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Highlights of proposals

– Indirect Taxes



Part - I

Highlights of changes proposed in

Central Excise



Amendments with immediate effect from 01st March 2016

Central Excise Act, 1944

→ Substitution to section 5A (5) :

Exemption notifications issued u/s 5 (1) & (2A) is effective from the date of its issue by the Central Government for publication in the Official Gazette.

Requirement of publishing and offering of sale of notification issued by the Directorate of Publicity and Public Relations of CBEC is omitted.

Accordingly, sub section (6) of section 5 is omitted

→ Amendment to section 11A:

Maximum time period allowed for serving notice is increased from **one year to two years** in cases not involving fraud, collusion or any wilful mis-statement or suppression of facts or contravention of any provisions with intent to evade payment of taxes.



→ Amendment to section 37B:

Section 37B is being amended to empower the CBEC to issue orders, instructions and direction to Central Excise Officers with respect to implementation of any other provisions of the

Central Excise Act along with erstwhile powers in the classification of goods and levy of excise duties.

Central Excise Rules, 2002

→ Registration (Rule 9 (2))

1.

(Notification 05/2016 - (CE NT), dated: 01st March 2016
Notification 06/2016 - (CE N) , dated: 01st March 2016)

Option to avail Centralised registration so as to give exemption from the requirement of separate registration for each factory or warehouse:

- a. Category of specified manufacturers:
Every manufacturing factory or premises engaged in the manufacture or production of articles of jewellery other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (herein after referred to as the specified goods)
- b. Requirement:
- Manufacturer to have centralised billing or accounting from where the

accounts/records showing receipts of raw materials and finished excisable goods manufactured or received back from job workers are kept.

- Manufacturer to declare the details of all premises from where such specified goods are removed for domestic clearance.
- c. Eligible manufacturers at their option can also opt for separate registration of each unit.
- d. The requirement as to physical verification of each premises of above specified manufacturers, by the authorised officer on receipt of online application for registration, is also dispensed with.

2. Single registration for inter connected units operating under same jurisdiction of a Range

(Notification 19/2016 - (CE NT), dated: 01st March 2016)

In case of manufacturers having two or more premises operating under same jurisdiction of a Range Superintendent are allowed to take single registration, subject to conditions that

- The units are undertaking interlinked manufacturing process
- None of the units are availing any area based exemption notifications.

→ Interest on late payment in case of Provisional assessments (Rule 7 (4))

(Notification 08/2016 - (CE NT), dated: 01st March 2016)

Rule 7 (4) of CER, 2002: In case of provisional assessment, the interest payable on the amount paid after the actual due date for payment of interest shall be computed

from the actual due date to date of payment irrespective of whether amount is paid before or after passing final order.

→ Quarterly payment of excise duty (Rule 8)

(Notification 08/2016 - (CE NT), dated: 01st March 2016)

In case of manufacturers of articles of jewellery, other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter

heading 7113, are eligible to **pay excise duty on quarterly basis if aggregate value of all excisable goods for home clearance in the preceding financial year did not exceed Rupees twelve crore.**

→ **Invoice for removal of goods (proviso to Rule 11 (8))**

(Notification 08/2016 - (CE NT), dated: 01st March 2016)

Requirement as to self attest the hard copy of digitally signed duplicate copy of invoice to be used by manufacturer in transport of goods stands omitted.



→ **Conclusion of proceedings under Rule 26**

(Notification 08/2016 - (CE NT), dated: 01st March 2016)

Proviso is inserted after Rule 26 which provides that if proceedings in respect of manufacturer with respect to duty, interest and penalty leviable u/s 11AC is concluded, then it shall be deemed that all proceedings in respect of other person i.e person who is transporting, removing, keeping, concealing, selling or purchasing or any other Act, as per Rule 26 is also concluded.

Valuation under Central Excise

→ **Tariff value for goods falling under chapter 61, 62 and 63**

(Notification 11/2016 - (CE NT), dated: 01st March 2016)

Tariff value is fixed at the advalorem rate of 60% (erstwhile 30%) of the MRP in respect of articles of apparel and clothing accessories, whether or not knitted or crocheted, all sorts falling under chapter 61, 62 and 63 of Central Excise Tariff Act.

However, for the goods bearing brand name of another person the above tariff value is not applicable and transaction value shall be continue to be deemed as tariff value.

