



F. No. S/3-MISC-PRO-23/2017-18 ACC(I)

Date: 07.2017

**MINUTES OF THE MEETING FOR COMPLIANCE OF GST LAW & PROCEDURE BY CUSTODIAN,
AIRLINES, CONSOLE AGENTS & OTHER AGENTS HELD ON 11.07.2017**

A meeting on compliance of GST Law & Procedure by Custodian, Airlines, Console Agents and other Stakeholders was held on 25.07.2017 at 11 30 A.M. which was presided over by Shri S. Anantha Krishnan, Commissioner of Customs (Import), ACC, Sahar. Following officers and representatives from the stakeholder organizations participated in the meeting:

Name & designation of departmental attendees	Organization
Shri Pawan Khetan, Jt. Commissioner (Import)	Customs, ACC
Shri Jitendra Patel, DC(Import)	Customs, ACC

Name of attendees from stakeholder organizations (Sh./ Ms.)	Organization
Mayilvanan T., Mohamed Nasir, D.V.S.R Murthy, Jaychandran S.,	MIAL (Custodian)
Sanjeev Harale, Kaushal Thakker, C.A.Veeramani, Ketan Desai, Dushyant Mulani, Neerav Thakker, Karunakar Shetty	BCBA (formerly known as BCHAA)
Bala Ayer	ACAAI
Jyotsna Patil	Jet Airways
Harish Zade	Lufthansa Cargo AG.
Ravi Shirwadkar	Xeam Ventures
Girija sunil, Christopher Barretto	British Airways
S. N. Choubisa, J. Samual	Korean Emirates

2. The agenda point of meeting was the request of BCBA that all the stakeholders i.e. MIAL, CONCOR, Air India, Airlines, Console Agents, Service Centre, etc. should issue their invoice with GSTN Number of Importer/Exporter directly when the payment is being made by the Custom Broker as a Pure Agent.

(ii) The chairman suggested the BCBA and other stakeholders to briefly outline their business process and how the billing to be done in the perspective of GST and inform the house for their preparedness of GST based invoice in their organization.

(iii) They stated that Customer Broker as a 'Pure Agent' makes payment of reimbursement charges, Statutory Charges to various stakeholders such as MIAL, Air India, Console Agent, Service Center etc. on behalf of Exporter/Importer.

(iv) They further informed the house that they work as clearing agent as well as service provider. They requested that custodian, Airlines, Console Agents, Service Centre etc. should be prepared to generate two types of invoices one in the name of the importer/exporter or in case of 'Pure Agent' and another in the name of Custom Broker in case of door to door services and GST credit should be made accordingly.

3. **Board of Air Lines Representative (BAR)**

The member of Board of Air Lines Representative stated that they agree with the requirement of mentioning GSTN Number in the invoices and will arrange to issue invoices one in the name of the importer/exporter or another in the name of Custom Broker with their GSTN number.

4. **MIAL**

The representative of MIAL stated that the matter will be taken up with their Commercial Department for resolving the same. Further, they informed the house that at present system there is nothing to indicate on paper at the time of generation of invoice who is the actual receiver and who is the

agent. It is responsibility of the service provider (Custom Broker) to differentiate the actual receiver or the agent for a particular consignment. They are in the process to design the consignment-wise invoicing system with the GSTN details. However, as far as parking ticket is concerned in ACC they issue at least 2000 tickets a day and unless a proper designed facility is made available it is quite difficult to provide GST based invoice on a small piece of paper. They stated that they may provide a consolidated GST based invoice to concerned importer/exporter month wise on submission of token/tickets.

5. Consolidation Agents

They stated that when the consignee is the 'Consolidation Agent'. The invoice is raised in the name of the consolidation agent and the details are uploaded in GSTN on account of consolidation agent. Further, the consolidation agent raises the invoice in the name of the importer and the details are uploaded in the GSTN account of importer by the consolidation agent.

6. ACAAI

The representative of ACAAI informed the house that they are not aware about the changes made. They will give their opinion after consultation with their Accountant and CA's.

7. The chairman suggested to all the stakeholders that:

- I. they should be prepared to make changes accordingly in a time bound manner,
- II. M/s. Newgen and M/s. Xeam Venture should also design invoicing system in perspective of GST Law,
- III. A suitable guidelines should be issued by every organization regarding GST based invoicing system.

8. Review meeting of said meeting is scheduled to be held on **10th August, 2017**.

9. The meeting ended with thanks to the Chairman.

10. This issues with the approval of the Commissioner of Customs (Import), Mumbai Customs, Zone-III.

(Sukhjith Kumar)
Addl. Commissioner of Customs,
Air Cargo Complex, Mumbai

COPY TO:

1. Chief Commissioner of Customs, Zone-III, Mumbai - For kind information, please.
2. Pr. Commissioner / Commissioner of Customs, Import / Export / General, ACC.
3. All Addl./Jt./DC/AC Commissioner of Customs, Import / Export / General, ACC.
4. All members of meeting (via E-mail)
5. EDI Section- For uploading on ACC Website.
6. Office copy.