



EXPORT PROMOTION COUNCIL FOR EOUs AND SEZs

(Setup by Ministry of Commerce & Industry, Government of India)

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Circular No. 398

04th July 2022

Sub: Exemption of IGST & Compensation Cess on imports of goods under AA/EPCG/EOU Schemes

Dear Members(s),

The GST Council in its 47th Meeting held on 28-29 June, 2022 has decided to continue the present exemption of IGST and Compensation Cess on imports of goods under AA/EPCG/EOU Schemes. Accordingly, CBIC has issued Notification No. 37/2022-Customs dated 30.06.2022 (enclosed) and subsequently DGFT issued notification no. 16/2015-20 dated 01.07.2022 (enclosed), thereby, removing the date limitation for the exemption under the Schemes. Thus, the exemption of IGST and Compensation Cess on goods imported under these Schemes, continues beyond 30th June, 2022 till the validity of the current FTP 2015-20 i.e. 30th September 2022 or any further notice/order, whichever is earlier.

Yours sincerely

EPCES