1 form, Registration Number along with temporary password will be communicated to user through e-mail / SMS.
- The Registration Number will be the user id for the taxpayer.
- On first login using the temporary password, system will prompt the user to mandatorily change the password.
- Thereafter the taxpayer can commence the required transactions online.

(iii). As regards the departmental officers, currently they access the departmental portal (<https://appstore.cbec.gov.in>) through AIOs and use SSO ID to log in to the CBIC-ACES-GST Backend Application. The Tax officer clicks on "GST" icon to view and process the transactions initiated by the GST Taxpayers and clicks on "Central Excise" or "Service Tax" to view and process transactions initiated by CE or ST taxpayers respectively.

(iv). Post Integration, the <https://appstore.cbec.gov.in> will have "ACES-GST" icon. The Departmental Officers can click on this ACES-GST icon to view and process the transactions initiated by GST/ CE/ ST Taxpayers under the integrated Application.

(v). As an interim measure, Central Excise / Service Tax icons will continue for some time under READ ONLY Mode for reference purpose.

6. A detailed advisory in this regard will be shared shortly by DGS, Chennai.

7. As a sizable number of taxpayers would be required to file Central Excise and Service Tax return electronically, it is requested that the trade and industry may be provided all assistance so as to help them in adopting the new procedure.

8. Assessee and the Departmental Officer can access the National Toll free No. 1800 1200 232 any time for any assistance. Besides, e-mails can be sent to cbecmitra.helpdesk@icegate.gov.in or web-ticketing available under HELP tab on www.cbic-gst.gov.in. All the call/e-mails will be issued a unique ticket number, which will be attended to by the Service Desk agents for appropriate response.

9. Field formations and trade/industry/service provider may also be informed suitably.

10. Hindi version will follow.

Yours faithfully,

Abhishek Dwivedi
08/05/2019

(Abhishek Dwivedi)
Deputy Commissioner (CX-8)

F.No. 450/148/2015-Cus-IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

Dated: 3rd June, 2019

To

All Principal Chief Commissioners/Chief Commissioners of Customs, Customs & Central Taxes and Customs (Preventive).

All Principal Commissioners/Commissioners of Customs, Customs & Central Taxes and Customs (Preventive)

All Participating Government Agencies (PGAs)

Subject: Simplified auto-registration of beneficiaries (IEC holders) on ICEGATE for eSANCHIT and other benefits – reg.

I am directed to refer to Board's circular No. 35/2018 dated 01.10.2018 wherein it was stated that CBIC was working towards bringing all the Participating Government Agencies (PGAs) under eSANCHIT and enable PGAs who issue Licenses, Permits, Certificates and Other Authorizations (LPCOs) to upload the documents themselves instead of importer/exporter. The IRN of the uploaded documents would be communicated to the beneficiary importer/exporter for quoting the same in their declaration. The importers, exporters, Customs Brokers and other beneficiaries transacting with Customs were, therefore, requested to come forward and register on ICEGATE Portal. A detailed procedure was also made available for this purpose.

2. However, the response from the trade has not been encouraging. The matter was examined in consultation with the Directorate General of Systems. For successful implementation of PGA-eSANCHIT, it is essential that beneficiaries are registered with ICEGATE portal. Once the facility of uploading the LPCOs on eSANCHIT by PGAs is implemented, the beneficiaries will not be allowed to upload the same themselves. Out of 48 PGAs, nodal officers of around 29 PGAs have registered with ICEGATE and will commence uploading LPCOs shortly.

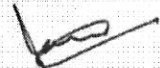
3. It was reported that one of the bottlenecks in registration was the requirement of Digital Signature Certificate of beneficiaries. For the effective implementation of PGA-eSANCHIT and other planned enquiries and interactions, it was decided to simplify the registration process on ICEGATE for those importers and exporters that do not intend to do any filing of documents through ICEGATE and would use the login only as an information and interaction portal.

4. Accordingly, ICEGATE has now introduced simplified auto registration for IEC holders based on the email ids already provided by them for registration under GST. Detailed advisory on the same has been placed on the ICEGATE web portal. The simplified procedure does away with the requirement of the digital signature. However, as has been stated above, digital signature would be required in case the IEC holder intends to file any declarations (BE, SB, eSeal manifest etc.) with Customs. Further, the communication of the IRNs pertaining to LPCOs uploaded by PGAs will also be made to the beneficiaries through the email ids used for ICEGATE registration.

5. The registration of importers and exporters will also enable direct access to information related to their consignments for which DG(Systems) is providing several enquiries under their login. The importers and exporters will get intimation about the status of their consignments and PDF copies of their declarations on their registered email ids. The option of replying to the queries raised by Customs officers, including those raised during post clearance audit, has also been provided under the login of the IEC holder so as to avoid the necessity of submitting the same physically at the Service Centre.

6. The importers and exporters operating in your jurisdiction may be asked to immediately register themselves, if not done already, so as to avail of the above benefits. All the field formations in your jurisdiction may also be sensitized in this regard and asked to issue suitable Trade notices.

