



कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवाकर,
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. VIII(CEX)25-04/Tech/TN/BPL/2019-20/5426

Bhopal, dated 21.10.2019

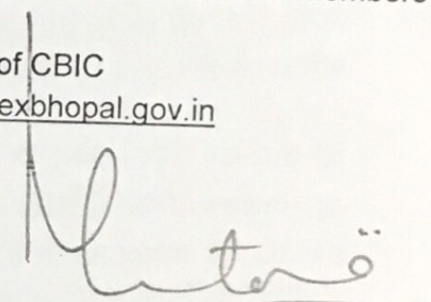
TRADE NOTICE No. 15/2019 (GST)
DATED 21.10.2019

Subject :- Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both-reg .

Attention of Trade and Industry, Members of RAC is invited towards Circulars No. 114/33/2019-GST dated 11.10.2019 forwarded under letter F.No. CBIC-354/136/2019-TRU by the Central Board of Indirect Taxes and Customs , Tax Research Unit , New Delhi in respect of **Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both-reg** under the new portal www.cbic-gst.gov.in.

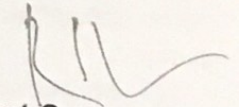
- 02 Contents of the aforesaid clarification may please be brought into the notice of Members of your Association in particular and public in general.
03. The aforesaid clarification is available on the official website of CBIC
04. This Trade Notice is also available on our website i.e. www.cexbhupal.gov.in

Encls. As above .


(Dr. Sandeep Srivastava)
Pr. Commissioner

Copy to:

01. The Chief Commissioner, CGST & Central Excise (BZ) Bhopal
02. The Principal Commissioner/Commissioner, CGST & C.EX , Indore/ Raipur/Jabalpur/Raipur/ Ujjain.
03. The Commissioner of Customs, Indore.
12. The Commissioner (Audit), CGST & Central Excise Bhopal/Raipur
13. The Commissioner (Appeal), CGST & Central Excise, Bhopal/Raipur.
14. The Deputy/Assistant Commissioner, CGST & Central Excise Division I, Bhopal/II, Bhopal/III, Bhopal /IV, Bhopal/Sagar/Gwalior-I/Gwalior-II.
15. All Range Officers of Bhopal Commissionerate.
16. Notice Board of Bhopal Commissionerate.
17. Trade Association (As per Email List)-through Email.
18. Webmaster, Bhopal Commissionerate.
19. Guard File.


Assistant Commissioner (Tech)



कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवाकर,
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. VIII(CEX)25-04/Tech/TN/BPL/2019-20/

Bhopal, dated 21.10.2019

व्यापार सूचना क्रमांक 15/2019-20 {जीएसटी}
दिनांक 21.10.2019

विषय :- Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both-reg-reg.

व्यापार एवं उद्योग जगत, क्षेत्रीय सलाहकार समिति के सदस्यों का ध्यान केन्द्रीय अप्रत्यक्ष कर बोर्ड, नई दिल्ली के कर अनुसंधान इकाई द्वारा फा0सं0 **CBIC-354/136/2019-TRUT** के अधीन जारी परिपत्र संख्या **114/33/2019-GST** दिनांक **11.10.2019** [प्रति संलग्न] की तरफ आकृष्ट किया जाता है, जो कि **Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both** के बारे में जारी किया गया है। कृपया उपरोक्त परिपत्र की विषय वस्तु को विशेष रूप से अपने संघ के सभी सदस्यों और आम जनता के ध्यान में लाने का कष्ट करें जिससे कि उपरोक्त परिपत्र के निर्देशों का अनुपालन हो सकें।

02 उपरोक्त परिपत्र विभागीय अधिकारियों को सूचनार्थ एवं अनुपालन हेतु।

03 उपरोक्त परिपत्र **CBIC** की अधिकारिक वेबसाइट **www.cbic.gov.in** पर भी उपलब्ध है।

04 उपरोक्त व्यापार सूचना विभागीय वेबसाइट **www.cexbhopal.gov.in** पर भी उपलब्ध है।

