

**F. No. 354/25/2016-TRU**  
**Government of India**  
**Ministry of Finance**  
**Tax Research Unit**  
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New Delhi, the 1<sup>st</sup> July, 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 and Circular No. 1026/14/2016 dated 23.04.2016, both 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 31.07.2016.
3. The liability for payment of central excise duty will be with effect from 1<sup>st</sup> March, 2016. However, assessee jewellers 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 upto the extended date of 31.07.2016.
4. 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