→ **Change in abatement rate of goods falling under section 4A**

(Notification 12/2016 - (CE NT), dated: 01st March 2016)

Tariff Code/product description	Erstwhile provisions	Amended provision
3401	Only goods falling under chapter 3401 19 or 3401 20 00, 3401 11, 3401 19 is covered	All the goods under chapter 3401 are covered Abatement rate = 30%
3402	Goods falling under 3402 90 20 are excluded	All the goods under chapter 3402 are covered Abatement rate = 30%
All footwears	Abatement rate = 25%	Abatement rate = 30%
7607	Not covered	All goods falling under chapter 7607 is covered, Abatement rate = 25%
8517 62 - Wrist wearable devices (commonly known as smart watches)	Not covered	Abatement rate = 35%
Accessories to goods falling under chapter 87 (excluding 8712,8713,8715, 8716) and 8426 41 00, 8427 ,8429 and 8430 10)	Only parts, assemblies and components were only covered	Now reads as - parts, assemblies, components and accessories are also covered. Abatement rate = 30%

Other amendments:

→ **Changes in notification 19/2004 CE NT - Rebate of duty on export of goods under rule 18**

(Notification 18/2016 - (CE NT), dated: 01st March 2016)

- The words market price of goods is substituted by Indian market price. Hence in order to apply for rebate of duty under this notification, the amount of duty for which rebate is applied shall not be more than Indian market price of goods exported under rebate.
- The **application** for refund of duty paid under rebate shall be filed **within a period of one year** from the relevant date as specified under section 11B



→ **Changes in notification 27/2012 of CE (NT) – Refund of CENVAT Credit under Rule of 5 of CCR**

Time limit for the service provider claiming refund under Rule 5 of Cenvat Credit Rules, 2004 shall be reckoned as under in the case of export of service:

Receipt of payment in convertible foreign exchange	Time limit to be reckoned from
Provision of service is completed prior to date of receipt of consideration	Date of receipt of consideration
Advance payment is received prior to completion of provision of service	Date of issue of invoice

Amendments with effect from 01st April 2016

Central Excise Rules, 2002

→ Filing of returns (Rule 12)

(Notification 08/2016 – (CE NT), dated: 01st March 2016)

- Rule 12 (2) clause (a) & (b) – Annual Financial Information statements shall stand substituted by “Annual returns” which has to be submitted within 30th November of succeeding year.

The above provisions of annual returns and revision as provided under sub rule 8 to this rule shall *mutatis mutandis* be applicable to EOU’s.

- Sub rule (2A), which provides for filling of Annual Installed Capacity statement i.e., ***ER 4 stands omitted***. The requirement of filling multiple returns is dispensed with.

Central Excise Act, 1944

→ Interest on late payment of duty u/s 11AA

(Notification 15/2016 – (CE NT), dated: 01st March 2016)

Rate of interest payable on late payment of duty is reduced from erstwhile 18% to 15% per annum

Amendments with effective date yet to be notified

→ Filing of returns (Rule 12)

(Notification 08/2016 – (CE NT), dated: 01st March 2016)

- Option is proposed to enable the **revision** of regular **monthly/quarterly returns** submitted **within the prescribed due date** and the **time period** allowed for revision is within the **end of calendar month in which they are filed**.
- Further for the **annual returns** the time limit prescribed for revision is, **within one month from the date of submission of the said annual return**, provided annual returns are submitted within due date.

→ Filing of returns by EOU’s (Rule 17)

(Notification 08/2016 – (CE NT), dated: 01st March 2016)

Option is proposed to enable the **revision** of **monthly returns** (i.e, ER 2) submitted **within the prescribed due date** and the **time period** allowed for revision is within the **end of calendar month in which they are filed**.

