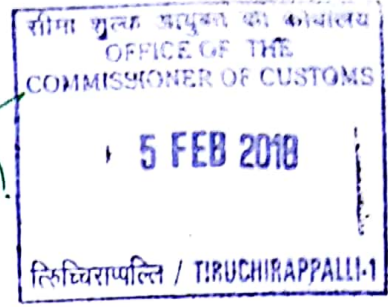


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भारत सरकार  
GOVERNMENT OF INDIA  
वित्त मंत्रालय, राजस्व विभाग  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
सीमा शुल्क आयुक्त कार्यालय)निवारक(  
OFFICE OF THE COMMISSIONER OF CUSTOMS(PREVENTIVE)  
नं 1, विल्लियम्स रोड620001-ल्लितिरुच्चिराप्प ,कन्टोनमेंट ,  
NO.1 WILLIAMS ROAD, CANTONMENT, TIRUCHIRAPPALLI- 620 001  
Tel: / Fax: 0431-2418819 :: E-mail: cuspoltry@gmail.com  
C.No.VIII/09/03/2017-Cus Pol PF I Date: 01 .02.2018

**Clarification to**

**Public Notice No. 01 /2018 dt. 11.01.2018**

Sub : Jurisdiction of reorganized field formations in Customs  
(Preventive) Zone, Trichy – Certain Clarifications – Regarding.

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Kind attention of the Importers, Exporters, Customs Brokers, Custodians, Trade and other stakeholders is invited to the Public Notice No.01/2018 dated 11.01.2018 issued by this office on the above subject.

2. As regards the execution of LUT or Bond for export, a doubt has been expressed by the Trade as to who is the proper authority to accept the LUT or Bond. In this regard it is noticed that Rule 96A of CGST Rules, provides for export of goods without payment of IGST on execution of LUT or Bond. Further, para 2 (l) of Circular No. 8/8/2017-GST dated 04.10.2017 issued by GST Policy Wing of CBEC, inter-alia states that

**“Jurisdictional officer:** In exercise of the powers conferred by sub-section (3) of section 5 of the CGST Act, it is hereby stated that the LUT/Bond shall be accepted by the **jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place of**

*business of the exporter. The exporter is at liberty to furnish the LUT/bond before either the Central Tax Authority or the State Tax Authority till the administrative mechanism for assigning of taxpayers to the respective authority is implemented*"

3. In view of the above, it is clarified that the LUT/Bond for the purpose of export of goods without payment of duty (i.e. IGST) has to be executed before Jurisdictional GST Authorities only.

4. As per Para 4 of Public Notice, the various customs works, which were hitherto handled by the GST formations, were ordered to be handled by the officers of Customs (Preventive) Commissionerate, Trichy. Accordingly the following amendments are carried out in respect of jurisdiction of the formations mentioned at Sl. No. 2 and 6 of the Public Notice No.01/2018 dt. 11.01.2018

5. **Assigning of Central Excise formation work to various Customs Divisions** The table in para 4 of the Public Notice is clarified as below.

Sl. No.	Name of the Central Excise Formation	Customs Work to be transferred to
1	Puducherry Central Excise & GST Commissionerate (Except Mahe, Yanam, and Karaikal Area)	Assistant Commissioner Customs Division, Cuddalore 60, Mohan Singh Street, Cuddalore 607003 Ph. No. 04142-227498/227124/237821 Fax: 238498 E-mail: <a href="mailto:cusdncud@gmail.com">cusdncud@gmail.com</a>
2	Trichy Central Excise & GST Commissionerate except Cuddalore Division, Thanjavur II Range, Kumbakonam Range, Tiruvarur Range of Thanjavur Division.	Assistant Commissioner, Customs Division, Trichy B-Wing, IIIrd Floor, No.1 Williams Road, Cantonment, Tiruchirapalli 620 001 Ph. 0431-2461904, 2410550 Fax: 2411961 E-mail: <a href="mailto:cusdvntrry@gmail.com">cusdvntrry@gmail.com</a>
3	Cuddalore Division of Trichy Central Excise & GST Commissionerate	Assistant Commissioner Customs Division, Cuddalore 60, Mohan Singh Street, Cuddalore 607003 Ph. No. 04142-227498/227124/237821 Fax: 238498 E-mail: <a href="mailto:cusdncud@gmail.com">cusdncud@gmail.com</a>

4	Karaikal Division of Puducherry GST & Central Excise Commissionerate and Thanjavur II Range, Kumbakonam Range, Tiruvarur Range of Trichy Central Excise & GST Commissionerate.	Assistant Commissioner, Customs Division, Nagapattinam. No.4, First Line Beach Road, Nagapattinam 611001. Ph.04365-242791 Fax:04365-242716, 242271 E-mail: <a href="mailto:accustomsnagai@yahoo.in">accustomsnagai@yahoo.in</a>
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This issues with the approval of the Chief Commissioner of Customs (Preventive), Trichy.

  
 (ASHOK)  
 4/4 COMMISSIONER

Copy submitted to:

1. The Chief Commissioner of Customs (Preventive), Trichy.
2. The Principal Chief Commissioner of GST, Chennai.

Copy to:

1. The Commissioner of Central Excise & GST, Chennai Outer.
2. The Commissioner of Central Excise & GST, Coimbatore.
3. The Commissioner of Central Excise & GST, Madurai.
4. The Commissioner of Central Excise & GST, Puducherry.
5. The Commissioner of Central Excise & GST, Salem.
6. The Commissioner of Central Excise & GST, Tirunelveli.
7. The Commissioner of Central Excise & GST, Trichy.
8. ✓ As per mailing list /EDI Section to upload in departmental website.