



भारतसरकार / Government of India

वित्तमंत्रालयराजस्वविभाग

Ministry of Finance, Department of Revenue कार्यालयआयुक्त

/Office of the Commissioner

सी.जी.एस.टी.एवंकेंद्रीयउत्पादशुल्क

Central Goods Service Tax and Central Excise (CGST & CX)

२९, भरतपुरीप्रशासनिकक्षेत्र 29, Administrative Area, Bharatpuri

उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.

Ujjain, Date. 23.10.2019

F.No.1(Gen) 19-04/GST/Trade Notice /19-20/

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय उज्जैनसे जारी पत्र संख्या Trade Notice No./व्यापार सूचना संख्या 22/2019-20 dated 22.10.2019 की प्रति आयुक्तालय, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

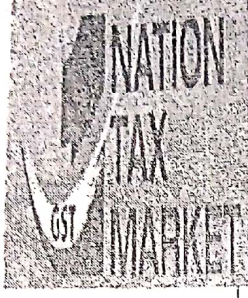
1. मुख्य आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
2. आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय, उज्जैन।
3. आयुक्त, (अपील)सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, इंदौर ।
4. आयुक्त,सीमाशुल्क,इंदौर।
5. आयुक्तलेखा परीक्षा,इंदौर।
6. अपर / संयुक्त आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन।
7. सभी उप आयुक्त /सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालयउज्जैन उज्जैनमुख्यालयशाखा(सांख्यिकी / निवारक / समीक्षा / कानूनी / गोपनीय / तकनीकी / लेखा परीक्षा/ न्याय निर्णयन-I /न्याय निर्णयन-II)
8. सभी प्रभागीय उप आयुक्त/सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, पीथमपुर- १/२/३,उज्जैन-१/२, रतलाम,खंडवा।
9. समस्त व्यापार संघो / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं जन समस्या निवारण समिति के सदस्यों की सूचना हेतु ।
10. The Chairman, All India Manufacturers Organizations, Ujjain, Pithampur, Ratlam, Khandwa.
11. Webmaster, Hqrs. Ujjain.
12. गार्ड / मास्टर फाईल ।
13. नोटिस बोर्ड

संलग्न : उपरोक्तानुसार

सहायक आयुक्त

सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क,

मुख्यालय उज्जैन



भारतसरकार / Government of India
वित्तमंत्रालयराजस्वविभाग
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उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.

Ujjain, Date. 22.10.2019

F.No.I(Gen)19-04/GST/Trade Notice/19-20/

व्यापार सूचनासंख्या 22/2019-20
उज्जैन दिनांक 22.10.2019

Subject:- Clarification of scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both – reg.

1. व्यापार एवं उद्योग वर्ग का ध्यान परिपत्र क्रमांक 114/33/2019-GST दिनांक 11.10.2019 पर आमंत्रित किया जाता है जो की फाइल क्रमांक 354/136/2019-TRU- भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सीबीआईसी, नई दिल्ली द्वारा "Clarification of scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both" के संबंध में जारी किया गया है (प्रति सलस)।

2 उपरोक्त परिपत्र क्रमांक 114/33/2019-GST दिनांक 11.10.2019 की विषयवस्तु को आपके एसोसिएशन के सदस्यों को विशेष रूप से और सामान्य जन के ध्यान में लाये जाने का अनुरोध है।

संलग्न : ऊपरोक्त अनुसार

(6/2/17)
(डॉ. संदीप श्रीवास्तव)
प्रधान आयुक्त

F. No. 354/136/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax research Unit

Room No. 146G, North Block,
New Delhi, the 11th October 2019

To,

The Principal Chief Commissioners/ Chief Commissioners (All)/
Principal Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both – reg.

Representations have been received from trade seeking clarification on the scope of the entry “*services of exploration, mining or drilling of petroleum crude or natural gas or both*” at Sr. No. 24 (ii) of heading 9986 in Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017.

2. The matter has been examined. Most of the activities associated with exploration, mining or drilling of petroleum crude or natural gas fall under heading 9986. A few services particularly technical and consulting services relating to exploration also fall under heading 9983. Therefore, following entry has been inserted under heading 9983 with effect from 1st October 2019 vide Notification No. 20/2019- Central Tax(Rate) dated 30.09.2019; -

“(ia) *Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both*”

3 Explanatory Notes to the Scheme of Classification of Services adopted for the purposes of GST, which is based on the United Nations Central Product Classification describe succinctly the activities associated with exploration, mining or drilling of petroleum crude or natural gas under heading 9983 and 9986.

3.1 The relevant Explanatory Notes for Heading 9983 are as follows:

998341 *Geological and geophysical consulting services*

This service code includes provision of advice, guidance and operational assistance concerning the location of mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formations and structures; provision of advice with

regard to exploration and development of mineral, oil and natural gas properties, including pre-feasibility and feasibility studies; project evaluation services; evaluation of geological, geophysical and geochemical anomalies; surface geological mapping or surveying; providing information on subsurface earth formations by different methods such as seismographic, gravimetric, magnetometric methods & other subsurface surveying methods

This service code does not include

- *test drilling and boring work, cf. 995432*

998343 Mineral exploration and evaluation

This service code includes mineral exploration and evaluation information, obtained on own account basis

Note: This intellectual property product may be produced with the intent to sell or license the information to others.

3.2 The relevant Explanatory Notes for Heading 9986 are as follows:

998621 Support services to oil and gas extraction

This service code includes derrick erection, repair and dismantling services; well casing, cementing, pumping, plugging and abandoning of wells; test drilling and exploration services in connection with petroleum and gas extraction; specialized fire extinguishing services; operation of oil or gas extraction unit on a fee or contract basis

This service code does not include:

- *geological, geophysical and related prospecting and consulting services, cf. 998341*

998622 Support services to other mining n.e.c.

This service code includes draining and pumping of mines; overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except for oil and gas extraction; test drilling services in connection with mining operations, except for oil and gas extraction; operation of other mining units on a fee or contract basis

This service code does not include:

- *mineral exploration and evaluation services, cf. 998343*
- *geophysical services, cf. 998341*

4. It is hereby clarified that the scope of the entry at Sr. 24 (ii) under heading 9986 of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 shall be governed by the explanatory notes to service codes 998621 and 998622 of the Scheme of Classification of Services.

4.1 It is further clarified that the scope of the entry at Sr. No. 21 (ia) under heading 9983 of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 inserted with effect from 1st October 2019 vide Notification No. 20/2019- CT(R) dated 30.09.2019 shall be governed by the explanatory notes to service codes 998341 and 998343 of the Scheme of Classification of Services.

4.2 The services which do not fall under the said entries under heading 9983 and 9986 of the said notification shall be classified in their respective headings and taxed accordingly.

5. Difficulty, if any, in implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Shashikant Mehta
OSD (TRU)