



केन्द्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86 अमरावति नगर १ वेस्ट चर्च कॉम्पौंड ११ तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND
SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST CHURCH
COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

TRADE NOTICE NO. 01/2012

Date : 02.2012.

Sub: Introducing 10(Ten) New Head of Accounts under **Major Head 0037 Customs**, for booking Customs duty under these respective heads. - Regarding.

A copy of letter No.Coord/13-6/H/A/Vol.VII/257 dated 02.02.2012 received from Pr. Chief Controller of Accounts, Central Board of Excise and Customs, New Delhi and PAO letter No.PAO/CBEC/TPT/Revact/2011-715 dated 15.02.2012 on the above subject are enclosed herewith for information, guidance and necessary action.

The contents of this communication may be circulated and brought to the notice of all concerned.

Encl: As above.

(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per Distribution List No-II.

Copy to all Sections in Hqrs. Office, Tirupati Commissionerate
- for information.

(Issued from file C.No.IV/16/13/2012-Tech)

17 FEB 2012
Central Excise Customs & Service Tax, Tirupati

GOVT. OF INDIA
PAY & ACCOUNTS OFFICE
CENTRAL EXCISE & CUSTOMS
D.NO.8-208, PLOT NO.142,
2nd FLOOR, NEW BALAJI COLONY,
A.I.R. BYPASS ROAD
TIRUPATI-517502
TELEFAX: 0877-2242971

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do
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PAO/CBEC/TPT/Revact/2010-11/715

Dated: 15.02.2012

MOST URGENT

✓ To,
The Commissioner,
O/o Commissionerate of Central
Excise, Customs & Service Tax,
Tirupati HQRS,
TIRUPATI

Sub : Introducing 10(Ten) New Head of Accounts under **Major Head 0037.**
Ref : Copy of attached letter No.Coord/13-6/H/A/cs/Vol.VII/257
Dated 02-02-2012 received from O/o the Pr.Chief Controller
Of Accounts, New delhi

Sir,

Please refer to the above subject. In this connection, it is intimated that the Controller General of Accounts has approved the operation of 10 (ten) New Head of Accounts under the Major Head " 0037 - CUSTOMS " for booking customs duty to be collected under these respective heads. Accounting Codes allotted to these New Heads of Accounts are mentioned in enclosed List (Annexure-I).

A copy of the letter under reference along with Annexure is attached herewith for providing necessary publicity/Trade notice among the ASSEESSEES under your jurisdiction.

Encl : As above.

Yours faithfully,

N.S. Madhu Ganani
(N.S. MADHU GANANI)
PAY AND ACCOUNTS OFFICER
CENTRAL BOARD OF EXCISE & CUSTOMS
TIRUPATI

आ.के.उ.शु.सी.शु. तिरुपति.
C.C. (TPT)
I.C.No. 867
Date 23/02/12

URGENT
Speed Post*Shri. P. S. Sahu**257*

Coord/13-6/H/A/cs/Vol.VIII
Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
A.G.C.R. Building, 1st Floor,
I.P. Estate, New Delhi.

257

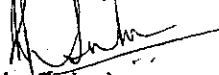
Dated: 02-02-2012

OFFICE MEMORANDUM**Sub: - Opening of new Head of Accounts under Major Head "0037-Customs" - reg.**

Controller General of Accounts has approved operation of 10 new Head of Accounts under Major Head "0037 - Customs" for booking of Custom duty collected under these respective Heads. Accounting Codes allotted to these new Heads of Accounts are mentioned in enclosed list (Annexure - I).

Eight digit reduced accounting codes (Major Head Serial Codes) as mentioned under column No. 4 in the enclosed list may please be intimated to all the Commissionerates (Customs, Central Excise & Service Tax) under your jurisdiction with the advice to issue a Trade Notice for information of the assessees.

Yours faithfully



(P.L. Sahu)

Controller of Accounts

1. Dy. Controller of Accounts, West Zone, Mumbai.
2. Asstt. Controller of Accounts, South Zone, Chennai.
3. Asstt. Controller of Accounts, East Zone, Kolkatta.
4. Shri Dipankar Sen Gupta, Sr. Technical Director, NIC, Lok Nayak Bhawan, Khan Market, New Delhi.
5. All Pay and Accounts Offices under CBEC.
6. Sr. A.O. Compilation Section.
7. AAO, EDP-I, Hqrs, CBEC for information and updation of the CBEC website.

New Heads of Accounts opened under "0037 - Customs"

S.No.	Description	Numeric Code	Major Head Sl. Code	SCCD Code
1.	Additional Custom Duty (CVD)	003700101120000	00370241	119
2.	GSIS (Goods of Special Importance Act) Duty	003700101130000	00370242	110
3.	Special Excise Duty	003700101140000	00370243	111
4.	TTA (Textile and Textile Articles) Duty	003700101150000	00370244	118
5.	Cesses on Imports	003700101160000	00370245	113
6.	Excise Primary Education Cess Duty	003700101170000	00370246	116
7.	Other Central Excise Duty	003700101180000	00370247	115
8.	Additional CVD Duty	003700101190000	00370248	114
9.	Health Duty Amount	003700101200000	00370249	117
10.	Excise Secondary and Higher Educational Cess Duty	003700101210000	00370250	119



केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय
9 / 86, अमरावति नगर ३ वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 02/2012

Dated : .03.2012

Sub: Clarification regarding admissibility of exemption under area based Notifications Nos.49/2003-CE and 50/2003-CE both dated 10.06.2003 in specific situations – Reg.

Copy of Board's Circular No.960/03/2012-CX dated 17.02.2012 in file F.No.110/03/2011-CX.3 along with Chief Commissioner's letter C.No.V/30/199/2011-CC(VZ)Tech dated 29.02.2012 received on the above subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

Encl: As above.

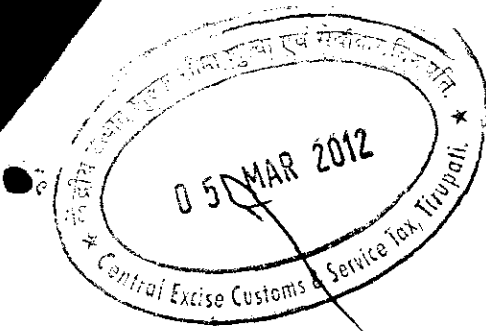
(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax.
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.
(Issued from file C.No.IV/16/13/2013-Tech)

प्रेषित किया गया



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T.N

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OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX :: NEW CENTRAL EXCISE BUILDING :: PORT AREA :: VISAKHAPATNAM ZONE :: VISAKHAPATNAM - 530 035.