1. Notification 09/2012 (CE NT) which provided for adopting tariff value 30% of the transaction value is rescinded.

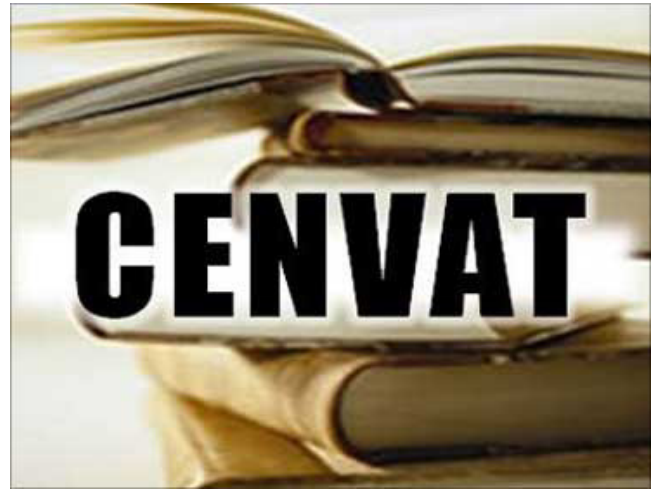
(Notification 07/2016 – (CE N) , dated: 01st March 2016)

Changes in CENVAT Credit Rules, 2004, effective from 01st April 2016, unless otherwise specified

(Notification 13/2016 – (CE NT), dated: 01st March 2016)

- The definition of capital goods is widened to include wagons of sub heading 860692 and the capital goods used for pumping of water.
- The service by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India is excluded from the definition of exempted service. **(w.e.f 01st March 2016)**

- The definition of 'input' is widened to include all goods used for pumping of water and all capital goods which have a value upto Rs. 10,000/- per piece.
- The input service distributors can now distribute the credit on input services to an outsourced manufacturing unit (i.e, to job worker)



- No CENVAT credit shall be utilised for payment of Infrastructure Cess leviable under clause 159 (1) of the Finance Bill, 2016 (**w.e.f 01st March 2016**)
- In case of assessee engaged in manufacture of articles of jewellery, other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule of the Excise Tariff Act, shall be eligible to claim whole amount of duty in the year of receipt of capital goods, if his aggregate value of clearances for home consumption in the preceding financial year did not exceed Rs. 12 crores.
- CENVAT credit on jigs, fixtures, moulds and dies or tools falling under chapter 82 are allowed to manufacturers though they are sent directly to the premises of another manufacturer or job woker without bringing the same to his own premises.
- The AC or DC of central excise can now issue order for a period of three year (erstwhile one year) permitting the clearance of goods directly from premises of job worker.
- CENVAT credit of service tax paid on charges paid for right to use any natural resource shall be spread over period of time for which the right to use has been assigned.

In case of subsequent assignment of right to use to another person, manufacturer is allowed to avail the whole credit in same financial year, not exceeding the service tax payable on consideration received on such subsequent assignment.

• **Amendments introduced in Rule 6 of CCR are as under:**

- (1) CENVAT credit on inputs or input services used exclusively in relation to manufacture of exempted goods and clearance upto place of removal or provision of exempted services shall totally be disallowed.
- (2) Manufacturer exclusively producing exempted goods or engaged in provision of exempted service not eligible for credit of any inputs and input services.
- (3) Anomaly with respect to applying formula for credit reversal is sorted out. Reversal of credit applying formula is restricted to common input services. Manufacturers or service providers are entitled to avail the full credit of inputs or input services used exclusively in manufacture of taxable goods or services.



- (4) Manufacturer or service providers engaged in providing both dutiable and non dutiable goods and services are given an option to pay duty @ 6% on exempted goods and 7% on exempted services subject to maximum of credit available at the end of the period

- (5) In case of failure to remit the differential amount of common ineligible credit within 30th June of succeeding financial year, the assessee shall be liable to pay interest @ 15% p.a (erstwhile rate was 24% p.a)
- (6) Manufacturers or service providers having no final products or output service during preceding financial year shall reverse 50% of credit as attributable to ineligible credit.
- (7) No CENVAT credit on capital goods which is used exclusively in production of exempted goods or providing exempted service for the period of two years from the date of commencement of commercial production or provision of service shall be allowed.
- (8) Services provided by way of transportation of goods by a vessel from customs station of clearance in India is excluded from exempted services definition in sub rule 7 and there is no need to reverse the CENVAT credit availed on inputs and input services by the shipping line companies.

- Amendments to Rule 7 – Manner of distribution of credit by ISD

- (1) Input service tax credit attributable to one or more units but not to all the units, shall be distributed in proportion of turnover of each such unit, during the relevant period, to the total turnover of all such units to which such credit is attributable and are operational in the current year. Prior to this amendment the credit was required to apportioned in proportion of turnover of each such unit,



during the relevant period , to the total turnover of all the units which lead to loss of credit to the extent of proportion of units to which service tax credit cannot be attributed.

