Sub:- Stowing Excise Duty in GST regime - reg

Sir,

Please find enclosed herewith the letter of Ministry of Coal, New Delhi vide No. 28018/10/2017-PCA, dated 28.06.2017 on the above subject matter.

This is for information please.

Encl: "As above".

[Signature]
No. 28018/10/2017-PCA
GOVERNMENT OF INDIA
MINISTRY OF COAL
(GST Cell)

Shastri Bhawan, New Delhi
Date: 28th June, 2017

To,

The Coal Controller, Kolkata
Sub: Stowing Excise Duty in GST regime—reg

Sir,

I am directed to refer to your mail dated 21.06.2017 on the above mentioned subject and provide following information in this regard:

(a) Press Information Bureau report, Ministry of Finance dated 07.06.2017 stated that the Central Government in the last three General Budgets viz 2015-16, 2016-17 and 2017-18 has gradually abolished various cesses on goods and services in order to prepare the ground for smooth rollout of Goods and Service Tax (GST) from 1st July, 2017 and through Taxation Laws Amendment Act 2017, “The Coal Mines (Conservation and Development) Act, 1974 – Cess on Coal” cess is abolished.

(b) As per Section 18 of the Taxation Laws (Amendment) Act, 2017 read with Third Schedule, Section 6, 7 and 8 of The Coal Mines (Conservation and Development) Act, 1974 are repealed.

(c) Considering above fact, Stowing excise duty should not be levied and considered to be subsumed in GST.

Yours faithfully,

(Kishore Kumar)
Under Secretary to the Government of India
Email Id:- soca2.moc@nic.in