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GOVERNMENT OF INDIA

MINISTRY OF FINANCE : DEPARTMENT OF REVENUE OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE TAMILNADU & PUDUCHERRY

No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/10/2018-PCCO

Date: 19 -02-2018

GST TRADE NOTICE NO.007/2018

Sub: GST - CUSTOMS RELATED WORK - Change in jurisdictional authority to handle work relating to Customs - Amendment to GST Trade Notice No.003/2018 dated 01.02.2018 - Communication thereof - Reg.

Please refer to this office GST Trade Notice No.003/2018 dated 01.02.2018 communicating the details of jurisdiction of reorganized **Customs formations with effect from 15.01.2018** which will be handling the customs work in respect of taxpayers registered under the jurisdiction of Principal Chief Commissioner of GST & Central Excise, Tamil Nadu and Puducherry.

- 2. In this regard, it is informed that certain changes in the jurisdictional authorities have been communicated by the Commissioner of Customs (Preventive), Tiruchirappalli vide clarification dated 01.02.2018 to Public Notice No.01/2018 dated 11.01.2018, in respect of taxpayers registered under Puducherry and Tiruchirappalli GST & Central Excise Commissionerates [copy enclosed]. Accordingly, the amendments have been carried out and a revised annexure for this zone, incorporating the changes is enclosed for ease of reference.
- 3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assessees falling under their respective jurisdiction.
- 4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

5. Difficulties, if any faced in the implementation of the reorganized customs structure as furnished in the Annexure to this Trade Notice may please be brought to the notice of the undersigned, along with suggestions.

Encl: As above

[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- The Principal Commissioner / Commissioner of GST and Central Excise,
 Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli/ Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
- iii. Zonal RAC Members [By e-mail]

Copy to

- 1. The Chief Commissioner of Customs, Chennai Customs Zone
- 2. The Chief Commissioner of Customs [Preventive] Zone, Tiruchirappalli
- 3. The Chief Commissioner of Customs [Preventive] Zone, Thiruvananthapuram
- 4. The Chief Commissioner of Customs [Preventive] Zone, Vishakapatnam
- 5. The Commissioner of Customs, Chennai-IV Commissionerate, Custom House, Chennai
- 6. The Commissioner of Customs [Preventive], Tiruchirappalli
- 7. The Commissioner of Customs [Preventive], Cochin
- 8. The Commissioner of Customs [Preventive], Vijayawada
- 9. The Commissioner of Customs [Appeals-II], Customs House, Chennai

Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]

Annexure to Trade Notice No.007/2018 dated 19.02.2018 issued by the Principal Chief Commissioner of GST & Central Excise, Tamilnadu & Puducherry

Amendment to GST Trade Notice No.03/2018 dated 01.02.2018 - Jurisdiction of reorganised Customs Formations which will henceforth handle Customs related work in the jurisdiction of GST & Central Excise Commissionerates in Chennal Zone with effect from 15.01.2018

ω	2 1	Ξ	SI. No.
Chennai Outer	Chennai North Chennai South	[2]	GST & Central Excise Commissionerate in Chennai GST Zone
Part of Chennai Outer as detailed below: [I] Part of Tambaram Division (Tambaram Taluk only) [III] Part of Poonamallee Division (Poonamallee Taluk only) [IIII] Part of Gummidipoondi Division (Gummidipoondi Taluk only) and [Iv] Part of Ponneri Division (Poonamallee Taluk & Ambattur Taluk only)	The entire jurisdiction of Chennai North The entire area jurisdiction of Chennai South, excluding St. Thomas Mount Cantonment Board	[3]	Areas of GST Commissionerate which will be henceforth covered by the reorganised Customs formation to handle Customs work
Chennai Customs Zone		[4]	Details of Zone
Chennai-IV Customs Commissionerate [Export Commissionerate]		[5]	Customs formation which
Export Promotior Division, Custom House, Rajaji Salai, Chennai - 600 001		[6]	Details of Customs formation which will henceforth handle the Customs related work Commissionerate Address Jurisdictio
District: [a] Ambattur Taluk [c] Poonamallee Taluk [d] Ponneri Taluk [iii] Tambaram Taluk of Sl.No.4 of Mo.3/2018 da Chief Commi [iv] ICD at Sriperumbudur Taluk of Customs Zone Kancheepuram District [v] Continental Shelf and Exclusive Economic Zone of India facing the baseline in the State of Tamilnadu as specified	The following areas, in addition to to Ports / Airport as specified: [i] Areas under the jurisdiction of Chennai Corporation [ii] The following Talluks of Thirmsellur	[7]	ne Customs related work Jurisdiction
SI.No.12 of Table-2 to Notification No.82/2017. Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018. Customs (N.T.) daed 10.01.2018 readwith of SI.No.4 of Annexure-A to Public Notice No.3/2018 dated 15.01.2018 issued by the Chief Commissioner of Customs, Chennai of Customs Zone ve he as		[8]	Authority

