



CIRCULAR – 12/2017

**Sub : Compliance of GST Law & Procedure at Air Cargo Complex CSIA
for Import Operations ..reg**

Reference to the Customs Facility Notice no:- 24/2017 issued vide letter no:- S/3-Misc-26/2017-18 E&T (X) ACC dated 12.10.2017 on the above subject.

In order to get the Custodian Terminal Handling receipts in the name of Importer / Consignee with regard to "value of supply of services in case of pure agent" under Rule 33 of Central Goods and Services Tax Rules, 2017, MIAL as appointed Custodian had made necessary provision in the Cargo Management System which will be implemented w.e.f 01st November 2017 subject to fulfillment of the following requirements.

1. Importer/Consignee/Authorized Customs Broker should register himself with custodian system and open PD account for transacting business.
2. Importer/Consignee and Authorized Customs Broker to give an undertaking / declaration in the attached format for confirming the appointment of Customs Broker as Pure Agent. The Declaration to be submitted to the O/o AGM (Finance) MIAL / CAL.
3. The appointed Customs Broker acting as Pure Agent on the Importer should generate the Terminal Handling Receipts through online only in the custodian system after proper selection/inputs of GST details. GST details are to be entered with utmost care, in case of incorrect inputs the transactions will be uploaded in GST Return as Unregistered customer's transactions and the same cannot be rectified under any circumstances.
4. The Customs Broker acting as Pure Agent or the Importer is solely responsible for the GST details captured in the Terminal Handling Charges (THC) receipts and it is mandatory to generate On-line THC receipts.

To ease out the on-line operations and as part of Trade facilitation, registered users (CHA/Importer) had been given an additional option of cancellation of unpaid bank mode Terminal Handling Charges receipts.

The detailed SOP regarding the compliance of GST procedure as per Customs Facility Notice 24/2017 can be downloaded from [http://www.gmax.gvk.com/ cont/ Download /index.html](http://www.gmax.gvk.com/cont/Download/index.html)

It is also to be informed that Billing Counters at Air Cargo Complex will not be available for generation of THC receipts effective 1st November 2017 except for facilitation and generation of Import Gate Passes.

For **Mumbai International Airport Private Limited**

Manoj Singh
Senior Vice President & Head – Cargo

Distribution :-

All Cargo Stake Holders



Copy to :-
The Commissioner of Customs - General
The Commissioner of Customs – Exports
The CEO - CAL

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(TO BE ISSUED ON IMPORTER/CONSIGNEE LETTER HEAD WITH AUTHORISED SIGNATORY)

Date:

Concor Air Limited,
2nd Floor, Heavy Cargo Building, CSIA, Air Cargo Complex,
Sahar, Andheri (East),
Mumbai - 400099

Sir,

Sub: Declaration of Appointment of Pure Agent for Cargo handling activities at CSIA

We import/export our Air-cargo through the Air-Cargo Complex, Chhatrapati Shivaji International Airport (CSIA) operated by Concor Air Limited ("Concor") for which we engage our Custom House Agent ("CHA") 'M/s. _____' who is working as our PURE AGENT for Cargo Handling Activity at CSIA.

The Statement showing details of our GST registration number and our CHA are given below:

Sr #	Name	Importer/ Exporter	Custom House Agent who is working as pure agent for cargo handling activity
	GST Registration Number		
	Address		
	State		

The purpose of this declaration is that the above-mentioned Custom House Agent ("CHA") is our legally constituted agent who shall render the service as pure agent in relation to the goods and services and is authorized only to recover the actual expenses payable by us towards all charges levied by Concor under Cargo Handling Activity, such as Cargo-handling, Demurrage, scanning charges and other miscellaneous charges.

In view of the above Principal-Agent relationship which is recognized under the GST law and regulations made thereunder, we are legally entitled for the GST/ IGST taxes levied in respect of goods cleared on our behalf.

The contents of the declaration are true and correct and continue to be legally binding on us. We undertake to reimburse in full, forthwith upon intimation if any GST liability that may be imposed on Concor in respect of this declaration and extend our fullest co-operation for defending the proceedings by the Government.

We also undertake that the declaration can be validly revoked by serving valid intimation in writing to be addressed at the following address of Concor:

Name,
Designation,
Address

Regards,

Authorised Signatory with Seal of the Importer/ Exporter

Declaration/Acceptance by CHA:

I agree with the above mentioned declaration of importer /exporter and ready to work as PURE AGENT of M/s. _____ (Importer/Exporter)

Signature of CHA :
Name & Address of CHA :