

**SIGNIFICANT NOTIFICATIONS / CIRCULARS ISSUED DURING THE PERIOD
16TH May, 2013 TO 15TH June, 2013**

A. EXCISE

1. Duty free shop be treated as an export /deemed warehouse

CBEC vide *Notification No. 07/2013- CE(NT) dated 23.05.2013* has extended the warehousing facility of removal of any excisable goods without payment of duty to godown or retail outlet of a duty free shop in the departure hall or the arrival hall, as the case may be, of International airport, appointed or licensed as “warehouse” under section 57 or 58 of Custom Act, 1962 for sale therefrom, against foreign exchange to passengers going out of India or to the passengers or members of crew arriving from abroad.

Further, CBEC vide *Notification No. 09/2013- CE(NT) dated 23.05.2013* has declared that such godown or retail outlet of a duty free shop shall be deemed to be registered as warehouse under Rule 9 of the Central Excise Rules, 2002.

CBCE Vide *Circular No.970/04/2013-CX dated 23.05.2013* has specified the Procedure in respect of excisable goods removed from a factory to godown or retail outlet of a duty free shop such as dispatch, movement, receipt, accountal and disposal of goods etc.

[Notification No. 07-09/2013- CE(NT) dated 23.05.2013 and Circular No.970/04/2013-CX dated 23.05.2013]

The text of the above notification/ circulars is available at www.cbec.gov.in