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Corporate Laws and Intellectual Property Rights Consultants



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WEEKLY UPDATES

AUGUST 7TH, 2017-AUGUST 11TH, 2017

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SEBI UPDATES

CIRCULAR

CIR/IMD/FPIC/094/2017
August 09, 2017

To,

All Custodian of Securities

Dear Sir/ Madam,

Subject: Online Registration Mechanism for Custodian of Securities

1. Hon'ble Minister of Finance, Government of India, in his speech while presenting the Budget for FY 2017-18 on February 01, 2017, announced that the process of registration of financial market intermediaries will be made fully online by SEBI.

2. It has now been decided to operationalize SEBI Intermediary Portal (<https://siportal.sebi.gov.in>) for the applicants to submit the applications for registration as a Custodian of Securities under the provisions of SEBI (Custodian of Securities) Regulations, 1996 (hereinafter referred to as 'Custodian Regulations') online. Link for SEBI Intermediary Portal is also available on SEBI website - www.sebi.gov.in.

3. All applicants desirous of seeking registration as a Custodian of Securities are now required to submit their applications online only, through SEBI Intermediary Portal at <https://siportal.sebi.gov.in>. The Custodian of Securities seeking approval as Designated Depository Participant (DDP) in terms of Regulation 11 of SEBI (FPI) Regulations, 2014 shall also apply through this portal. The aforesaid online registration system for Custodians of Securities and approval as DDP has been made operational with immediate effect.

4. In case of any queries and clarifications with regard to the SEBI Intermediary Portal, intermediaries may contact SEBI portal helpline on 022-26449364 or may write at portalhelp@sebi.gov.in.

5. This circular is issued in exercise of powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.

6. A copy of this circular is available at the links "Legal → Circulars" on our website www.sebi.gov.in.

Yours faithfully,

ACHAL SINGH
Deputy General Manager
Tel No. -022-26449619
Email-achals@sebi.gov.in

CIRCULAR

SEBI/HO/MRD/DSA/CIR/P/2017/95

August 10, 2017

To,

**All recognised Stock Exchanges/ Clearing Corporations in International Financial Services Centre (IFSC)
All recognised Stock Exchanges/ Clearing Corporations
All Registered Intermediaries**

Dear Sir/Madam,

Sub: Securities and Exchange Board of India (International Financial Services Centers) Guidelines, 2015-Liquidity Enhancement Scheme.

1. SEBI vide circular CIR/MRD/DP/14/2014 dated April 23, 2014 permitted stock exchanges to introduce liquidity enhancement schemes in the equity derivatives and equity cash segments to enhance liquidity in illiquid securities.
2. Clause 5 of the SEBI circular dated April 23, 2014 prescribes that the incentives under liquidity enhancement schemes shall be transparent and measurable.
3. Based on the internal discussions and consultations held with the stakeholders and given the fact that the stock exchanges at GIFT IFSC are in a nascent stage and do not have access to net profits/free reserves, it has been decided to grant an exemption to stock exchanges at IFSC from complying with clause 5.1 and 5.2 of SEBI circular dated April 23, 2014 subject to the condition that the exchange would create a reserve specifically to meet Liquidity Enhancement Schemes (LES) incentives/expenses based on the normative study of the LES in the domestic market and such reserves would not be included in the net worth calculation.
4. Further, based on the aforesaid normative study, stock exchanges at IFSC shall furnish proposal for approval.
5. This circular is being issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992, to protect the interests of investors in securities and to promote the development of and to regulate the securities market.
6. Other contents of the SEBI Circular No: CIR/MRD/DP/14/2014 dated April 23, 2014 will remain operative.
7. This circular is available on SEBI website at www.sebi.gov.in.

Yours faithfully,

Bithin Mahanta
Deputy General Manager
Email: bithinm@sebi.gov.in

RBI UPDATES

RBI/2017-18/41

A .P. (DIR Series) Circular No. 3

August 10, 2017

To
All Authorised Dealer Category - I Banks

Madam / Sir,

Risk Management and Interbank Dealings- Reports to the Reserve Bank

Attention of Authorized Dealers Category - I (AD Category - I) banks is invited to the Foreign Exchange Management (Foreign Exchange Derivative Contracts) Regulations, 2000 dated May 3, 2000 (Notification No. FEMA. 25/RB-2000 dated May 3, 2000) and Master Directions on Risk Management and Inter-Bank Dealings dated July 5, 2016 as amended from time to time.