C.No. V/30/199/2011-CC (VZ)-Tech

Date: 29.02.2012

To
The Commissioner of Central Excise
Visakhapatnam I/II/Guntur/Tirupathi

ACT

Madam/Sir,

Subject:-**C.Ex(Tech)CCO**- Clarification regarding admissibility of exemption under area-based Notifications No. 49/2003-CE and 50/2003-CE, both dated 10.06.2003 in specific situations- Regarding.

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Please find enclosed Board's letter F.No.110/03/2011-CX-3 dated 17.02.2012 received from Under Secretary(CX-3), CBEC, New Delhi, regarding admissibility of exemption under area-based Notifications No. 49/2003-CE and 50/2003-CE in specific situations.

In this connection, it is requested to circulate the above board's letter to Field formations and Trade of your jurisdiction.

Encl: As above

Yours faithfully

(V.VASUDHA PRASADA RAO)
DEPUTY COMMISSIONER (CCO)

आ. नि. प्र. श. शु. तिरुपति (TPT)
179
27/02/12

29 FEB 2012
Chief Commissioner of
Central Excise & Customs

7

Circular No. 960/03/2012-CX

F. No. 110/03 /2011-CX-3
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 17th February, 2012

All Chief Commissioners of Central Excise & Customs,
All Chief Commissioners of Central Excise,
All Directors Generals

[Handwritten signature]
29/2/12
Supt (Tech)

Sir/Madam,

Sub: Clarification regarding admissibility of exemption under area-based Notifications
No. 49/2003-CE and 50/2003-CE, both dated 10.06.2003 in specific situations –
reg.

Your kind attention is invited to Notifications No. 49/2003-CE and 50/2003-CE, both dated 10.06.2003 which provide full exemption from excise duties to specified goods cleared from industrial units in the states of Uttaranchal and Himachal Pradesh for a period of ten years from the date of commencement of commercial production. The exemption is available to new units set up or existing units which have undergone substantial expansion in terms of the said Notifications and commence commercial production before the cut-off date, that is, on or before 31.3.2010

2. References have been received from field formations as well as from trade and industry seeking clarification regarding admissibility of benefit under area-based exemption Notifications No. 49/2003-CE and 50/2003-CE, both dated 10.06.2003, in the following situations:

- a. When there is a change in the ownership of a Unit already availing of the benefit of an area-based exemption Notification;
- b. When a Unit availing of the exemption physically shifts to a new location within the areas specified in the exemption Notification; and
- c. When a Unit availing of the exemption under an area-based Notification expands by acquiring a plot of land adjacent to its existing premises and installing new plant/machinery on such land.

3. The above issues have been examined by the Board. As the exemption is extended to a 'Unit', any change in its ownership would not jeopardize the admissibility of exemption for the remaining part of the ten year exemption period subject to the condition that the new owner

182
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8

केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86, अमरावति नगर : वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 03/2012

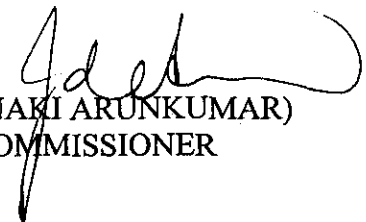
Dated : 3.05.2012

Sub: Clarification regarding payment of arrears from CENVAT credit earned at a later date – Reg.

Copy of Board's Circular No.962/05/2012-CX dated 28.03.2012 in file F.No.267/96/2009-CX.8 received on the above subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.


Encl: As above.



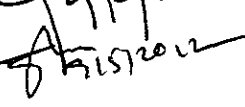
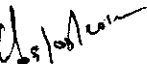


(JANAKI ARUNKUMAR)
COMMISSIONER


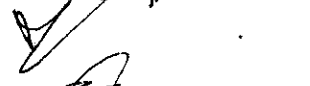
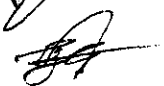
To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

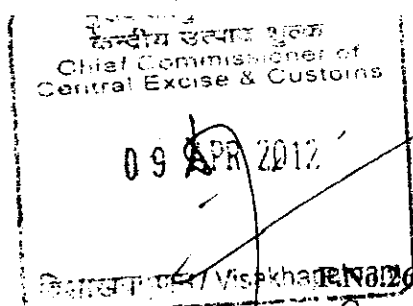
As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.
(Issued from file C.No.IV/16/13/2013-Tech)


DISTR. DIVISION
DISPATCHED
09/05/12

AdT - 
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Stct - 
Review - 
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Circular No.962/05/2012-CX

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

New Delhi, dated the 28th March, 2012

To,
All Director Generals,
All Chief Commissioners of Central Excise (including LTU),
All Commissioners of Central Excise (including LTU).

Sir/ Madam,

Subject: Payment of arrears from Cenvat Credit earned at a later date

Reference was received from the field formation seeking clarification on the issue as to whether the arrears of duty can be paid by utilizing the cenvat credit which has accrued subsequent to the period to which the arrears pertained. Such clarification has been sought in view of first proviso to rule 3(4) of the Cenvat Credit Rules, 2004. As per this proviso, "*while paying duty of excise or service tax, as the case may be, the cenvat credit shall be utilized only to the extent such credit is available on the last day of the month or quarter, as the case may be, for payment of duty or tax relating to that month or the quarter, as the case may be.*"

Supdt (Tech)
MS
ORly

2. Doubts have been raised whether these restrictions will be applicable to duty payable in terms of Section 11A or duty paid after due date in terms of rule 8 of the Central Excise Rules, 2002.

3. The matter has been examined in the Board. Practice ascertained from field formations points out that in majority of cases the payment of demands confirmed under Section 11A are being permitted to be paid by utilizing cenvat credit without linking the same to the period to which these demand pertain.


4. A harmonious reading of rule 8 of Central Excise Rules' 2002 and first proviso to rule 3 (4) of the Cenvat Credit Rules, 2004 indicates that the restriction with regard to the utilization of cenvat credit is relating to the normal payment of duty in terms of rule 8 of the Central Excise Rules, 2002, where duty for a particular month or quarter is to be discharged by the 5th of the next month. For this proviso, the cenvat credit allowed to be used is what was in balance on the last date of that month

or quarter and not what accrued thereafter. Even in case of duty paid late in terms of rule 8, the credit available for utilization will remain same i.e. the credit in balance on the last date of month or quarter, as the case may be.

5. Further duty payable under rule 8 is on a different footing from duty payable under Section 11A. Duty under Rule 8 is paid after self determination by the assessee unlike Duty payable under Section 11A where generally the duty is determined by the Central Excise officer and the payment is mandated after such determination. There is no time limit prescribed under Section 11A i.e., monthly or quarterly unlike the date prescribed under Rule 8 (i.e., 5th of the next month). Therefore, the restriction on the utilization of the cenvat credit accruing subsequent to the last date of the month or quarter in which the arrears arise, is not applicable to the demands confirmed under Section 11A of the Central Excise Act, 1944.

- 6. Trade & Industry as well as field formations may be suitably informed.
- 7. Receipt of this circular may kindly be acknowledged.
- 8. Hindi version will follow.

