

Circular No. 1026/14/2016-CX

**F. No. 354/25/2016-TRU**  
**Government of India**  
**Ministry of Finance**  
**Tax Research Unit**  
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New Delhi, the 23<sup>rd</sup> April, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

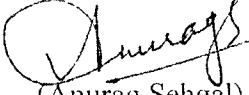
Sir / Madam,

**Subject: Imposition of Central Excise duty on jewellery – Constitution of sub-committee of the High Level Committee –regarding.**

Kindly refer to the Circular No. 1021/9/2016-CX dated 21.03.2016 issued vide F. No. 354/25/2016-TRU.

2. In this regard, the time limit for taking central excise registration of an establishment by a jeweller is being extended up to 01.07.2016. Though, the liability for payment of central excise duty will be with effect from 1<sup>st</sup> March, 2016, the assessee jewelers may make the payment of excise duty for the months of March, 2016; April, 2016 and May, 2016 along with the payment of excise duty for the month of June, 2016.
3. Wide publicity may be given to this circular. Difficulty, if any, in implementing the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,

  
(Anurag Sehgal)  
Under Secretary

Circular No. 1025/13/2016-CX

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Government of India  
Ministry of Finance  
Tax Research Unit**

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New Delhi, the 22<sup>nd</sup> April, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

Sir / Madam,

**Subject: Imposition of Central Excise duty on jewellery – Constitution of sub-committee  
of the High Level Committee –regarding**

In continuation to the Circular No. 1021/9/2016-CX dated 21.03.2016, issued vide F. No. 354/25/2016-TRU, the composition of the Sub-Committee referred to herein would be as under:

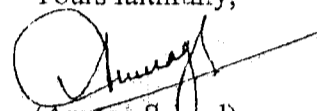
- (i) Dr. Ashok Lahiri, Chairman.
- (ii) Shri Gautam Ray, Member.
- (iii) Shri Rohan Shah, Legal expert [Managing Partner, Economic Laws Practice].
- (iv) Shri Manoj Kumar Dwivedi, Joint Secretary [Department of Commerce].
- (v) Shri Alok Shukla, Joint Secretary [Tax Research Unit, Central Board of Excise and Customs, Department of Revenue].

2. Names of the trade representatives in the Sub-Committee would be decided in consultation of with Dr. Ashok Lahiri, Chairman of the Sub-Committee.
3. Terms of reference of the Sub-Committee will include the issues related to compliance procedure for the excise duty, including records to be maintained, operating procedures and any other issues that may be relevant.
4. All associations will be given an opportunity to submit representation before the sub-committee in writing and the all India associations to state their case in person.
5. Any further communications with the regard to the aforesaid Sub-Committee may be sent through e-mail to [highlevelcommittee@gmail.com](mailto:highlevelcommittee@gmail.com) or by post addressed to the Office of

the High Level Committee (HLC), Suite No. 215, The Janpath Hotel, Janpath Road, Opp. BSNL Building, New Delhi-110 001.

6. Wide publicity may be given to this circular. Hindi version would follow.

Yours faithfully,



(Anurag Sengal)

Under Secretary