## कार्यालय आयुक्त OFFICE OF THE COMMISSIONER

केन्द्रीय माल एवं सेवा कर, आयुक्तालय ,जालंधर

CENTRAL GOODS & SERVICES TAX COMMISSIONERATE, JALANDHAR, जी. एस. टी. भवन, ऋषि नगर, लुधियाना –पंजाब

GST BHAWAN, RISHI NAGAR, LUDHIANA-PUNJAB

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## <u>व्यापार स्चना /Trade Notice No.03/CE/Jal/2018</u>

दिनांक/Date: 02.02.2018

Subject: Re-organization of Customs w.e.f. 15.01.2018 - Reg.

Kind attention of all the suppliers of goods and services, members of trade and industry and others concerned is invited to Notification No 82/2017-Customs (N.T.) dated 24.08.2017 and 119/2017-Customs (N.T.) dated 28.12.2017 issued by the Central Board of Excise & Customs vide F. No. 450/100/2017-Cus-IV regarding re-organization of Customs Formations with effect from 15.01.2018.

- 2. The re-organization would also involve re-assigning of the Customs functions that are presently being performed by the Officers of Central Excise. The indicative list of such functions is enclosed as Annexure-A.
- 3. All the Trade Associations/Chambers of Commerce and Members of RAC/PGRC are requested to publicize the contents of this Public/Trade Notice amongst their Members/constituents, for information and necessary action.

(Sunil Singh Katiyar) Commissioner, Jalandhar

Dated: 23/01/2018

C.No. IV(16) Hqrs/Tech/Jal/06/15/Pt

911-45

Copy to:

1. The Chief Commissioner, GST (Chandigarh Zone), GST Building, Sector 17, Chandigarh.

2. The VAT Commissioner, Patiala, Punjab.

3. The DETC, Jalandhar, Punjab.

All Section Heads of HQ Office, GST Commissionerate, Jalandhar.

5. The Deputy/Assistant Commissioner, GST Division-Jalandhar-I, II, III, Amritsar-I, II, Kapurthala, Batala, Pathankot, Phagwara, Hoshiarpur.

6. All Trade Associations/Chambers of Commerce and Members of RAC/PGRC and all other concerned.

7. Superintendent (Systems), GST Commissionerate, Jalandhar.

8. Notice Board.

Asst Comm (Tech)

List of Customs functions presently being handled by the Central Excise officers:

- i. Customs functions at the international airport: At many international airports such as Madurai, Coimbatore, Tirupati, Nagpur etc., Customs functions are managed by central excise formations.
- Inland Container Depot: Presently, there are many ICDs functioning under the central excise formations such as ICD at Meerut, Moradabad, Indore, Dadri, Loni.
- iii. Customs functions at SEZ: Excise officials from excise formations do the Customs related work in SEZ formations.
- iv. Factory stuffing of containers for export and acceptance of bond/LUT.
- v. Duty free imports by EOU/EIITP/STP units, issuance of re-warehousing certificate, bond to bond transfer, collection of duty of Customs in case of disposal of CG/ goods as such by the unit. Execution of B-17 bond (common bond for excise and Customs), demand of duty of Customs in case of default in NFE, non accountal of goods etc, collection of cost recovery charges, MOT etc. (Notification no 52/2003-Cus dated 31.03.2003).
- vi. Duty free imports/ imports at concessional rate of duty subject to end-use condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 Notificationno32/2016-Customs (N.T.) dated 01.03.2016, Execution of bond, monitoring of utilization and demand of Customs duty in case of default.
- vii. Licensing of Private/Public/Special Customs Bonded Warehouses under Chapter IX of the Customs Act, 1962, Manufacture and other Operations in Warehouse Regulations 1966, Cost Recovery Charges, MOT fee.
- viii. Installation certificate for goods imported under EPCG scheme;
  - ix. Recovery of dues under section 142 of the Customs Act, 1962
  - x. Adjudication of offences and demand of Customs duty in respect of SEZs by the Central Excise Officers having jurisdiction over the SEZ.
- xi. Brand rate fixation of Customs duties in case of export of goods- section 75 of the Customs Act 1962.
- xii. The assessment of imported/export goods and clearance of the goods at certain ports, ICDs/LCSSs etc. away from major ports.
- xiii. Customs preventive operations at places other than major ports.