

THE PLASTICS EXPORT PROMOTION COUNCIL



GST - FREQUENTLY ASKED QUESTION (FAQ)

AND

OTHER IMPORTANT INFORMATIONS

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Q 1. What is Goods and Services Tax (GST)?

Ans. It is a destination based tax on consumption of goods and services. It is proposed to be levied at all stages right from manufacture up to final consumption with credit of taxes paid at previous stages available as setoff. In a nutshell, only value addition will be taxed and burden of tax is to be borne by the final consumer.

Q 2. What exactly is the concept of destination based tax on consumption?

Ans. The tax would accrue to the taxing authority which has jurisdiction over the place of consumption which is also termed as place of supply.

Q 3. Which of the existing taxes are proposed to be subsumed under GST?

Ans. The GST would replace the following taxes:

- (i) taxes currently levied and collected by the Centre:
 - a. Central Excise duty
 - b. Duties of Excise (Medicinal and Toilet Preparations)
 - c. Additional Duties of Excise (Goods of Special Importance)
 - d. Additional Duties of Excise (Textiles and Textile Products)
 - e. Additional Duties of Customs (commonly known as CVD)
 - f. Special Additional Duty of Customs (SAD)
 - g. Service Tax
 - h. Central Surcharges and Cesses so far as they relate to supply of goods and services

- (ii) State taxes that would be subsumed under the GST are:
 - a. State VAT
 - b. Central Sales Tax
 - c. Luxury Tax
 - d. Entry Tax (all forms)
 - e. Entertainment and Amusement Tax (except when levied by the local bodies)
 - f. Taxes on advertisements
 - g. Purchase Tax
 - h. Taxes on lotteries, betting and gambling
 - i. State Surcharges and Cesses so far as they relate to supply of goods and services The GST Council shall make recommendations to the Union and States on the taxes, cesses and surcharges levied by the Centre, the States and the local bodies which may be subsumed in the GST.

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Q 4. What principles were adopted for subsuming the above taxes under GST?

Ans. The various Central, State and Local levies were examined to identify their possibility of being subsumed under GST. While identifying, the following principles were kept in mind:

- (i) Taxes or levies to be subsumed should be primarily in the nature of indirect taxes, either on the supply of goods or on the supply of services.
- (ii) Taxes or levies to be subsumed should be part of the transaction chain which commences with import/ manufacture/ production of goods or provision of services at one end and the consumption of goods and services at the other.
- (iii) The subsumation should result in free flow of tax credit in intra and inter-State levels. The taxes, levies and fees that are not specifically related to supply of goods & services should not be subsumed under GST.
- (iv) Revenue fairness for both the Union and the States individually would need to be attempted.

Q 5. Which are the commodities proposed to be kept outside the purview of GST?

Ans. Article 366(12A) of the Constitution as amended by 101st Constitutional Amendment Act, 2016 defines the Goods and Services tax (GST) as a tax on supply of goods or services or both, except supply of alcoholic liquor for human consumption. So alcohol for human consumption is kept out of GST by way of definition of GST on constitution. Five petroleum products viz. petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel have temporarily been kept out and GST Council shall decide the date from which they shall be included in GST. Furthermore, electricity has been kept out of GST.

Q 6. What will be the status in respect of taxation of above commodities after introduction of GST?

Ans. The existing taxation system (VAT & Central Excise) will continue in respect of the above commodities

Q.7 Treatment of Exports under GST (Zero Rated Supply)–

Ans. As per the provisions of IGST law (Section 16), export of goods and/or services are to be treated as “zero rated supplies” and a registered taxable person exporting goods or services shall be eligible to claim refund under one of the following two options u/s 16(iii):

Export under bond or letter of undertaking without payment of– Integrated Tax and claim refund of unutilized input tax credit.

Export on payment of Integrated Tax and claim refund of the tax so paid– on goods and services exported. The aforesaid refunds will be subject to rules, safeguards and procedures as may be prescribed.

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The application for refund for zero rated supplies can be filed after the export manifest or an export report or Relevant date based on mode of transportation (as per refund rules).

Q. 8 Is it mandatory to have GST Enrolment for Export/ Import

Ans. Yes, please ensure that you have registered with GSTN and have obtained the 15 digit GSTIN which is mandatory for every exporter/importer irrespective of the threshold limit of exports. In case, you have not yet obtained GSTIN, please do so immediately as the window is open again since 25th June 2017 and shall remain so till 30/09/2017. Please do not assume that since your export turnover is less than the threshold limit of Rs.20.00 lacs (Rs.10 lacs for North Eastern States including Sikkim, Utrakhand and Himachal Pradesh), you are not required to obtain GSTIN. In case, you have not yet obtained GSTIN, please do so immediately.

Declaration of valid GSTIN in Customs documents (BE/SB) would be mandatory to avail IGST credit on Imports or GST refund on exports. Without GSTIN or PAN or UIN, the Shipping bill/ BE cannot be filed.

Q.9 Can an exporter get exemption from the payment of GST on the export product?

Ans. An exporter would get exemption from the payment of GST on the final product and get refund of GST paid on inputs.

Q.10. How HS code will be mentioned on shipping documents?

Ans. Every exporter/importer is required to mention 8 digit HS code for exports and imports. Therefore, please mention the 8 digit HS code in your invoice and shipping bill.

Services exporters are required to mention Standard Accounting Code (SAC).

Q.11. Is there is any specific format for invoice?

