Dear Member (s),

The Central Board of Indirect Taxes and Customs (CBIC) on September 30, 2023, issued a notification regarding the implementation of Section 16(4) of the IGST Act related to the restriction on the export of certain goods on payment of IGST and coverage under refund mechanism.

**The following has been stated namely: -**

• Section 16(4) of IGST Act, 2017 will be effective from **October 01, 2023**.

• All goods or services may be exported on payment of integrated tax on which the supplier of such goods or services may claim the refund of tax so paid.

• A backend functionality has been developed to implement the restrictions imposed on the export of goods or services on payment of IGST.

• In cases where a shipping bill contains single or multiple invoices for which IGST have been paid and even if one invoice contains an item which is restricted for export on payment of IGST under section 16(4) of the IGST Act, the shipping bill containing such items will not be allowed to be filed.

***Enclosed:*** -Notification No. 24/2023-Customs

Thanks & Regards,

Team, EPCES