Yours faithfully,


29.3.12
(Vikas Kumar Jeph)
OSD (CX-8)



केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86. अमरावति नगर ३ वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 04/2012

Dated : 3.05.2012

Sub: Clarification regarding classification of structural components of Boiler and admissibility of CENVAT credit on these structural components- Reg.

Copy of Board's Circular No.964/07/2012-CX dated 02.04.2012 in file F.No.84/1/2011-CX.1 received on the above subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

Encl: As above.

(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

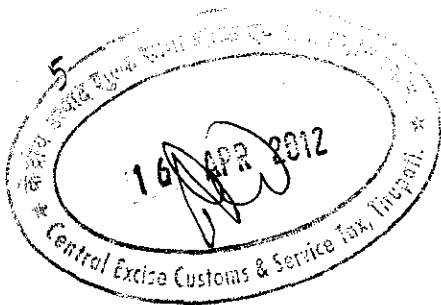
As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) - for information.
(Issued from file C.No.IV/16/13/2013-Tech)

प्रतिपत्र किया गया
DISPATCHES
09/05/2012

ACT-
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OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX :: NEW CENTRAL EXCISE BUILDING :: PORT AREA :: VISAKHAPATNAM ZONE :: VISAKHAPATNAM - 530 035.

C.No. V/30/199/2011-CC (VZ)-Tech

Date: 11.04.2012

To
The Commissioner of Central Excise
Visakhapatnam I/II/Guntur/Tirupathi

Madam/Sir,

Sub: Board's circulars and letters- Circulation - Reg.

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Please find enclosed the following Board's Circular/letters for information and necessary action.

AC T
F.N. may be
offered
wherever
directed

Sl. No.	Circular/letter	F.No. date	Subject
1	Letter received Under Secretary(CX-1), CBEC, New Delhi	F.No.71/2/2012-CX 1 dated 30.03.2012	Levy of Central Excise duty on un-branded Jewelers-Reg.
2	Circular No.962/05/2012-CX received from OSC(CX-8)	F.No.267/96/2009-CX.8 dated 28.03.2012	Payment of arrears for CENVAT Credit earned at a later date.
3	Circular No.964/07/2012-CX received from Under Secretary(CX1)	F.No.84/1/2011-CX-1 dated 2.04.2012	Clarification regarding classification of structural components of Boiler and admissibility of CENVAT credit on these structural compotents- Reg

Yours faithfully

Encl: As above

[Handwritten signature]
11/4/12

Circular No. 964/07/2012-CX

SI. NO 1

F.No. 84/1/2011-CX-1
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, dated the 2nd April, 2012

To

All Chief Commissioners of Central Excise & Customs,
All Chief Commissioners of Central Excise,
All Directors Generals

Sir/Madam,

Sub: Clarification regarding classification of structural components of Boiler and admissibility of CENVAT credit on these structural components -- reg.

Reference has been received from Trade seeking clarification regarding classification of structural parts/components of Boiler and admissibility of CENVAT credit on these parts/components to the buyers of the Boilers. It has been represented that CENVAT credit is being denied to the supporting structural parts of the Boilers at the buyers' end by classifying the same under Chapter 73 as structural parts and not as a part of Boiler. These are not being covered under the definition of inputs under the CENVAT Credit Rules, 2004, on account of exclusion given in rule 2 (k)(iv)(B)(b). This denial is on the ground that these are used for structures for support of Capital goods, without which the Capital goods can function.

2 The matter has been examined in the Board. The Boilers are a combination of various systems such as Coal Handling System, Coal Feeding System, Draft Air System, Demineralization Plant, Boiler Feed Water System, Boiler Tubes, Boiler Drums, Super Heat System, Flue Gases Treatment System and Ash Handling System etc. All these Systems work in tandem to make a modern Boiler. These Systems comprise of many parts including structural components which are essentially the part of Boiler by way of technical specifications. As per Section Note 4 to the Section XVI of the First Schedule to the Central Excise Tariff Act, 1985, " Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function."

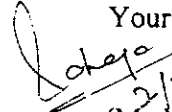
single (Trade)
W/S
08/04

3. Accordingly it is clarified that those structural components which are to be used essentially as a part of Boiler System would be classifiable as parts of Boiler only under Heading 8402 of the Tariff. It is further clarified that since these structural components are nothing but the parts and accessories of the Boiler, they would be covered by the definition of inputs under Rule 2(k)(iii) of the CENVAT Credit rules, 2004 (i.e. all goods for generation of

14

clause to the said definition of inputs, as these are not used for laying of foundation or making of structures for support of capital goods, but are essentially the part of said Boilers.

4. Trade, industry and field formations may be suitably informed.
5. Hindi version will follow.

Yours faithfully,

2/4/2012
(Madan Mohan)
Under Secretary (CX1)



15

केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86 अमरावति नगर १ वेस्ट चर्च कॉम्पौंड ४४ तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 05/2012

Dated : 15.05.2012

Sub: Recovery of Merchant Overtime (MOT), issuance of new Customs
(Fees for Rendering Services by Customs Officers) Regulation,
1998 - Regarding. – Reg.

In view of the clarifications sought by the field formations on the subject,
the ~~contents~~ of Board's Circular No.101/2003-Cus dated 05.12. 2003 and Board's Circular
No. 68/98-Cus., dated 7-9-1998 in file F. No. 450/55/92-Cus.-IV are communicated
herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of
all concerned.

(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.
(Issued from file C.No.IV/16/13/2013-Tech)

प्रेषित किया गया
DESPATCHED

दि. Date 15/5/12

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Circular No.101/2003-Cus
December 5 , 2003

F. No. 450/111/2003 – Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Subject : Recovery of Merchant Over Time (MOT) for rendering services by the Customs Officer beyond working hours and on holidays- reg.

I am directed to say that as per Regulation 3(1) of the Customs (Fees for Rendering Services by Customs officers) Regulation , 1998, " any person" can request for the services of Customs officers on payment of specified overtime fees [Circular No. 68/98-Cus , dated 7.9.98 also refers].The practice till now has been that such requests were being entertained from individual importers/exporters only.

2. The matter has been examined by the Board. It is observed that the scope of the expression "any person" in regulation 3(1) is wide enough to cover even a custodian of ICD, CFS, warehouse , airport or port. In other words , the custodians can also requisition the services of Customs officer on overtime basis on behalf of importers/exporters. **As per regulation 3(2) the fees will have to be paid (in advance) by the said custodian .**

3. Thus, the request for services of Customs officer beyond working hours can be made either by the individual exporter/importer or the custodian of the ICD,CFS, warehouse, airports or ports.