Ans. There is no specific format of invoice prescribed for exports. However, it is important that certain information are given in the invoice so as to get refund of tax paid on goods or unutilized input tax credit. Please ensure that the following information are available in the invoice:-

- a. name, address and GSTIN of the exporter;

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- b. a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- c. date of its issue;
- d. HSN code of goods or Accounting Code of services; description of goods or services;
- e. quantity in case of goods and unit or Unique Quantity Code thereof;
- f. total value of supply of goods or services or both;
- g. rate of tax (integrated tax);
- h. amount of tax charged in respect of taxable goods or services (integrated tax);
- i. place of supply along with the name of State;
- j. signature or digital signature of the supplier or his authorized representative;
- k. The invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST” or “SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST”, as the case may be, and shall contain the following details:
 - i. name and address of the recipient;
 - ii. address of delivery;
 - iii. name of the country of destination; and
 - iv. number and date of application for removal of goods for export

Details mentioned in Rule 46 of CGST Rules need to be captured in invoice and accounting should be in line with the accounting standards wherein the tax component is separately recorded.

Q. 12 Can we have both GST Invoice and Commercial Invoice ?

Ans. Exporter can issue separate invoices- for GSTN purposes and commercial invoice. The shipping bill captures both the GSTN value and commercial value. Commercial Invoice information should be provided in the Shipping Bill. Wherever Commercial Invoice is different from Tax Invoice, details of both have to be provided in the Shipping Bill

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Q. 13 Kindly confirm, which rate of exchange will be applicable in case of exports and imports -CBEC or RBI?

Ans. For customs purpose CBEC's notified rate (LEO date) and for GST purpose RBI's reference rate.

Q. 14 Where can I find HS code, GST rates for my product?

Ans. Please see the following links:

I-HS codes-

<https://www.icegate.gov.in/Webappl/Trade-Guide-on-Imports>

II-GST rates-

<http://www.cbec.gov.in/htdocs-cbec/gst/goods-rates-booklet-03July2017.pdf>

III-IGST Rates for Goods

<http://www.cbec.gov.in/htdocs-cbec/gst/integrated-tax-rate-2017>

Q. 15 What are the GST refund options available to the exporters?

Ans. An exporter would be eligible to claim refund under one of the following two options, namely

(a) He may export under bond, without payment of IGST and claim refund of unutilized input tax credit in;

(b) He may export on payment of IGST and claim refund of IGST paid on goods and services exported.

The SEZ developer or SEZ unit receiving zero rated supply can claim refund of IGST paid by the firm making supply to SEZ.

Clarity on submission of bond without BG on submission of RCMC / Eligibility to export under LUT/ Other issues - Circular No. 5/5/2017 – GST dated the 11th August, 2017

Some of the major points from the circular are highlighted below :-

(1) Eligibility to export under LUT :

- i. Only such exporters are eligible to LUT facilities who have received a remittance of Rs. one crore or 10% of export turnover, whichever is a higher amount, in the previous financial year.

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- ii. Status holder will also be able to utilise the facility of LUT subject to he satisfied the condition of turnover (as mentioned in sr.no.1).

(2) **Form of LUT :**

Bonds to be print on non-judicial stamp paper and LUT on company's letter head with sign & seal.

(3) **Time of acceptance of LUT/Bond :**

Within three days from the date of application alongwith complete documents.

(4) **Purchases from manufacturer & Form CT1 :**

Merchant exporter purchase of goods from local manufacturer will be under GST. The Zero rating of exports, including supplies to SEZ is allowed only with respect by the actual exporter under LUT/bond or payment of IGST.

(5) **Transaction with EOUs :**

Supplies to EOUs are taxable under GST just like other taxable suppliers. Export of EOU unit will treated as zero rating like other exporter.

(6) **Forward inward remittance in Indian Rupee :**

- i. It is clarified that acceptance of LUT instead of a bond for supplies of goods to Nepal or Bhutan or SEZ developer or SEZ unit will be permissible irrespective of whether the payments are made in Indian currency or convertible foreign exchange as long as they are in accordance with applicable RBI guidelines.
- ii. It may also be noted that supply of services to SEZ developer or SEZ unit will also be permissible on the same lines.
- iii. The supply of services, however, to Nepal or Bhutan will be deemed to be export of services only if the payment for such services is received by the supplier in convertible foreign exchange.

(7) **Bank guarantee:**

Earlier as per Cir. No. 4/4/2017 07.07.2017 BG should normally not exceed 15% of the bond amount. However, the Commissioner may waive off the requirement to furnish bank guarantee taking into account the facts and circumstances of each case. Commissioner. It is expected that provision would be implemented liberally. Some of the instances of liberal interpretations are as follows:

- i. an exporter registered with recognized Export Promotion Council can be allowed to submit bond without bank guarantee on submission of a self-attested copy of the proof of registration with a recognized Export Promotion Council.
- ii. Single PAN registered in different states can be allowed to submit bond without BG if amount of inward foreign remittances received Rs. 1 crore or more and it also maybe 10% or more of total export turnover.

(8) **Jurisdictional officer :**

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Earlier Bond/LUT shall be accepted by the jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place of business of the exporter. Exporter can furnish the bond/LUT before Central or State Tax Authority till the administrative mechanism for assigning of taxpayers to respective authority is implemented. Central Tax officers shall facilitate all exporters whether or not the exporter was registered with the Central Government in the earlier regime.

(9) Documents for LUT:

- i. A self-declaration by the exporter to the effect that he has not been prosecuted should suffice for the purposes of notification No. 16/2017 - Central tax dated 7th July, 2017. Verification, if any, may be done on post facto basis.
- ii. Similarly, Status holder exporters have been given the facility of LUT under the said notification and a self-attested copy of the proof of Status should be sufficient.

Above instructions applicable to any export made on or after the 1st July 2017.

For complete circular please click on below link<http://www.cbec.gov.in/resources/htdocs-cbec/gst/circularno-5-gst.pdf>

Please refer council's circular for LUT/Bond/RFD-11 and other important information for claiming refund :-

http://plexconcil.co.in/images/circulars/RFD_11_Bond_LUT.pdf

http://plexconcil.co.in/images/circulars/notfctn_16_central_tax_english.pdf

http://plexconcil.co.in/images/circulars/892_GST.pdf

Q.16 What is the procedure for Exports under Exemption and Refund Rule

Ans. 1) Kindly refer to Section 16(3) of IGST providing the supplier the facility of exports without IGST against execution of Bond or LUT.

