

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

Ministry of Commerce & Industry, Government of India
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Dr. Vinay Sharma
Chairman

NoEPC/SEZ/AM-18Offtg.
January 3, 2018

EPCES CIRCULAR NO. 274


Sub : Changes in the GST Regime

Wishing all of you a very happy and wonderful New Year!


The year 2017 witnessed a major indirect tax reform by subsuming major indirect taxes like excise duty, service tax, VAT, CST, etc. into one tax known as “**Goods and Service Tax**” (GST) w.e.f. 01st July, 2017.

There have been numerous changes since the enactment of GST Law, leading to uncertainty in many provisions, so, as an initiative from EPCES to its members, we present to you a compilation of key GST updates which could be relevant for EOUs and SEZs during the period 1st July, 2017 to 31st December, 2017.

S. No.	Reference	Date	Description																		
1	NN. 05/2017 - Central Tax	19th June, 2017	Exemption from registration to persons who are making taxable supplies on which total tax liable is to be paid by recipient under RCM.																		
2	NN. 12/2017 - Central Tax	28th June, 2017	The number of HSN digits required on tax invoice notified, on the basis of turnover in the preceding year: <ul style="list-style-type: none">• Up to Rs. 1.5 CR - No HSN Code Required• Between Rs. 1.5 CR to Rs. 5 CR - Two digits• More than Rs. 5CR - Four digits																		
3	NN. 04/2017 - Central Tax (Rate)	28th June, 2017	Intra-state supply of goods on which tax shall be paid by the recipient under RCM: <table border="1"><thead><tr><th>Description</th><th>Supplier</th><th>Recipient</th></tr></thead><tbody><tr><td>Cashew Nuts, not shelled or peeled</td><td>Agriculturist</td><td>Registered Person</td></tr><tr><td>Bidi Wrapper leaves(tendu)</td><td>Agriculturist</td><td>Registered person</td></tr><tr><td>Tobacco leaves</td><td>Agriculturist</td><td>Registered person</td></tr><tr><td>Silk yarn</td><td>Person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn</td><td>Registered person</td></tr><tr><td>Supply of lottery</td><td>State Government,</td><td>Lottery</td></tr></tbody></table>	Description	Supplier	Recipient	Cashew Nuts, not shelled or peeled	Agriculturist	Registered Person	Bidi Wrapper leaves(tendu)	Agriculturist	Registered person	Tobacco leaves	Agriculturist	Registered person	Silk yarn	Person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Registered person	Supply of lottery	State Government,	Lottery
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			Union Territory or any local authority	distributor or selling agent.
4	NN. 05/2017 - Central Tax (Rate)	28th June, 2017	Supplies of goods in respect of which no refund of unutilized input tax credit shall be allowed in case of Inverted duty structure: <ul style="list-style-type: none"> a. Woven Fabrics of silk or of silk waste b. Woven Fabrics of wool or of animal hair c. Woven Fabrics of cotton d. Woven fabrics of other vegetable textile fibers, paper yarn e. Woven fabrics of manmade textile materials f. Woven fabrics of manmade staple fibers g. Knitted or crocheted fabrics [All goods] h. Rail locomotives powered from an external source of electricity or by electric accumulators i. Other rail locomotives; locomotive tenders j. Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 k. Railway or tramway maintenance or service vehicles, whether or not self-propelled l. Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) m. Railway or tramway goods vans and wagons, not self-propelled n. Parts of railway or tramway locomotives or rolling-stock and parts thereof o. Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing 	
5	NN. 08/2017 - Central Tax (Rate)	28th June, 2017	Exemption from Reverse charge mechanism in case procurements from unregistered suppliers are up to INR 5000 in a day.	
6	NN. 09/2017 - Central Tax (Rate)	28th June, 2017	Exemption from RCM u/s 9(4) to a TDS deductor u/s 51, subject to the condition that deductor is not liable to be registered other than Section 24(vi) of CGST Act.	
7	NN. 12/2017 - Central Tax (Rate)	28th June, 2017	Exemption of tax on intra-state supplies of notified services. Major services covered here are same as the exemptions provided under earlier tax regime.  12-2017-Central Tax (Rate)_ dt. 28-06-201	
8	NN. 13/2017 - Central Tax (Rate)	28th June, 2017	Intra-state supply of services on which tax shall be paid by the recipient under RCM:	

