



भारत सरकार Government of India  
वित्त मंत्रालय, राजस्व विभाग Ministry of Finance, Department of Revenue  
मुख्य आयुक्त का कार्यालय Office of the Chief Commissioner  
केन्द्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क Goods & Services Tax & Customs  
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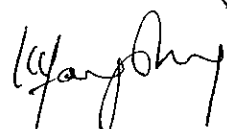
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**Public Notice No. 2/2017**  
**Dated Shillong the 6<sup>th</sup> December, 2017**

**Subject: Re-organization of Customs formations in North Eastern Region – reg.**

Attention of all concerned is drawn to Notification No. 82/2017-Customs (NT) dated 24.08.2017 and related notifications, that the CBEC had taken a decision to separate the Customs & Excise functions. This was done among other reasons to converge all customs functions under one roof. The changes warranted certain staff re-allocations to make these new formations functional and effective w.e.f. 1<sup>st</sup> January, 2018.

2. In this regard, the re-organization would also involve re-assigning the Customs functions that are presently being performed by the officers of Central Excise. The indicative list of such functions is enclosed **as per the Annexure**. Further, safe and proper transfer of files should be monitored at the level of the Commissioner. Keeping in view the government's emphasis on the expeditious clearance of EXIM cargo and ease of doing business, it is imperative that both the CGST (erstwhile Central Excise and Service Tax) and Customs formations work in co ordinate manner to ensure seamless and smooth transition without any disruption.

  
(W.L. Hangshing)  
Chief Commissioner

Dated:

**06 DEC 2017**

C.No.VIII(48)8/MISC/CUS/CCO/SH/2017/9896-07  
Copy for information to:

1. The Commissioner, Central Goods and Services Tax Commissionerate, Shillong/ Guwahati/ Dibrugarh/ Imphal/ Aizawl/ Agartala/ Itanagar/ Dimapur.
2. The Commissioner, Customs (Preventive), NER, Shillong with a request to bring this Public Notice to the notice of all stake holders in the jurisdiction.
3. The Superintendent, Computer Cell, CCO, Shillong to upload the contents of this Public Notice to the Chief Commissionerate website.
4. The Hindi Translator, CGST Hqrs, Shillong to get issued Hindi version of this Public Notice.
5. Guard File.

  
(B Bhattacharjee)  
Assistant Commissioner

ANNEXURE

List of Customs functions presently being handled by the Central Excise officers:

- i. Customs functions at the international airport: At many international airports such as Madurai, Coimbatore, Tirupati, Nagpur etc., Customs functions are managed by central excise formations.
- ii. Inland Container Depot: Presently, there are many ICDs functioning under the central excise formations such as ICD at Meerut, Moradabad, Indore, Dadri, Loni.
- iii. Customs functions at SEZ: Excise officials from excise formations do the Customs related work in SEZ formations.
- iv. Factory stuffing of containers for export and acceptance of bond/LUT.
- v. Duty free imports by EOU/EIITP/STP units, issuance of re-warehousing certificate, bond to bond transfer, collection of duty of Customs in case of disposal of CG/ goods as such by the unit. Execution of B-17 bond (common bond for excise and Customs), demand of duty of Customs in case of default in NFE, non accountal of goods etc, collection of cost recovery charges, MOT etc. (Notification no 52/2003-Cus dated 31.03.2003).
- vi. Duty free imports/ inports at concessional rate of duty subject to end-use condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 - Notificationno32/2016-Customs (N.T.) dated 01.03.2016, Execution of bond, monitoring of utilization and demand of Customs duty in case of default.
- vii. Licensing of Private/Public/Special Customs Bonded Warehouses under Chapter IX of the Customs Act, 1962, Manufacture and other Operations in Warehouse Regulations 1966, Cost Recovery Charges, MOT fee.
- viii. Installation certificate for goods imported under EPCG scheme;
- ix. Recovery of dues under section 142 of the Customs Act, 1962
- x. Adjudication of offences and demand of Customs duty in respect of SEZs by the Central Excise Officers having jurisdiction over the SEZ.
- xi. Brand rate fixation of Customs duties in case of export of goods- section 75 of the Customs Act 1962.
- xii. The assessment of imported/export goods and clearance of the goods at certain ports, ICDs/LCSSs etc. away from major ports.
- xiii. Customs preventive operations at places other than major ports.