2) The other option available to an exporter is to export goods after paying IGST using the ITC credit. The Central Goods & Services Tax (2nd amendment) Rules 2017 have been modified by Notification No.10/2017 dated 28.06.2017 (<http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-10-central-tax-english.pdf>) which will come into effect from 1.7.2017 prescribing a simple procedure for refund. In such case, no application for refund would be filed and full amount of refund shall be available to exporters. The details are as under:-

“96. Refund of integrated tax paid on goods exported out of India.-(1) The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

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(a) the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

(b) the applicant has furnished a valid return in FORM GSTR-3;

(2) The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

(3) Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR-3 from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,-

(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.

(5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.

(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in Part B of FORM GST RFD-07.

(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in FORM GST RFD-06.

Q. 17 What is the Export procedure and sealing of containerized cargo?

Ans. Please refer Circular No. 26/2017-Customs dated 01.07.2017 & Circular No. 37/2017-Customs dated 20.09.2017

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ26-2017cs.pdf>

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<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ37-2017cs.pdf>

Q. 18. What is the export procedure for EOU in GST regime?

Ans. Please refer Circular No. 29/2017-Customs dated 17.07.2017

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ29-2017cs.pdf>

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Indian Customs gears up for GST roll-out

Guidance Note for Importers and Exporters

I. Introduction:

The purpose of this guidance note is to bring clarity about the impact of GST, which would come into force with effect from 01.07.2017, for importers and exporters. On the imports side there would be no impact on levy of Basic Customs duty, Education Cess, Anti-dumping duty, Safeguard duty and the like. However, the Additional duties of Customs, which are in common parlance referred to as Countervailing Duty (CVD) and Special Additional duty of Customs (SAD), would be replaced with the levy of Integrated Goods and Services Tax (IGST), barring a few exceptions. On the exports side, export would be treated as zero-rated supply. Under zero-rated supply IGST paid on export goods or the input tax credit proportionate to the goods and services consumed in goods exported under bond /LUT would be refunded.

A brief summary of the changes that would impact importers and exporters upon roll out of GST are encapsulated below:

Imports under GST

II. Duties at the time of import:

In the GST regime, IGST and GST Compensation cess will be levied on imports by virtue of subsections (7) & (9) of Section 3 of the Customs Tariff Act, 1975. Barring a few commodities such as pan masala, certain petroleum products which attract levy of CVD, majority of imports would attract levy of IGST. Further, a few products such as aerated waters, tobacco products, motor vehicles etc, would also attract levy of GST Compensation Cess, over and above IGST. IGST and GST Compensation cess, wherever applicable, would be levied on cargo that would arrive on or after 1st July, 2017. It may also be noted that IGST would also be levied on cargo which has arrived prior to 1st July but a bill of entry is filed on or after 1st July 2017. Similarly ex-bond bill of entry filed on or after 1st July 2017 would attract IGST and GST Compensation cess, as applicable. In the case where cargo arrival is after 1st July and an advance bill of entry was filed before 1st July along with the payment of duty, the bill of entry may be recalled and reassessed by the proper officer for levy of IGST and GST compensation Cess, as applicable.

III. Duty Calculation:

IGST rate : IGST rates have been notified through notification 01/2017-Integrated Tax (Rate), dated 28-06-2017. IGST rate on any product can be ascertained by selecting the correct Sl. No. as per description of goods and tariff headings in the relevant schedules of the notification. Importers are advised to familiarize themselves with IGST and GST compensation cess rates, schedule and exemptions which are available on CBEC website. The Customs duty calculator would be made available on CBEC and ICEGATE website. There are seven rates prescribed for IGST- Nil, 0.25%, 3% 5%, 12%, 18% and 28%. The actual rate applicable to an item would depend on its classification and would be specified in Schedules notified under

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section 5 of the IGST Act, 2017. The rates applicable to goods of Chapter 98 are as under:

- 9801- Project Imports- 18%
- 9802- Laboratory Chemicals- 18%
- 9803- Passenger baggage – Nil Rate
- 9804- Specified Drugs and medicines for personal use- 5%
- 9804- Other drugs and medicines for personal use- 12%
- 9804- All other dutiable goods for personal use- 28%

Likewise, different rates of tax have been notified for goods attracting Compensation Cess which is leviable on 55 item descriptions (of supply). These rates are mostly ad valorem. But some also attract either specific rates (e.g. coal) or mixed rates (ad valorem + specific) as for cigarettes. The coverage of the goods under GST compensation cess is available on CBEC website along with their HSN codes and applicable cess rates. The IGST Rates of Goods, Chapter wise IGST rate, GST Compensation Cess rates, IGST Exemption/Concession are available on CBEC website for trade and departmental officers as well.

Valuation and method of calculation: IGST is leviable on the value of imported goods and for calculating integrated tax on any imported article, the value of such imported goods would be the aggregate of –

- (i) the value of imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value fixed under sub-section (2) of the that section and
- (ii) any duty of Customs chargeable on that article under section 12 of the Customs Act, 1962 and any sum chargeable on that article under any law for the time being in force as an addition to, or as duty of Customs but does not include to the tax referred in the sub-section 7 (IGST) and sub-section 9 (Compensation Cess).

The value of the imported article for the purpose of levying GST Compensation cess shall be, assessable value plus Basic Customs Duty levied under the Act, and any sum chargeable on the goods under any law for the time being in force, as an addition to, and in the same manner as, a duty of customs. These would include education cess or higher education cess as well as anti-dumping and safeguard duties. The inclusion of anti-dumping duties and safeguard duty in the value for levy of IGST and Compensation Cess is an important change. These were not hitherto included in the value for the levy of additional duty of customs (CVD) or Special Additional Duty (SAD). The IGST paid shall not be added to the value for the purpose of calculating Compensation Cess.

