Circular No. 25/2017-Customs

F. No. 450/28/2016-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)
*****

New Delhi, dated the 30th June, 2017

To

All Principal Chief Commissioner/Chief Commissioner of Customs & Central Excise
All Principal Commissioner/Commissioner of Customs & Central Excise
All Principal Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive)
All Principal Commissioner/Commissioner of Customs / Customs (Preventive)

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Subject: Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017- Implementation thereof-reg.

Sir/ Madam,

In budget 2016-17, government had notified Customs (**Import of goods at concessional rate of duty for manufacture of excisable goods) Rules, 2016.** These rules applied to an importer, being a manufacturer, who intended to avail the benefit of an exemption notification issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and where the benefit of such exemption was dependent upon the use of imported goods covered by that notification for the manufacture of any excisable commodity. These rules were also applied mutatis mutandis in respect of imported goods which were to be used to provide a service instead of being used in the further manufacturing process.

2. With the advent of Goods and Services Tax, Central Excise duty would not be applicable except on a few commodities like Petroleum products, Tobacco products etc. In view of this Customs (Import of goods at concessional rate of duty for manufacture of excisable goods) Rules, 2016 are being superseded with Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. The rules would come in to force from 01.7.17 [Notification No. 68/2017-Cus (N.T.) dated 30.06.17 refers].

3. As far as the implementation of the new rules is concerned, it has been provided that the tasks performed by the Central Excise officers under earlier rules would be performed by Customs officers under the new rules. In this connection various proposals have been

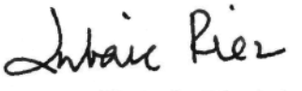
received from the field formations regarding transferring Customs functions discharged by Excise officers to Customs officers. These proposals are under the consideration of the Board. Till such time Board issues notifications modifying the jurisdiction of Commissionerates of Customs which will take over the Customs work performed in Central Excise Commissionerates, the functions bestowed upon the *Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over the premises* in the new rules, shall be continued to be performed by the officers of the jurisdictional Central Excise Commissionerates like before. Since the necessary legal empowerment of Central Excise officials as officers of Customs under the Customs Act, 1962 is already in place, therefore, there should not be any difficulty in complying with the new rules.

4. Difficulties, if any, in this regard may be brought to the knowledge of the Board.

5. Hindi version will follow.

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Yours faithfully



(Zubair Riaz)
Director (Customs)
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