

Circular No. 1032/20/2016-CX

F.NO.201/04/2016-CX-6
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE & CUSTOMS

New Delhi, dated the 28th June, 2016

To,

Principal Chief Commissioner/Chief Commissioner of Central Excise, Customs and Service Tax (All)
Principal Commissioner of Central Excise, Customs and Service Tax (holding charge of Chief Commissioner) (All)
Web Master, CBEC

Madam/Sir,

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

Attention is invited to Notifications No. 30/2016-C.E.NT dated 28th June, 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. Difficulty experienced, if any, in implementing the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,

(Shankar Prasad Sarma)
Under Secretary (CX-6)