



**TRADE NOTICE NO. 53 / 2017 Dated: 1-11-2017**

Sub:- Central Excise- Export under Bond and under claim for rebate under Rule 18 & 19 of Central Excise Rules, 2002 read with Section 142 (3) & 142 (4) of CGST Act, 2017- Designation of Maritime Commissioner Visakhapatnam Commissionerate-Regarding.

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Attention of the Trade & Industry is invited to CBEC Circular No. 706/22/2003-CX dated 08.04.2013 and Notifications No. 79/2003-Central Excise (N.T.) and 80/2003 Central Excise (N.T.) dated 29.10.2003 amending Notification No. 40/2001 – CE(N.T) & 42/2001-CE(N.T) both dated 26.06.2001.

2. Consequent upon implementation of GST and the reorganization of the Commissionerate and formations thereunder, in the interest of Trade Facilitation, there is a need to designate a “**Maritime Commissioner**” to deal with rebate claims filed by Manufacturers/ Merchant Exporters under Rule 18 of Central Excise Rules, 2002 in respect of exports on or before 30.06.2017. Therefore, in terms of Section 174 read with Section 142 (3) & 142 (4) of CGST Act, 2017 and in term of the para-3 of the Board Circular dated 29.10.2003, the undersigned has designated the **Assistant Commissioner of Central Tax, Central CGST Division, Visakhapatnam**, whose office is located at: Opposite V-Max theatre, Suryabagh, Visakhapatnam-530020 as “**Maritime Commissioner**” for the purpose of processing and granting the rebate claims filed by the Manufacturers/Merchant Exporters under Rule 18 of Central Excise Rules, 2002. This facility is in addition to the prevalent procedure of filing rebate claims with the Jurisdictional Deputy/Assistant Commissioner of Central Excise having jurisdiction over factory from where goods are cleared for Export. **This Trade Facilitation measure is for the limited purpose of disposing of rebate claims filed by the Manufacturers/Merchant Exporters where the exports were effected on or before 30.06.2017.**

3. The contents of this Trade Notice may be brought to the notice of all concerned.

  
(बि हरेराम B.HARERAM)

प्रधान आयुक्त Principal Commissioner

(Issued from file C.No.V/30/46/2017-Tech)

To  
The Trade (as per the Distribution List)