4. When the custodian makes a request for rendering of services of Customs officers beyond working hours, he will be required to pay only for the block periods for which the services were requisitioned irrespective of the number of importers/exporters documents handled during that period . The custodian , in turn , will, for administrative convenience, divide the amount equally amongst all the importers/exporters whose work was attended to during this period, irrespective of number of documents of each importer/exporter on the value or weight of the consignments .

5. If the request for services is made by individual importers/exporters themselves, the existing practice will continue.

6. Kindly bring the above instructions to the knowledge of all concerned through appropriate Public Notice .

7. Hindi version will follow.

Sd/-
S. Garbyal
Under Secretary to the Govt. of India
Phone No. 23094182

F.No. 450/55/92 - Cus - IV

Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs, New Delhi

Subject : Recovery of merchant overtime (MOT), issuance of new Customs (Fees for Rendering Services by Customs Officers) Regulation, 1998 - reg.

In one of their report, C & AG observed that the scope of certain terms like working hours, rendering services, Customs Officer is not defined in the overtime regulations which causes divergence in proactive in recovery of merchant overtime in various field formations.

2. The matter was discussed in meeting of SCOPE SHIPPING and was observed that there is need to review the existing regulations for levy of overtime rates to be recovered for providing services of Customs Officers after or before normal working hours.

3. Consequent upon the implementation of recommendations of the 5th Central Pay Commission, the rates for recovery of overtime are required to revised accordingly.

4. In view of above the regulations were reviewed and the new Customs (Fees for Rendering Services by Customs Officers) Regulation 1998 were issued, the same shall come into force on 15.10.1998. The new regulations supercede the earlier Customs (Fees for Rendering Services by Customs Officers) Regulation, 1968 and all the other instructions issued on the subject from time to time.

5. The new regulations define the scope of various terms as follows :-

(a) "Customs Officer" includes such officers as are appointed under section 4 of the Customs Act, 1962 (52 of 1962);

(b) "Customs Work" means functions to be performed by Customs officers under the Customs Act, 1962 (52 of 1962) or any other law for the time being in force;

(c) "Rendering services by Customs officer" means -

(i) performances of Customs Work by the Customs officers beyond the working hours but within the Customs area; and

(ii) performance of Customs Work by the Customs officer beyond the Customs area at any time, and includes :-

(A) examination of goods and related function,

(B) loading and unloading of the goods whether generally of specifically,

(C) escorting goods from one Customs area to the other, and

(D) any other customs work authorised by the Commissioner of Customs;

(d) "Working hours" means the duty house prescribed by the Commissioner of Customs in his jurisdiction for normal customs work and where different working hours have been prescribed by the said Commissioner for different items Customs work or for different places within his jurisdiction, such working hours.

6. The increase of overtime rates will be as follows :-

Category of officers	Fee per hour of part thereof on WORKING DAYS				Fee per hour or part thereof on HOLIDAYS			
	EXISTING RATE		NEW RATES		EXISTING RATE		NEW RATES	
	6 AM to 8 PM	8PM to 6AM	6AM to 8PM	8PM to 6AM	6AM to 8PM	8PM to 6AM	6AM to 8PM	8PM to 6AM
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Appraisers, Supdt. Customs (Prev.) and Supdt. Cen. Excise	Rs. 40	Rs. 60	Rs. 85	Rs. 125	Rs. 70	Rs. 90	Rs. 140	Rs. 180
2. Air Customs Officers, Examiners, Prev. Officers and Insprs. of C. Excise.	35	45	75	100	50	70	105	145
3. Class IV Staff	15	20	35	45	25	30	55	60

7. Any importer / exporter or their agent or any other person authorised to deal with the import / export of any consignment may request for services of Customs officer on over time basis. He is required to make a request in writing to the proper officer of Customs in advance.

8. The fees are to be paid by the person requesting for rendering of services or on whose account such services has been requested.

9. The levy of fees as aforesaid should be for a minimum of 3 hours in each case, except in cases of overtime postings immediately preceding or immediately following the working hours of the concerned cadre of officers.

10. The period between midnight and 6 A.M. is treated as block whether the services are required for the entire block or for a portion thereof.

11. In relation to jobs to be performed by any customs officer during the working hours, there would be two blocks; one before lunch and the other after lunch respectively and fees should be charged for the entire block whether the request for the services of such officer relates to the entire block or a portion thereof.

12. The new rate shall come into force from 15th October, 1998. The new rates may kindly be brought to the notice of trade and departmental offices by way of issuing public notice and standing orders immediately.

13. The difficulty if any in implementation of regulation may kindly be brought to the notice of Board.

Sd/-
(Vijay Kumar)
Under Secretary to the Govt. of India



केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86 अमरावति नगर : वेस्ट चर्च कॉम्पौंड :: तिरुपति

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST CHURCH COMPOUND :: TIRUPATI

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 06/2012

Dated : 31.08.2012

Sub: Payment of Primary Education Cess and Higher Education Cess. – Reg.

Copy of the Office Memorandum No. Comp/Review/2012-13/109 dated 24.07.2012 of the Principal chief controller of Accounts, CBE&C New Delhi along with copy of letter PAO/CBEC/TPT/Report/2012-13/363 dated 10.08.2012 of the Pay and Accounts Officer, Tirupati on the above subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

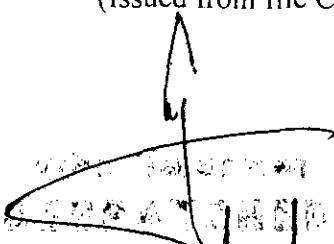
Encl : As above.


(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.
(Issued from file C.No.IV/16/13/2013-Tech)



(21)

Teek



GOVT. OF INDIA
PAY & ACCOUNTS OFFICE
CENTRAL EXCISE & CUSTOMS
D.NO.8-208, PLOT NO.142,
2nd FLOOR, NEW BALAJI COLONY,
A.I.R. BYPASS ROAD
TIRUPATI-517502
TELEFAX: 0877-2242971

Supd (Sr) / AO
pl issue PW
H/A

PAO/CBEC/TPT/Report/2012-13/ 363

Dated: 10.08.2012

✓ To
The Commissioner,
O/o the Commissionerate of
Central Excise, Customs and Service Tax,
9/86, Amaravathi Nagar,
TIRUPATI - 517502

CAO / AO
PLA

Sub : Payment of Primary Education Cess and Higher Education Cess-reg.

Sir,

Enclosed please find herewith copy of letter No.Comp/Review/2012-2013/109 dated 24/07/2012 received from the Controller of Accounts, O/o the Pr.Chief Controller of Accounts, CBEC, New Delhi on the subject matter, which is self explanatory.

Hence it is requested to circulate for awareness among the Assesseees to pay correct percentage of amounts under Minor Heads - Primary Education Cess and Higher Education Cess under Major Heads 037, 038 and 044.

Yours faithfully,

Encl: As above.