2. In terms of para (viii) under Part-E (Reports to the Reserve Bank) of the aforementioned master direction, the Head/Principal Office of AD Category-I banks are required to submit a statement in form BAL giving details of their holdings of all foreign currencies on fortnightly basis through Online Returns Filing System (ORFS) within seven calendar days from the close of the reporting period to which it relates. It has now been decided that w.e.f. August 16, 2017 (i.e. for the statement of first fortnight of August 2017) this statement may be submitted through the web portal at <https://bop.rbi.org.in> as per the format given in Annexure I (for annexure refer link https://rbidocs.rbi.org.in/rdocs/content/pdfs/REPORT10082017_1.pdf)

3. In terms of para (ii) under Part-E of the aforementioned master direction, Head/Principal Office of AD Cat-I banks are required to submit a monthly statement of Nostro/Vostro account balances. It has now been decided to discontinue this report.

4. The directions contained in this circular have been issued under Sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and is without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

(T Rabi Sankar)
Chief General Manager

RBI/2017-18/42
FMRD.DIRD.4/14.03.024/2017-18

August 10, 2017

To
All market participants

Dear Sir/Madam

Tri-Party Repo (Reserve Bank) Directions, 2017

Please refer to Paragraph 6 of the statement on Developmental and Regulatory Policies, Reserve Bank of India issued as part of the third Bi-monthly Monetary Policy Statement for 2017-18 dated August 2, 2017 regarding introduction of tri-party repos.

2. The draft tri-party directions were released for public comments on April 11, 2017. Based on the feedback, the Tri-Party Repo (Reserve Bank) Directions, 2017 have been finalised. The Directions are enclosed herewith.

Yours faithfully

(T. Rabi Sankar)
Chief General Manager

For enclosure refer link

https://rbidocs.rbi.org.in/rdocs/content/pdfs/TRD10082017_AN.pdf

RBI/2017-18/43
FMRD.DIRD.2/14.01.002/2017-18

August 10, 2017

To
All market participants

Dear Sir/Madam

Reserve Bank Commercial Paper Directions, 2017

Reserve Bank had issued draft directions on Commercial Paper for public comments on February 02, 2017. Taking into account the comments received, The Reserve Bank Commercial Paper Directions, 2017 have been finalised and enclosed herewith.

Yours faithfully

(T. Rabi Sankar)
Chief General Manager

For enclosure refer link:
<https://rbidocs.rbi.org.in/rdocs/content/pdfs/43CPD10082017.pdf>

4. Details of the manufacture, clearance and duty payable:

CETSH No.	Description of goods	Unit of quantity	Opening balance	Quantity manufactured	Quantity cleared	Closing Balance	Assessable Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Duty	Notification availed	Serial Number in Notification	Rate of duty (adv)	Rate of duty (Specific)	Duty payable	Provisional assessment number (if any)
(9)	(10)	(11)	(12)	(13)	(14)	(15)
CENVAT						
Other duties						

5. Details of duty paid on excisable goods:

Duty code	Credit Account (Rs)	Account Current (Rs)	Challan							BSR Code	Total duty paid (2+3)	
			No.	date								
(1)	(2)	(3)	(4A)	(4B)						(5)	(6)	
CENVAT												
Other duties												

6. Abstract of ACCOUNT-CURRENT (Cash payment):

Summary particulars	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/GAR-7 Challan payments made in the month (in aggregate)	
Total amount available	
Less: Utilization towards payment of duties on excisable goods during the month (vide. Details furnished under Column No. 3 in S.No. (5) of the Return	

Less: Utilization towards other payments made during the month (vide. Details furnished under S.No. (8) of the Return)	
Closing balance	

7. Details of CENVAT credit taken and utilized:

S.No.	Details of credit	CENVAT (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3(1) of the Customs Tariff Act, 1975 (Rs)	Additional duty of customs levied under section 3(5) of the Customs Tariff Act, 1975 (Rs)
	(1)	(2)	(3)	(4)	(5)	(6)
1	Opening					
2	Credit of excise duty taken on inputs on invoices issued by manufacturer					
3	Credit of excise duty taken on inputs on invoices					
4	Credit of CVD taken on imported inputs					
5	Total credit					
6	Credit utilised for payment of duty on excisable goods					
7	Credit utilized when inputs					

	subjected to duty of excise in post GST era are removed as such					
8	Credit utilised for payment of amount in terms of Rule 6 of CENVAT					
9	Credit utilised for other payment					
10	Closing balance					

8. Details of other payments made:

Payments	Amount paid (Rs)		Challan		BSR code	Source document	
	Account current	Credit account	No.	date		No.	date
(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5B)
Arrears of duty under rule 8							
Other arrears of duty							
Interest payment under rule 8							
Other interest payments							
Misc. payments							
Total							

9. Self-Assessment Memorandum:

a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.

b) During the month, total Rs. _____ was deposited vide TR6 Challans (copies enclosed).

c) During the month, invoices bearing S.No. _____ to _____ were issued.