Relevant period: Turnover in preceding financial year. In case no turnover is recorded in all or some of the units during preceding financial year, the last quarter for which details of turnover of all units are available.

(2) Outsourced manufacturing unit to whom credit is distributed are required to maintain separate records of credit received from each ISD and shall use it only for the payment of duty on goods manufactured for such ISD concerned.

(3) Input service tax credit available with ISD as on 31st March 2016 shall not be distributed to outsourced manufacturers. (ISD can transfer credit to outsourced manufacturer only from 01st April 2016)

(4) Clarity is brought regarding the applicability of provisions of reversal of credit under rule 6 of CCR, 2004. It is specifically provided that the Rule 6 provisions shall apply to manufacturing Units or output service providers and shall not apply to ISD

- Insertion of Rule 7B – Distribution of credit on inputs by warehouse of manufacturer:
Manufacturers having one or more factories are allowed to maintain common warehouse for inputs, form where input can be distributed to factories by following the compliance provisions as prescribed to the first stage dealers.
- Rule 9A:
Annual return within 30th November in the place of annual principal inputs and the quantity of such inputs returns.
- Rule 14 (2) of CCR, which provided for the deemed manner of utilization of credit is omitted.

Part - I

Highlights of changes proposed in



SERVICE
TAX



Service Tax

❖ Changes with immediate effect (01st March 2016)

→ Section 66D - Educational services are omitted from negative list

Exemption provided for specified educational services under section 66D is omitted. Consequent to same definition of approved vocational education course under clause (11) of section 2 also stands omitted. However the exemption continues under general exemption notification 25/2012 of ST and consequently the definition of 'educational

institution' and 'approved vocational education course' is introduced in said notification.

However, the services are included in general exemption list by way of amended 25/ 2012 (ST) Mega exemption notification

→ Section 66E - Assignment by the government of right to use the radio-frequency spectrum

Service of assignment by the government of right to use the radio-frequency spectrum and subsequent transfers is included in declared service list under section 66E and henceforth is liable to service tax.

→ **Section 73 - Increase in time period for recovery**

Time limit provided under section 73 for recovery of service tax not levied or paid or short-levied or erroneously refunded in cases not involving fraud, suppression or wilful misstatement is extended from eighteen months to 'thirty months'.



→ **Section 78A** is amended to provide that in circumstances where the proceedings under section 73 are concluded, the proceedings under section 73 shall also be deemed to be concluded.

→ **Section 89 - Increase in threshold limit for initiating jail to evaders**

Under section 89, the monetary limit for initiating prosecution is increased from Rs. 50 lakhs to Rs. 250 lakhs.

→ **Section 67A - Specific powers to prescribe POT**

Section 67A of the Act is amended to provide for specific powers to prescribe the point of taxation for determining the rate of tax applicable. Accordingly following the amendments introduced in Point of Taxation Rules (POT) (*vide notification 10/2016 of ST*):

Rule 5 of POT Rules is amended to clarify that - The rule shall apply *mutatis mutandis* in case of new levy on services

New levy or tax shall be payable on all the cases other than specified under Rule 5 i.e., where -

- In cases where invoice is issued and payment is received before introduction of new levy 14 days from the date on which service is taxable for first time or new levy is introduced.
- In cases where payment is received prior and the invoice is issued within

→ **No service tax on software recorded in media (Notification 11/2016 of ST)**

Information technology software recorded on a media falling under chapter 85 is declared under Legal Metrology Act and required to declare the RSP on such media package, are leviable to appropriate central excise duty and customs duty as applicable and are exempt from whole of service tax leviable thereon.

→ **Changes in exemption notification 25/2012 of ST, introduced vide notification 09/2016 of ST, dated: 01/03/2016**

➤ **Exemptions introduced -**

- Services provided by IIM to their students except Executive development programme.
- Services of assessing bodies empanelled centrally under skill development initiative.
- Services by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council for Vocational Training.
- Exemption is introduced for service of construction of low cost houses upto 60 sq mtrs per house built under Affordable Housing in Partnership housing scheme or any housing scheme of state government.
- Cut off limit of exemption is increased from Rs.1 Lakh to Rs. 1.5 Lakhs for services provided by artist by way of a performance in folk or classical art forms.

