



वित्तमंत्रालय/ Ministry of Finance
राजस्वविभाग / Department of Revenue
सीमाशुल्कआयुक्तकार्यालय / Office of the Commissioner of Customs
कस्टमहाउसनयीहारबरएस्टेट / Custom House, New Harbour Estate
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C. No. VIII/48/03/2020-Cus.Pol

Date: 26.06.2023

PUBLIC NOTICE No. 20/2023

Subject: Implementation of Customs Notification No. 02/2023- Compensation Cess (Rate) dated 31.03.2023 amending Notification 01/2017 Compensation Cess (Rate) dated 28.06.2017 in System- reg.

Kind attention is invited to Notification No. 02/2023- Compensation Cess (Rate) dated 31.03.2023, wherein Compensation Cess has been levied as a percentage of Retail Sale Price (RSP) per unit.

2. Provisional assessment may be carried out for import of Concerned commodities (covered under Customs notification 02/2023-Compensation Cess (Rate), dated 31.03.2023) pending the decision of GST Council. It is further clarified that where it is not mandatory required under the Legal Metrology Act, 2009 or the rules made thereunder or any other law to declare the RSP on the package, the RSP for the purpose of levy of compensation cess shall be determined for the purpose of provisional assessment, on the basis of self-declaration by the importer. The self-declaration by the importer shall take due account of the RSP at which identical or similar imported goods are sold in India.

3. Necessary changes have been made in the system for filing declarations for the subject notification and calculation of compensation cess. The following declarations will be required in the bill of entry under the Single Window table. Whenever this notification is claimed in the bill of entry under duty table (BE-DUTY), the following declaration will be required in the single window table of the BE under that item:

INFO_TYPE: GST


INFO_QFR: CCESS

INFO_CD: RSP

INFO_MSR: Retail Sale Price of an item

INFO_TXT: No. of units (in numbers)

4. The system will calculate the GST compensation cess as-
Compensation cess = rate(entered in the directory) * info_msr (retail sale price of an item) * info_txt(no. of units)
5. Necessary checks have been put in System so that the BE will be assessed as provisional. PD Bond will also be required by the System.
6. Traders facing any difficulties or issues may email to icegatehelpdesk@icegate.gov.in.


(K.V.V.G DIWAKAR)

COMMISSIONER OF CUSTOMS

To

Notice Board,
EDI Section, Custom House, Tuticorin for uploading in the website.

Copy submitted to: The Chief Commissioner of Customs (Preventive), Trichy.