

Dear All,

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 to treat the following supplies as deemed exports under Section 147 of the CGST Act, 2017:

1. Supply of goods by a registered person against Advance Authorisation
2. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3. Supply of goods by a registered person to Export Oriented Unit
4. Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation

Accordingly, refund of tax paid on such supplies can be claimed either by the recipient or supplier of such supplies.

Further, on 6th November, 2017, the Government has prescribed the procedures 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.

Copy of Circular No. 14/14 /2017 – GST is attached for your reference.

With Best Regards,

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