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EPC/SEZ/AM-18/F-14
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EPCES CIRCULAR NO. 268

- Sub : (1) Notification No. 48/2017-Central Tax dated 18.10.2017 notifying the categories of deemed exports for the benefit of GST including supplies to EOUs**
- (2) Notification No. 47/2017-Central Tax dated 18.10.2017 amending GST Rules for SEZs**

CBEC, Department of Revenue, Ministry of Finance, Government of India has issued two important Notifications on 18.10.2017 covering the following important issues:-

- (1) **Notification No.48/2017-Central Tax dated 18.10.2017** notifying the categories of deemed exports for the benefit of GST. **These includes supplies of goods against Advance Authorization, EPCG, EOUs and Supply of Gold by a Bank or PSU against Advance Authorization.**
- (2) **Notification No.47/2017-Central Tax dated 18.10.2017** amending GST Rule to allow (a) the benefit of deemed exports to the recipient of deemed export supplies or the supplier of deemed export supplies where the recipient does not avail ITC on such supplies, (b) allowing refund of integrated tax paid on goods exported under Bond/LUT within a period of 15 days after the expiry of 3 months or such further period as may be allowed by the Commissioner. This will address the problem of those exporters who felt that at times it may not be possible to export goods within the stipulated period of 3 months and (c) Replacing statement 2 in the form GSTRFD-01 under Rule 89(2)(c) and statement 4 in the form GSTRFD-01 under Rule 89(2)(d) and 89(2)(e).

Copy of Notification No. 47/2017-Central Tax and Notification No. 48/2017-Central Tax both dated 18.10.2017 are attached for ready reference. This is for kind information of the members.

**[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA,
EXTRAORDINARY]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
Department of Revenue
CENTRAL BOARD OF EXCISE AND CUSTOMS**

Notification No. 48/2017-Central Tax

New Delhi, the 18th October, 2017

G.S.R. (E).- In exercise of the powers conferred by section 147 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table

S.No.	Description of supply
(1)	(2)
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.

Explanation –

For the purposes of this notification, -

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015- 20 for import of capital goods for physical exports.
3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

[F.No. 349/58/2017-GST(Pt)]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)] Government of India

Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 47/2017 – Central Tax

New Delhi, the 18th October,

2017 G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, –

(i) in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

(iii) in FORM GST RFD-01,

(a) for “Statement-2”, the following Statement shall be substituted, namely:-

“Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

Sr No	Invoice Details			Integrated tax		Ces s	BRC/FIRC		Integrate d tax ad cess involved in debit note, if any	Integrate d tax and cess involved in credit note, if any	Net Integrate d tax and cess (6+7+10- 11)
	No	Date	Value	Taxabl e value	Amt .		No .	Date			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(b) for “Statement-4”, the following Statement shall be substituted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)] Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of Recipie nt	Invoice details	Shipping bill/ bill of export/ endorsed invoice	Integrated tax Cess	Ces s	Integrate d tax ad cess involved in debit note, if	Integrate d tax and cess involved in credit note, if	Net Integrate d tax and cess (8+9+10- 11)
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				by SEZ					any	any	
	No	Date	Value	No	Date	Taxable value	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 45/2017-Central Tax, dated the 13th October, 2017, published vide number G.S.R 1251 (E), dated the 13th October, 2017.