			<p>Supply of Services by a goods transport agency (GTA), who has not paid central tax at the rate of 6%, in respect of transportation of goods by road to-</p> <p>(a) any factory registered under or governed by the Factories Act, 1948 or (b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the CGST Act or IGST Act or SGST Act or UTGST Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person located in the taxable territory.</p> <p>Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly to a business entity located in the taxable territory.</p> <p>Explanation.- "legal service" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.</p> <p>Services supplied by an arbitral tribunal to a business entity located in the taxable territory.</p> <p>Services provided by way of sponsorship to any body corporate or partnership firm located in the taxable territory.</p> <p>Services supplied by the CG, SG or UT or LA to a business entity located in the taxable territory excluding, - (1) renting of immovable property, and (2) services specified below-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers.</p> <p>Services supplied by a director of a company or a body corporate to the said company or the body corporate located in the taxable territory.</p> <p>Services supplied by an insurance agent to any person carrying on insurance business, located in the taxable territory.</p> <p>Services supplied by a recovery agent to a banking company or a financial institution or a nonbanking financial company, located in the taxable territory.</p> <p>Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, Music company, producer or the like, located in the taxable territory.</p> <p>Supply of services by the members of Overseeing Committee to Reserve</p>
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			Bank of India																		
9	NN. 15/2017 - Central Tax (Rate)	28th June, 2017	No refund of unutilized input tax credit shall be allowed in respect of the below-mentioned supply of service: <i>“Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.”</i>																		
10	NN. 02/ 2017 - Integrated tax (Rate)	28th June, 2017	Exemption of IGST on inter-state supply of notified goods.																		
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14	NN. 15/ 2017 - Integrated tax (Rate)	30th June, 2017	Exemption from IGST on import of goods or services by a unit/developer in SEZ for authorized operations.
15	Circular No. 2/2/2017- GST	04th July, 2017	Facility of manual filing of Form RFD-11 (Bond/LUT) to the jurisdictional Deputy/Assistant Commissioner, till the portal gets available.
16	NN. 17/ 2017	05th July,	Rescission of Notification No. 15/2017 - Integrated Tax (Rate)

	- Integrated tax (Rate)	2017	
17	NN. 64/2017 - Customs	05th July, 2017	Exemption from IGST on import of goods by a unit/developer in SEZ for authorized operations.
18	NN. 18/ 2017 - Integrated tax (Rate)	05th July, 2017	Exemption from IGST on import of services by a unit/developer in SEZ for authorized operations.
19	NN. 16/2017 - Central Tax	07th July, 2017	<p>Condition for furnishing of LUT in place of Bond in case of exports without IGST payment:</p> <p>i. Registered person eligible for submission of LUT in place of a bond:- (a) a status holder as specified in para 5 of the FTP 2015-2020; or (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, not less than one crore rupees, in the preceding financial year, and he has not been prosecuted for any offence under the CGST Act, 2017 or under any of the existing laws where tax evaded exceeds two hundred and fifty lakh rupees.</p> <p>ii. LUT shall be furnished in duplicate for a financial year in the annexure to FORM GST RFD – 11 and shall be executed by the working partner, Managing Director or Company Secretary or the proprietor or by a person duly authorized by such working partner or Board of Directors of such company or proprietor on the letter head of the registered person.</p>
20	Circular No. 4/4/2017- GST	07th July, 2017	<p>For exports without payment of integrated tax and without LUT, Bond shall be furnished on non-judicial stamp paper of the value as applicable in the State in which bond is being furnished. Exporters shall furnish a running bond, which would cover the amount of tax involved in the export as assessed by the exporter himself. In case the bond amount is insufficient to cover the tax liability in yet to be completed exports, the exporter shall furnish a fresh bond to cover such liability.</p> <p>Jurisdictional Commissioner may decide about the amount of bank guarantee depending upon the track record of the exporter. If Commissioner is satisfied with the track record of an exporter then furnishing of bond without bank guarantee would suffice. In any case the bank guarantee should normally not exceed 15% of the bond amount.</p>
21	Circular No. 29/2017 - Customs	17th July, 2017	<p>Clarifications issued: 1. The B-17 bond, will serve the requirement of continuity bond and EOU/STP/EHTP units will not be required to submit separate continuity bond. 2. For transitional period up to 31-7-2017, EOU/EHTP/STP units have option to follow procedure of Rule (5) of IGCR Rules or use procurement certificate for import of goods. 3. No procurement certificates required for inter-unit transfer from one EOU to another.</p>
22	Circular No. 5/5/2017- GST	11th Aug, 2017	<p>Clarifications on eligibility to export under LUT, Transactions with EOUs, Forward Inward Remittance in Indian Rupees and other issues related to Bond/LUT.</p>