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Ui	4	Ξ	No.
Chennai Outer	Chennai South	[2]	GST & Central Excise Commissionerate in Chennai GST Zone
The following areas under Chennai Outer: [i] Part of Tambaram Division [Other than Tambaram Taluk] [ii] Entire Maraimalai Nagar Division [iii] Entire Pallavaram Division [including Pallavaram Cantonment Board] [iv] Part of Poonamallee Division [Other than Poonamallee Taluk] [iv] Entire Irungatukottai Division [Other than Gummidipoondi Division [vii] Part of Gummidipoondi Division [viii] Part of Ponneri Taluk & Ambattur Taluk] [ix] Entire Ranipet Division [xi] Vellore Division	St.Thomas Mount Cantonment Board	[3]	Areas of GST Commissionerate which will be henceforth covered by the reorganised Customs formation to handle Customs work
Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Zone, Tiruchirappalli	[4]	Details of Zone
Customs [Preventive] Commissionerate, Tiruchirappalli No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Customs [Preventive] Commissionerate, Tiruchirappalli No.1, Williams Road, Cantonment, Tiruchirappalli-620001	[5]	Customs formation whic
Office of the Assistant Commissioner, Customs Division, Cuddalore, No.60, Mohan Singh Street, Cuddalore - 607003 Ph: 04142-227124 / 237821 Fax: 04142-238498	Office of the Assistant Commissioner, Customs Division, Cuddalore, No.60, Mohan Singh under Street, Cuddalore - 607003 Comm Cuddalore - 607003 Ph: 04142-227124 / Custor 237821 Fax: 04142-238498	[6]	Details of Customs formation which will henceforth handle the Customs related work Commissionerate Address Jurisdictio
Entire jurisdiction of Chennai Outer Commissionerate other than the areas covered by Chennai Customs- IV Commissionerate	cover the whole adu excluding the Chennai issionerate [and o issionerates ir szone)	[7]	ne Customs related work Jurisdiction
SI.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli	SI.No.17 of Table-2 to Customs (N.T.) d substituted vide N Customs (N.T.) dated 1 readw readw Notice No.01/issued by the Com [Preventive], Tiruchiral	[8]	Authority

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9	∞	7	(* *)	(* 6	Ξ	٥. ن.
Coimbatore	Puducherry	Puducherry	Puducherry	Puducherry	[2]	GST & Central Excise Commissionerate in Chennai GST Zone
Entire jurisdiction of Coimbatore Commissionerate	Entire Yanam District of Puducherry Commissionerate	Entire Mahe Commune of Puducherry Commissionerate	Entire Karaikkal Region of Puducherry Commissionerate	Entire jurisdiction of Puducherry Commissionerate, excluding jurisdiction of Karaikkal Region, Mahe Commune and Yanam Territory	[3]	Areas of GST Commissionerate which will be henceforth covered by the reorganised Customs formation to handle Customs work
Customs Preventive Zone, Tiruchirappalli	Customs & Central Excise Zone, Vishakapatnam	Customs & Central Excise Zone, Tiruvananthapuram	Customs Preventive Zone, Tiruchirappalli	Customs Preventive Zone, Tiruchirappalli	[4]	Details of Zone
Customs [Preventive] Commissionerate, Tiruchirappalli No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Customs [Preventive] Commissionerate, Vijayawada 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada - 520007	Customs [Preventive] Commissionerate, Cochin, 4th Floor, Catholic Centre, Broadway, Cochin-682031	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	[5]	Customs formation whice
Office of the Assistant Commissioner, Customs Preventive Unit, Coimbatore,	Cu: C 55-1 Vij	Customs [Preventive] Commissionerate, Cochin, 4th Floor, Catholic Centre, Broadway, Cochin-682031	Office of the Assistant Commissioner, Customs Division, Nagapattinam, No.4, First Line Beach Road, Nagapattinam - 611001 Ph: 04365-242791 Fax: 04365-242716 04365-24271 email: accustomsnagai@ yahoo.in	Office of the Assistant Commissioner, Customs Division, Cuddalore, No.60, Mohan Singh Street, Cuddalore - 607003 Ph: 04142-227124 04142-237821 Fax: 04142-238498	[6]	Details of Customs formation which will henceforth handle the Customs related work Commissionerate Address Jurisdictio
Jurisdiction of Coimbatore Commissionerate	Yanam District of Puducherry Commissionerate	Mahe Commune of Puducherry Commissionerate	Karaikkal Region of Commissionerate		[7]	e Customs related work Jurisdiction
SI.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli	SI.No.30 (ii) of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as inserted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 [Refer SI.No.a (xvi)]	SI.No.20 of Table-2 to Notification No.82/2017-Puducherry Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018	SI.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated Puducherry 10.01.2018 readwith Public Notice No.01/2018 dated 11.01.2018 and clarification dated 01.02.2018 to Public Notice No.1/2018, issued by the Commissioner of Customs [Preventive], Tiruchirappalli	SI.No.17 of Table-2 to Notification No.82/2017- Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated Commissionerate excluding Karaikkal 10.01.2018 readwith Public Notice No.01/2018 Region, Mahe Commune and Yanam dated 11.01.2018 and clarification dated 01.02.2018 to Public Notice No.1/2018, issued by the Commissioner of Customs [Preventive], Tiruchirappalli	[8]	Authority

