



कार्यालय मुख्य आयुक्त (भोपाल जोन) केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर,
४८, प्रशासनिक क्षेत्र, अरेरा हिल्स, होशंगाबाद रोड, भोपाल

OFFICE OF THE CHIEF COMMISSIONER (BHOPAL ZONE), CUSTOMS, CENTRAL EXCISE & SERVICE TAX

48, ADMINISTRATIVE AREA, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL

PHONE 0755-2551407, 0755-2552375

FAX 0755-2557817

E-mail:-ccobhopal@gmail.com

Email:-ccobhopal@rediffmail.com

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MINUTES OF THE 2nd MEETING OF REGIONAL ADVISORY COMMITTEE (FY 2016 – 17)

CUSTOMS, CENTRAL EXCISE & SERVICE TAX: BHOPAL ZONE HELD ON 30.09.2016

The 2nd meeting of Regional Advisory Committee (RAC) for the Financial year 2016 – 17 was held on 30.09.2016 at 11:00 hrs in the Conference Hall, 2nd Floor, Customs, Central Excise & Service Tax Hqs. 48, Administrative Area, Arera Hills, Bhopal which was chaired by **Shri Hemant A. Bhat**, Chief Commissioner of Customs, Central Excise & Service Tax, Bhopal Zone and was attended by the following members:-

- (i) **Shri R.G. Dwivedi**, Regional Director, PHD Chamber, 22 Vaishali Nagar, Bhopal
- (ii) **Shri Nikesh Gupta**, Manager, BORL, Bina
- (iii) **Shri Arun Jain**, President, M.P. Small Scale Industries Organization, Bhopal
- (iv) **Shri Vipin Mullick**, Member, Past Chairman, M.P State Council, CII.
- (v) **Shri Vivek Vijayvargiya**, Deputy manager, Johnson & Johnson.
- (vi) **Subhash Vithaldas**, PHD chamber, C. Chairman.
- (vii) **Shri Vipin kumar Jain**, Secretary, M.P. Small Scale Industries Organization, Bhopal.

2. The following officials were also present in the meeting:

- (i) **Shri R.S. Maheshwari**, Additional Commissioner (CCO), Customs, Central Excise & Service Tax, Bhopal Zone and Member Secretary of RAC
- (ii) **Shri M.M. Gupta**, Assistant Commissioner (CCO), Customs, Central Excise & Service Tax, Bhopal

3. The Chairman welcomed all the members to the 2nd meeting of the Committee for the Financial Year 2016 - 2017. It was requested that hereforth all the Members of RAC attend the RA

Meeting and participate actively. The Chairman gave stress on better co-ordination and interaction between the department and the assessee for getting better outcome.

4. As there was no agenda point, with the permission of the Chairman, the members raised the following points, during the course of Meeting:

4.1 Shri R.G.Driwedi, Member RAC raised the issue of Cenvat Credit in new taxation system Goods & Service tax regime and also raised the issue of threshold limit for levy of GST. He requested that threshold limit under GST regime should be increased from reported Rs.20 lacs.

Comments: The Chairman informed that exemption limit from GST is a policy matter and will be decided by GST council.

4.2. Shri Nikesh Gupta, Member of RAC & manager, BORL, Bina raised the issue of petroleum products like kerosene, naphtha and LPG which will be under the ambit of GST while other five items crude oil, natural gas, aviation fuel, diesel and petrol have been excluded from GST and also expressed his concern that petroleum industry would be hard pressed to comply with both current tax regime as well as the GST regime. He further stated that petroleum products will also not get Cenvat Credit in GST regime.

Comments: The Chairman replied that being policy matter this office is unable to do anything at this level.

4.3 Shri Vipin Mullick along with other members of RAC has also requested to organize GST seminars in Bhopal as it is quite new for everyone. They also desired that Seminars may be organized sectorwise.

Comments: The Chairman informed that the department have already organized a seminar in Bhopal and ready to organize more such seminars in Bhopal. He also stated that RAC member may intimate the venues for Seminars for organized and trade/industry representative bodies and the department will organize GST seminars on those venues.

4.4 Shri Arun jain, Member RAC along with other members requested that GST Booklets prepared by the department be made available and also requested that the contents of GST should be also available in Hindi as Hindi is a medium to reach in mass people. He drew attention to the fact that Such Booklets has been circulated by Central Excise office at the time of Service tax.

Comments: The Chairman accepted the demand of GST Booklets and said that his office will write to Board for Booklets on GST. He further stated that a Hindi translator will be arranged to translate the GST content in Hindi version which is at present available in English only.

4.5 Shri Arun Jain, Member of RAC raised the issue of registration under GST. He submitted that registration in tax department is the concern area. He also raised his apprehension about surrender of present registration in Central Excise and obtaining registration in GST.

Comments: Shri R.S.Maheshwari Additional Commissioner replied that it will be (get) migrate not surrendered. Each taxpayer would be allotted a PAN linked taxpayer identification number.

with a total of 13/15 digits. He also stated that older (earlier) Cenvat Credit will be also given as older (earlier) returns will be not affected by GST regime.

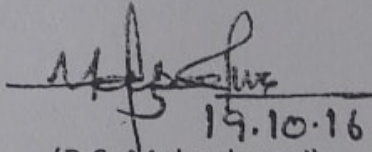
- 4.6 Shri R.G.Drivedi, Member RAC has raised the issue of submission of physical papers ('hard copies') in export activities in spite of e-filing. He said that all is happening in spite of ease of doing policy by your department as well as government policy. He also stated that need of physical papers should be minimized.

Comments: The Chairman replied that it is a policy matter, decided by the Board. He also said that paper work has been reduced in last few years. The Chairman further said that he will send their representation to the Board, if representation in this regard is submitted by the member.

- 4.7 Shri Vipin kumar Jain again raised the issue of surrender of Service Tax registration for small entrepreneurs who although have taken Service Tax registration but are not filing Service Tax returns as they are below to their threshold limit and have not surrendered their registration for fear of penalties. He also requested to the department to organize camps in this regard.

Comments: The Chairman replied that Service tax provisions does not give him the power to order waiver of penalty, which is imposable (or waivable) as per the discretion of the departmental adjudicating authority, who functions as a quasi-judicial manner. That they may consider taking up with the Board for issue of such instructions, if they so prefer. Shri R.S.Maheshwari, Additional Commissioner advised to surrender such registrations as soon as possible.

5. The Chairman informed the Members that the Department's website (Central Board of Excise & Customs or the CBEC, New Delhi) contained comprehensive details regarding GST which is open to the public. He requested them to visit the website to obtain material on GST and clear any doubts thereby.
6. The meeting ended with the vote of thanks to the Chair.
7. This issue with the approval of the Chief Commissioner, Customs, Central Excise and Service Tax Bhopal Zone.


19.10.16
(R.S. Maheshwari)
Addtl. Commissioner &
Member Secretary

Copy to:

- (1) All Members of RAC, Bhopal Zone.
- (2) As per mailing list.
- (3) O/o The Indirect Tax Ombudsman, Lucknow