(Name of the Assessee or Authorised signatory)

Place:

Date:

ACKNOWLEDGEMENT

Return of excisable goods and availment of CENVAT credit for the month of:

M	M	Y	Y	Y	Y
---	---	---	---	---	---

Date of Receipt:

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(Name and Signature of the Range Officer with Official Seal)

INSTRUCTIONS

1. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.

2. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

3. The term 'CENVAT' used at serial numbers 3, 6 and 8 refer to the Basic Excise Duty and the term 'Other duties' refers duties including -----etc.

4 In case the goods are cleared for export under Bond or Letter of undertaking, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.

5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 8-digit -----Number may be indicated without any decimal point.

7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	Cm	Metre(s)	M
Cubic centimetre(s)	Cm ³	Square metre(s)	M ²
Cubic metre(s)	M ³	Millimetre(s)	Mm
Gram(s)	G	Metric tonne	Mt
Kilogram	Kg	Number of pairs	Pa
Kilolitre	Kl	Quintal	Q
Litre(s)	L	Tonne(s)	T
Thousand in number	tu	Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (6) of Table at serial number 3, the assessable value means,

- a) where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
- b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
- c) in case of goods for which the tariff value is fixed, such tariff value;
- d) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
- e) in case of combination of ad valorem and specific duties, the transaction value under section 4 of the Act;
- f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

CENVAT	Duty of Excise leviable as per Fourth Schedule to Central Excise Act, 1944
NCCD	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended)
ADE on specified products	ADE on specified products as levied under Clause 85 of the Finance Bill, 2005

10. In Tables at serial numbers 3 and 6 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

11. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.

12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (12) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

13. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (13) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

14. The details of the challans for duty payment should be mentioned in Table at Sr.No. 6. In Table at S.No.9, separate challans should be used for pre-deposit of duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

15. In column (5) of Table at serial number 9, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date. Miscellaneous payment includes penalty, redemption fine, and pre-deposit.

16. In the Tables at serial numbers 6 and 9, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued

17. Additional information required to be given only by a large taxpayer defined under sub-rule (ea) of rule 2 of the Central Excise Rules, 2002, who has opted to operate as large taxpayer has been indicated with an asterix*.

(B) for quarterly return for production and removal of goods and other relevant particulars and CENVAT credit, by an assessee eligible to avail of the exemption under a notification based on the value of clearances in a financial year, the following form shall be used, namely:-

Form E.R.-3

Original/Duplicate

[See rule 12 of the Central Excise Rules, 2017 and rule 11(5) of CENVAT Credit Rules, 2017]

Other Duties										
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6. Abstract of ACCOUNT-CURRENT (Cash payment).-

Summary particulars	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/ GAR-7 Challan payments made in the month (in aggregate)	
Total amount available	
Less: Utilization towards Payment of duties on excisable goods during the month (vide. Details furnished under col.no.3 in Sl.No.(4) of the Return)	
Less Utilization towards Other Payments made during the month (vide. Details furnished under Sl.No.(7) of the Return)	
Closing balance	

7. Details of CENVAT credit taken and utilized:

S.No.	Details of credit	CENVAT (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3(1) of the Customs Tariff Act, 1975 (Rs)	Additional duty of customs levied under section 3(5) of the Customs Tariff Act, 1975 (Rs)
	(1)	(2)	(3)	(4)	(5)	(6)
1	Opening					
2	Credit of excise duty taken on inputs on invoices issued by manufacturer					
3	Credit of excise duty taken on inputs on invoices issued by 1 st or II nd stage dealer					

4	Credit of CVD taken on imported inputs					
5	Total credit					
6	Credit utilised for payment of duty on excisable goods					
7	Credit utilized when inputs subjected to duty of excise in post GST era are removed as such					
8	Credit utilised for payment of amount in terms of Rule 6 of CENVAT					
9	Credit utilised for other payment					
10	Closing balance					

8. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan						BSR Code	Source document.		
	Account current	Credit account	No.	Date						No.	Date	
(1)	(2A)	(2B)	(3A)	(3B)						(4)	(5A)	(5B)
Arrears of duty under rule 8												
Other arrears of duty												
Interest payment												

under rule 8												
Other interest payments												
Misc. Payments												
Total												

9. Self- assessment memorandum:

a) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.

b) During the month, total Rs. -----was deposited vide TR 6 Challans (copies enclosed).

c) During the month, invoices bearing S.No. ----- to S.No. -----were issued.

Date:

Place:

(Name and signature of Assessee or authorized signatory)

ACKNOWLEDGEMENT

	M	M	Y	Y	Y	Y	
Return of excisable goods and availment of CENVAT credit for the month of							

D D M M Y Y Y Y

Date of Receipt

Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.

2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.

3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

4. The term 'CENVAT' used at serial numbers 3, 4 and 6 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses etc

5. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.

6. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

7. 8-digit CETSH Number may be indicated without any decimal point.

8. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	M
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	G	Metric tonne	mt
Kilogram	Kg	Number of pairs	pa
Kilolitre	Kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

9. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

10. In column (6) of Table at serial number 3, the assessable value means,

a. where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);

b. where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;

c. in case of goods for which the tariff value is fixed, such tariff value;

d. in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;

e. in case of combination of ad valorem and specific duties, the transaction value under section 4 of the Act;

f. in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

NCCD - National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).

ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.

ADE on specified products- ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.

11. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

NCCD					
ADE					
ADE on specified products levied under clause 85 of Finance Bill, 2005					

12. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable may be left blank.

13. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (12) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

14. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (13) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

15. The details of the challans for duty payment should be mentioned in Table at Sr.No. 4. In Table at S.No.7, separate challans should be used for pre-deposit of duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

16. In column (5) of Table at serial number 7, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date. Miscellaneous payment includes penalty, redemption fine, and pre-deposit.

17. In the Tables at serial numbers 4 and 7, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

(C) This notification shall come into force from the date of publication in the Official Gazette.

F. No. 207/05/2014-CX.6

(Shankar Prasad Sarma)
Under Secretary to the Government of India



[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)

New Delhi, the 9th of August, 2017

NOTIFICATION
No. 24/2017 - Central Excise (N.T.)

G.S.R.____ (E). - In exercise of the powers conferred by sub-rule (3) of rule 23 of the Central Excise Rules, 2017, and sub-rule (5) of rule 11 of CENVAT Credit Rules, 2017 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 24/2008-C.E. (N.T.), dated the 23rd May, 2008 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 398 (E), dated the 23rd May, 2008, the Central Board of Excise and Customs hereby specifies the following Form of monthly return in respect of goods manufactured, goods cleared and receipt of inputs and capital goods, for the purposes of the said rules, namely :-

1. Monthly Return for hundred per cent export-oriented undertakings in respect of goods manufactured, goods cleared and receipt of inputs and capital goods.

Form E.R.-2

Original/Duplicate

										M	M		Y	Y	Y	Y
Return to be submitted by EOU/STP/EHTP/BTP unit for the month of :																
Central Excise Registration number:																
Letter of Permission number and date:																

2. GST Registration number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name of assessee:	the															
Address of the unit																

4. Details of manufacture and clearance of goods :

Sl. No.	Description of good	CETSH No.	Unit of Qty.	Opening Balance	Quantity Manufactured
(1)	(2)	(3)	(4)	(5)	(6)

Details of clearance						Closing Balance
Physical Exports		Deemed exports under Para 6.9 of FTP		DTA clearances		
Qty.	Value (Rs.)	Qty.	Value (Rs.)	Qty.	Value (Rs.)	
(7)	(8)	(9)	(10)	(11)	(12)	(13)

4 A. Details of clearances in DTA and deemed exports and duty payable:

Sl. No.	Para No. of FTP under which goods cleared into DTA	Description of Goods	CETSH No.	CTSH No.	Unit of Qty.	Quantity cleared	Value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

BCD on like imported goods							CVD equivalent to total duties leviable as duty of excise on like imported goods						
Tariff Rate	Customs Notification		C. Ex. (EOU) Notification		Effective Rate	BCD amount payable (Rs)	Tariff Rate	Custom Notification		C. Ex. (EOU) Notification		Effective Rate	CVD amount Payable (Rs.)
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

SAD (Rs.)	Other duties (Rs.)	Total CENVAT payable (Rs.)
(23)	(24)	(25)

4 B. Details of Physical Exports and export duty paid, if any:

Sl. No.	Description of goods	CTSH No.	Unit of Qty.	Quantity Exported	FOB value of exports	Export duty, if any paid	Cumulative FOB value of exports	Cumulative FOB value of exports up

					for the month (Rs.)			up to the month in the current financial year (Rs.)	the month for the block of 5 years (Rs.)
						Effective rate	Duty paid (Rs.)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

4 C. Details of Duty Paid:

Sl. No.	Duties	Credit Account (Rs.) [Paid through CENVAT Credit]	Credit Account (Rs.) [Paid through Cash/Bank]	Challan		BSR code	Total duty Paid (Rs.)
				No.	Date		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	CENVAT						
2.	Other duties						
3.	Export duties						

5. Abstract of Account - Current (Cash/ Bank payment):

Summary	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/ GAR-7 Challan payments made in the month (in aggregate)	
Total aLess: Utilization towards Payment of duties on goods cleared during the month [Vide Details furnished under column No. (3) of the Table at Sl. No. 4C of the Return]mount available	
Less Utilization towards Other Payments made during the month [Vide Details furnished under column No. (2A) of the Table at Sl. No. 9 of the Return]	
Closing balance	

