



प्रधान आयुक्त, केंद्रीय उत्पाद शुल्क कार्यालय, मुम्बई-1  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL EXCISE, MUMBAI-I  
नवीन केंद्रीय उत्पाद शुल्क भवन, 115, महर्षि कर्वे मार्ग,  
NEW CENTRAL EXCISE BUILDING, 115, MAHARSHI KARVE ROAD,  
चर्चगेट स्टेशन के सामने, मुम्बई 400020  
OPP. CHURCHGATE STATION, MUMBAI 400 020

TRADE NOTICE NO. <sup>22</sup>/2016 DATED : <sup>4<sup>th</sup></sup> July, 2016

Sub.: Common registration and return for First Stage Dealer and  
Importer -reg.

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Enclosed herewith is a copy of Board's Circular No.1032/20/2016-CX issued under F.No.201/04/2016-CX-6 dated 28.06.2016 by the Under Secretary (CX-6), Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi, on the above subject which is self-explanatory in nature.

All the Trade Associations are requested to bring the contents of the above Circular to the notice of their member manufacturers in particular and the trade in general.

(S.C.VARSHNEY)  
PRINCIPAL COMMISSIONER  
CENTRAL EXCISE, MUMBAI - I

Encl:- As above.

F.No.V(30)Misc/T-1/M-I/2016 / 5323 to 5423  
Mumbai, the 4 July, 2016

Copy to :-

- 1) The Chief Commissioner, Central Excise, Mumbai -I
- 2) All Deputy/ Assistant Commissioners, Section Heads, P.R.O (for Notice Board), Computer Section (for uploading on the Commissionerate's website), Central Excise, Mumbai-I
- 3) Trade Associations (As per Mailing list)

F.NO.201/04/2016-CX-6  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF EXCISE & CUSTOMS

New Delhi, dated the 28<sup>th</sup> June, 2016

To,

Principal Chief Commissioner/Chief Commissioner of Central Excise, Customs and Service Tax (All)  
Principal Commissioner of Central Excise, Customs and Service Tax (holding charge of Chief Commissioner) (All)  
Web Master, CBEC

Madam/Sir,

**Sub: Common registration and return for First Stage Dealer and Importer- reg.**

Attention is invited to Notifications No. 30/2016-C.E.NT dated 28<sup>th</sup> June, 2016 by which it has been provided that an assessee who is registered as a First Stage Dealer shall be exempted from taking registration as an importer and vice-versa.

2.1 An assessee who conducts business both as an importer and a First Stage Dealer may take only one registration as he has been exempted from the requirement of taking a second registration. It may be noted that the facility is optional and any assessee needing separate registration for his own business purposes, may so register.

2.2 Such assessee who conducts business both as a First Stage Dealer and an Importer, henceforth shall also have the option of filing a single quarterly return giving details of transactions as a first stage dealer and an importer, one after the other in the same table of the return, viz., all transactions as first stage dealer during the return period shall be followed by all transactions as an importer during the same return period.

3. Difficulty experienced, if any, in implementing the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,

(Shankar Prasad Sarma)  
Under Secretary (CX-6)