(N.S.MADHU GANAN)
PAY AND ACCOUNTS OFFICER
CENTRAL BOARD OF EXCISE & CUSTOMS
TIRUPATI



सत्यमेव जयते

भारत सरकार

GOVERNMENT OF INDIA

कार्यालय प्रधान मुख्य लेखा नियंत्रक

Office of the Principal Chief Controller of Accounts

केन्द्रीय उत्पाद सीमा शुल्क बोर्ड

CENTRAL BOARD OF EXCISE & CUSTOMS

वित्त मंत्रालय

MINISTRY OF FINANCE

ए. जी. सी. आर. भवन, नई दिल्ली

A. G. C. R. BUILDING, NEW DELHI

Phone No. : 23702291-94

Fax : 23702414, 23702273

23702426

No. No.Comp/Review/2012-2013/109

Date: 24/07/2012

OFFICE MEMORANDUMSub: Booking of Primary Education Cess and Higher Education Cess - Reg.

On review of booking under the Primary Education Cess and Higher Education Cess under Major Head 0037-Customs, 0038-Union Excise Duties and 0044-Service Tax for the period from April 2012 to June 2012. It has been observed that the booking under these Minor Heads is not equal to 2% and 1% respectively of the total collections booked in Accounts in most of the Pay and Accounts offices.

In view of this, all the Pay and Accounts Officers are hereby directed to analysed and check the reason for such gap and ensure that the challans/scrolls correctly entered in Compact/Revact.


 CONTROLLER OF ACCOUNTS

To All PAOs

Copy to :

1. DCA West Zone, Mumbai.
2. ACA South Zone, Chennai.
3. ACA, East Zone, Kolkata.



केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86 अमरावति नगर : वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 07/2012

Dated : 9.10.2012

Sub: Payment of CBEC dues with 15 digit Assessee Code- Instructions –
Reg.

Copy of the Office letter PAO/CBEC/TPT/Report?2012-13/515 dated 28.09.2012 of the Pay and Accounts Officer, Central Excise and Customs, Tirupati, along with copy of Departmental Clarifications(one page) on the above subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

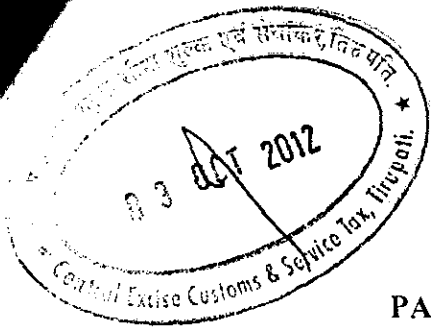
Encl : As above.

(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

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(Issued from file C.No.IV/16/13/2013-Tech)



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3.10.12



GOVT. OF INDIA
PAY & ACCOUNTS OFFICE
CENTRAL EXCISE & CUSTOMS
D.NO.8-208, PLOT NO.142,
2nd FLOOR, NEW BALAJI COLONY,
A.I.R. BYPASS ROAD
TIRUPATI-517502
TELEFAX: 0877-2242971

PAO/CBEC/TPT/Report/2012-13/ 515

Dated: 28-09-2012

To,
The Commissioner,
O/o the Commissioner of Central Excise,
Customs and Service Tax,
Amaravathi Nagar,
TIRUPATI.

Handwritten signature and initials: AXC/DC

Sub : Payment of CBEC dues without 15 digit Assessee Code
Instructions-regarding.

Madam,

Please refer to the above cited subject. Enclosed please find herewith a copy of instructions to be followed in case of Assessee who is paying CBEC dues for the FIRST TIME and not having assessee code. It is requested to issue the Trade Notice for information of Assesseees and information to all the Divisions under the jurisdiction of Tirupati Commissionerate immediately.

Encl : As above.

Yours faithfully,

Handwritten signature
(N.S. MADHU GANAN)
PAY AND ACCOUNTS OFFICER
CENTRAL BOARD OF EXCISE & CUSTOMS
TIRUPATI

आ. के. उ. शु. सी. शु. तिरुपति
C.C.Ex. (TPT)
IC No. 3866

Attn: PAO, TPT

9999999999999999

0877-2242971

Departmental Clarifications

Central Excise Circulars & Trade Notices

Payment of CBEC dues without 15 digit Assessee code — Instructions

You are well aware that quoting of 15 digit Assessee code allotted by the respective Commissioner of C. Ex is mandatory on all challans of CBEC Receipts in Form No. GAR-7.

However, instances have come to the notice of this office that some of the Assessee are not crediting the CBEC dues regularly but once in a life-time etc. on account of Penalty, Other Receipts, Interest etc. for which they don't approach the concerned Commr. for getting the 15 digit Assessee code. In such cases, the Assessee find it difficult to remit the CBEC dues as the Banks are denying the acceptance of Challans.

To overcome this situation, it is suggested that in cases where the Assessee being a first time payer of CBEC dues and has no valid 15 digit Assessee code, the challans may be accepted by the Receiving Banks on quoting the digit 9 for 15 times i.e. "999999999999999" provided that the challan has been examined by the concerned Authority of the relevant Commissionerate and is duly Countersigned by him certifying that the Assessee has not applied for the 15 digit code as he is first time paying the dues during his life-time/the concerned firm etc. and is not likely to remit any dues in future.

Branches of your Banks, authorized to accept CBEC dues, may please be made aware of this fact.

[Pay and Accounts Office, Central Excise and Customs Commissionerate, Pune,
Letter No. PAU/C.Ex/Revenue Receipts/08-09, dated 16-6-2008]

E-payment of Central Excise duty and Service tax — Interim accounting arrangement for IDBI Bank

The Controller General of Accounts has approved IDBI Bank for collection of Central Excise Duties and Service Tax through electronic mode. Hence the following interim accounting arrangement for e-Payment in respect of IDBI Bank is proposed :-

26



केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86 अमरावति नगर : वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 08/2012

Dated : 31.10.2012

Sub: Launching of e-helpline for trade & Industry in Visakhapatnam
Zone -- Reg.

Copy of the Office letter C.No.V/30/209/2012-CC(VZ) – E-Helpline
dated 25.10.2012 of the Chief Commissioner's Office, Visakhapatnam, along with copy
of Trade Facility Notice E-Helpline (one page) on the above subject is communicated
herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of
all concerned.

Encl : As above.


(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.
(Issued from file C.No.IV/16/13/2013-Tech)

25 OCT 2012



Supervised

27

Pl put up TN

OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND SERVICE TAX,
VIZAG ZONE, CENTRAL EXCISE BUILDING, PORT AREA, VISAKHAPATNAM - 530 035

C.No.V/30/209/2012 - CC (VZ) - E-Helpline

Date: 25th October, 2012

To
The Commissioner of Central Excise, Customs and Service Tax
~~Visakhapatnam - 1/1/1/Customs~~ Tirupathi.

