



केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, आयुक्त वडोदरा-II का कार्यालय,
केंद्रीय उत्पाद शुल्क भवन, सुभानपुरा, एलोरा-पार्क, वडोदरा-390023

ट्रेड नोटिस नं : 12/2017/VAD-II
दिनांक : 08.11.2017

विषय : BOARD'S CIRCULARS/INSTRUCTIONS RELATING TO IGST, ACT 2017 -
REG.

उपरोक्त विषय पर निदेशक, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क केंद्रीय बोर्ड, नई दिल्ली द्वारा निम्नलिखित परिपत्र जारी किये गए हैं। इन परिपत्रों की प्रतिलिपि सूचना मागदर्शन एवं कार्यवाही के लिये प्राप्त करें।

| क्रमांक | परिपत्र सं. एवं दिनांक | विषय |
|---------|----------------------------------|--|
| 1. | 14/14/2017-GST dtd. 06.11.2017 | Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit(EOU)/ Electronic Hardware Technology Park(EHTP) Unit / Software Technology Park(STP) Unit/ Bio-Technology Parks(BTP) Unit under deemed export benefits under section 147 of CGST Atc,2017-reg. |
| 2. | 15/15/2017-GST dtd. 06.11.2017 | Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and FORM GSTR-2 respectively |
| 3. | 42/2017-Customs, dtd. 07.11.2017 | Refund of IGST paid on export of goods under rule 96 of CGST Rules,2017 |

सभी सम्बन्धित संगठनों/कार्यालयों से अनुरोध है की वे परिपत्रों की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दे।

(आशिश त्यागी)

आयुक्त

वडोदरा, दि. 08.11.2017

फा.स. IV/16-25/Vad-2/T/2016-17

संलग्न : थोपरी।

**F. No. 349/21/2016 GST (Policy Wing)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, dated the 6th November, 2017

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Sub - Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act, 2017 – reg.

In accordance with the decisions taken by the GST Council in its 22nd meeting held on 06.10.2017 at New Delhi to resolve certain difficulties being faced by exporters post-GST, it has been decided that supplies of goods by a registered person to EOUs etc. would be treated as deemed exports under Section 147 of the CGST Act, 2017 (hereinafter referred to as ‘the Act’) and refund of tax paid on such supplies can be claimed either by the recipient or supplier of such supplies. Accordingly, Notification No. 48/2017-Central Tax dated 18.10.2017 has been issued to treat such supplies to EOU / EHTP / STP / BTP units as deemed exports. Further, rule 89 of the CGST Rules, 2017 (hereinafter referred to as ‘the Rules’) has been amended vide Notification No. 47/2017- Central Tax dated 18.10.2017 to allow either the recipient or supplier of such supplies to claim refund of tax paid thereon.

2. For supplies to EOU / EHTP / STP / BTP units in terms of Notification No. 48/2017-Central Tax dated 18.10.2017, the following procedure and safeguards are prescribed -

(i) The recipient EOU / EHTP / STP / BTP unit shall give prior intimation in a prescribed proforma in "Form-A" (appended herewith) bearing a running serial number containing the goods to be procured, as pre-approved by the Development Commissioner and the details of

the supplier before such deemed export supplies are made. The said intimation shall be given to –

- (a) the registered supplier;
 - (b) the jurisdictional GST officer in charge of such registered supplier; and
 - (c) its jurisdictional GST officer.
- (ii) The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STP / BTP unit.
- (iii) On receipt of such supplies, the EOU / EHTP / STP / BTP unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to –
- (a) the registered supplier;
 - (b) the jurisdictional GST officer in charge of such registered supplier; and
 - (c) its jurisdictional GST officer.
- (iv) The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to EOU / EHTP / STP / BTP unit.
- (v) The recipient EOU / EHTP / STP / BTP unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "Form-B" (appended herewith). The software for maintenance of digital records shall incorporate the feature of audit trail. While the data elements contained in the Form-B are mandatory, the recipient units will be free to add or continue with any additional data fields, as per their commercial requirements. All recipient units are required to enter data accurately and immediately upon the goods being received in, utilized by or removed from the said unit. The digital records should be kept updated, accurate, complete and available at the said unit at all times for verification by the proper officer, whenever required. A digital copy of Form – B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10th of month) in a CD or Pen drive, as convenient to the said unit.