6 A. Details of duty free indigenous Inputs received by the unit:

Sl. No.	Description of goods	CETSH No.	Unit of Qty.	Provisions under which inputs received		Opening Balance (Qty)	Receipt during the month		
				C. Ex Notification No.	Provision of FTP		Qty.	Value (Rs.)	Duty foregone (Rs.)
(1)	(2)	(3)	(4)	(5A)	(5B)	(6)	(7)	(8)	(9)
1.									
2.									
Others									

Consumption (Qty.)	Cleared as such into DTA		Inter unit transfer, if any		Wastage or Destroyed (Qty.)	Closing Balance (Qty.)
	Qty.	Value (Rs.)	Qty.	Value (Rs.)		
(10)	(11)	(12)	(13)	(14)	(15)	(16)

6 B. Details of duty free Imported Inputs received by the unit:

Sl. No.	Description of goods	CETSH No.	CTSH No.	Unit of Qty.	Provisions under which inputs received		Opening Balance	Receipt during the month		
					C. Ex Notification No.	Provision of FTP		Qty.	Value (Rs.)	Duty foregone (Rs.)
(1)	(2)	(3)	(4)	(5)	(6A)	(6B)	(7)	(8)	(9)	(10)

Consumption (Qty.)	Cleared as such into DTA		Inter unit transfer, if any		Wastage or Destroyed (Qty.)	Closing Balance (Qty.)
	Qty.	Value (Rs.)	Qty.	Value (Rs.)		
(11)	(12)	(13)	(14)	(15)	(16)	(17)

7. Details of duty free Capital goods received by the unit:

Particulars	Value (Rs.)	
	Import	Indigenous
Opening balance		
Received (including Inter unit transfer) during the month		
Cleared as such into DTA		
Cleared under Inter Unit transfer		
Destroyed		
Closing Balance		

8. Details of CENVAT credit taken and utilized:

S.No.	Details of credit	CENVAT (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3(1) of the Customs Tariff Act, 1975 (Rs)	Additional duty of customs levied under section 3(5) of the Customs Tariff Act, 1975 (Rs)
	(1)	(2)	(3)	(4)	(5)	(6)
1	Opening					
2	Credit of excise duty taken on inputs on invoices issued by manufacturer					
3	Credit of excise duty taken on inputs on invoices issued by 1st or IInd stage dealer					
4	Credit of CVD taken on imported inputs					
5	Total credit					
6	Credit utilised for					

	payment of duty on excisable goods					
7	Credit utilized when inputs subjected to duty of excise in post GST area are removed as such					
8	Credit utilised for payment of amount in terms of Rule 6 of CENVAT					
9	Credit utilised for other payment					
10	Closing balance					

9. Details of other payments made:

Sl. No.	Payments	Amount paid (Rs.)		Challan		BSR Code	Source document.	
		(2A)	(2B)	(3A)	(3B)		(5A)	(5B)
1.	Amount paid equal to duty foregone on the inputs used for the goods cleared into DTA which are exempted from customs duties [in terms of Proviso to Para 3 of notification No. 52/2003-Central Excise both dated 31.3.2003]							
2.	Amount paid equal to anti-dumping duty foregone on inputs cleared as such into DTA or inputs used in manufacture of goods cleared into DTA							
3.	Amount of duty paid on debonding of goods							
4.	Arrears of duty under rule 8 of Central Excise Rules, 2002							
5.	Other arrears of duty							
6.	Interest payments under rule 8 of Central Excise Rules, 2002							
7.	Other interest payments							
8.	Miscellaneous payments							
9.	Total							

10. Self- Assessment Memorandum:

a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.

b) During the month, total Rs. _____ was deposited vide TR-6 Challans (copies enclosed).

c) During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

(Name and Signature of the Assessee or Authorized signatory)

Place:

Date:

ACKNOWLEDGEMENT

E.R. 2-Return for the month of	M	M		Y	Y	Y	Y

	D	D		M	M		Y	Y	Y	Y
Date of receipt										

(Name and Signature of the Range Officer with Official Seal)

INSTRUCTIONS

1. Indicate the 15-digit PAN based central excise registration number against Sl. No. 1 and the name against Sl. No. 2 as appearing in the Registration Certificate issued by the Central Excise authorities. Letter of Permission number and date may be furnished in Sl. No. 1 as issued by the Development Commissioner.

2. In case more than one item is manufactured, additional rows may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilized month-wise, the respective tables may be replicated.

3. In column No. (6) of the Table at Sl. No. 3, the entire quantity of goods manufactured in the unit whether or not cleared on payment of duty, should be indicated.