Although BCD, Education Cesses and IGST would be applicable in majority of cases, however, for some products CVD, SAD or GST Compensation cess may also be applicable. For different scenarios the duty calculation process has been illustrated in Annexure - I of this document.

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Case 1.-Where product attracts IGST but not CVD

Suppose Assessable Value (A.V.) including landing charges =Rs. 100/-

- (1) BCD- 10%
- (2) IGST-12%
- (3) Education cess – 2%
- (4) Higher education cess -1%

In view of the above parameters, the calculation of duty would be as below:

- (a) BCD = Rs. 10 [10% of A.V.]
- (b) Education cess- Rs. 0.2 [2% of (a)]
- (c) Higher education cess- Rs. 0.1 [1% of (a)]
- (d) IGST- Rs. 13.236 [A.V.+(a) +(b) +(c)]x12%

Case 2. Where product does not attract CVD but attract IGST as well as compensation cess

Suppose Assessable Value (A.V.) including landing charges =Rs. 100/-

- (1) BCD- 10%
- (2) IGST-12%
- (3) Education cess – 2%
- (4) Higher education cess -1%
- (5) Compensation cess- 10%

In view of the above parameters, the calculation of duty would be as below:

- (a) BCD = Rs. 10 [10% of A.V.]
- (b) Education cess- Rs. 0.2 [2% of (a)]
- (c) Higher education cess- Rs. 0.1 [1% of (a)]
- (d) IGST- Rs.13.236 [A.V.+(a)+(b)+(c)]x12%

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(e) Compensation cess- Rs. 11.03 $[A.V.+(a)+(c)+(d)] \times 10\%$

Case 3. Where product attract both CVD & IGST:

Suppose Assessable Value (A.V.) including landing charges =Rs. 100/-

(1) BCD- 10%

(2) CVD- 12%

(3) IGST-28 %

(4) Education cess – 2%

(5) Higher education cess -1%

In view of the above parameters, the calculation of duty would be as below:

(a) BCD = Rs. 10 [10% of A.V.]

(b) CVD = Rs 13.2 [12% of (A.V.+ BCD)]

(c) Education cess- Rs. 0.464 [2% of (BCD+CVD)]

(d) Higher education cess- Rs. 0.232 [1% of (BCD+CVD)]

(e) IGST- Rs. 34.69 $[A.V.+(a)+(b)+(c)+(d)] \times 28\%$

Case 4. Where product attract CVD, IGST& Compensation cess:

Suppose Assessable Value (A.V.) including landing charges =Rs. 100/-

(1) BCD- 10%

(2) CVD- 12%

(3) IGST-28 %

(4) Education cess – 2%

(5) Higher education cess -1%

(6) Compensation cess-10%

In view of the above parameters, the calculation of duty would be as below:

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- (a) BCD = Rs. 10 [10% of A.V.]
- (b) CVD = Rs 13.2 [12% of (A.V.+ BCD)]
- (c) Education cess- Rs. 0.464 [2% of (BCD+CVD)]
- (d) Higher education cess- Rs. 0.232 [1% of (BCD+CVD)]
- (e) IGST- Rs. 34.69 [A.V.+(a)+(b)+(c)+(d)]x 28%
- (f) Compensation cess – Rs. 12.389 [A.V.+(a)+(b)+(c)+(d)]x 10%

Note: In cases where imported goods are liable to Anti-Dumping Duty or Safeguard Duty, calculation of Anti-Dumping Duty or Safeguard duty would be as per the respective notification issued for levy of such duty. It is also clarified that value for calculation of IGST as well as Compensation Cess shall also include Anti-Dumping Duty amount and Safeguard duty amount.

IV. Changes in import procedures:

Importer Exporter Code (IEC): In GST regime, GSTIN would be used for credit flow of IGST paid on import of goods. Therefore, GSTIN would be the key identifier. DGFT in its Trade Notice No. 09 dated 12.06.2017 has stated that PAN would be the Import Export code (IEC). However, while PAN is identifier at the entity level, GSTIN would be used as identifier at the transaction level for every import and export. Further, in scenarios where GSTIN is not applicable, UIN or PAN would be accepted as IEC. It is advised that all importers need to quote GSTIN in their Bills of Entry in addition to IEC. In due course of time IEC would be replaced by PAN / GSTIN.

Bill of Entry Regulations and Format: To capture additional details in the Bill of entry such as GSTIN, IGST rate and amount, GST Compensation Cess and amount, the electronic as well as manual formats of Bill of entry including Courier Bill of entry are being amended. For the benefit of the trade, modified Forms have been hosted on the departmental website, www.cbec.gov.in. Further, suitable notifications shall be issued to amend the relevant regulations and introduce modified Forms

V. Import under Export Promotion Schemes and duty payment through EXIM scrips :

Under the GST regime, Customs duties will be exempted on imports made under export promotion schemes namely EPCG, DEEC (Advance License) and DFIA. IGST and Compensation Cess will have to be paid on such imports.

The EXIM scrips under the export incentive schemes of chapter 3 of FTP (for example MEIS and SEIS) can be utilised only for payment of Customs duties or additional duties of Customs, on items not covered by GST, at the time of import. The scrips cannot be utilized for payment of

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Integrated Tax and Compensation Cess. Similarly, scrips cannot be used for payment of CGST, SGST or IGST for domestic procurements.

VI. EOUs and SEZ:

EOUs/EHTPs/STPs will be allowed to import goods without payment of basic customs duty (BCD) as well additional duties leviable under Section 3 (1) and 3(5) of the Customs Tariff Act. GST would be leviable on the import of input goods or services or both used in the manufacture by EOUs which can be taken as input tax credit (ITC). This ITC can be utilized for payment of GST taxes payable on the goods cleared in the DTA or refund of unutilized ITC can be claimed under Section 54(3) of CGST Act. In the GST regime, clearance of goods in DTA will attract GST besides payment of amount equal to BCD exemption availed on inputs used in such finished goods. DTA clearances of goods, which are not under GST, would attract Central Excise duties as before

VII. Imports / Procurement by SEZs

Authorised operations in connection with SEZs shall be exempted from payment of IGST. Hence, there is no change in operation of the SEZ scheme

VIII. Project Import:

Currently for items imported under project import scheme (i.e. CTH 9801), unique heading under the Central Excise Tariff, for the purposes of levy of CVD does not exist. Therefore, under the Central Excise Tariff, each item is getting classified in a heading as per its description and duty is paid on merit. In the GST regime, for the purpose of levying IGST all the imports under the project import scheme will be classified under heading 9801 and duty shall be levied @ 18%.

