

***Notification No. 30/2016-CE(N.T.) dated 28.06.2016& Circular No. 1032/20/2016-CX dated 28.06.2016***

***Optional single registration and return for first stage dealer and importer***

CBEC, by way of Notification 8/2014-CE(NT) dated 28.02.2014 has provided that an importer who issues an invoice on which CENVAT Credit can be taken is required to get registered under the Central Excise. Subsequent to this, there was confusion in case of assesses who are both importers and dealers in respect of taking separate registration and filing separate returns. Now, the Board has clarified that an assessee who is registered as first stage dealer is exempted from taking the registration as an importer and vice-versa. However, it is pertinent to note that the exemption so provided is optional and any assessee who requires separate registration can have the same. Further, the circular also clarified that single quarterly return can also be filed giving details of transactions as a first stage dealer and followed by the transactions effected as an importer.