



OFFICE OF THE PRINCIPAL COMMISSIONER  
CGST and CENTRAL EXCISE

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फा0 संख्या : I(Gen)30-53/17-18/CX/T 18433-641

इन्दौर, दिनांक 24.10.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Noice No.34/2017-18 dated 24.10.2017** की प्रति आयुक्तालय, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

- 1 मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।
- 2 प्रधान आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, मुख्यालय इन्दौर ।
- 3 आयुक्त, (अपील) केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।
- 4 अपर / संयुक्त आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 5 अपर आयुक्त (System), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 7 सभी प्रभागीय उप / सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर- I/II/III/IV/V/VI/VII/VIII Dewas/Custom Division, इन्दौर ।
- 8 उप / सहायक आयुक्त (सीमाशुल्क) आई0सी0डी0 धनन्ध / एअर कार्गो इन्दौर ।
- 9 प्रमुख लेखा अधिकारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 10 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 11 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground Above State Bank of Indore, Indore.
- 12 The Charman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 13 The Chairman, All India Manufacturers Organisation, Pologround Industrial Estate, Indore.
- 14 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
- 15 The Chairman, Tax Practioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 16 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

24.10.17  
अधीक्षक (तकनीकी)  
केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क,  
मुख्यालय इन्दौर

0/c

		<p align="center"><b>OFFICE OF THE COMMISSIONER</b> CGST &amp; CENTRAL EXCISE MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.)</p> <p>PhoneNo.+91731-2762222,2360590, No.+91731-2470898,2471474, 2446358,2446274,2479874</p> <p align="right">Fax</p> <p>Email-<a href="mailto:technicalcex@gmail.com">technicalcex@gmail.com</a></p>
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**TRADE NOTICE NO.34/2017-18**

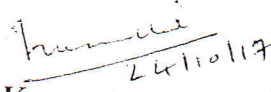
**Dated:24.10.2017**

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Copy of Notification No.47/2017- Central Tax, 48/2017- Central Tax, 49/2017- Central Tax all dated 18.10.2017 issued from file F. No. 349/58/2017-GST(Pt.), of Under Secretary to the Government of India, Central Board of Excise and Customs, New Delhi is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce.

(Issued from file C.No.I(Gen)30-53/17-18/CX/T/)

  
 (Neerav Kumar Mallick)  
 Commissioner

To,  
As per mailing list.

Copy of Notification No.47/2017- Central Tax, 48/2017- Central Tax, 49/2017- Central Tax all dated 18.10.2017 issued from file F. No. 349/58/2017-GST(Pt.)
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[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. 47/2017 – Central Tax**

New Delhi, the 18<sup>th</sup> October, 2017

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Tenth Amendment) Rules, 2017.

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

2. In the Central Goods and Services Tax Rules, 2017, –

(i) in rule 89, insub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

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

(a) for “**Statement-2**”, the following Statement shall be substituted, namely:-

**“Statement- 2 [rule 89(2)(c)]**

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if	Integrated tax and cess involved in credit note, if	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			



									any	any	
1	2	3	4	5	6	7	8	9	10	11	12

(b) for "Statement-4", the following Statement shall be substituted, namely:-

**"Statement-4 [rule 89(2)(d) and 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

[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. 45/2017-Central Tax, dated the 13<sup>th</sup> October, 2017, published vide number G.S.R 1251 (E), dated the 13<sup>th</sup> October, 2017.

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE  
GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
Department of Revenue  
CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No. 48/2017-Central Tax

New Delhi, the 18<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by section 147 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table	
S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, -

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

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

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

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE  
GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
Department of Revenue  
Central Board of Excise and Customs

Notification No. 49/2017-Central Tax

New Delhi, the 18<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Central Goods and Services Tax Rules, 2017 read with notification No. 48/2017-Central Tax, dated the 18<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1305 (E), dated the 18<sup>th</sup> October, 2017, the Central Government hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table	
S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

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

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