To
The Commissioner of Customs
Custom House, Visakhapatnam

APC/DC

25/10/12

DC
P. N. J. /
May be
checked

Sir / Madam,

Sub: Zonal E-helpline - Trade facility notice - Regarding.

With reference to the D.O. letter No 2/2/2012-CH (EC) dated 11-09-2012 from the Chairperson, CBEC, MoF, New Delhi, a Zonal e-helpline is established for Visakhapatnam Zone, to respond to the e-mail queries of Trade regarding processing of Returns in ACES and Bills in ICES. A note in this regard is being displayed on the website of Visakhapatnam-I Commissionerate (www.cenexgstvizag1.gov.in) under the Zonal information.

2. The Commissionerates are requested to issue a Press note and Trade Notice / Public Notice on the lines given in the enclosed draft trade facility notice.
3. It is further requested to instruct the concerned officers of your jurisdiction to act on the e-mails forwarded by this office at the earliest in clarifying the doubts sought by the assesseees.

This issues with the approval of the Chief Commissioner.

Yours faithfully,

Encl : As above

(P. MUTHUSAMY)
ADDITIONAL COMMISSIONER (CCO)

(28)

TRADE FACILITY NOTICEE-HELPLINE

Subject: Launching of e-helpline for Trade & Industry in Visakhapatnam Zone comprising of the Central Excise Commissionerates of Visakhapatnam-I, Visakhapatnam-II, Guntur, Tirupathi & Custom House, Visakhapatnam - Regarding.

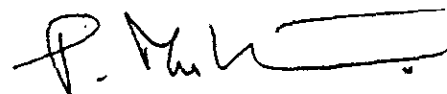
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In view of implementation of e-filing and e-payment facilities, it is proposed to launch an e-helpline facility at the Zonal level for clarifying the doubts of trade and industry of Visakhapatnam Zone in an administrative friendly manner without the assessee having to come to offices of the department. For this purpose, the Zone has arranged to display the details of e-helpline operations on the website www.cenexgstvizag1.gov.in. The main aim of this facility is to provide e-help in three areas: (i) help in assessment matters, (ii) help in resolving procedural delays and (iii) help in addressing system related problems including ACES /ICES related issues.

2. The website will have a link 'e-helpline' which trade & industry can browse and can seek help in any one of the three help segments outlined above, by sending an e-mail to the relevant e-mail IDs. The queries raised should be in a clear and unambiguous manner. Personal references should be avoided. Any person seeking access to this facility should indicate his/their ACES Registration Number (PAN - based RC No.) (in the case of Central Excise Manufacturer/Service Provider) or ICES reference (IE Code No.) (in the case of an Importer/Exporter). Non registered persons can also use this facility only by citing their PAN Number.

3. The queries will be processed, by referring the issue to the relevant section and clarification/reply would be sent to the concerned party (with the approval of the higher authorities) to the e-mail address given by the assessee.

4. Trade and industry in the Zone are requested to make use of this e-helpline facility and bring the same to the notice of their association members.





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9 / 86, अमरावति नगर : वेस्ट चर्च कॉम्पाउंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 08/2012

Dated : 31.10.2012

Sub: Launching of e-helpline for trade & Industry in Visakhapatnam
Zone – Reg.

Copy of the Office letter C.No.V/30/209/2012-CC(VZ) – E-Helpline dated 25.10.2012 of the Chief Commissioner's Office, Visakhapatnam, along with copy of Trade Facility Notice E-Helpline (one page) on the above subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

Encl : As above.

(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

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(Issued from file C.No.IV/16/13/2013-Tech)

25 OCT 2012



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30

OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND SERVICE TAX,
VIZAG ZONE, CENTRAL EXCISE BUILDING, PORT AREA, VISAKHAPATNAM - 530 035

C.No.V/30/209/2012 - CC (VZ) - E-Helpline

Date: 25th October, 2012

To
The Commissioner of Central Excise, Customs and Service Tax
~~Visakhapatnam - 1/11/Guntur/ Tirupathi.~~

To
The Commissioner of Customs
Custom House, Visakhapatnam

[Handwritten signature]
A PC / DC

[Handwritten notes]
25/10/12
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used

Sir / Madam,

Sub: Zonal E-helpline - Trade facility notice - Regarding.

With reference to the D.O. letter No 2/2/2012-CH (EC) dated 11-09-2012 from the Chairperson, CBEC, MoF, New Delhi, a Zonal e-helpline is established for Visakhapatnam Zone, to respond to the e-mail queries of Trade regarding processing of Returns in ACES and Bills in ICES. A note in this regard is being displayed on the website of Visakhapatnam-I Commissionerate (www.cenexgstvizag1.gov.in) under the Zonal information.

- The Commissionerates are requested to issue a Press note and Trade Notice / Public Notice on the lines given in the enclosed draft trade facility notice.
- It is further requested to instruct the concerned officers of your jurisdiction to act on the e-mails forwarded by this office at the earliest in clarifying the doubts sought by the assesseees.

This issues with the approval of the Chief Commissioner.

Yours faithfully,

Encl : As above

[Handwritten signature]
(P. MUTHUSAMY)
ADDITIONAL COMMISSIONER (CCO)

31

TRADE FACILITY NOTICE**E-HELPLINE**

Subject: Launching of e-helpline for Trade & Industry in Visakhapatnam Zone comprising of the Central Excise Commissionerates of Visakhapatnam-I, Visakhapatnam-II, Guntur, Tirupathi & Custom House, Visakhapatnam - Regarding.

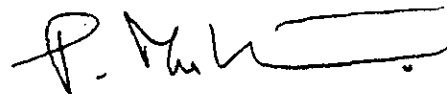
*** ** ***

In view of implementation of e-filing and e-payment facilities, it is proposed to launch an e-helpline facility at the Zonal level for clarifying the doubts of trade and industry of Visakhapatnam Zone in an administrative friendly manner without the assessee having to come to offices of the department. For this purpose, the Zone has arranged to display the details of e-helpline operations on the website www.cenexgstvizag1.gov.in. The main aim of this facility is to provide e-help in three areas: (i) help in assessment matters, (ii) help in resolving procedural delays and (iii) help in addressing system related problems including ACES /ICES related issues.

2. The website will have a link 'e-helpline' which trade & industry can browse and can seek help in any one of the three help segments outlined above, by sending an e-mail to the relevant e-mail IDs. The queries raised should be in a clear and unambiguous manner. Personal references should be avoided. Any person seeking access to this facility should indicate his/their ACES Registration Number (PAN - based RC No.) (in the case of Central Excise Manufacturer/Service Provider) or ICES reference (IE Code No.) (in the case of an Importer/Exporter). Non registered persons can also use this facility only by citing their PAN Number.

3. The queries will be processed, by referring the issue to the relevant section and clarification/reply would be sent to the concerned party (with the approval of the higher authorities) to the e-mail address given by the assessee.