3. The above procedure and safeguards are in addition to the terms and conditions to be adhered to by a EOU / EHTP / STP / BTP unit in terms of the Foreign Trade Policy, 2015-20 and the duty exemption notification being availed by such unit.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

Form - A

(Intimation for procurement of supplies from the registered person by Export Oriented Unit (EOU)/Electronic Hardware Technology Park (EHTP) Unit/ Software Technology Park (STP) unit/ Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act,2017 read with Notification No. 48/2017-Central Tax dated 18.10.2017)

(as per Circular ----- dated -----)

Running Sr. No. of intimation and Date_____

LOP No. ----- and valid upto ----- .

GSTIN -----

We the, M/s(Name of EOU/EHTP/STP/BTP unit and address) wish to procure the Goods namely(Tariff description, Quantity and value) -----, as allowed under Foreign Trade Policy and Handbook of Procedures 2015-2020, and approved by Development Commissioner from M/s ----- (Name of supplier, address and Goods & Services Tax Identification Number(GSTIN)). Such supplies on receipt would be used in manufacturing of goods or rendering services by us. We would also abide by procedure set out in Circular no. ----- dated ----.

Signatures of the owner of
EOU/EHTP/STP/BTP unit or
his
Authorised officer

To:

- 1.The GST officer having Jurisdiction over the EOU/EHTP/STP/BTP unit.
2. The GST officer having Jurisdiction over the registered person intending to supply the goods.
3. The registered person intending to supply goods to EOU/EHTP/STP/BTP unit.

For the month of.....

FORM- B

Form to be maintained by EOU/EHTP/STP/BTP unit for the receipt, use and removal of goods received under deemed export benefit under section 147 of CGST Act,2017 read with Notification No. 48/2017-Central Tax dated 18.10.2017.

(as per Circular----- dated-----)

Name of EOU/EHTP/STP/BTP unit and address

GSTIN No.

Address of Jurisdiction GST Officer

| Sr . No . | Date of prior intimation given for procuring deemed export supplies | Details of registered person | | | Jurisdictional GST officer details of registered person | | Invoice no. and date of registered person | | Details of supplies received | | | Amount of GST paid by supplier | | | | Date of sending endorsed copy of tax invoice by EOU |
|-----------|---|------------------------------|---------|-------|---|---|---|------|------------------------------|-------|----------|--------------------------------|---------------------------------|----------------|--------|---|
| | | Name | Address | GSTIN | Designation | Jurisdictional Identifier such as Division name/No. | No. of Invoice | Date | Description | Value | Quantity | Central tax | State Tax / Union territory Tax | Integrated tax | Cesses | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |

| Removal for processing | | | Remarks (The goods removed for processing shall be accounted in a manner that enables the verification of input-output norms, extent of waste, scrap generated etc) | Other removals/Returns | | | | Balance in stock | |
|------------------------|----------|-------|--|------------------------|-------------|----------|-------|------------------|-------|
| Date & time of Removal | Quantity | value | | Purpose of removal | Date & time | Quantity | value | Quantity | Value |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |

F.No. 349/164/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

New Delhi, Dated the 6th November, 2017

To,

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

Madam/Sir,

**Sub –Due date for generation of FORM GSTR-2A and FORM GSTR-1A in
accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2
respectively – reg.**

Please refer to Notification No. 30/2017-Central Tax dated 11th September 2017,
and Notification 54/2017-Central Tax, dated 30th October, 2017 whereby the dates for
filing **FORM GSTR-1**, **FORM GSTR-2** and **FORM GSTR-3** for the month of July,
2017 were extended. Queries have been received regarding the due dates for the
generation of **FORM GSTR-2A** and **FORM GSTR-1A** in light of the said extension of
dates. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of
the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the Act’), for
the purpose of uniformity in the implementation of the Act, the following is clarified:

1. Sub-section (1) of section 37 of the Act read with sub-rule (3) of rule 59 of the
CGST Rules, 2017 (hereinafter referred to as ‘the Rules’) provides that the details
furnished in **FORM GSTR-1** by the supplier shall be made available
electronically to the registered person (hereinafter referred to as ‘the recipient’) in
FORM GSTR-2A after the due date for filing of **FORM GSTR-1**. Sub-section
(2) of Section 38 read with sub-rule (1) of rule 60 of the said Rules provides for
furnishing of details in **FORM- GSTR-2** after the 10th but before the 15th of the
month succeeding the tax period. Further, sub-section (1) of section 38 read with
sub-rule (1) of rule 60 provides that on the basis of the details contained in **FORM**

