

CENTRAL EXCISE

Clarification on Determination of Place of Removal

Notification No. 21/2014-Central Excise (N.T.) Dated: July 11, 2014 inserted a new clause (qa) to Rule 2 of CENVAT Credit Rules, 2004 to define "place of removal" as:

- i) a factory or any other place or premises of production or manufacture of the excisable goods;
- ii) a warehouse or any other place or premises wherein the excisable goods have been permitted to be deposited without payment of duty;
- iii) a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory

CBEC has now issued *Circular No. 988/12/2014-CX., Dated: October 20, 2014* to clarify that the place of removal needs to be ascertained in terms of provisions of Central Excise Act, 1944 read with provisions of the Sale of Goods Act, 1930 i.e. the place of removal would be the place where sale has taken place or when the property in goods passes from the seller to the buyer.

It may be noted that payment of transport, inclusion of transport charges in value, payment of insurance or who bears the risk are not relevant to ascertain the place of removal.

[*Circular No. 988/12/2014-CX., Dated: October 20, 2014*]

SERVICE TAX

Due Date for filing ST-3 extended to 14th November, 2014

CBEC vide *Order No. 02/2014-ST dated 24th October, 2014* has extended the due date of filing Service Tax Return, for the period April 2014 to September 2014, from 25th October 2014 to 14th November 2014.

[*Order No. 02/2014-ST dated 24th October, 2014*]

Source: www.cbec.gov.in

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