



प्रधान आयुक्त, केंद्रीय कर & केंद्रीय उत्पाद शुल्क कार्यालय, मुम्बई-1
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE,
MUMBAI CENTRAL COMMISSIONERATE
नवीन केंद्रीय उत्पाद शुल्क भवन, 115, महर्षि करे मार्ग,
NEW CENTRAL EXCISE BUILDING, 115, MAHARSHI KARVE ROAD,
चर्चगेट स्टेशन के सामने, मुम्बई 400020
OPP. CHURCHGATE STATION, MUMBAI 400 020

TRADE NOTICE NO. 1 / 2017 DATED : 30th June, 2017

Sub.: Taxpayer Service Centre –reg.

The Trade is hereby informed that consequent upon the creation of GST Commissionerate of Mumbai Central, as already informed to the Trade vide Trade Notices Nos. 01/2017-Central Tax and No. 02/2017 both dated 21.06.2017, a "Taxpayer Service Centre" has been formed at the Office of the Principal Commissioner, Central Tax, Mumbai Central, New Central Excise Building, 115, Maharshi Karve Road, Opp. Churchgate Station, Mumbai-400 020.

2. The "Taxpayer Service Centre" is envisaged as a single window system in the Commissionerate for accepting/handling all the tax payers' queries, complaints, grievances etc.

3. The "Taxpayer Service Centre" will be located at the first floor at the above mentioned office address and manned by the following officers, until further orders:

- (i) Shri Vishal Choudhary, Deputy Commissioner, Central Tax, Mumbai Central.
Contact No. 9167305550
- (ii) Shri. D.S. Barsinghe, Superintendent (Technical), Central Tax, Mumbai Central (Senior Tax Facilitator) **Office Telephone No. 022-22002591**
- (iii) Shri Kundan Kumar Singh, Inspector (Technical), Central Tax, Mumbai Central. (Tax Facilitator) **Office Telephone No. 022-22002591**
- (iv) Shri Anuj, Inspector (Technical), Central Tax, Mumbai Central.
(Tax Facilitator) **Office Telephone No. 022-22002591**

4. The "Taxpayer Service Centre" will ensure speedy compliance of the queries/complaints/grievances of the tax payers and proper acknowledgement will be given to the queries/complaints/grievances with date & seal.

5. All the Trade Associations are requested to bring the contents of the above instructions to the notice of their member manufacturers in particular and the trade in general.

(K. C. GUPTA)
PRINCIPAL COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE
MUMBAI CENTRAL

F.No.V(30)Misc/T-15/M-I/2017/1942
Mumbai, the 30th June, 2017 to 2052

Copy to :-

- 1) The Chief Commissioner of Central Tax & Central Excise, Mumbai.
- 2) All Deputy/ Assistant Commissioners of Divisions, Section Heads, P.R.O (for Notice Board), Computer Section (for uploading on the Commissionerate's website), Central Tax & Central Excise, Mumbai Central.
- 3) The Senior P.S. to the Principal Commissioner of Central Tax & Central Excise, Mumbai Central Commissionerate
- 4) Trade Associations (As per Mailing list)




प्रधान आयुक्त, केंद्रीय कर & केंद्रीय उत्पाद शुल्क कार्यालय, मुम्बई-1
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX & CENTAL EXCISE,
MUMBAI CENTRAL COMMISSIONERATE
नवीन केंद्रीय उत्पाद शुल्क भवन, 115, महर्षि कर्वे मार्ग,
NEW CENTRAL EXCISE BUILDING, 115, MAHARSHI KARVE ROAD,
चर्चगेट स्टेशन के सामने, मुम्बई 400020
OPP. CHURCHGATE STATION, MUMBAI 400 020

TRADE NOTICE NO. 2 / 2017 DATED : 30 June, 2017

Sub.: Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Service Tax Act, 2017 or the rules made thereunder –Reg.

Enclosed herewith is a copy of Board's Circular No.1/1/2017, issued under F.No.349/75/2017-GST dated 26.06.2017 by the Commissioner (GST), Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi on the above subject which is self-explanatory in nature.

