

Circular No. 1026/14/2016-CX
F. No. 354/25/2016-TRU
Government of India
Ministry of Finance
Tax Research Unit

New Delhi, the 23rd 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 1stMarch, 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