

Circular No. 1016/4/2016-CX

**F.No. 96/18/2016-CX.1
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

New Delhi, dated the 29th February, 2016

To

Principal Chief Commissioner / Chief Commissioner of Central Excise (All),

Principal Chief Commissioner / Chief Commissioner of Central Excise and Service

Tax (All),

Principal Commissioner of Central Excise, Service Tax (All),

Web-master, CBEC

Madam/sir,

Subject : Registration of two or more premises as one registrant in Central

Excise -reg

Notification No. 36/2001-Central Excise (NT), dated 26.06.2001 has been amended vide Notification No. 19/2016-Central Excise(NT), dated 01.03.2016 to provide that if two or more premises of the same factory are located in a close area, these premises are within the jurisdiction of a Central Excise Range and the process undertaken there are interlinked and the units are not operating under any of the area based exemption notifications, the Commissioner of Central Excise, may, subject to proper accountal of the movement of goods from one premise to other and such other conditions and limitations, as may be prescribed, allow single registration.

2. In light of the above, sub-paragraph (1) of paragraph 3 of Circular No. 586/23/2001-CX dated the 12th September, 2001, and instructions in paragraph 3.2 of Chapter 2 (Registration) of Central Excise Manual of Supplementary Instructions, 2005, stands amended accordingly.

3. This circular shall come into force from 1st of March, 2016. Difficulties faced, if any, in implementation of the Circular may be brought to the notice of the Board. Hindi version follows. The trade, industry and field formations may suitably be informed.

Santosh Kumar Mishra
Under Secretary to the Government of India