IX. Baggage:

Full exemption from IGST has been provided on passenger baggage. However, basic customs duty shall be leviable at the rate of 35% and education cess as applicable on the value which is in excess of the duty free allowances provided under the Baggage Rules, 2016.

X. Refunds of SAD paid on imports:

The need for SAD refunds arose mainly on account of the fact that traders or dealers of imported goods were unable to take credit of this duty (which was a Central tax) while discharging their VAT or Sales tax liability (which was State levy) on subsequent sale of the goods. Unless corrected through a mechanism such as refund (of one of the taxes) this would have resulted in “double” payment of tax.

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With the introduction of GST on 01.07.2017, credit of “eligible duties” in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock, is permissible to registered persons not liable to be registered under the existing law (for instance, VAT dealers) under transitional provisions (Section 140(3) of the CGST Act). Further, eligible duties as defined in sub-section (10) include SAD. In other words, dealers/ traders can take ITC of SAD paid on goods imported prior to 1 st July 2017. Sub-section (5) of section 140 also allows a registered person to take credit of eligible duties in respect of inputs received on or after 1 July 2017 but the duty on which has been paid under the existing law. These provisions taken together ensure that SAD paid by dealers/ traders can be set-off against their GST liability as and when imported goods are supplied by them in the domestic market. However, certain items which are out of the GST net would be eligible for SAD refunds as earlier.

XI. Imports and Input Tax Credit (ITC):

In GST regime, input tax credit of the integrated tax (IGST) and GST Compensation Cess shall be available to the importer and later to the recipients in the supply chain, however the credit of basic customs duty (BCD) would not be available. In order to avail ITC of IGST and GST Compensation Cess, an importer has to mandatorily declare GST Registration number (GSTIN) in the Bill of Entry. Provisional IDs issued by GSTN can be declared during the transition period. However, importers are advised to complete their registration process for GSTIN as ITC of IGST would be available based on GSTIN declared in the Bill of Entry. Input tax credit shall be availed by a registered person only if all the applicable particulars as prescribed in the Invoice Rules are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person.

Customs EDI system would be interconnected with GSTN for validation of ITC. Further, Bill of Entry data in non-EDI locations would be digitized and used for validation of input tax credit provided by GSTN.

Exports under GST

XII. Drawback:

No amendments have been made to the drawback provisions (Section 74 or Section 75) under Customs Act 1962 in the GST regime. Hence, the drawback scheme will continue in terms of both section 74 and section 75. Option of All Industry Rate (AIR) as well as Brand Rate under Section 75 shall also continue.

Drawback under Section 74 will refund Customs duties as well as Integrated Tax and Compensation Cess paid on imported goods which are re-exported.

At present Duty Drawback Scheme under Section 75 neutralises Customs duty, Central excise duty and Service Tax chargeable on any imported materials or excisable materials used or taxable services used as input services in the manufacture of export goods. **Under GST regime**, Drawback under Section 75 shall be limited to Customs duties on imported inputs and

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Central Excise duty on items specified in Fourth Schedule to Central Excise Act 1944 (specified petroleum products, tobacco etc.) used as inputs or fuel for captive power generation.

A transition period of three months is also being provided from date of implementation of GST i.e. 1.7.2017. During this period, existing duty drawback scheme under Section 75 shall continue. For exports during this period, exporters can claim higher rate of duty drawback (composite AIR) subject to conditions that no input tax credit of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward. A declaration from exporter and certificate from jurisdictional GST officer in this regard has been prescribed in the notification related to AIRs. This will prevent double avaiement of neutralisation of input taxes. Similarly, the exporter can claim brand rate for Customs, Central Excise duties and Service Tax during this period.

Exporters also have the option of claiming only the Customs portion of AIR and claim refund/ITC under GST laws.

All Industry Rates for the transition period shall be notified before 1.7.2017. The AIR for post transition period shall be notified in due course of time.

The certificates from jurisdictional GST officer as referred above may not be available during initial days. As per Systems design, whenever higher rate (composite rate) of drawback is claimed, the non-availment of credit certificate is a mandatory document and unless it is recorded as available, shipping bill will not move to LEO stage. In such a situation, all field formations shall ensure that exports are not delayed for requirement of the said certificate. The way out in such situation for the exporter is to amend the shipping bill to claim lower rate. The exporter will have an option to file supplementary claim as per Drawback Rules at a later date once the certificate is obtained. A similar issue in respect of Cenvat credit has been examined and clarified in the past vide Instruction no. 609/159/2016-DBK dated 13.03.2014.

Secondly, it could be possible that export goods may be manufactured by using both Central Excise/Service Tax paid and CGST/IGST paid inputs and inputs services or only CGST/IGST paid inputs and inputs services. In such situation, an exporter opting to claim composite rate of duty drawback during transition period has to give specified declaration and produce certificates as stated above so that he does not claim double benefit. Exporter will have to reverse the ITC if any availed and also ensure that he does not claim refund of ITC/IGST. Requisite certificate from GST officer shall also be required to this effect. As mentioned earlier, exporters will also have option of claiming credit/refund of CGST/IGST and claim Customs rate drawback.

XIII. Refund of IGST paid on exports and Export under Bond scheme:

Under GST regime exports would be considered as zero-rated supply. Any person making zero rated supply (i.e. any exporter) shall be eligible to claim refund under either of the following options, namely: —

(a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or

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(b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 (Refunds) of the Central Goods and Services Tax Act or the rules made there under (i.e Refund Rules 2017).