All the Trade Associations are requested to bring the contents of the above Circular to the notice of their member of Goods and Services provider in particular and the trade in general.


(K. C. GUPTA)
PRINCIPAL COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE
MUMBAI CENTRAL

Encl:-As above.

F.No.V(30)Misc/T-15/M-I/2017 / 2053
Mumbai, the 30 June, 2017 / 2162

Copy to :-

- 2) The Chief Commissioner of Central Tax & Central Excise, Mumbai.
- 2) All Deputy/ Assistant Commissioners of Divisions, Section Heads, P.R.O (for Notice Board), Computer Section (for uploading on the Commissionerate's website), Central Tax & Central Excise, Mumbai Central.
- 5) The Senior P.S. to the Principal Commissioner of Central Tax & Central Excise, Mumbai Central Commissionerate
- 6) Trade Associations (As per Mailing list)

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Circular No.1/1/2017

**F. No. 349/75/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

New Delhi, Dated the 26th June, 2017

To,

The Principal Chief Commissioner/Chief Commissioners/ Principal
Commissioner/ Commissioner of Central Tax (All) / Director General of Systems

Madam/Sir,

**Subject: Proper officer for provisions relating to Registration and
Composition levy under the Central Goods and Services Tax Act, 2017 or the
rules made thereunder – Reg.**

In exercise of the powers conferred by Clause (91) of section 2 of the
Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as
the Act) read with Section 20 of the Integrated Goods and Services Tax Act (13 of
2017) and subject to sub-section (2) of section 5 of the said Act, the Board, hereby
assigns the officers mentioned in Column (2) of the Table below, the functions as
the proper officers in relation to the various sections of the of the said Act or the
rules made thereunder mentioned in the corresponding entry in Column (3) of the
said Table:-

Table

Serial Number	Designation of the Officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made
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		thereunder
(1)	(2)	(3)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-Section (5) of Sec 10 ii. Proviso to Sub-Section of Section 27 iii. Section 30 iv. Rule 6 v. Rule 23 vi. Rule 25
2.	Superintendent of Central Tax	i. Sub-section (8) of Section 25 ii. Section 28 iii. Section 29 iv. Rule 9 v. Rule 10 vi. Rule 12 vii. Rule 16 viii. Rule 17 ix. Rule 19 x. Rule 22 xi. Rule 24

2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

3. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

-sd

(Upender Gupta
Commissioner (GST



प्रधान आयुक्त, केंद्रीय कर & केंद्रीय उत्पाद शुल्क कार्यालय, मुम्बई
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE,
MUMBAI CENTRAL COMMISSIONERATE
नवीन केंद्रीय उत्पाद शुल्क भवन, 115, महर्षि कर्वे मार्ग,
NEW CENTRAL EXCISE BUILDING, 115, MAHARSHI KARVE ROAD,
चर्चगेट स्टेशन के सामने, मुम्बई 400020
OPP. CHURCHGATE STATION, MUMBAI 400 020

TRADE NOTICE NO. 3 / 2017 DATED : 5 July, 2017

Sub.: Issue related to furnishing of Bond/Letter of Undertaking for Export –Reg.

Enclosed herewith is a copy of Board's Circular No.2/2/2017-GST, issued under F.No.349/82/2017-GST dated 04.07.2017 by the Commissioner (GST), Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi on the above subject which is self-explanatory in nature.

All the Trade Associations are requested to bring the contents of the above Circular to the notice of their member of Goods and Services provider in particular and the trade in general.

(K. C. GUPTA)
PRINCIPAL COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE
MUMBAI CENTRAL

Encl:-As above.