23	NN. 33/2017 - Central Tax	15th Sept, 2017	Application of provisions relating to TDS under GST Law w.e.f 18th Sept, 2017.
24	Circular No. 39/2017 – Customs	26th Sept, 2017	Amendment to Customs Valuation Rules vide Notification No. 91/2017 (NT) dated 26.9.17
25	NN. 91/2017 - Customs (N.T.)	26th Sept, 2017	<p>Customs Valuation (Determination of Value of Imported Goods) Amendment Rules, 2017 –</p> <ul style="list-style-type: none"> • “place of importation” means the customs station, where the goods are brought for being cleared for home consumption or for being removed for deposit in a warehouse. • Amendment In definition of “value of the imported goods” – it shall be the value of such goods, and shall include - <ul style="list-style-type: none"> (a) the cost of transport, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation; (b) the cost of insurance to the place of importation: <p>Provided also that in the case of goods imported by sea or air and transhipped to another customs station in India, the cost of insurance, transport, loading, unloading, handling charges associated with such transshipment shall be excluded.</p>
26	NN. 37/2017 - Central Tax	04th Oct, 2017	Extension of facility of furnishing Letter of Undertaking for exports, except those prosecuted for offence of tax evasion exceeding INR Two Hundred Fifty Lakhs.
27	Circular No. 8/8/2017- GST	04th Oct, 2017	<p>Rescission of Circulars 2/2/2017 – GST, 4/4/2017 – GST, 5/5/2017 – GST.</p> <p>The LUT shall be valid for the whole financial year in which it is tendered. However, in case the goods are not exported within the time specified in sub-rule (1) of rule 96A of the CGST Rules and the registered person fails to pay the amount mentioned in the said sub-rule, the facility of export under LUT will be deemed to have been withdrawn. If the amount mentioned in the said sub-rule is paid subsequently, the facility of export under LUT shall be restored.</p> <p>Self-declaration by the exporter to the effect that he has not been prosecuted should suffice.</p> <p>The onus of maintaining the debit / credit entries of integrated tax in the running bond will lie with the exporter. The record of such entries shall be furnished to the Central tax officer as and when required.</p> <p>Zero rating is not applicable to supplies to EOUs, Therefore, supplies to EOUs are taxable like any other taxable supplies. EOUs, to the extent of exports, are eligible for zero rating like any other exporter.</p> <p>Acceptance of LUT for supplies of goods to Nepal or Bhutan or SEZ developer or unit will be permissible irrespective of payments made in</p>

			Indian currency or convertible foreign exchange, as long as they are in accordance with the applicable RBI guidelines. Supply of services to SEZ developer or unit under LUT will also be permissible on the same lines. The supply of services, however, to Nepal or Bhutan will be deemed to be export of services only if the payment is received in convertible foreign exchange.
28	Instruction No. 15/2017 – Customs	09th Oct, 2017	<ul style="list-style-type: none"> • Shipping Bill filed by exporter shall be deemed to be an application for IGST refund for exports once Export General Manifest ('EGM') and valid return in Form GSTR-3/3B has been filed. • For the month of August and subsequent months, a separate utility for filing details in Table 6A of GSTR-1 will be made available on the GST portal. • Exporters may have a situation where a bank account registered with Customs may be different from that specified under GST registration so it is advised that for smooth processing of refund either the bank account be changed with Customs or be added in GST registration • Exporters are also advised not to change their bank account details frequently to avoid delay in refund payment.
29	NN. 35/2017 - Central Tax (Rate)	13th Oct, 2017	GST on sale-purchase of duty credit scrips is reduced from 5% to 0%.
30	NN. 38/2017 - Central Tax (Rate)	13th Oct, 2017	GST under reverse charge mechanism on procurements from unregistered persons suspended till 31-03-2018.
31	NN. 78/2017 - Customs	13th Oct, 2017	IGST Exemption for EOUs on Import of Goods till 31-03-2018.
32	NN. 40/2017 - Central Tax	13th Oct, 2017	Registered person with aggregate turnover less than INR 1.5 crore in preceding FY, will not be required to pay GST on advance received for supply of goods. The GST on such supplies shall be payable only when invoice is issued
33	NN. 10/2017 - Integrated Tax	13th Oct, 2017	Persons making Inter-state supplies of services, having aggregate turnover not exceeding INR 20 lakhs in a FY on all India basis, will be exempt from registration; INR 10 Lakhs in special states.
34	NN. 47/2017 - Central Tax	18th Oct, 2017	Facility of filing Refund claim in case of Deemed Exports, made available to both supplier and recipient.
35	NN. 48/2017 - Central Tax	18th Oct, 2017	Supplies to EOUs and holders of AA / EPCG to be treated as Deemed Exports.
36	NN. 49/2017 - Central Tax	18th Oct, 2017	<p>Documentary Requirements notified for Refund in case of Deemed Exports:</p> <ul style="list-style-type: none"> • Acknowledgment by jurisdictional officer of AA holder or EPCGA holder, that the said deemed export supplies have been received by the said AA holder or EPCGA holder, or a copy of the tax invoice, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it. • An undertaking by the recipient of deemed export supplies that