3.1 In column No. (10) and (12) of the Table at Sl. No. 3, the value means:

a) where goods attract ad valorem rate of duty, the value as per proviso to section 3 (1) of Central Excise Act, 1944 (1 of 1944);

b) where goods attract specific rate of duty, the aggregate invoice value of the goods excluding all taxes;

c) in case of combination of ad valorem and specific duties, it is the value under proviso to section 3(1) of the Central Excise Act, 1944 (1 of 1944).

3.2 In column No. (8) of the Table at Sl. No. 3, the value means the value declared in ARE-1/ARE-2.

4. In the Table at Sl. No. 4A, -

(i) If a specified product attracts more than one rate of duty, then each of the rates should be mentioned separately.

(ii) If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

(iii) In column No. (7), the details of clearances of goods should be specified separately in accordance with provisions of the Foreign Trade Policy under which such clearances are made. The clearances of goods, which are not similar, cleared under the same provision of the Foreign Trade Policy, should also be specified separately. Further, the details of clearance in the table would also include clearance in DTA which are counted for fulfillment of NFE.

For example: If a product is cleared under Para 6.8 (a) and Para 6.8 (h) of FTP, then the details of clearance must be separately mentioned. If the product A and product B are cleared under Para 6.8 (a) of FTP, such clearances are to be separately mentioned.

(iv) In column No. (14) and (21), the effective rate is the final duty rate calculated in the manner provided under Central Excise notification applicable to goods produced or manufactured in an EOU/EHTP/STP unit and brought to any other place in India.

(v) Where the duty rate is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

5. In case the goods are cleared for export under Bond or Letter of undertaking, the details of clearance may be mentioned separately in the Table at Sl. No. 4B.

6. 8-digit CETSH and CTSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear indicate relevant abbreviations as given below:

Quantities	Abbreviations	Quantities	Abbreviations
Centimeter(s)	cm	Meter(s)	
Cubic	cm ³	Square meter(s)	m ²
centimeter(s)		Millimeter(s)	Mm
Cubic meter(s)	m ³	Metric tonne	Mt
		Number of pairs	pa
Gram(s)	G	Quintal	q
Kilogram	kg	Tonne(s)	t
		Thousand in number	tu
Kilolitre	Kl	Number	u
Liter(s)	l		

8. In the Table at Sl. No. 6A and 6B, the details of each major indigenous/imported input which independently accounts for 10% or more of the total value of raw materials consumed should be given separately and all other inputs should be given together in category "others".

9. In the Table at Sl. No. 7, original value at the time of import / procurement has to be indicated against particular capital goods whether cleared or destroyed.

10. The details of the challans for duty payment should be mentioned in Table at Sl. No. 4C. Separate challans used for pre-deposit of duty for the purpose of appellate remedy and for other type of payments shall be mentioned in the Table at Sl. No. 9.

11. In column No. (5) of the Table at Sl. No. 9, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest. For other miscellaneous payments, mention the source document number and date. Miscellaneous payments include penalty, redemption fine and Pre-deposit.

12. In the Table at Sl. No. 4C and 9, the BSR codes of the Bank branch should be indicated.

13. The 5 years block period shall be reckoned from the date of commencement of production of the Unit as specified under Para 6.5 read with Para 6.6 (a) of the FTP.

14. The abbreviations and expressions used in this form are as below:

BCD- Duty of Customs leviable as per First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

CVD- Additional duty equal to Excise Duty leviable under sub section (1) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975).

SAD- Additional duty of Customs leviable under sub section (5) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975).

CENVAT- Duty of Excise leviable as per the proviso of section 3 (1) of the Central Excise Act, 1944.

NCCD - National Calamity Contingent Duty

ADE- Additional Duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.

ADE on specified products- Additional Duty of Excise on specified products as levied under Section 85 of the Finance Act, 2005.

DTA - Domestic Tariff Area means area within India except Special Economic Zone, export oriented unit

(EOU), Software Technology Parks (STP) unit and Electronic Hardware Technology Parks (EHTP) unit and Bio-Technology Park (BTP) unit.

FTP- Foreign Trade Policy issued under the Foreign Trade (Development and Regulation) Act, 1992 (No. 22 of 1992).

Qty. - Quantity.

C.Ex. - Central Excise.

15. In the Tables at Sl. No. 4A and 4C, the „Other duties“ paid/payable, as applicable, may be mentioned as per the following:

Other Duties	Rate of duty	Notification No.	Duty payable
NCCD			
ADE			
ADE on specified products			
Any other duty			
Total			

2. This notification shall come into force from the date of publication in the Official Gazette.

F. No. 207/05/2014-CX.6

(Shankar Prasad Sarma)
Under Secretary to the Government of India

F.No.390/Review/49/2017-JC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Judicial & Review Cell)

New Delhi, Dated 08.08.2017

OFFICE ORDER NO. 15/2017

Subject: Constitution of Review Committee of Pr. Chief Commissioner or Chief Commissioners/ Pr.Commissioners or Commissioner- Reg.

