



प्रधान आयुक्त, केंद्रीय कर&केंद्रीय उत्पाद शुल्क कार्यालय, मुम्बई सेंट्रल  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX & CENTAL EXCISE,  
MUMBAI CENTRAL COMMISSIONERATE**  
जीएसटी भवन, 115, महर्षि कर्वे मार्ग, चर्चगेट, मुम्बई 400020  
**GST BHAVAN, 115, MAHARSHI KARVE ROAD, CHURCHGATE, MUMBAI 400 020**

**TRADE NOTICE NO. 6 / 2017 DATED : August, 2017**

**Sub.: Clarification regarding applicability of Section 16 of the IGST Act, 2017, relating to zero rated supply for the purpose of Compensation Cess on exports – Reg.**

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Enclosed herewith a copy of Circular No.1/1/2017-Compensation Cess, issued under F.No.354/136/2017-TRU dated 26.07.2017 by the Technical Officer (TRU), Government of India, Ministry of Finance, Department of Revenue, (Tax Research Unit), New Delhi on the above subject which is self-explanatory in nature.

All the Trade Associations are requested to bring the contents of the above Circular to the notice of their member of Goods and Services provider in particular and the trade in general.

**(K. C. GUPTA)**  
**PRINCIPAL COMMISSIONER**  
**CENTRAL TAX & CENTRAL EXCISE**  
**MUMBAI CENTRAL**

Encl:As above.

F.No.V(30)Misc/T-15/Mum.Cen/2017  
Mumbai, the August, 2017

Copy to :

- 1) The Chief Commissioner of Central Tax & Central Excise, Mumbai.
- 2) All Deputy/ Assistant Commissioners of Divisions, Section Heads, P.R.O (for Notice Board), Computer Section (for uploading on the Commissionerate's website), Central Tax & Central Excise, Mumbai Central.

- 3) The Senior P.S. to the Principal Commissioner of Central Tax & Central Excise, Mumbai Central Commissionerate
- 4) Trade Associations (As per Mailing list)