



एयर सीमा शुल्क प्रधान आयुक्त का कार्यालय,  
केन्द्रीय राजस्व भवन, कवीस रोड, बेंगलुरु - 560 001  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
CITY CUSTOMS COMMISSIONERATE, P.B No. 5400, C.R.BUILDING,  
QUEEN'S ROAD, BENGALURU – 560 001

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C.NO. VIII/09/16/2017 City Cus Tech

Date: 06.07.2017

**STANDING ORDER No.01/2017**

Sub: Customs – Procedure to be followed with regard to Customs Functions hitherto performed by erstwhile Central Excise Formations, consequent to roll out of GST– Reg

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GST has been implemented with effect from 1.7.2017. All the necessary legislative amendments, Notifications, Rules and Regulations for effective implementation of GST including those relating to Customs have been put in place by the Board. Officers have also been trained in matters relating to GST to ensure smooth transition to GST. In spite of these, certain operational difficulties in implementation may be faced by the Trade to comply with the requirements of changes brought out in the wake of GST which is a new legislation. In view of the above, the following instructions are issued to the officers working in Field Formations under Bangalore City Customs in order to ensure smooth transition into GST regime.

**Import:**

- (i) ICES has been updated and is effectively connected with GSTN and hence upon filing of Bills of Entry by the importers/Customs Brokers, EDI System normally takes care of the duty structure, benefit of exemptions claimed, calculation of cesses and duties. Officers are required to verify the self-assessment and requirements as per CCR/OGD instructions in the normal way as was being done in pre-GST regime.
- (ii) In respect of EOU Bills of Entry, Procurement Certificates issued by Central Excise Officers (Now Central GST Officers) to be accepted till the Customs takes over the work. Board has clarified this position vide Circular No. 25/2017 dated 30.6.2017.
- (iii) Similarly, for other exemptions which hitherto required production of certificates issued by Central Excise Officers (Now Central GST Officers) are also to be continued to be accepted till such time the work is taken over by Customs, as clarified vide Circular No. 25/2017 dated 30.06.2017.
- (iv) In respect of Factory Stuffed containers in the LOFSP procedure notified vide Public Notice No.21/2016 dated 21.06.2016, will continue till 01.09.2017 as clarified vide Circular No.26/2017 dated 30.06.2017.


**Export:**

- (i) Exports are Zero rated supplies in GST regime. Hence IGST is exempted. Exporters have the option to either export under LUT/Bond or to pay IGST on export and claim the refund. In GST sufficient checks are built-in to ensure that refund on zero rated supply is granted only upon verification of export of goods and payment of IGST.

Hence in the transition period, no export consignments should be stopped/delayed for production of LUT or proof of IGST payment. Export consignments should be cleared based on declarations in SBs in this regard. The contents of Circular No. 2/2/2017-GST dated 04.07.2017 may be kept in mind.

- (ii) Regarding exports involving claim of composite rate of Drawback under AIR, the Exporters are required to submit declaration and certificates in terms of Clause 12A under Notes and conditions in the Drawback Schedule notified under Notification No. 131/2016-Cus-NT dated 31.10.2016 as amended by Notification No. 59/2017-Cus NT dated 29.06.2017. The same may be ensured at the time of Export. However, no such declaration/certificate is required in cases where the exporter claims only Customs portion of AIR.
- (iii) Similarly in respect of Exports under claim of Section 74, a certificate duly signed by the Central/State/UT GST officer, having jurisdiction over the exporter is obtained, to the effect that no credit of integrated tax /compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.

The above instructions are to be followed strictly and in case of any difficulty faced in implementation of the instructions, the same shall be immediately brought to the notice of the undersigned.

  
पराग चकोर बोरकर (PARAG CHAKOR BORKAR)  
आयुक्त /COMMISSIONER

Copy to:

1. The Chief Commissioner of Customs, Bengaluru Zone, for information.
2. The Joint Commissioner of Customs, ICD, Bengaluru.
3. The Deputy Commissioner of Customs, PAD, Bengaluru
4. Notice Board
5. Bengaluru Customs Website