

OFFICE OF THE COMMISSIONER
OF CGST AND CENTRAL EXCISE
CENTRAL REVENUE BUILDINGS
B.B.KULAM
MADURAI - 625 002



E-mail:techmadurai2012@gmail.com
☎:0452-2644160

C.No. IV/16/03 /2017 - Tech

TRADE NOTICE NO.
17/2017 -GST

Dated: 22/08/2017

Sub: **GST - Board's Circulars No.33/2017 Customs dated 01.Q8.2017 and No.34/2017 Customs dated 09.08.2017** - Leviability of IGST on High Sea Sales of imported goods and point of collection thereof and Continuation of pre-GST rates of **Rebate of State Levies (RoSL)** for transition period of three months i.e., 01.07.2017 to 30.09.2017 for Export of Garments and Textile made up articles - Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Circulars relating to (1) IGST on High Sea Sales of imported goods and (ii) continuation of pre-GST rates of **Rebate of State Levies (RoSL)** for transition period of three months from 01.07.2017 to 30.09.2017 for Export of Garments and Textile made up articles. The gist of the contents is furnished hereunder.

Sl. No.	Circular No. & date	Subject
1)	No.33/2017- Customs dated 09.08.2017	IGST on High Sea Sales [1138] transactions of imported goods, whether one or multiple, shall be levied and collected only at the time of importation i.e, when the import declarations are filed for the customs clearance purposes for the first time. Further, the importer (last buyer in the chain) is required to furnish the entire chain of documents, such as Original Invoice, HSS contract, etc, to establish a link between the first contracted price of the goods and the last transaction.
2)	No.34/2017- Customs dated 09.08.2017	In continuation to Board's Circular No.28/2017-Customs dated 06.07.2017 communicating Ministry of Textiles (MoT)'s Notification No.14/26 /2016-IT dated 27.06.2017 regarding revised the rates for the RoSL Scheme effective from 01.07.2017, it is informed that as a transition measure , the.MOT has issued another Notification in F.No.12020/3/2016-IT(Pt.) dated 31.07.2017 to enable Exporters to claim RoSL for the period from 01.07.2017 to 30.09.2017 at the rates notified prior to introduction of GST and that the Notification No.14/26/2016-IT dated 27.06.2017 will come into effect from 01.10.2017. Consequently, the RoSL rates can be claimed by the exporter on the basis of the revised undertaking specified in this Board's Circular.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

3 The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

(V.PANDIRAJA)
JOINT COMMISSIONER

To:
As per mailing list I & II