➤ **Restoration of exemption withdrawn**

- **Exemption in respect of services provided to the Government, a local authority or a governmental authority by way of construction, erection, etc. of –**

(i) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(ii) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment;



(iii) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of section 65B of the said Act;

Which is previously withdrawn w.e.f 01/04/2015 is restored for the projects entered prior to 01st March 2015 and on which appropriate stamp duty is paid prior to that date.

Restoration is done up to March 2020.

- **Exemption for service of construction of airport or port**

Exemption withdrawn with respect to service of construction, erection, commissioning, or installation of original works pertaining to an airport or port provided under a contract which had been entered into prior to 1st March, 2015 and on which appropriate stamp duty,

where applicable, had been paid prior to such date, (withdrawn w.e.f. 01st April 2015) is restored up to March 2020.

➤ **Exemptions withdrawn**

• **Construction of in-situ rehabilitation of existing slum dwellers**

Exemption is extended for construction of civil structures or any other original works pertaining to 'In-situ rehabilitation of existing slum dweller under Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana and civil structures or any other original works pertaining to, Beneficiary led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana



• **Construction of monorail and metro**

Exemption extended to services by way of construction, erection, commissioning or installation or original works contract pertaining to monorail and metro stands withdrawn. However, for the contracts entered prior to 01st March 2016 and on which appropriate stamp duty is paid stands to remain exempted.

❖ **Changes with effect from 01st April 2016**

→ **Changes in Abatement notification 26/2012 of ST, introduced vide notification 08/2016 of ST, dated: 01/03/2016**

Service	Changes introduced
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Transport of goods by rail	Condition is attached that the CENVAT Credit of inputs and capital goods shall not be taken. The service provider is allowed to avail input service tax credit on services.
Transport of goods in containers by rail by any person other than Indian Railways	Taxable value = 40% Condition is attached that the CENVAT Credit of inputs and capital goods shall not be taken. The service provider is allowed to avail input service tax credit on services.
Transport of passengers, with or without accompanied belongings by rail	Condition is attached that the CENVAT Credit of inputs and capital goods shall not be taken. The service provider is allowed to avail input service tax credit on services.
Service of Transportation of goods by transport agency of used household goods	Taxable value = 40% Condition is attached that the CENVAT Credit of inputs, capital goods and input services shall not be taken
Services provided by foreman of chit fund in relation to chit	Taxable value = 70% Condition is attached that the CENVAT Credit of inputs, capital goods and input services shall not be taken
Transport of passengers, with or without accompanied belongings, by stage carriage is included (consequent to omission of stage carriage service from negative list)	Taxable value = 40% Condition is attached that the CENVAT Credit of inputs, capital goods and input services shall not be taken
Transport of goods in vessel	Condition that CENVAT credit on input services should not be availed is omitted. However restriction for availment of credit on inputs and capital goods continues
Services by tour operators	

<ul style="list-style-type: none"> - Arranging or booking accommodation - Tours other than above 	<p>Taxable value = 10%, following conditions are prescribed:-</p> <ul style="list-style-type: none"> a. No CENVAT credit on inputs, capital goods and input services shall be availed b. Invoice issued to indicate that charges are towards booking of accommodation c. Not applicable in cases where invoice issued includes only service charges for booking accommodation and does not include cost of such accommodation <p>Taxable value = 30%, following conditions are prescribed:-</p> <ul style="list-style-type: none"> a. No CENVAT credit on inputs, capital goods and input services shall be availed b. Bills issued to indicate that charges for such a tour and the amount charged in the bill is the gross amount charged for such a tour.
<p>Construction of complex, building, civil structure or part thereof to a buyer, except where entire consideration is received after issuance of completion certificate by the competent authority</p>	<p>Taxable value = 30%, following conditions are prescribed:-</p> <ul style="list-style-type: none"> a. No CENVAT credit on inputs is allowed b. Land value is included in the amount charged from service receiver. <p>Note: Erstwhile 2 rates of abatements were applicable i.e, 75% in case of residential units having carpet area upto 2,000 sq ft and in other cases 70%. By way of above amendment uniform abatement rate of 30% is prescribed</p>

	for all residential units constructions
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→ **Changes in exemption notification 25/2012 of ST, introduced vide notification 09/2016 of ST, dated: 01/03/2016**