For the option (a), procedure to file refund has been outlined in the Refund Rules under GST. The exporter claiming refund of IGST will file an application electronically through the Common Portal, either directly or through a Facilitation Centre notified by the GST Commissioner. The application shall be accompanied by documentary evidences as prescribed in the said rules. Application for refund shall be filed only after the export manifest or an export report, as the case may be, is delivered under section 41 of the Customs Act, 1962 in respect of such goods.

For the option (b), the shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export and the applicant has furnished a valid return.

For both option (a) and (b) exporters have to provide details of GST invoice in the Shipping bill. ARE-1 which is being submitted presently shall be dispensed with except in respect of commodities to which provisions of Central Excise Act would continue to be applicable.

XIV. Change in export Procedures: Electronic as well as manual Shipping Bill formats including Courier Shipping Bill are being amended to include GSTIN and IGST related information so as to ensure that the export benefits like refund of IGST paid as well as accumulated input tax credit can be processed seamlessly. For the benefit of the trade, modified Forms have been hosted on the departmental website, www.cbec.gov.in. Further, suitable notifications shall be issued to amend the relevant regulations and introduce modified Forms.

Information guide on GST CBEC WEBSITE – www.cbec.gov.in GSTN WEBSITE - www.gstn.org GST COUNCIL WEBSITE - www.gstindia.com/tag/gst-council CBEC MITRA – cbecmitra.helpdesk@icegate.gov.in Toll free helpline – 1800-1200-232 Toll-free number - 1800 425 4251 Twitter Handle of CBEC - @CBEC_India OUTREACH PROGRAMMES – Available on CBEC website (under Column of GST AWARENESS)-www.cbec.gov.in

<http://www.cbec.gov.in/resources//htdocs-cbec/guidnce-note-imprtrs-exprtrs.pdf>

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Important FTP provisions in the context of the implementation of the GST regime applicable w.e.f. 01.07.2017

The chapter wise provisions of the [FTP 2015-20](#):

General Provision:

- With effect from July 1, 2017. the term “Central Excise Authority” used in Foreign Trade Policy 2015-20 and Foreign Trade procedures 2015-20 should be read as “Jurisdictional Customs Authority”.

Chapter 2:

- Changes in IEC notified through **Trade Notice No.09/2018 dated 12.06.2017**

Chapter 3

- The Duty Credit Scrips (issued under Chapter 3 of the FTP) cannot be used for payment of IGST and GST compensation cess in imports, and CGST, SGST, IGST and GST compensation cess for domestic procurement.

Chapter 4

- Under the GST regime, no exemption from payment of Integrated GST and Compensation Cess would be available for imports under Advance Authorisation.
- Importers would need to pay IGST and take input tax credit as applicable under GST.
- However, imports under Advance Authorisation would continue to be exempted from payment of Basic Customs Duty, Additional Customs Duty specified under Section 3(1), 3(3) and 3(5) of the Customs Tariff Act, Education Cess, Anti-dumping Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, wherever applicable.
- Applicable GST would need to be paid while making local procurement, using an invalidation letter of Advance Authorisation/DFIA. Recipient of goods can take Input Tax Credit (ITC) of the GST paid on such local procurement. This Input Tax Credit can be utilized as per GST rules.
- Advance Release Order facility shall not be available for procurement of inputs under Advance Authorization scheme except for inputs listed in Schedule 4 of Central Excise Act, 1944 read with The Taxation Laws (Amendment) Act 2017 No 18 of 2017, with effect from July 1, 2017. RAs are directed not to issue ARO except for Schedule-4 items as stated above.
- Imports/exports under the replenishment schemes for the Gems and Jewellery sector covered under chapter 4 of FTP and HBP shall be subject to Customs Notification issued/ to be issued in this regard.

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Chapter 5:

- Importers would need to pay IGST and take input tax credit as applicable under GST.
- ARO facility shall not be available for sourcing of Capital Goods manufactured indigenously

Chapter 6:

- **Imports by EOU/ EHTP/STP/BTP:**

EOU are allowed duty free Imports of goods for their authorised operations. In GST regime, the import of goods covered under GST would be exempted from the whole of the duty of customs specified under the First Schedule to the Customs Tariff Act, 1975 (BCD) enabled by **Notification no. 52/2003 – Cus**. But such goods would attract integrated tax and compensation cess leviable under sub- section (7) and (9) of the said Act. The taxes so paid on imports will be neutralized by ITC.

The import of goods covered under Fourth Schedule of the Central Excise Act would be exempted from the whole of the duty of customs specified under the First Schedule to the Customs Tariff Act, 1975 (BCD) and also from the additional duty leviable under sub-sections (1),(3) and (5) of section (3) of the said Act (CVD & SAD) enabled by **Notification no. 52/2003 – Cus**.

- **Domestic procurements:**

For the indigenous procurement of goods covered under GST, the EOU will not get ab-initio exemptions. Such supplies would be on payment of CGST/SGST/UTGST/IGST. The taxes so paid will be neutralized by ITC. For the indigenous procurement of goods covered under Fourth Schedule, the EOU will continue to get ab-initio exemptions from central excise duty.

- **DTA clearances of finished goods covered under GST:**

EOUs would be required to pay only CGST & SGST or IGST, as the case may be. besides paying back of whole of the duty of customs specified under the First Schedule to the Customs Tariff Act, 1975 (BCD) exemptions. if availed. on inputs used in manufacture of such finished goods.

The DTA clearances of finished goods covered under Fourth Schedule of the Central Excise Act, 1944, the EOUs would be required to pay central excise duty equal to the aggregate of duties of customs in view of proviso to Section 3(1) of the Central Excise Act, the effective rate of such duties being covered by Notification no. 23/2003 – CE.