संलग्न उरोक्तानुसार

{ डॉ. संदीप श्रीवास्तव }
प्रधान आयुक्त

प्रतिलिपी:-

12. मुख्य आयुक्त, सीमाशुल्क, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, भोपाल जोन भोपाल।
13. प्रधान आयुक्त/आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क इंदौर/जबलपुर/उज्जैन/रायपुर।
14. आयुक्त सीमाशुल्क इन्दौर।
15. प्रधान आयुक्त/आयुक्त [लेखा परीक्षा], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
16. प्रधान आयुक्त/आयुक्त [अपील], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
17. उप/सहायक आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क प्रभाग - भोपाल/सागर/ग्वालियर-। /ग्वालियर-।।।
18. भोपाल आयुक्तालय के सभी रेंज कार्यालय।
19. भोपाल आयुक्तालय के सभी कार्यालय के सूचना पटल।
20. व्यापार समूह [ईमेल सूची के अनुसार]-ईमेल द्वारा।
21. वेबमास्टर, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल।
22. गार्ड फाईल।

सहायक आयुक्त {तकनीकी}

F. No. 354/136/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax research Unit

Room No. 146G, North Block,
New Delhi, the 11th October 2019

To,

The Principal Chief Commissioners/ Chief Commissioners (All)/
Principal Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both – reg.

Representations have been received from trade seeking clarification on the scope of the entry "*services of exploration, mining or drilling of petroleum crude or natural gas or both*" at Sr. No. 24 (ii) of heading 9986 in Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017.

2. The matter has been examined. Most of the activities associated with exploration, mining or drilling of petroleum crude or natural gas fall under heading 9986. A few services particularly technical and consulting services relating to exploration also fall under heading 9983. Therefore, following entry has been inserted under heading 9983 with effect from 1st October 2019 vide Notification No. 20/2019- Central Tax(Rate) dated 30.09.2019; -

"(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both"

3 Explanatory Notes to the Scheme of Classification of Services adopted for the purposes of GST, which is based on the United Nations Central Product Classification describe succinctly the activities associated with exploration, mining or drilling of petroleum crude or natural gas under heading 9983 and 9986.

3.1 The relevant Explanatory Notes for Heading 9983 are as follows:

998341 Geological and geophysical consulting services

This service code includes provision of advice, guidance and operational assistance concerning the location of mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formations and structures; provision of advice with

regard to exploration and development of mineral, oil and natural gas properties, including pre-feasibility and feasibility studies; project evaluation services; evaluation of geological, geophysical and geochemical anomalies; surface geological mapping or surveying; providing information on subsurface earth formations by different methods such as seismographic, gravimetric, magnetometric methods & other subsurface surveying methods

This service code does not include

- test drilling and boring work, cf. 995432

998343 Mineral exploration and evaluation

This service code includes mineral exploration and evaluation information, obtained on own account basis

Note: This intellectual property product may be produced with the intent to sell or license the information to others.

3.2 The relevant Explanatory Notes for Heading 9986 are as follows:

998621 Support services to oil and gas extraction

This service code includes derrick erection, repair and dismantling services; well casing, cementing, pumping, plugging and abandoning of wells; test drilling and exploration services in connection with petroleum and gas extraction; specialized fire extinguishing services; operation of oil or gas extraction unit on a fee or contract basis

This service code does not include:

- geological, geophysical and related prospecting and consulting services, cf. 998341

998622 Support services to other mining n.e.c.

This service code includes draining and pumping of mines; overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except for oil and gas extraction; test drilling services in connection with mining operations, except for oil and gas extraction; operation of other mining units on a fee or contract basis

This service code does not include:

- mineral exploration and evaluation services, cf. 998343
- geophysical services, cf. 998341

4. It is hereby clarified that the scope of the entry at Sr. 24 (ii) under heading 9986 of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 shall be governed by the explanatory notes to service codes 998621 and 998622 of the Scheme of Classification of Services.

4.1 It is further clarified that the scope of the entry at Sr. No. 21 (ia) under heading 9983 of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 inserted with effect from 1st October 2019 vide Notification No. 20/2019- CT(R) dated 30.09.2019 shall be governed by the explanatory notes to service codes 998341 and 998343 of the Scheme of Classification of Services.

4.2 The services which do not fall under the said entries under heading 9983 and 9986 of the said notification shall be classified in their respective headings and taxed accordingly.

5. Difficulty, if any, in implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Shashikant Mehta
OSD (TRU)