



केन्द्रीय उत्पाद शुल्क एवं सेवाकर का आयुक्त का कार्यालय  
**Office of the Commissioner of Central Excise & Service Tax**  
काकीनाडा (विशाखपट्टणम-II) आयुक्तालय Kakinada (Visakhapatnam-II) Commissionerate  
उत्पाद शुल्क भवन/ Central Excise Building, पत्तन क्षेत्र/ Port Area,  
विशाखपट्टणम - 530 035/ Visakhapatnam - 530 035.

**E.mail.ctechhqs.cxkkd-ap@gov.in**

**Tel.Phone No.0891-2521301**

**TRADE NOTICE NO. 07/2017**

**Dated: 26.04.2017**

Attention of the Trade & Industry is invited to the following Central Excise & Service Tax Notifications issued by Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Govt. of India (*available at [www.cbec.gov.in](http://www.cbec.gov.in)*).

2.1 Notification Nos. 10/2017-Central Excise(N.T.)

S.No.	Notification No.	Description
1	10/2017-CE(N.T) dated. 13-04-2017	Seeks to amend CENVAT credit Rules, 2004 to allow the importer of the goods to take Cenvat credit on basis of the challan of payment of service tax by the said importer on the services provided by a foreign shipping line to a foreign charterer w.r.t. goods destined for India.

2.2 Notification Nos. 8-9/2017 & 14-16/2017-Service Tax

Sl. No.	Notification No.	Description
1.	08/2017-Service Tax dt. 20-02- 2017	Services by the operators of Common Effluent Treatment Plant by way of treatment of effluent from the 1st of July 2012 to 31st of March 2015
2.	09/2017-Service Tax dt. 28-02- 2017	Service Tax payable by way of admission to a museum
3.	14/2017-Service Tax dt. 13-04- 2017	Seeks to amend Point of Taxation Rules, 2011 with effect from 22nd January, 2017 so as to provide the point of taxation of services provided by a foreign shipping line to foreign charterer w.r.t. goods destined for India as the date of bill of lading of goods in the vessel at the port of export.
4.	15/2017-Service Tax dt. 13-04- 2017	Seeks to amend notification No. 30/2012-ST dated 20.06.2012 so as to specify the importer as defined under clause (26) of section 2 of the Customs Act, 1962 (52 of 1962) of goods as the person liable for paying service tax in case of services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of such goods by a vessel from a place outside India up to the customs station of clearance in India.
5.	16/2017-Service Tax dt. 13-04- 2017	Seeks to amend Service Tax Rules, 1994 so as to, (i) Specify the importer as defined under clause (26) of section 2 of the Customs Act, 1962 (52 of 1962) of goods as the person liable for paying service tax in case of services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of such goods by a vessel from a place outside India up to the customs station of clearance in India. (ii) Provide an alternate mechanism for calculating and paying service tax, Swachh Bharat Cess and Krishi kalyan Cess.

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

  
(बि हरेराम B.HARERAM)  
आयुक्त Commissioner

(Issued from file C.No. IV/16/01/2017-ST)

To:

1. As per Mailing list (Trade).

Copy to:

1. The Additional Commissioner, Central Excise, Customs & Service Tax, Kakinada Commissionerate, Visakhapatnam
2. The JDCs/JAC's (Division-IV-CE/Kakinada-CE/Rajahmundry/Gajuwaka-ST/Kakinada-ST)
3. The DC/ACs/Sections in Hqrs. Office, Kakinada Commissionerate, Visakhapatnam,
4. The Superintendent of Central Excise & Service Tax (Computer/ACES Section) for uploading on the Commissionerate Website.