- **Inter unit transfer/supply for EOU to other EOUs:**

Applicable GST would be payable on the transfer/supply of goods from one unit of EOU / EHTP / STP / BTP to another.

Chapter 7:

- **Supplies made prior to the date of operationalization of GST:**

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The supplies made to different deemed exports categories till the date prior to the date of operationalization of GST, the benefits would be available as per the provisions existed till the date of operationalization of GST.

- **Supplies after the date of operationalization of GST:**
Advance Authorization benefits under Chapter 4 shall be available for supplies under Chapter-7. The duty exemption benefits under AA would be limited to exemption from basic custom duty only. The exemption for items under Central Excise would be available for the items which continue under Schedule 4 of Central Excise Act, 1944 provided the items are eligible under the Advance.
- **Deemed Export Drawback:** The drawback as provided under Chapter 7 would be limited to the refund of basic custom duty only. In respect of eligible items covered under Schedule 4 of Central Excise Act, 1944 refund would also be covered under the drawback provided the item is eligible for such supply.
- **The TED refund :** TED refund would be available only if exemption is not available in respect of items covered under Schedule 4 of Central Excise Act, 1944 provided the items are eligible for supply under the said category of deemed exports

(<http://dgft.gov.in/Exim/2000/TN/TN17/Trade%20Notice%20No.11%20dt.30.06.2017.pdf>)

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FAQs on export and FTP related issues of GST

The emails and tweets received by DGFT were scrutinized and developed into a short FAQ. It should be noted that the tweets received or the replies quoted are only for educational and guidance purposes and do not hold any legal validity.

1-Has DGFT/ Department of revenue issued any clarification to explain implication of GST on FTP schemes/ exports/ imports?

Ans. I-DGFT has issued Trade Notice No 11 on June 30, 2017.

Please see the following link:

<http://dgft.gov.in/Exim/2000/TN/TN17/Trade%20Notice%20No.11%20dt.30.06.2017.pdf>

II-DOR has issued a guidance note on imports-exports. Please see the following link:

<http://www.cbec.gov.in/resources//htdocs-cbec/guidnce-note-imprtrs-exprtrs.pdf;jsessionid=64B4B7C8DC1C02885DFAB663533AAA5E>

2. What is the definition of exports under the GST?

Ans. Exports of goods means taking goods out of India to a place outside India. (Section 2(5) of IGST Act.)

3. What categories of supplies have been covered as the Zero rated supplies under the IGST Act?

Ans. "Zero rated supply" under Section 16 of the IGST Act, 2017 means any of the following supplies of goods or services or both, namely:

- (a) export of goods or services or both; or
- (b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

4. Can an exporter get exemption from the payment of GST on the export product?

Ans. An exporter would get exemption from the payment of GST on the final product and get refund of GST paid on inputs.

5. What are the GST refund options available to the exporters?

Ans. An exporter would be eligible to claim refund under one of the following two options, namely -

- (a) He may export under bond, without payment of IGST and claim refund of unutilized input tax credit in;
- (b) He may export on payment of IGST and claim refund of IGST paid on goods and services exported.

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The SEZ developer or SEZ unit receiving zero rated supply can claim refund of IGST paid by the firm making supply to SEZ.

6. What is the time line for obtaining refund on the GST paid?

Ans. Refund on account of export

I. For 90% of the total amount claimed as refund excluding the amount of input tax credit, provisional refund will be granted within 10 days of making of application or within 7 days of issuance of acknowledgement of the application.

II. Refund of the balance 10% will be granted after verification of documents furnished by the applicant

7. What type of duties can be paid using MEIS or SEIS scrips now? Can we use these scrips to pay GST?

Ans. For items covered under the GST, scrips can be used for payment of Basic Custom Duty, Safeguard Duty, Transitional Product Specific Safeguard Duty, and Antidumping Duty.

For items not covered under the GST (specified in Fourth Schedule to Central Excise Act 1944 covering specified petroleum products, tobacco etc.), in addition to the Basic Custom Duty, Safeguard Duty, Transitional Product Specific Safeguard Duty, and Antidumping Duty, scrips can also be used for payment of duties like central excise, CVD/ SAD. The scrips cannot be used for payment of any type of GST.

8. Where can I find HS code, GST rates for my product?

Ans. Please see the following links

I-HS codes-

<https://www.icegate.gov.in/Webappl/Trade-Guide-on-Imports>

II-GST rates-

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/chapter-wise-rate-wise-gst-schedule-03.06.2017.pdf>

III-IGST Rates for Goods

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification%20for%20IGST%20rate%20Schedule-1.pdf>

9. Can the EOUs continue to get duty free supplies from domestic market?

Ans. An EOU will have to pay the applicable GST on the import or domestic sourcing of inputs (goods or services).

10. Will the exemptions, available to 100% EOUs & SEZs in the pre GST regime would continue ?

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Ans. -**SEZs**

No change in the operation of the SEZ scheme.

SEZs can continue to import raw materials without payment of any duty. Supplies to SEZs would also be treated as Zero rated supplies.

Export Oriented Unit

(i) Imports by EOUs

The EOUs will continue to get exemption from payment of the basic Customs Duty, however they will have to pay IGST on imports.

* On the IGST paid on import of inputs, ITC would be available which can be utilized for payment of GST payable on the goods cleared in the DTA. Refund of the unutilized ITC can also be claimed under Section 54(3) of CGST Act.

* The facility of duty free import of capital goods under the Procurement Certificate procedure will not be available. To import capital goods at zero duty, EOUs will have to follow procedure under of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

(ii) Supplies to EOUs

Suppliers to EOU will pay normal GST as they would pay while supplying to a domestic unit. An EOU can take Input Tax Credit (ITC) of the GST paid while taking domestic supplies and same can be used for payment of GST on finished goods cleared in DTA.