Please refer to Office Order No. 133/2017 dated 01.08.2017 issued from F.No. A 220/22011/12/2017-AD.II whereby the Board has issued a pre-approved chain of nomination of first link officer at the level of Chief Commissioners.

2. In exercise of the powers conferred under Section 35B (1B) (i) of the Central Excise Act, 1944 Section 129A (1B) (i) of the Customs Act, 1962 and Section 86(1)(1A) of the Finance Act, 1994 and with the approval of competent authority, it is hereby ordered that the first nominated link officer would function as the member of the Committee for the purpose of review of Orders in Original passed by Pr. Commissioners or Commissioners in the case wherein a Pr. Chief Commissioner or Chief Commissioner, who is a member of the Review Committee proceeds on leave, transfer or is absent for any other reason. Where the first Link nominated link officer happens to be a member of the Review Committee constituted by the Board, the second nominated link officer would function as the member of the Review Committee.

3. Similarly, in case a Pr. Commissioner or Commissioner proceeds on leave or transfer, or is absent for any other reason, the Pr. Commissioner or Commissioner being assigned the administrative charge of the Commissionerate would function as member of the Committee for the purpose of review of orders passed by Commissioner (Appeals). In case the Pr. Chief Commissioner or Chief Commissioner cannot assign the charge to another Commissioner within the Zone, such cases may be referred to the Board for nomination of another Pr. Commissioner or Commissioner as member of the Review Committee.

4. Henceforth, only such cases need to be referred to the Board for nomination of Pr. Chief Commissioner or Chief Commissioner as member of the Committee where, for any reason, the Review Committee cannot be constituted by the First nominated link officer and the second nominated link officer. Similarly, for the purpose of constitution of Review Committee of Commissioners, only such cases need to be referred to the Board where the Pr. Chief Commissioner or Chief Commissioner is not able to assign to another Pr. Commissioner or Commissioner within his Zone or the Pr. Commissioner or Commissioner being assigned the administrative charge of the Commissionerate falling vacant also happens to be member of the Committee.

5. All such proposals shall be accompanied with a suggestion for the purpose of re constitution of Review Committee.

-sd-
(Rohit Singhal)
Director (Judicial Cell)

CUSTOM UPDATES

Circular No. - 34/2017-Custom

F.No.609/63/2017-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs
Drawback Division

Dated 9thAugust, 2017

To

Principal Chief Commissioners/Principal Directors General,
Chief Commissioners/Directors General
Principal Commissioners/Commissioners

Madam/Sir,

Subject - 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.

Attention is drawn to Ministry's Circular Nos. 43/2016-Customs dated 31.08.2016, 08/2017-Customs dated 20.03.2017 and 28/2017-Customs dated 06.07.2017 regarding implementation of Ministry of Textiles (MoT) scheme for rebate of state levies (RoSL) for export of garments and textile made-up articles.

2. In this regard, it is to bring to our notice that MoT has issued Notification No. 12020/3/2016-IT (Pt.) dated 31.07.2017 restoring the pre-GST RoSL rates that were revised downwards w.e.f. 01.07.2017. This has been made effective for a transition period of three months i.e. 01.07.2017 to 30.09.2017. The notification may be downloaded from website egazette.nic.in and pursued. These RoSL rates can be claimed on the basis of revised undertaking to be provided by exporter in terms of aforesaid Notification.

3. For all exports with let export order dates on or after 01.07.2017 for which RoSL is claimed, exporter has to submit the undertaking in the revised format that has been suitably included in the EDI shipping bill w.e.f. 05.08.2017. Considering that exports have already been made in period 01.07.2017 to 04.08.2017, for which the revised undertaking is not possible to be furnished electronically along with the shipping bills already filed, exporters need to submit an undertaking to the Customs in the manual format annexed to this Circular. This could be a single undertaking covering export products in the various shipping bills of the exporter. The revised undertaking shall be irrespective of declaration/undertaking, if any, given earlier.

4. In terms of discussions held in MoT, Export promotion Councils shall assist exporters to file such undertaking. The officer sanctioning the RoSL should ensure that the amount is paid upon such undertaking being submitted by an exporter. The exporters may also be suitably advised by the customs to file their undertaking at the earliest for this period.

5. It may be noted that the rates of RoSL as notified by MoT shall be applied by EDI system at the time of scroll generation for RoSL. Thus irrespective of the RoSL amount appearing in Shipping Bills, exporters will be eligible for RoSL amount as per rates notified by MoT. No separate claim is required to be filed by the exporter.

6. Suitable public notice and Standing order should be issued for guidance of the trade and officers. Any difficulty faced should be intimated to the Board.