GSTR-2A, the recipient shall prepare and furnish the details of inward supply in **FORM GSTR-2** after verifying, validating, modifying or deleting, the details, if required. Since the due dates for furnishing the details in **FORM GSTR-1** and **FORM GSTR-2** have been extended, it is hereby clarified that the due date of **FORM GSTR-2A** is also extended. The details furnished in **FORM GSTR-1** are available to the recipient in **FORM GSTR-2A** from 11th of October, 2017. These details are also available in **FORM GSTR-2** and can be verified, validated, modified or deleted to prepare details in **FORM GSTR-2** which is required to be furnished not later than the 30th November, 2017. It is further clarified that the details in **FORM GSTR-2A** are also available in his **FORM GSTR-2** and the recipient may take necessary action on the same, prior to furnishing the details in his **FORM GSTR-2**. **FORM GSTR-2A** is a read-only document made available to the recipient electronically so that he has a record of all the invoices received from various suppliers during a given tax period.

2. Sub-section (3) of section 38 of the Act read with sub-rule (4) of rule 59 of the Rules provides that the details of inward supplies added, corrected or deleted by the recipient in **FORM GSTR-2** shall be made available to the concerned supplier electronically in **FORM GSTR-1A**. Further, sub-section (2) of section 37 of the Act read with sub-rule (4) of rule 59 of the Rules provides that once these details are made available electronically through the common portal to the supplier in **FORM GSTR-1A**, the supplier shall either accept or reject the modifications made by the recipient on or before the 17th day of the month succeeding the tax period but not before the 15th day, and accordingly, **FORM GSTR-1** shall stand amended to the extent of modifications accepted by the supplier. In this regard, it is hereby clarified that as the dates for furnishing the details in **FORM GSTR-1** and **FORM GSTR-2** have been extended, the due date for furnishing of **FORM GSTR-1A** for July 2017 is also extended. Therefore, the details in **FORM GSTR-1A** shall be made available to the supplier from the 1st of December to the 6th of December, 2017 for the month of July 2017.
3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
4. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

Circular No. 42 / 2017-Customs

F. No: 450/119/2017-Cus.IV(Pt. I)
Govt. of India
Ministry of Finance
Dept. of Revenue
Central Board of Excise and Customs

Room No.229-A, North Block,
New Delhi, 7th November, 2017

To,

All Principal Chief Commissioners of Customs / Customs (Prev.).
All Chief Commissioners of Customs / Customs (Prev.).
All Principal Commissioners of Customs / Customs (Prev.).
All Commissioner of Customs of Customs / Customs (Prev.).

Subject: Refunds of IGST paid on export of goods under Rule 96 of CGST Rules, 2017

The GST Council in its 22nd Meeting had approved a major relief package for exporters. The Council was unanimous that it is in the national interest to take all possible measures to support the exporting community, which earns valuable foreign exchange and provides significant employment especially in the small and medium sector. The Council approved that by 10.10.2017 the refund of IGST paid on goods exported in July would begin to be paid and refunds for subsequent months would be handled expeditiously. In line with the government's commitment, CBEC has already issued suitable instructions to expeditiously disburse the refund of IGST paid on goods exported out of India. Also, with effect from 10th October, 2017, the refund is getting disbursed for the export of goods made in July 2017. In cases where the exporter has filed GSTR 3B and the information furnished by the exporters in the GSTR 1 and GSTR 3B is matching with the details filed by them in Shipping bills, the refunds have already been disbursed. But there are many cases where the refund of IGST could not be done due to errors in the EGM /GSTR 1 return/Shipping Bill. The analysis of the common errors that are hindering the disbursal of IGST refund, and decisions taken to address such errors are as follows:

A. IGST refunds for the exports of goods in the month of July, 2017:

i) Incorrect SB number in GSTR 1

There are cases where the shipping bill number quoted in GSTR 1 either does not exist or it pertains to another exporter. In respect of these claims, the only way out is to amend the GSTR 1 (Amendments to taxable outward supply details furnished in returns for earlier tax periods) and enter the correct shipping bill number. In

these cases, the amendments for information furnished in GSTR 1 for July 2017 need to be filed in Table 9A of GSTR 1 for August 2017. GSTN has been asked to provide for immediate implementation of this Table so that all such claims can be processed once amendment is filed.

ii) Invoice number and IGST paid amount mis-match

Analysis of data revealed that exporters have quoted different invoice numbers for GST and Customs purposes. Also, IGST paid amount indicated in GSTR 1 is not tallying with IGST paid amount indicated in shipping bill. As the same transaction is being reported under GST Act and under Customs Act, the exporters may take care to ensure the details of invoice, such as Invoice number, IGST paid etc, under GSTR 1 and shipping bill match with each other.

iii) EGM Error

Due to either mismatch in information furnished in Export General Manifest (EGM) vis-à-vis shipping bill or non-filing of EGM in certain cases, the compliance of 'exported out of India' requirement in Rule 96 (2) of Central Goods and Services Tax (CGST) Rules, 2017 remained unfulfilled. It is also noticed that Gateway EGM in case of many ICD's Shipping Bills have been manually filed, due to which the system is unable to match the EGM details. Hence, it is to be ensured that all the shipping lines operating in ICDs/Gateway ports file EGM online. All ICDs and Gateway ports have already been instructed to ensure that shipping lines file supplementary EGM online for the consignments exported in July 2017 by 31stOctober. For subsequent months also, the ICDs must ensure that the shipping lines invariably file the Gateway EGM online. In cases where supplementary EGM have been filed successfully, refunds are already being given.

iv) Wrong Bank Account given to Customs

In some cases, bank account details available with Customs have been invalidated by PFMS. Reports on such accounts / IECs have been provided to the Commissionerates by the Directorate of Systems in ICES and by email. Exporters may be advised that if the account has not been validated by PFMS, they must get their details corrected in the EDI system. Exporters are also advised not to change their bank account details frequently so as to avoid delay in refund payment.

B. IGST Refunds for the export of goods in the month of August, 2017:

GSTN has provided the utility to declare Table 6A in GSTR1 for exporters to fill in information related to Zero Rated Supplies. Once exporters file Table 6A, it

would be possible to sanction refunds for the exports made in August 2017. Thus Public/Trade notices may be issued emphasizing the need to fill Table 6A online by exporters to claim refunds against exports made in August 2017. Exporters have already been provided an option to view their Shipping Bill data online on ICEGATE website, so that they can ensure filing of their Table 6A without any error. All necessary steps may be taken to make exporters aware that the common errors that hindered disbursement of IGST refunds in July are not repeated in subsequent months.

2. The GST council in its 22nd meeting has also approved the GST rate of 0.1% for supplies to merchant exporters and Notification No. 41/2017- Integrated Tax (Rate), Notification No. 40/2017- CGST (Rate) and Notification No. 40/2017 - UT GST (Rate), all dated 23rd October, 2017 have been issued to that effect. The said benefit is subject to the conditions mentioned in aforementioned notifications. The merchant exporters are advised to take following precautions to avail the benefit of the scheme:

- i) The Name and GSTIN of the Registered Supplier should be provided against each item in Third Party details column of Shipping Bill. The GST Invoice details of the registered supplier of each item should be declared in the ARE Certificate and Date columns in the Shipping Bill format. Necessary changes have already been done in ICES application. The third party details would be printed in the shipping bill copies for fulfilment of the notification conditions.
- ii) Further in case of an export consignment containing multiple supplies by registered suppliers, the registered recipient (merchant exporters) need to provide details of all registered suppliers and corresponding invoices against each item in the Shipping bills.
- iii) For the purpose of above mentioned notifications concerning supply to registered recipient at concessional GST, registered principal place of business or registered additional place of business shall be deemed to be a "registered warehouse".
- iv) Registered recipients (Merchant exporters) may, if required, exclude commercially sensitive information while providing copies of Shipping Bills to registered suppliers.

3. Difficulties if any should be brought to the notice of the Board.

4. Hindi version follows.


(Maninder Kumar)
OSD(Cus-IV)