

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

Ministry of Commerce & Industry, Government of India

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Rahul Gupta
Chairman

EPCES CIRCULAR NO. 247 DATED 15-06-2017

- Sub : (1) Change in IEC with the introduction of GST**
(2) Constitution of GST Facilitation Cell in DGFT
(3) Constitution of GST Facilitation Cell in SEZs

(1) Change in IEC with the introduction of GST

DGFT has issued Trade Notice No. 9 dated 12.6.2017 (copy enclosed), informing that with the implementation of GST w.e.f. (the notified date), GSTIN would be used for the purposes of (i) credit flow of IGST on import of goods, and (ii) refund or rebate of IGST related to export of goods. Registration number under GST, called GSTIN, is a 15 digit alpha numeric code with PAN prefixed by State Code and suffixed by 3 digit details of business verticals of the PAN holder. As GSTIN will be used for the purposes mentioned above, it thereby assumes importance as identifier at the transaction level.

- In view of this, it has been decided that importer/exporter would need to declare only GSTIN (wherever registered with GSTN) at the time of import and export goods. The PAN level aggregation of date would automatically happened in the system.
- The Trade Notice No. 9 further informed that since obtaining GSTIN is not compulsory for all importers/exporters below a threshold limit of turnover, therefore, GSTIN cannot become universal, as IEC is for import/export business. Further, DGFT recognizes only the corporate entity (single identity) and not individual transaction.
- It has been decided to keep the identity of an entity uniform across the Ministries/Departments. Henceforth (with the implementation of GST), PAN of an entity will be used for the purpose of IEC, i.e. IEC will be issued by DGFT with the difference that it will be alpha numeric (instead of 10 digit numeric at present) and will be same as PAN of an entity. For new applicants, w.e.f. the notified date, application of IEC will be made to DGFT and applicant's PAN will be authorized as IEC. For residuary categories under Para 2.07 of HBP 2015-20, the IEC will either UIN issued by GSTIN and authorized by DGFT or any common number to be notified by DGFT.
- For the existing IEC holders, necessary changes in the system are being carried out by DGFT so that their PAN becomes their IEC and existing IEC holders are not required to undertake any additional exercise in this regard.

(2) Constitution of GST Facilitation Cell in DGFT

DGFT has issued Trade Notice No. 8 dated 8/6/2017 (copy enclosed) informing that DGFT has constituted a GST facilitation cell in DGFT Headquarters to assist and advice exporters , trade and industry for smooth transition from present regime to GST regime w.e.f. 1st July 2017.The GST facilitation cell is headed by MrNikunj Kumar Srivastava, Add DGFT and comprises two other officers MrRakesh Kumar Joint DGFT (r.kumar73@nic.in), MrKaushlendraPratap Singh Deputy DGFT /Kaushlendrap.singh@nic.in. Exporters can email their queries concerning GST and pertaining to FTP.Similarly all regional offices of DGFT have constituted GST facilitation cell and the cell would headed by head of the regional office i.e. Add DGFT/ Joint DGFT with other two officers of the rank of Deputy DGFTorAsst DGFT.

(3) Constitution of GST Facilitation Cell in SEZs

SEZ Division, Department of Commerce, Ministry of Commerce & Industry, vide its communication No. J.8/1/2016-SEZ dated 13.6.2017, addressed to all Zonal Development Commissioners of SEZs, has directed that a Help Desk for replying to queries related to GST registration by SEZ Developers and SEZ units under their jurisdiction may be set up. The Specified Officers may also be directed to provide all possible assistance to the Developers and units in resolving related issues. A copy of the letter is attached for ready reference.

This is for kind information of the members.

No.01/93/180/04/AM-18/PC-2(B)
Government of India
Ministry of Commerce & Industry
Directorate General of Foreign Trade

UdyogBhawan, New Delhi
Dated : 12.06.2017

Trade Notice No. 09

To,

1. All IEC Holders/applicants
2. All EPCs/All Chamber of Trade & Industry
3. FIEO/ASSOCHAM/CII
4. All RA's of DGFT
5. All field formation of customs

Sub : Change in IEC with the introduction of GST – reg

The Foreign Trade (Development & Regulation) Act, 1992 provides that no person shall make any import or export except under an Importer Exporter Code (IEC) number, granted by the Director General of Foreign Trade or the officer authorized by the Director General in this behalf. Further Para 2.05 of the FTP, 2015-20 lays down that IEC, a 10 digit number, is mandatory for undertaking any import export

activities, while Para 2.08 of the HBP (2015-20) lays down the procedure to be followed for obtaining an IEC, which is PAN based. As on date PAN has one to one correlation with IEC.

