



सीमा शुल्क आयुक्त कार्यालय:
OFFICE OF THE COMMISSIONER OF CUSTOMS:
अंतर्देशीय कन्टेनर डिपो: तुगलकाबाद: नई दिल्ली-११००२०:
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C.N. VIII/ICD/TKD/Tech/Public Notice/41/2012/ Dated: - .09.12

PUBLIC NOTICE NO. 28 /2012

Subject: - Changes in ICES 1.5 to enable importer declare state and VAT/ CST/ Sale Tax registration number to avail benefit of notification No. 21/2012_cus dated 17.03.2012 (as amended)-Reg.

Attention of all stake holders is invited to notification no 21/2012-Cus dated 17.03.2012 as amended vide Notification No 29/2012-Cus dated 30.05.2012 and 32/2012-Cus dated 08.05.2012. First proviso of said notification provides that the importer shall declare state of destination i.e. the state where the goods are intended to be taken immediately after importation whether for sales or for distribution on stock transfer basis and the VAT / Central Sales Tax / Sales Tax registration number of said state. This condition is applicable to Sl. Nos. 2, 46, 70, 87, and 98 of the said notification w.e.f. 01.06.2012.

2. ICES 1.5 has been suitably modified to enable the importer to indicate the state codes in respect of all states of destination as defined in terms of Notification No. 21/2012-Cus dated 17.03.2012 as amended and applicable commercial tax registration number i.e. VAT/ Central Sales Tax/ Sales Tax Number. These details are to be indicated at Bill of Entry level and not required at item level. An illustrative example is as below:

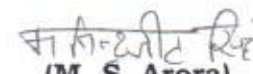
	State Code	Type of Tax	Registration No.
For Punjab	30	VAT	ABCD 123456YZ
For Delhi	29	VAT	XYZ12345ABCD
	29	CST	ABCD345679XY
For Haryana	34	Sales tax	XYZA123456BC

State codes would be same as being used earlier in ICES 1.5.

3. It is further clarified that in case any bill of entry has exempted items moving to different states of destination under different types of taxes, then state codes of all the relevant states along with commercial tax particulars need to be declared.

4. Importers are advised to keep relevant particulars ready for imports under said notification.

5. Any difficulties experienced in this regard may be brought to the notice of undersigned immediately.


(M. S. Arora) 11-01-2011
Commissioner

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