F.No.V(30)Misc/T-15/Mum.Cen/2017/2167
Mumbai, the 5 July, 2017

2277

Copy to :-

- 1) The Chief Commissioner of Central Tax & Central Excise, Mumbai.
- 2) All Deputy/ Assistant Commissioners of Divisions, Section Heads, P.R.O (for Notice Board), Computer Section (for uploading on the Commissionerate's website), Central Tax & Central Excise, Mumbai Central.
- 3) The Senior P.S. to the Principal Commissioner of Central Tax & Central Excise, Mumbai Central Commissionerate
- 4) Trade Associations (As per Mailing list)

**F. No. 349/82/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, Dated the 4th July, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

Madam/Sir,

Subject: Issues related to furnishing of Bond/ Letter of Undertaking for Exports-Reg.

Various communications have been received from the field formations and exporters on the issue of difficulties being faced while supplying the goods or services for export without payment of integrated tax and filing the FORM GST RFD -11 on the common portal (www.gst.gov.in), because of which exports are being held up.

2. Whereas, as per rule 96A of the Central Goods and Services Tax Rules, 2017, any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking. This bond or Letter of Undertaking is required to be furnished in FORM GST RFD-11 on the common portal. Further, Circular No. 26/2017- Customs dated 1st July, 2017 has clarified that the procedure as prescribed under rule 96A of the said rules requires to be followed for the export of goods from 1st July, 2017.

3. Another issue being raised by various stakeholders is that the Bond/Letter of Undertaking is required to be given through the proper officer which is to be furnished to the jurisdictional Commissioner as per sub-rule (1) of rule 96A of the said rules. Taking cognizance of the fact that a large number of such Bonds/Letter of Undertakings would be required to be filed by the registered exporters who would be located at a distance from the office of the jurisdictional Commissioner, it is understood that the furnishing of such bonds/undertakings before the jurisdictional Commissioner may cause hardship to the exporters.

4. Thus, in exercise of the powers conferred by sub-section (3) of section 5 of the CGST Act, 2017, it is hereby stated that the acceptance of the Bond/Letter of Undertaking required to be furnished by the exporter under rule 96A of the said rules shall be done by the jurisdictional Deputy/Assistant Commissioner.

5. Further, in exercise of the powers conferred by section 168 of the said Act, for the purpose of uniformity in the implementation of the said Act, the Bond/Letter of Undertaking required to be furnished under rule 96A of the said rules may be furnished manually to the jurisdictional Deputy/Assistant Commissioner in the format specified in FORM RFD-11 till the module for furnishing of FORM RFD-11 is available on the common portal. The exporters may download the FORM GST RFD-11 from the website of the Central Board of Excise and Customs (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner.

6. The above specified provisions shall be applicable to all applications which have been filed on or after 1st July, 2017. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sd/-
(Upender Gupta)
Commissioner (GST)



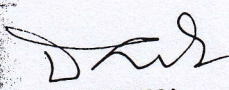
प्रधान आयुक्त, केंद्रीय कर & केंद्रीय उत्पाद शुल्क कार्यालय, मुम्बई
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX & CENTAL EXCISE,
MUMBAI CENTRAL COMMISSIONERATE
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चर्चगेट स्टेशन के सामने, मुम्बई 400020
OPP. CHURCHGATE STATION, MUMBAI 400 020

TRADE NOTICE NO. 4 / 2017 DATED : 6th July, 2017

Sub.: Proper officer relating to provisions other than Registration and Composition under Central Goods and Services Tax Act, 2017-Reg.

Enclosed herewith is a copy of Board's Circular No.3/3/2017-GST, issued under F.No.349/75/2017-GST dated 05.07.2017 by the Commissioner (GST), Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi on the above subject which is self-explanatory in nature.

All the Trade Associations are requested to bring the contents of the above Circular to the notice of their member of Goods and Services provider in particular and the trade in general.


(K. C. GUPTA)
PRINCIPAL COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE
MUMBAI CENTRAL

Encl:-As above.