➤ **Exemptions Withdrawn**

- Services by a senior advocate to an advocate or partnership firms and person represented on an arbitral tribunal to an arbitral tribunal is liable to service tax and forward charge is introduced i.e., service provider is liable to pay service tax (notification 18/2016 of ST)

➤ **Exemptions introduced**

- Services of general insurance business provided under Niramaya" Health Insurance Scheme.
- Services of life insurance business provided by way of annuity under the National Pension System regulated by PFRDA.
- Services provided by Employees" Provident Fund Organisation (EPFO) to persons governed under the Employees" Provident Funds and Miscellaneous Provisions Act, 1952.
- Services provided by Insurance Regulatory and Development Authority of India (IRDA) to insurers.
- Services provided by SEBI by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market
- Services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer"s Welfare by way of cold chain knowledge dissemination.

→ **Exemption to Biotechnology Industry Research Assistance Council (Notification 12/2016 of ST)**

Services provided by the incubators of Biotechnology Industry Research Assistance Council to incubates exempt from the levy of service tax

→ The definition of '**support services**' under section 65B (49) stands **omitted** w.e.f 01st April 2016 (Notification 15/2016 of ST)

→ **Changes in Service Tax Rules, 1994 (Notification 19/2016 of ST, dated: 01/03/2016)**

1) One person company having turnover of less than Rs. 50 Lakhs in the previous financial year shall pay service tax on quarterly basis and the due date accordingly stands at 6th day of the month immediately following the quarter except for quarter ending March, where due date is 31st March.

2) The benefit of payment of service tax on receipt basis upto Rs. 50 Lakhs in current financial year is extended to OPC whose turnover during previous year does not exceed Rs. 50 Lakhs

3) Filing of annual returns under service tax:

- a. Assessee is required to file the annual returns within 30th day of November of the succeeding financial year
- b. Annual returns can be revised within one month from the date of filling of annual returns.
- c. Assessee is liable to penalty of Rs. 100 per day subject to maximum of Rs. 20,000/- for delay in filling of annual returns.

→ **Changes in reverse charge mechanism - (amendments to notification 30/2012 of ST vide notification 18/2016 of ST)**

Forward charge is introduced in the case of services provided by mutual fund agents/distributors to an asset management company and service provider is made liable to pay service tax. Erstwhile reverse charge mechanism under which service recipient is liable to pay service tax is omitted.

❖ Changes with effect from 01st Jun 2016

→ Taxability of transportation of goods by vessel from a place outside India to the customs station in India.

Service of transportation of goods by vessel from a place outside India to the customs station in India is made taxable. However, the service of transportation of goods by aircraft from a place outside India to the customs station in India continues to be exempted vide entry no. 53 of notification 25/2012 of ST as amended by 9/2016 of ST.



→ Taxability of transport of passengers by stage carriage

Exemption provided to stage carriage for transportation of passengers is omitted. However, exemption provided to non AC stage carriage continues under notification 25/2012 of ST as amended by 09/2016 of ST dated: 01/03/2016 vide entry no. 23 (bb)

→ **Levy of Krishi Kalyan Cess**

It is proposed to levy Krishi Kalyan Cess @ 0.5% on the value of taxable services for the purposes of financing and promoting initiatives to improve agriculture or any purpose relating thereto.



❖ **Changes to take effect after the Finance bill receives the assent of the President**

→ **Change in rate of interest for delayed payment of service tax**

Change in rate of interest for delayed payment of service tax (13/2016 of ST superseding notification 12/2014 of ST)

Sl No.	Situation	Rate of interest
1	Service tax collected but not paid on or before the due date	24% p.a
2	Other than cases falling under serial number 1 above	15% p.a

Accordingly vide notification 14/2016 of ST rate of interest under section 73B i.e., interest on amount collected in excess is reduced from 18% to 15% p.a

→ **Retrospective amendment for allowing the rebate of service tax**

Rebate of service tax on taxable services used beyond the place of removal is allowed vide notification 01/2016 of ST amending the notification 41/2012 of ST. The amendment introduced is given retrospective effect. Time period of one month is proposed to be allowed to the exporters whose claims of refund were earlier rejected in absence of amendment carried out vide notification No.1/2016-ST dated 3rd February, 2016.

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