No. A/B/II/11244/GST/2017-18   Dated: 23/04/2018

To

      1. PCDA (SC) Pune
      2. PCDA (N) Mumbai
      3. PCDA (WC) Chandigarh
      4. PCDA Bangalore
      5. PCDA (AF) Dehradun
      6. PCDA (AF) New Delhi
      7. CDA Chennai
      8. CDA Patna
      9. CDA Secundrabad
      10.CDA Jabalpur
      11. CDA (IDS) New Delhi
          (Through CGDA's Website)

Sub:- <u>Levy of IGST on import of Defence Equipment reg.</u>

        For better analysis of IGST on imports of Defence Equipment, please instruct the Custom Payment Offices (CPOs) under your jurisdiction (list attached as Annexure A) to maintain a record of payment of the same by opening a register and entering the details of daily payment on IGST on import of defence equipments in the format shown below.

Monthly detail of IGST paid on import of Defence Equipment					
Sl. No. (1)	D.V. No. (2)	Month (3)	Total Expenditure (4)	IGST paid (5)	Code Head (6)

2.   Monthly report after totaling the figures at Column 4 and 5 may be forwarded to the HQrs Office by 7th day of the following month.

(Sumit Gajbhiye)
Sr. ACGDA(A&B)

Encl: As above

Sl No (1)	Port (2)	Executive Authority (3)	User (4)	Designated PCDA / CDA (5)	Customs Payment Office (CPO) (6)
1	Mumbai [Sea port]	Embarkation HQrs (EHQ)	All Services/ Organizations under MoD	PCDA [SC] Pune	AO [DAD] Emb. HQrs, Mumbai. $
	Mumbai [Air Port]	Embarkation HQrs			
2	Chennai [Sea Port]	Embarkation HQrs	All Services/ Organizations under MoD	CDA Chennai	CDA Chennai
	Chennai [Air Port]	Concerned User at col. (4).			
3	Kolkata [Sea port]	Embarkation HQrs	All Services/ Organizations under MoD.	CDA Patna	Area Accounts Office Kolkata
	Kolkata [Air port]	Embarkation HQrs			
4	Hyderabad [Air port]	Concerned User at col. (4).	All Services/ Organizations under MoD.	CDA Secundrabad	CDA Secundrabad
5	Vizag [Sea port]	Concerned User at col. (4).	All Services/ Organizations under MoD.	PCDA [N] Mumbai	Area Accts Office(N), Vizag
	Vizag [Air Port]				
6	Kochi [Air port]	Concerned User at col. (4).	All Services/ Organizations under MoD.	PCDA [N] Mumbai	Area Accounts Office [Navy] Kochi
	Kochi [Sea Port]				
7	Bangalore [Air port]	Concerned User at col. (4).	All Services/ Organizations under MoD.	PCDA Bangalore	PCDA Bangalore
8	New Delhi/ Hindon/ Ambala [Air ports]	Concerned User at col. (4).	All Services/ Organizations under MoD.	CDA(AF) New Delhi	CDA(AF) New Delhi
9	Jamnagar [Air port]	Concerned User at col. (4).	All Services/ Organizations under MoD.	PCDA [SC] Pune	AO GE [AF] Jamnagar @
10	Gwalior [Air port]	Concerned User at col. (4).	All Services/ Organizations under MoD.	CDA Jabalpur	AO GE [AF] Gwalior@
11	Nagpur [Air port]	Concerned User at col. (4).	All Services/ Organizations under MoD	PCDA [AF] Dehradun	JCDA [AF] Nagpur

12	Goa [Air port] Goa [Sea port]	Concerned User at col. (4).	All Services/ Organizations under MoD	PCDA [N] Mumbai	Area Accounts Office(Navy), Goa
13	Port Blair [Air port] Port Blair [Sea Port]	Concerned User at col. (4).	All Services/ Organizations under MoD	CDA(IDS), New Delhi	Area Accounts Office, Port Blair
14	Karwar [Sea port]	Concerned User at col. (4).	All Services/ Organizations under MoD.	PCDA [N] Mumbai	Area Accounts Office (Navy), Karwar
15	Nasik [Air Port]	Concerned User at col. (4).	All Services / Organizations under MoD.	PCDA(SC), Pune	AO GE Nasik @
16	Thiruvanthpuram [Air Port]	Concerned User at col. (4).	All Services / Organizations under MoD.	CDA, Chennai	ZO PD Trivandrum @
17	Chandigarh [Air Port]	Concerned User at col. (4).	All Services / Organizations under MoD.	PCDA(WC)	PCDA(WC)

@: To hold responsibility of CPO in addition to the existing work.
$: AO (DAD) EHQ covers entire imports for all Services/Organisations under MoD.

ACGDA (IAW)

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