

**F.No 201/04/2016-CX.6**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**  
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Dated: 23rd May, 2016

To,

Members/Representatives of the Trade,  
Principal Chief/Chief Commissioner of Central Excise (All) and  
Principal Chief/Chief Commissioner of Central Excise and Service Tax (All)

**Sub: Request for comments on proposal to provide optional single registration and return for a first stage dealer and importer-reg.**

Madam/Sir,

Kind attention is invited to Notification No. 8/2014-CENT and 9/2014-CENT both dated 28.2.2014, by which it was provided respectively that an importer who issues an invoice on which CENVAT Credit can be taken, is required to get registered and file a quarterly return.

2. Representations have been received from the trade stating that in the case of assesseees who are both "importers" and "dealers" the need for taking separate registration and filing separate returns has increased procedural compliance and transaction cost. For improving ease of doing business they have requested for a single registration and return for such assesseees.

3. Board has examined the issue and is considering optional facility to an assessee who conducts business both as an importer and a first stage dealer, to take only one registration. Secondly, such assesseees who conduct business both as a first stage dealer and an importer 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.

4. A draft Notification and Circular proposed to be issued in this regard is enclosed. It is requested that feedback may be provided by the departmental officers and the Members of the Trade on the aforesaid proposals by 6<sup>th</sup> June, 2016 on the email id: [shankar.sarma@nic.in](mailto:shankar.sarma@nic.in).

Yours faithfully,

*Shankar Prasad Sarma*  
23.05.2016.

(Shankar Prasad Sarma)  
Under Secretary, CX-6  
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Encl: Draft Notification & Draft Circular

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**Draft Notification No. \_\_/2016 - Central Excise (N.T.)**

New Delhi, the \_\_May, 2016  
\_\_\_\_\_, 1937

G.S.R. (E). - In exercise of the powers conferred by sub-rule (2) of Rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby exempts a registered first stage dealer from taking a separate registration as an importer and vice versa, at his option.

F. No. 201/04/2016-CX.6  
(Shankar Prasad Sarma)  
Under Secretary to the Government of India

**Draft Circular No. \_\_\_/\_\_\_/2016-CX**

F.No.201/04/2016-CX-6  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Customs)

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New Delhi, \_\_\_\_\_, 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. \_\_\_/2016-C.E.NT 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. (This is because the credit chain becomes shorter when an importer operates also as a First Stage Dealer.)

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,

Under Secretary (CX-6)