(iii) DTA sale

DTA sale shall be subject to fulfillment of the following conditions:

- fulfillment of positive NFE
- payment of applicable GST on product under DTA sale
- Reversal of the BCD exemption availed on the inputs used in the manufacture of products under DTA sale. The reversal of BCD would be as per Standard Input Output norms published by the DGFT or norms fixed by Norms Committee of DGFT (where no SION is fixed).
- Refund of any benefits taken on procurement of inputs from DTA under Chapter 7 of FTP and used in the manufacture of products under DTA sale.

(iv) Inter Unit Transfers

Supply of goods from one EOU to another EOU (inter-unit transfer) will require payment of applicable GST. The BCD exemption availed on inputs by the supplier EOU, utilized in such transferred goods would have to be reversed by the recipient EOU at the time clearance of such goods in DTA. Same provisions apply on sending of Goods for Job work.

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(v) Exempt products

For GST exempt Goods like Petroleum products, the existing provisions provided under notification no. 52/2003-Cus, notification no. 22/2003-CE and Notification no. 23/2003-CE will continue to apply for import, domestic procurement and domestic clearance respectively.

11. How to update GST number in IEC?

-There is no need to update or incorporate the GSTIN in the IEC. However, it is informed that all IECs issued with effect from 1.07.2017, would reflect PAN as IEC.

12. Under GST regime, can we get duty free benefit (all duties exempted) if we import using Advance authorization or EPCG?

Ans. Under GST regime, both the Advance Authorization and EPCG holders would continue to get the exemption from payment of the Basic Customs Duty, Safeguard Duty, Transitional Product Specific Safeguard Duty, and Antidumping Duty. And for items specified in Fourth Schedule to Central Excise Act 1944 (specified petroleum products, tobacco etc.) exemption from Additional C Duty leviable under Sections 3(1), 3(3) and 3(5) of the Customs Tariff Act, 1975 will also be available.

However there is one major change. Now an Advance Authorisation holder will have to pay IGST at the time of imports. He can take input Tax Credit (ITC), and after export, claim refund of any unutilized input tax credit at the end of tax period.

The EPCG holder also will have to pay IGST at the time of imports and take input Tax Credit (ITC) on the duty paid. He cannot claim refund of any unutilized input tax credit after the exports.

13. Will Invalidation and ARO be available under Advance Authorisation or EPCG scheme post GST implementation?

Ans. **ARO**

For items covered under the GST, No Advance Release Order (ARO) facility will be available in Advance Authorisation and EPCG scheme.

For items not covered under the GST (Listed in the Schedule 4 of Central Excise Act, 1944 read with The Taxation Laws (Amendment) Act 2017 No 18 of 2017, with effect from July 1, 2017) ARO would be available.

Invalidation

Invalidation facility will be available for both Advance Authorisation and EPCG schemes, but applicable **GST** would need to be paid while making local procurement, using an invalidation letter.

Input Tax Credit (ITC) of the GST paid on such local procurement can be availed **as per CGST Rules 2017**. Please also refer to DGFT Trade Notice No.11/2018 dated 30.06.2017.

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14. Do we need to register for VAT?

Ans. You need to register only with GSTN and obtain GSTIN.

15. Is cess on customs duty to be paid on imports under GST regime?

Ans. Education cess and Compensation cess would be applicable on imports

16. Will IGST be refunded for Capital Goods imported under EPCG scheme?

Ans. The EPCG holder also will have to pay IGST at the time of imports and take input Tax Credit (ITC) on the duty paid. He cannot claim refund of any unutilized input tax credit after the exports.

17. Will Deemed export drawback and TED refund be available under GST regime for deemed exports?

Ans. The following provisions would apply under the GST regime for the deemed exports in relation to the refund of the Terminal Excise Duty (TED) and Drawback (DBK).

1. No TED refund would be available as the central excise duty is subsumed under the GST. However, for the items covered under Schedule four of Central Excise Act, 1944, the TED refund would be available, provided the items are eligible for supply under the said category of the deemed exports under chapter 7 of the FTP, and there is no exemption from payment of excise duty.

2. The drawback as provided under Chapter 7 would be limited to the refund of basic custom duty only.

18. Whether balance import quantities under Advance Authorisations issued before 01.07.2017 can be utilised after 01.07.2017? And, will there be any implications on export obligation?

Ans. The balance import quantities under Advance Authorisations can be utilised for duty free import but only Basic Customs Duty will be exempted on import after 01.07.2017. The applicable IGST will be required to be paid. There will be no implication on export obligation of Advance Authorisations.

19. Whether balance import quantities under EPCG issued before 01.07.2017 can be utilised after 01.07.2017? And, will there be any implications on export obligation?

Ans. The balance import quantities under EPCG can be utilised for duty free import but only Customs Duties will be exempted on import after 01.07.2017. The applicable IGST will be required to be paid. Since the export obligation is based on actual duty saved amount, the EO will be accordingly adjusted.

20. In the IGST regime, whether a separate IEC number would be allotted to each regional office?

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Ans. No.

<http://dgftcom.nic.in/exim/2000/DGFT-GST-FAQ.pdf>

- **KNOW YOUR JURISDICTION**

<https://cbec-gst.gov.in/pdf/All-India-GST-Jurisdiction.xlsx>

- **NOTIFICATION UNDER CGST** (<https://cbec-gst.gov.in/central-tax-notifications.html>)

- **NOTIFICATION UNDER IGST** <https://cbec-gst.gov.in/integrated-tax-notifications.html>

- **GSTN Help Desk Number: 0120-4888999, Write To Us: [helpdesk\[at\]gst\[dot\]gov\[dot\]in](mailto:helpdesk@gst.gov.in)**

Disclaimer:-

Clarifications/ inputs in the “PLEXCONCIL- GST FREQUENTLY ASKED QUESTION (FAQ) & IMPORTANT INFORMATION are provided only for guidance and information as a service to members based mainly on EXIM circulars/ Notifications/ Clarifications issued by CBEC/ DGFT and concerned depts.. However, before taking a commercial decision, members may seek expert advice from external TAX consultants/ CA’s etc.