

नजीब शाह
अध्यक्ष
Najib Shah
Chairman



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय / राजस्व विभाग
MINISTRY OF FINANCE/ DEPARTMENT OF REVENUE
केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF EXCISE & CUSTOMS

D.O. Chairman/CBEC/27/2016

3rd March 2016

Dear Colleague,

I would like to invite your attention to the DO F No. 334/8/2016-TRU dated 29th February, 2016 of the Joint Secretary (TRU-I) regarding changes in Customs and Central Excise duty rates and law and procedure made as part of this year's Budget.

2. In particular, to the changes made in excise duty rates for precious metal jewellery and readymade garments and made up articles of textiles and instructions issued by the JS (TRU-I) relating to facilitating compliance to these new levies.

3. In this context, I would like to highlight that in the era of self assessment, our main role is to facilitate trade and industry. That being so, I would like to emphasize the following, particularly in the context of changes in excise duty rates for precious metal jewellery and readymade garments/made up articles of textiles:

- i. Registration/Centralized Registration once applied for shall be granted within two working days, as per the simplified registration procedure prescribed under Notification No. 35/2001-CE [NT].
- ii. Further, there should be no post registration verification of the registered premises. Relevant Notification No. 35/2001-CE [NT] has been suitably amended in this regard
- iii. Aforesaid instructions also provide that no stock declaration will be required to be made to the jurisdictional central excise authorities by jewellery manufacturers. To further allay any possible apprehensions of the industry, I would request you to ensure that the officers of the department do not visit the premises of these assesses for any routine purposes, like stock verification, verification of records, etc.
- iv. Officers should continue to facilitate export consignments of these goods, and ensure that under no circumstances the same are held up or delayed on account of the new levy.

- v. As per the Rule 12AA of the Central Excise Rules, 2002, jeweller who gets his jewellery manufactured from any other person [like artisans etc.], will have to follow the procedures [such as taking registrations, paying duty and filing returns] and pay duty. In such cases, the levy will **not** be on the job worker [like artisans etc.]

For further details you may refer to the aforesaid letter of JS (TRU- I).

3. Need less to say there should be **no** deviation from the instructions above.

With best wishes

Yours sincerely,


(Najib Shah)

To:

- a) Principal Chief Commissioners / Chief Commissioners/Principal Commissioners of Central Excise (All),
b) Principal Chief Commissioners / Chief Commissioners /Principal Commissioner of Central Excise and Service Tax (All).