Yours sincerely


(Maninder Kumar)
OSD (Cus-IV)

[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)

Notification No. 44/2019-Customs (N.T.)

New Delhi, the 19th June, 2019
29 Jaishtha, Saka 1941

G.S.R. (E) In exercise of the powers conferred under section 157 read with section 65 of the Customs Act, 1962 (52 of 1962), and in supersession of the Manufacture and Other Operations in Warehouse Regulations, 1966, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs (hereinafter referred as "Board") hereby makes the following regulations, namely: -

1. Short title and commencement. - (1) These regulations may be called the Manufacture and Other Operations in Warehouse Regulations, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. - (1) In these regulations, unless the context otherwise requires, -

- (a) "Act" means the Customs Act, 1962 (52 of 1962);
- (b) "bond officer" means an officer of customs in-charge of a warehouse;
- (c) "section" means the section of the Act;

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively as assigned to them in the Act.

3. Eligibility for application for operating under these regulations. - The following persons shall be eligible to apply for operating under these regulations, -

- (i) a person who has been granted a licence for a warehouse under section 58 of the Act, in accordance with the Private Warehouse Licensing Regulations, 2016 which were notified by the Central Government in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-Section (i), vide the number G.S.R 518 (E), dated the 14th May, 2016.
- (ii) a person who applies for a licence for a warehouse under Section 58 of the Act, along with permission for undertaking manufacturing or other operations in the warehouse under section 65 of the Act.

4. Application for permission. - An application for operating under these regulations shall be made to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be.

5. Grant of permission. - Upon due verification of the application made as per regulation 4, the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, shall grant permission to operate under the provisions of these regulations to a person, who -

- (i) has been granted a licence for a warehouse under Section 58 of the Act, in accordance with Private Warehouse Licensing Regulations, 2016;

- (ii) undertakes to maintain accounts of receipt and removal of goods in digital form in such format as may be specified and furnish the same to the bond officer on monthly basis;
- (iii) undertakes to execute a bond in such format as may be specified.
- (iv) undertakes to inform the input-output norms, wherever considered necessary, for raw materials and the final products and to inform the revised input-output norms in case of change therein.

6. Audit: The proper officer may conduct audit of a unit operating under section 65 in accordance with the provisions of the Customs Act and the rules made thereunder.

7. Validity of permission. – Any permission granted under regulation 5 shall remain valid unless it is cancelled or surrendered, or the license issued under section 58 is cancelled or surrendered, in terms of the provisions of the Act or the rules and regulations made thereunder.

8. Penalty. –If any person contravenes any of the provisions of these regulations, or abets such contravention or fails to comply with any of the provisions of these regulations, he shall be liable to pay a penalty in accordance with the provisions of the Act.

(F.No.484/03/2015-LC (Pt.)

(Gunjan Kumar Verma)
Under Secretary to the Govt. of India

Note: - The principal notification No.155/1966- Customs, dated the 30th July 1966 was published in the Gazette of India, Extraordinary vide number G.S.R. 1174(E), dated the 30th July 1966.

[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 Indirect Taxes and Customs)


Notification
No. 42/ 2019-Customs (N.T.)

New Delhi, the 18th June, 2019

G.S.R. (E). — In exercise of the powers conferred by clause (f) of sub-section (2) of section 157, read with sub-section (7A) of section 28 and second proviso to section 124 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

1. **Short title and commencement.** - (1) These regulations may be called the Customs (Supplementary Notice) Regulations, 2019.]
(2) They shall come into force on the date of their publication in the Official Gazette
2. **Definitions.** - (1) In these regulations, unless the context otherwise requires, —
 - (a) 'Act' means the Customs Act, 1962 (52 of 1962);
 - (b) 'Board' means the Central Board of Indirect Taxes and Customs.(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the Act.
3. **Application.** - These regulations shall apply to the notices issued under clause (a) of sub-section (1) or in sub-section (4) of section 28 or under second proviso to section 124 of the Act including those which have not been adjudicated on the date of enforcement of these regulations.
4. **Manner and circumstances under which a supplementary notice may be issued.**— (1) Where a notice has been issued under section 28 or section 124 of the Act, a supplementary notice may be issued by the proper officer in any of the following circumstances:
 - (a) in case there is a difference in the quantum of duty demanded in such notice including the cases which may necessitate change in adjudicating authority;
 - (b) for invoking penal action under the provisions of the Act against a person/persons in addition to those charged in such notice;
 - (c) for invoking additional section/sections of the Act in such notice;
 - (d) in case there is any additional evidence that may have a significant bearing on the outcome of the case.(2) Where a notice has been issued under section 28 or section 124 of the Act, the supplementary notice shall be issued within the time limit as prescribed in the relevant sections of the Act.

[F. No.450/47/2019- Cus IV]


(Zubair Riaz)
Director (Customs)