



New Regulations for Tobacco, Pan Masala, and Gutkha Manufacturers – Compliance Guidelines and Registration Procedures

Description

Summary of NNo. 04/2024-CT effective from 1st April 2024 Special Procedure(including Registration of Machines) to be followed by Manufacturers of Tobacco,Pan Masala,Gutkha etc. !!

Link to NNo. 04/2024-CT – https://drive.google.com/file/d/1pTwP0UAqS4ssEVtKpoCRKm-4aMDYvhc_/view

SUMMARY OF SPECIAL PROCEDURE (INCLUDING REGISTRATION OF MACHINES) TO BE FOLLOWED BY MANUFACTURERS OF TOBACCO, GUTHKA, PAN MASALA etc.

Exercising powers conferred by Sec.148 Central Govt. on recommendations of GST Council, have notified following special procedure via NNO. 04/2024 **effective from 1st April 2024** to be followed by Manufacturers of goods mentioned in schedule of the Notification (i.e.Tobacco, Pan Masala, Guthka etc.)

1) Furnishing details electronically on common portal – A unique registration number will be generated for each Machine

Activity	Form & Table	Time Limit
Details of Packing Machines used for filling and packing of packages		
Existing Registration	FORM GST SRM-I	30 Days from the date of Notification i.e. 30th April 2024
New Registration issued after effective date of Notification	FORM GST SRM-I	15 Days of Grant of Registration
Additional filling and Packaging Machines being installed at registered Place of Business	PART (B) of Table 6 of GSR SRM-I	Within 24 hours of such Installation
Change in Declared Capacity of Machine	PART (A) of Table 6 of GSR SRM-I	Within 24 hours of such change
In case the Reg. Person declare production capacity of manufacturing unit or machines, to other Govt. or any other agency or organization- Same shall be furnished on portal	Table 7 of FORM GST SRM-I	Within 15 Days of filing such submission or declaration
In case above submission/declaration of production capacity to other Govt. or any other agency or organization has been made before issuance of this notification, then such certificate shall be furnished on portal	Table 7 of FORM GST SRM-I	30 Days from the date of Notification
Details of any existing filling and packing machine disposed of from the registered place of business	Table 8 of FORM GST SRM-I	Within 24 hours of such disposal

2) Special Monthly Statement - To be filed electronically on portal in special statement for each month in FORM GST SRM-II, on or before the tenth day of the month succeeding such month.

3) Certificate of Chartered Engineer. –

- (1) The taxpayer shall upload a certificate of Chartered Engineer **FORM GST SRM-III** in respect of machines declared by him, as per this notification, in Table 6 of FORM GST SRM-I
- (2) If details of any machine are amended subsequently, then fresh certificate in respect of such machine shall be uploaded.

Category

1. GST

Date Created

05/02/2024

Author

abhashh