4. Trade and industry in the Zone are requested to make use of this e-helpline facility and bring the same to the notice of their association members.



Kind Attn: Sri Raju, Inspector

32



केंद्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

9 / 86, अमरावति नगर : वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 09/2012

Dated : 3/ .10.2012

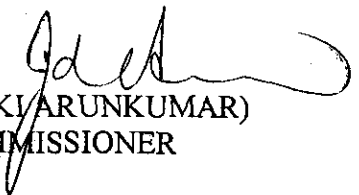
Sub: Payment of Rebate/Refund claim amount directly to the assessee's/exporter's bank account – Reg.

Copy of Board's Circular FTS No.171722/2012-CX dated 09.10.2012 along with its enclosures & letter C.No.V/19/07/2012 dated 16.10.2012 received on the above subject are communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

Further a compliance report in this regard as called for in the above mentioned CCO's letter may be furnished to the technical section(HQRS) immediately.

Encl: As above.


(JANAKI ARUNKUMAR)
COMMISSIONER

To
The Assistant Commissioner,
Customs, Central Excise & Service Tax,
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.
(Issued from file C.No.IV/16/13/2013-Tech)



33



OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL EXCISE & CUSTOMS

VISAKHAPATNAM ZONE

Central Excise Building, Port Area, Visakhapatnam - 530 035

C.No. V/19/07/2012- CC(VZ)Tech

Date: 16-10-2012.

To
The Commissioner of Central Excise,
Vizag-I / Vizag II / Guntur/ Tirupati

Support 05)

Pl put up draft in.

The Commissioner of Customs,
Custom House, Vizag

Sir/Madam,

Sub:- Payment of rebate/refund claim amount directly to the assessee's/exporter's bank account - reg.

Kind attention is invited to the Board's letter FTS No.171722/2012 dated 09.10.2012 on the subject cited above. *(copy enclosed)*

In this connection the above referred letter is self-explanatory and I am directed to request you that the instructions given in the enclosure are meticulously adhered to and the compliance report shall be furnished to this office by **25-10-2012** without fail for onward submission to the Board.

Yours faithfully,

Encl: As above

(P. MUTHUSAMY)

Additional Commissioner (CCO)

आ. के. उ. शु. सी. शु. तिरुपति
C.C.Ex. (TPT)
IC NO. 693
DATE 22/10/12

मुख्य आयुक्त कार्यालय
केन्द्रीय उत्तार शुल्क
Chief Commissioner of
Central Excise & Customs
15 OCT 2012
विशाखपट्टणम/विशाल

FTS No. 171722/2012
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Supt -
All Cases to ensure compliance by 25/10
15/10

New Delhi, dated the 09th October, 2012

To
The Chief Commissioner of Central Excise,
Hyderabad/Vizag/Nagpur/Bhopal

Madam/Sir,

Sub: Payment of rebate/refund claim amount directly to the assessee's/exporter's bank account - reg.

The practice being followed by many field formations to sanction rebate/refund to the assesseees through account payee cheque is outdated and entails a lot of paperwork, besides causing undue hardships to the assesseees. As such, there is immediate need to switch over to online transfer of the rebate/refund amount directly to the bank account of the respective assessee/exporter.

2. In this connection, your attention is drawn to the Trade Facility No. 06/2012 dated 18.05.2012 issued in this regard by the Customs, Central Excise & Service Tax Hyderabad-I Commissionerate and the Trade Facility No. 02/2012 dated 11.05.2012 issued by the Central Excise, Customs & Service Tax Hyderabad-II Commissionerate (copies enclosed for ready reference).

3. You are accordingly advised to put in place a system and mechanism for transfer of rebate/refund claim amount directly to the bank account of the respective assessee/exporters instead of sanction by way of cheques, on the lines adopted by Central Excise, Customs & Service Tax, Hyderabad-I & Hyderabad-II Commissionerates, as indicated above, as a trade facilitation measure, wherever not implemented so far in your zone. You are requested to send your confirmation regarding the implementation of the above to the undersigned by 25th October, 2012.

Yours faithfully,
Sandhya Baliga
(Sandhya Baliga)
Member(L&J)

35



सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX

हैदराबाद 1 आयुक्तालय HYDERABAD-1 COMMISSIONERATE

केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
KENDRIYA SHULK BHAVAN, L.B. STADIUM ROAD, BASHEER BAGH, HYDERABAD 500004.

☎ - 040-23212072 (Telefax), EPABX : 23233415, 3419, 3497, 3453, 3484, 3463

व्यापार सुविधा सं. Trade Facility No. 06/2012 (C.Ex.,)

दिनांक Date : 18.05.2012

सामान्य सं. General No.4/2012

विषय : छूट / धन वापसी दावा की राशि को सीधे दावेदार के बैंक खाते में अदायगी की सुविधा की शुरुआत - संबंधित।

Sub:- Introduction of facility of payment of rebate / refund claims amount

Directly to the Assessee / Exporters' Bank Account - Reg.

* * *

सक्षम प्राधिकारी द्वारा छूट / धन वापसी दावों की स्वीकृति के परिणामस्वरूप चेक जारी किए जाते हैं और उसे पंजीकृत डाक से या प्राधिकृत व्यक्ति के हाथों दस्ती भेजा जाता है। वर्तमान प्रक्रिया में कागजी कारवाई होती है और श्रमिकों की तैनाती की आवश्यकता होती है, क्योंकि दावेदारों की ओर से प्राधिकृत व्यक्तियों को छूट / धन वापसी चेकों को प्राप्त करने के लिए विभागीय कार्यालयों में जाना पड़ता है। इसके अलावा, कई मौकों पर पूरा पता न होने या पते में बदलाव तथा अन्य लिपिकीय गलतियों की वजह से, चेक लौट आते हैं। इन सब कारणों से दावेदार को छूट / धन वापसी रकम की प्राप्ति में देरी हो जाती है। इसीलिए व्यापारिक सुविधा उपाय के रूप में हैदराबाद-1 आयुक्तालय के हैदराबाद- ए, बी, सी, डी और निजामबाद मण्डल से स्वीकृत सभी छूट/धन वापसी दावा की राश को बैंक द्वारा जारी करने के बजाय सीधे दावेदार/ निर्यातक के बैंक खाते में अदा करने की सुविधा की शुरुआत की जा रही है।

Consequent to sanction of rebate / refund claims by the competent authority, cheques are being issued and the same are sent by Registered Post or issued by hand to the authorized person. The present procedure entails of paper work and man power deployment by the claimants as authorized persons are required to visit the departmental offices for collection of rebate / refund cheques. There are also instances where cheques are returned due to incomplete address or change in address or some other clerical errors. All these lead to delay in realization of refund/rebate amounts by the claimants. Therefore, as a trade facilitation measure, the facility for payment of rebate / refund amount directly to assessee / exporter's bank account instead of by way of issue of cheque is being introduced for all refunds / rebates sanctioned from Hyderabad - A, B, C, D and Nizamabad Divisions of Hyderabad-I Commissionerate, Hyderabad.