F.No.V(30)Misc/T-15/Mum.Cen/2017 / 2278
Mumbai, the 6th July, 2017

Copy to :-

- 1) The Chief Commissioner of Central Tax & Central Excise, Mumbai.
- 2) All Deputy/ Assistant Commissioners of Divisions, Section Heads, P.R.O (for Notice Board), Computer Section (for uploading on the Commissionerate's website), Central Tax & Central Excise, Mumbai Central.
- 3) The Senior P.S. to the Principal Commissioner of Central Tax & Central Excise, Mumbai Central Commissionerate
- 4) Trade Associations (As per Mailing list)

F. No. 349/75/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

New Delhi, Dated the 5th July, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)/ Director General of Systems

Madam/Sir,

Subject: Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017-Reg.

In exercise of the powers conferred by clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with Section 20 of the Integrated Goods and Services Tax Act (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the Central Goods and Services Tax Act, 2017 or the rules made thereunder given in the corresponding entry in Column (3) of the said Table:-

Table

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Principal Commissioner/ Commissioner of Central Tax	i. Sub-section (7) of Section 67 ii. Proviso to Section 78
2.	Additional or Joint Commissioner of Central Tax	i. Sub-sections (1), (2), (5) and (9) of Section 67 ii. Sub-section (1) and (2) of Section 71 iii. Proviso to section 81 iv. Proviso to sub-section (6) of Section 129 v. Sub-rules (1),(2),(3) and (4) of Rule

3. Deputy or Assistant Commissioner of Central Tax	vi.	139 Sub-rule (2) of Rule 140
	i.	Sub-sections (5), (6), (7) and (10) of Section 54
	ii.	Sub-sections (1), (2) and (3) of Section 60
	iii.	Section 63
	iv.	Sub-section (1) of Section 64
	v.	Sub-section (6) of Section 65
	vi.	Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74
	vii.	Sub-sections (2), (3), (6) and (8) of Section 76
	viii.	Sub-section (1) of Section 79
	ix.	Section 123
	x.	Section 127
	xi.	Sub-section (3) of Section 129
	xii.	Sub-sections (6) and (7) of Section 130
	xiii.	Sub-section (1) of Section 142
	xiv.	Sub-rule (2) of Rule 82
	xv.	Sub-rule (4) of Rule 86
	xvi.	Explanation to Rule 86
	xvii.	Sub-rule (11) of Rule 87
	xviii.	Explanation 2 to Rule 87
	xix.	Sub-rules (2) and (3) of Rule 90
	xx.	Sub-rules (2) and (3) of Rule 91
	xxi.	Sub-rules (1), (2), (3), (4) and (5) of Rule 92
	xxii.	Explanation to Rule 93
	xxiii.	Rule 94
	xxiv.	Sub-rule (6) of Rule 96
	xxv.	Sub-rule (2) of Rule 97
	xxvi.	Sub-rule (2), (3), (4), (5) and (7) of Rule 98
	xxvii.	Sub-rule (2) of Rule 100
	xxviii.	Sub-rules (2), (3), (4) and (5) of Rule 101
	xxix.	Rule 143
	xxx.	Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144
	xxxi.	Sub-rules (1) and (2) of Rule 145
	xxxii.	Rule 146
	xxxiii.	Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147
	xxxiv.	Sub-rules (1), (2) and (3) of Rule 151
	xxxv.	Rule 152
	xxxvi.	Rule 153
	xxxvii.	Rule 155

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4. Superintendent of Central Tax	xxxviii.	Rule 156
	i.	Sub-section (6) of Section 35
	ii.	Sub-sections (1) and (3) of Section 61
	iii.	Sub-section (1) of Section 62
	iv.	Sub-section (7) of Section 65
	v.	Sub-section (6) of Section 66
	vi.	Sub-section (11) of Section 67
	vii.	Sub-section (1) of Section 70
	viii.	Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73
	ix.	Sub-rule (6) of Rule 56
	x.	Sub-rules (1), (2) and (3) of Rule 99
	xi.	Sub-rule (1) of Rule 132
	xii.	Sub-rule (1), (2), (3) and (7) of Rule 142
5. Inspector of Central Tax	xiii.	Rule 150
	i.	Sub-section (3) of Section 68
	ii.	Sub-rule (17) of Rule 56
	iii.	Sub-rule (5) of Rule 58

that suitable trade notices may be issued to publicize the contents of