<u>₹</u> ,	GST & Central Excise	Areas of GST Commissionerate which will be henceforth	Details o	f Customs formation which	Details of Customs formation which will henceforth handle the Customs related work	e Customs related work
No.	Chennai GST Zone	Customs formation to handle Customs work	Zone	Commissionerate	Address	
Ξ	[2]	[3]	[4]	[5]	[6]	
10	Salem	Entire jurisdiction of Salem Commissionerate	Customs Z. Tiruch	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Air Cargo Complex, No.1441-A, Elgi Building, Trichy Road, Coimbatore - 641018 Ph: 0422-2306339	Jurisdiction Commissionerate
11 (*)	Tiruchirappalli	Entire jurisdiction of Tiruchirappalli Commissionerate, excluding jurisdiction of Cuddalore Division, Thanjavur-II Range, Kumbakonam Range and Tiruvarur Range, of Thanjavur Division	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Division, Trichy, B-Wing, III Floor, No.1, Williams Road, Cantonment, Tiruchirappalli-620001 Ph: 0431-2461904 / 1410550 Fax: 0431-2411961	Entire jurisdiction of Tiruchirappalli Commissionerate, excluding jurisdiction of Cuddalore Division, Thanjavur-II Range, Kumbakonam Range and Tiruvarur Range, of
11A (**)	Tiruchirappalli	Entire jurisdiction of Cuddalore Division of Tiruchirappalli Commissionerate	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Division, Cuddalore, No.60, Mohan Singh Street, Cuddalore - 607003 Ph: 04142-227124 04142-237821 Fax: 04142-238498	Jurisdiction of Cuddalore Division of Tiruchirappalli Commissionerate
11B (**)	Tiruchirappalli	Entire jurisdiction of Thanjavur-II Range, Kumbakonam Range and Tiruvarur Range, of Thanjavur Division of Tiruchirappalli Commissionerate	Customs Preventive Zone, Tiruchirappalli	Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001	Office of the Assistant Commissioner, Customs Division, Nagapattinam, No.4, First Line Beach Road, Nagapattinam - 611001 Ph: 04365-242791 Fax: 04365-242716 04365-242271 email: accustomsnagai@ vahoo.in	Jurisdiction of Thanjavur-II Range, Kumbakonam Range and Tiruvarur Range, of Thanjavur Division of Tiruchirappalli Commissionerate

13	12	Ξ	No.	<u></u> ,
	Madurai		Chennai GST Zone	GST & Central Excise
Entire jurisdiction of Tirunelveli Sub-Commissionerate of Madurai Commissionerate	Entire jurisdiction of Madurai Commissionerate [Other than Tirunelveli Sub- Commissionerate]	[3]	Customs formation to handle Customs work	Areas of GST Commissionerate which will be henceforth
Tiruchirappalli	Customs Preventive Zone,	[4]	Zone	Details of
Customs [Preventive] Commissionerate, Tiruchirappalli, No.1, Williams Road, Cantonment, Tiruchirappalli-620001			Commissionerate	Customs formation whic
Office of the Assistant Commissioner, Customs Division, Tuticorin, No.66, Beach Road, Tuticorin-628001 Ph: 0461-2322214 Fax:0461-2325901	Office of the Assistant Commissioner, Customs Preventive Unit, Madurai, Air Cargo Complex, Central Revenue Builldings (III Floor), Bibikulam, Madurai - 625 002 Telefax: 0452-2531783	[6]	Address	Details of Customs formation which will henceforth handle the Customs related work
Jurisdiction of Tirunelveli Sub- Commissionerate of Madurai Commissionerate	Jurisdiction of Madurai Commissionerate [Other than Tirunelveli Sub-Commissionerate]	[7]	Jurisdiction	e Customs related work
Public Notice No.01/2018 dated 11.01.2018 issued by the Commissioner of Customs [Preventive], Tiruchirappalli	SI.No.17 of Table-2 to Notification No.82/2017-Customs (N.T.) dated 24.08.2017 as substituted vide Notification No.03/2018-Customs (N.T.) dated 10.01.2018 readwith	[8]		Authority

^(*) Denotes "Amendment" to existing entry for exclusion of specified areas

^(**) Denotes new entry "Inserted" to specify revised customs jurisdiction