For all pending claims, where refund / rebate orders have not been issued, the claimants shall provide the necessary authorization immediately. If the authorization is submitted (in original) with the fresh claims, a self attested copy of the authorization may be given.

- (iii) आयुक्तालय में छूट / धन वापसी स्वीकृत करने वाला प्राधिकारी जैसे उप / सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क, हैदराबाद- ए, बी, सी, डी और निजामाबाद मण्डल के प्रभारी, एक नियमितअंतराल पर विवरण, सॉफ्ट कॉपी ई-मेल के जरिये और हार्ड कॉपी उप / सहायक आयुक्त के हस्ताक्षर से छूट / धन वापसी की समेकित राशिकी एक चैक के साथ स्टेट बैंक ऑफ हैदराबाद, गन फौण्ट्री शाखा, हैदराबाद को भेजेंगे। निर्यातक से प्राप्त प्राधिकार पत्र की एक प्रति, संबंधित छूट / धन वापसी स्वीकृत करने वाला प्राधिकारी अपने पास रख लेगा।

The Rebate / Refund Sanctioning Authorities in the Commissionerate, viz., Assistant / Deputy Commissioners of Central Excise, in charge of Hyderabad – A, B, C, D and Nizamabad Divisions would forward a statement at regular intervals to the State Bank of Hyderabad, Gun Foundry Branch, Hyderabad, soft copy through e-mail and hard copy under the signature of the Assistant / Deputy Commissioner along with a cheque for the consolidated refund / rebate amount. A copy of the authorization letter from the exporter will be retained by the respective Divisional Offices.

- (iv) उप / सहायक आयुक्त द्वारा हस्ताक्षरित विवरण व छूट / धन वापसी की समेकित राशिके चैक की प्राप्ति पर बैंक, संबंधित दावेदार को, रिजर्व बैंक के निर्देशों के अनुसार लागू NEFT/RTGS की कटौती करने के बाद उनके खाते में NEFT/RTGS के माध्यम से अदायगी करेगा।

Upon receipt of the statement signed by the Assistant / Deputy Commissioner and the cheque for the consolidated refund / rebate amount, the bank would credit the rebate/ refund amount to the respective accounts of the claimants through NEFT/RTGS after deducting the applicable NEFT / RTGS charges as per RBI guidelines.

किसी प्रकार की असुविधा होने पर निर्धारित/ निर्यातक उनके क्षेत्र के क्षेत्राधिकार वाले मण्डल के सहायक/उप आयुक्त या हैदराबाद -1 आयुक्तालय के मुख्यालय के अपर आयुक्त (तक) से संपर्क कर सकते हैं।

In case of any difficulty, the assessee / exporters may contact their Jurisdictional Assistant/Deputy Commissioner of the Division or Additional Commissioner (Tech.), Headquarters Office, Hyderabad-I Commissionerate.

इस व्यापार सुविधा के सारांश को व्यापारियों, निर्यातकों, तथा दूसरे स्टैकहोल्डर्स के सदस्यों के ध्यान में लाया जाए।

The contents of this Trade Facility may be brought to the notice of all the members of trade, exporters and other stakeholders.

Encl: यथोपरि As above

Received on.....	18-5-12
Despatched on.....	18-5-12
Despatcher	

(एस. एन. साहा S.N.SAHA)
आयुक्त COMMISSIONER

Copy to:



FDV-1

केन्द्रीय उत्पाद सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX

हैदराबाद - II आयुक्तालय - एल बी स्टेडियम रोड :: बशीर बाघ
HYDERABAD II COMMISSIONERATE::L.B.STADIUM ROAD :: BASHEERBAGH
हैदराबाद - 500 004

Phone: 2323 1486 (Commr)
2323 1186 (ADC[CUS])
2323 5986 (ADC[ST])
2323 2390 (ADC [P&V])

HYDERABAD - 500 004

Fax : 2321 1086 (Commr.)
2321 1655 (Addl.Commr.)

C.NO.IV/16/12/2012 SYS HYD-II

11.05.2012

TRADE FACILITY No. 02/2012

Sub: Introduction of facility of payment of rebate / refund claims amount directly to Assessee / Exporters' Bank account - Regarding.

At present rebate / refund cheques are being issued and the same are sent by Registered Post or issued by hand to the authorized person. The present procedure entails a lot of paperwork and the authorized person is required to visit the office for collection of rebate / refund cheques. As a trade facilitation measure, a facility for payment of rebate / refund amount directly to assessee / exporter's bank account instead of by way of issue of cheque is being introduced for all refunds / rebates sanctioned from the Central Excise Divisions "E", "F", Maritime Commissionerate and Service Tax wings of Hyderabad II Commissionerate, Hyderabad.

- 2. The procedure under the new facility would be as under:
 - i) For all fresh claims filed after 15.05.2012, the claimants shall provide one time authorization in duplicate in the format...

- ii) Assistant / Deputy Commissioner in charge of Division "E" / "F" / Maritime Commissionerate / Service Tax would forward a statement regularly to the State Bank of Hyderabad, Gun foundry Branch, Hyderabad, a soft copy through email and a hard copy under signature of the Assistant / Deputy Commissioner along with a cheque for the consolidated refund / rebate amount. A copy of the authorization letter from the exporter will be retained by the Rebate / Rebate section.
- iv) Upon receipt of the statement signed by the Assistant / Deputy Commissioner and the cheque for the consolidated refund / rebate amount, the bank would make payment / credit the rebate / refund amount to the respective accounts of the claimants through NEFT / RTGS after deducting the applicable NEFT / RTGS charges as per RBI guidelines.
3. In case of any difficulty, the assessee / exporters may contact the Assistant / Deputy Commissioner of the Division / Service Tax / Maritime Commissionerate or Assistant Commissioner, Headquarters (Technical).
4. The contents of the Trade Facility may be brought to the notice of all the members of the trade, exporters and other stakeholders.

39

TCR

AUTHORISATION			
I.E.C. No		PAN No.	
M/s.		EXCISE REGISTRATION No. (For Manufacturer)	
Address			
Telephone No			
Email ID			
Claimant's Bank A/c. No			
Bank Name			
Bank Address			
11 Digit alphanumeric IFS Code			
<p>I declare that the above particulars are correct. I authorize payment of rebate amount for my / our rebate claims filed at the Office of the Maritime Commissioner, Hyderabad II Commissionerate, Hyderabad to my above mentioned Bank Account through NEFT / RTGS after deduction of applicable NEFT / RTGS charges as per RBI guidelines.</p>			
Name of the Representative / Signatory / Representative of the importer			
Signature:			