2. With the implementation of the GST w.e.f. (the notified date), GSTIN would be used for purposes of (i) credit flow of IGST on import of goods, and (ii) refund or rebate of IGST related to export of goods. Registration No. under GST, called GSTIN, is a 15-digit alpha numeric code with PAN prefixed by State Code and suffixed by 3 digit details of business verticals of the PAN holder. As GSTIN will be used for the purposes mentioned above, it thereby assumes importance as identifier at the transaction level. In view of this, it has been decided that importer/exporter would need to declare only GSTIN (wherever registered with GSTN) at the time of import and export of goods. The PAN level aggregation of data would automatically happen in the system.

3. Since obtaining GSTIN is not compulsory for all importers/exporters below a threshold limit of turnover, all exporter/importers may not register with GSTIN (barring compulsory registration in certain cases as provided in section 24 of the Central Goods & Service Tax Act, 2017 (12 of 2017) or in cases where either credit is claimed of IGST), therefore GSTIN cannot become universal, as IEC is for import/export business. Further, DGFT recognizes only the corporate entity (single identity) and not individual transactions.

4. As a measure of ease of doing business, it has been decided to keep the identity of an entity uniform across the Ministries/Departments. Henceforth (with the implementation of GST), PAN of an entity will be used for the purpose of IEC, i.e., IEC will be issued by DGFT with the difference that it will be alpha numeric (instead of 10 digit numeric at present) and will be same as PAN of an entity. For new applicants, w.e.f. the notified date, application for IEC will be made to DGFT and applicant's PAN will be authorized as IEC. For residuary categories under Para 2.07 of HBP 2015-20, the IEC will be either UIN issued by GSTN and authorized by DGFT or any common number to be notified by DGFT.

5. Further, for the existing IEC holders, necessary changes in the system are being carried out by DGFT so that their PAN becomes their IEC. DGFT system will undertake this migration and the existing IEC holders are not required to undertake any additional exercise in this regard. IEC holders are required to quote their PAN (in place of existing IEC) in all their future documentation w.e.f. the notified date. The legacy data which is based on IEC would be converted into PAN based in due course of time.

Sd/-
(S.P. Roy)
Joint Director General of Foreign Trade
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GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
DIRECTORATE GENERAL OF FOREIGN TRADE
UDYOG BHAWAN, NEW DELHI

Dated the 8th June, 2017

Trade Notice : 08/2018

To,

All Regional Offices of DGFT

Members of Trade

Subject : Constitution of GST Facilitation Cell – reg.

To ensure smooth and successful rollout of GST w.e.f. 1st July, 2017, the likely date of implementation of GST, it is decided to constitute a 'GST Facilitation Cell' in DGFT Headquarters and all Regional Offices of DGFT to serve as the first point of contact for addressing any issues regarding GST in respect of Foreign Trade Policy.

2. GST Facilitation Cell, DGFT is headed by ShriNikunj Kumar Srivastava, Addl. DGFT (email : nikunj.srivastava@nic.in) and ShriRakesh Kumar, Joint DGFT (email : r.kumar73@nic.in) & ShriKaushlendraPratap Singh, Dy.DGFT (email: kaushlendrap.singh@nic.in) as members of the Cell.

3. On the same lines, all Regional Authorities have been advised to constitute a similar GST Facilitation Cell' for addressing GST related issues in respect of Foreign Trade Policy.

Sd/-
(Rakesh Kumar)
Joint Director General of Foreign Trade
Email : r.kumar73@nic.in

[Issued from F.No. 01/94/180/55/AM17/PC-4]

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No.J.8/1/2016-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
(SEZ Division)

UdyogBhawan, New Delhi
Dated : 13 June, 2017

To

All Zonal Development Commissioners of SEZs

Subject :Help Desk for GST related queries

Sir,

I am directed to say that this Department has been receiving several queries from SEZ Developers and Units related to GST registration. It has therefore been decided that a Help Desk for replying to queries related to GST registration by SEZ Developers and SEZ Units under your jurisdiction may be set up. The Specified Officers may also be directed to provide all possible assistance to the developers and units in resolving related issues.

Sd/-
(G. Srinivasan)
Under Secretary to Govt.of India
Tel : 011-23062496
Email: srinivasan.g@nic.in