Yours faithfully

(Dipin Singla)
OSD (Drawback)
Tel. 23341480

Annexure

Undertaking for claiming Rebate of State levies rate w.e.f. 01.07.2017 to 30.09.2017

I/We, Ms., IEC No. and address hereby give an undertaking that in respect of export products covered under Shipping Bill Nos. dated..... on which Rebate of State levies (RoSL) rate is claimed, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies and State Goods and Services tax and/or Integrated Goods and Service tax under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature, date and seal of exporter

GST UPDATES

[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. 18/2017 - Central Tax

New Delhi, 08th August, 2017

G.S.R.(E).— In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details as specified in sub-section (1) of section 37 of the said Act for the month as specified in column (2) of the Table below, within the period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

SL. No.	Month	Time period for filing of details of outward supplies in FORM GSTR-1
(1)	(2)	(3)
1	July, 2017	1 st to 5 th September, 2017.
2	August, 2017	16 th to 20 th September, 2017.

2. This notification shall come into force with effect from the 8th day of August, 2017.

[F. No.349 /74 /2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[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. 19/2017 - Central Tax

New Delhi, 08th August, 2017

G.S.R.(E).— In exercise of the powers conferred by the first proviso to sub-section (2) of section 38 read with section 168 of the Central Goods and Services Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details specified in sub-section (2) of section 38 of the said Act for the month as specified in column (2) of the Table below, within the period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

SL. No.	Month	Time period for filing of details of inward supplies in FORM GSTR-2
(1)	(2)	(3)
1	July, 2017	6 th to 10 th September, 2017
2	August, 2017	21 st to 25 th September, 2017.

2. This notification shall come into force with effect from the 8th day of August, 2017.

[F. No.349 /74 /2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[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. 20/2017 - Central Tax

New Delhi, 08th August, 2017

G.S.R.(E).—In exercise of the powers conferred by the sub-section (6) of section 39 read with section 168 of the Central Goods and Services Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return under sub-section (1) of section 39 of the said Act for the month as specified in column (2) of the Table below, within the period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial. No.	Month	Time period for filing of details in FORM GSTR-3
(1)	(2)	(3)
1	July, 2017	11 th to 15 th September, 2017
2	August, 2017	26 th to 30 th September, 2017.

2. This notification shall come into force with effect from the 8th day of August, 2017.

[F. No.349 /74 /2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[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. 21/2017 - Central Tax

New Delhi, 08th August, 2017

G.S.R.(E).— In exercise of the powers conferred by sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, read with section 168 of the Central Goods and Services Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal before the dates as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial. No.	Month	Time period for filing of details in FORM GSTR-3
(1)	(2)	(3)
1	July, 2017	20 th August, 2017
2	August, 2017	20 th September, 2017.

2. This notification shall come into force with effect from the 8th day of August, 2017.

[F. No.349 /74 /2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

DGFT UPDATES

To be Published in the Gazette of India Extraordinary Part-II, Section-3, Sub -Section (ii)

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No.19/2015-2020
New Delhi, Dated: 05August, 2017

Subject: Amendment in import policy of Pigeon Peas (Cajanus Cajan)/Toor Dal under Chapter 7 of the ITC (HS) 2017 Schedule -I (Import Policy).

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act 1992 read with paragraph 1.02 and 2.01 of the Foreign Trade Policy,2015-2020, as amended from time to time, the Central Government hereby amends the import policy of items of Chapter 7 of the ITC (HS) 2017, Schedule-I (Import Policy) as under

Exim Code	Item Description	Existing Policy	Existing policy condition	Revised Import policy	Revised Policy Condition
0713 60 00	Pigeon Peas(Cajanus cajan)/Toor Dal	Free	-	Restricted	Subject to Policy Condition 2 of this Chapter
0713 90	Other				
0713 90 10	Split	Free	-	Free except Pigeon Peas (Cajanus cajan)/Toor Dal which is Restricted	Import of Pigeon Peas is subject to Policy Condition 2 of this Chapter
0713 90 90	Other	free	-	Free except Pigeon Peas (Cajanus cajan)/Toor Dal which is Restricted	Import of Pigeon Peas is subject to Policy Condition 2 of this Chapter

Policy Condition 2: Import shall be subject to an annual (fiscal year) quota of 2 lakh MT as per procedure to be notified. This restriction will not apply to Government's import commitments under any bilateral/regional Agreement/MOU

2. Effect of this Notification: Import policy of Pigeon Peas (Cajanus cajan)/Toor Dal under EXIM Codes:0713 60 00, 0713 90 10 and 0713 90 90 is revised from 'free' to 'restricted'.

(Alok Vardhan Chaturvedi)
Director General of Foreign Trade
E-mail:dgft@nic.in



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