

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

Description

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 Notification 30th April 2024
New Registration issued after effective date of Notification	FORM GST SRM-I	15 Days from 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 Installation
Change in Declared Capacity of Machine	PART (A) of Table 6 of GSR SRM-I	Within 24 Hours of 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 such submission/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 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 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.

pdf link of special procedure for registration- [04-2024-ct-eng_Special Procedure for registering machines](#)

THE DATE OF REGISTRATION EXTENDED TO 15TH MAY 2024 Via NNo. 08/2024-CT –[gst-ct-08-2024](#)

Category

1. GST

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