



भारत सरकार/Government of India

प्रधान आयुक्त का कार्यालय /Office of the Principal Commissioner  
केन्द्रीय उत्पाद शुल्क एवं सेवा कर / Central Excise & Service Tax, Patna  
एनेक्सी भवन, केन्द्रीय राजस्व भवन, बीरचंद पटेल पथ, पटना  
C. R (Annexe) Building, Bir Chand Patel Marg, Patna-800001.

**Trade Notice: 07 /2016-17**

**Date: 10 /08/2016**

व्यापार, उद्योग एवं सम्बंधित प्रतिष्ठान का ध्यान वित्त मंत्रालय, राजस्व विभाग, केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, नई दिल्ली द्वारा निम्न विषय पर दिनांक 28.06.2016 संचिका सं० 201/04/2016-CX.6 से जारी किए गए परिपत्र सं० 1032/20/2016-CX दिनांक 28.06.2016 की ओर आकर्षित किया जाता है।

Attention of the trade is invited to Circular No. 1032/20/2016-CX Dated 28.06.2016 issued vide F. No. 201/04/2016-CX.6 by Government of India, Ministry of Finance, Department of Revenue, CBEC, New Delhi regarding common registration and return for First Stage Dealer and Importer.

परिपत्र की विषयवस्तु नीचे दी गई है:-

The contents of the aforesaid circular are reproduced below:-

**Sub:** Common registration and return for First Stage Dealer and Importer.

Attention is invited to Notification No. 30/2016-C.Ex(NT) dated 28.06.2016 by which it has been provided that an assessee who is registered as a First Stage Dealer shall be exempted from taking registration as an importer and vice-versa.

2.1 An assessee who conducts business both as an importer and a First stage Dealer may take only one registration as he has been exempted from the requirement of taking a second registration. It may be noted that the facility is optional and any assessee needing separate registration for his own business purposes, may so register.

2.2 Such assessee who conducts business both as a First stage Dealer and an importer, henceforth shall also have the option of filing a single quarterly return giving details of transactions as a first stage dealer and an importer, one after the other in the same table of the return, viz., all transactions as first stage dealer



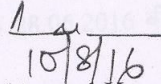
during the return period shall be followed by all transactions as an importer during the same return period.

3. केन्द्रीय उत्पाद शुल्क एवं सेवाकर आयुक्तालय, पटना, के क्षेत्राधिकार में आनेवाले सभी व्यापार समितियों/वाणिज्य मंडलों/आर.ए.सी. के सदस्यों (संगठित एवं लघु उद्योग), से अनुरोध है की इस व्यापार सूचना के विषयवस्तु की ओर अपने घटक सदस्यों और अन्य सभी सम्बंधित का ध्यान आकृष्ट करें।

(Issued in File C. No. IV(39)38/Tech/CCE/PAT/14/Pt-I)

Encl: Notification No. 30/2016-CE (NT)

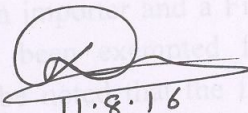
Dated 28.06.2016

  
10/8/16  
(Anand Kumar)  
Joint Commissioner

To  
As per Mailing List .

C. No. IV(39)38/Tech/CCE/PAT/14/Pt-I 1206-34 Date: 11/08/2016  
Copy forwarded for information & needful:-

01. The Commissioner, Central Excise & Service Tax, Ranchi-I/II/Jamshedpur/Dhanbad/Audit Patna
02. The Joint Commissioner (CCO), Central Excise & Service Tax, Ranchi Zone, Patna
03. The Deputy/Assistant Commissioner, Central Excise & Service Tax Division-Patna-I / Patna-II / Service-Tax Patna / Muzaffarpur / Gaya / Bhagalpur for necessary action please.
04. P.S to the Principal Commissioner, Central Excise & Service Tax, Patna
05. The Superintendent(Systems), Central Excise, Patna. It is also requested to place the T.N on the Commissionerate website.
06. Notice Board
07. Guard file.

  
11.8.16  
Superintendent (Technical)  
Central Excise & Service Tax, Patna