			<p>no input tax credit on such supplies has been availed by him</p> <ul style="list-style-type: none"> An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.
37	NN. 40/2017 - Central Tax (Rate)	23rd Oct, 2017	<p>0.05% GST rate on intra-state supplies of goods to registered exporters for further export, subject to certain conditions:</p> <p>(i) supply accompanied by tax invoice;</p> <p>(ii) export the said goods within a period of ninety days from the date of issue of a tax invoice;</p> <p>(iii) the recipient shall indicate the GSTIN of the Supplier and the tax invoice number in the shipping bill or bill of export;</p> <p>(iv) the recipient shall be registered with an Export Promotion Council or a Commodity Board recognized by the Department of Commerce;</p> <p>(v) the recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;</p> <p>(vi) the recipient shall move the said goods from place of registered supplier -</p> <p>(a) directly to the Port, ICD, Airport or LCS from where the said goods are to be exported; or</p> <p>(b) directly to a registered warehouse from where the said goods shall be move to the Port, ICD, Airport or LCS from where the said goods are to be exported;</p> <p>(vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, ICD, Airport or LCS from where they shall be exported;</p> <p>(viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and</p> <p>(ix) when goods have been exported, the recipient shall provide copy of shipping bill or bill of export containing details of GSTIN and tax invoice of the registered supplier along with proof of EGM or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.</p>
38	NN. 41/ 2017 - Integrated tax (Rate)	23rd Oct, 2017	<p>0.1% GST rate on inter-state supplies of goods to registered exporters for further export, subject to certain conditions:</p> <p>(i) supply accompanied by tax invoice;</p> <p>(ii) export the said goods within a period of ninety days from the date of issue of a tax invoice;</p> <p>(iii) the recipient shall indicate the GSTIN of the Supplier and the tax invoice number in the shipping bill or bill of export;</p> <p>(iv) the recipient shall be registered with an Export Promotion Council or a Commodity Board recognized by the Department of Commerce;</p>

			<p>(v) the recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;</p> <p>(vi) the recipient shall move the said goods from place of registered supplier -</p> <p>(a) directly to the Port, ICD, Airport or LCS from where the said goods are to be exported; or</p> <p>(b) directly to a registered warehouse from where the said goods shall be move to the Port, ICD, Airport or LCS from where the said goods are to be exported;</p> <p>(vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, ICD, Airport or LCS from where they shall be exported;</p> <p>(viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and</p> <p>(ix) when goods have been exported, the recipient shall provide copy of shipping bill or bill of export containing details of GSTIN and tax invoice of the registered supplier along with proof of EGM or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.</p>
39	NN. 42/ 2017 - Integrated tax (Rate)	27th Oct, 2017	Supply of services having POS in Nepal & Bhutan against payment in INR to be exempt from IGST.
40	Circular No. 14/14/2017- GST	6th Nov, 2017	<p>Procedure to be followed for supply of goods by DTA to EOU/ EHTP / STP / BTP clarified –</p> <ul style="list-style-type: none"> • Intimation in Form-A to be submitted to: <ul style="list-style-type: none"> ○ registered supplier, ○ registered supplier’s jurisdictional GST officer and ○ recipient’s jurisdictional GST officer. • Supply of goods shall be accompanied by a tax invoice which is to be endorsed by recipient unit. • Maintenance of Records in Form-B • Submitted to department by 10th of next month on monthly basis.
41	Circular No. 17/17/2017- GST	15th Nov, 2017	<p>Procedure for Manual filing and processing of refund claims in respect of zero-rated supplies clarified:</p> <ul style="list-style-type: none"> • Applications/documents/forms pertaining to refund claims on account of zero-rated supplies shall be filed and processed manually till further orders • To be filed within 2 years from relevant date • Application for refund to be filed in Form RFD-01A (notified vide NN. 55/2017 – Central Tax dated 15.11.2017)

			<ul style="list-style-type: none"> • Hard Copy to be submitted to jurisdictional officer with necessary documents • In case of Refund of Unutilized input Tax w.r.t. zero-rated supplies : <ol style="list-style-type: none"> 1. Amount claimed as refund shall get debited from the amount in the electronic credit ledger. 2. Proof of debit will also be submitted along with Form RFD-01A & supporting documents to jurisdictional officer. • All further communications will be done manually for the time being. • In case of rejection of refund, amount earlier debited shall be re-credited to Electronic Credit Ledger. • Refund sanctioned will be released in the bank account of the taxpayer.
42	NN. 55/2017 - Central Tax	15th Nov, 2017	Form RFD-01A notified for manual filing of refund claims in respect of zero-rated supplies.
43	NN. 66/2017 - Central Tax	15th Nov, 2017	All Registered persons exempted from payment of GST on advance received for supply of goods. The GST on such supplies shall be payable only when invoice is issued
44	NN. 70/2017 - Central Tax	21st Dec, 2017	Table 6 in Form GSTR-1 amended to include columns of Central Tax and State/UT Tax. Amendment in Form RFD-01 and Form RFD-01A to include both supplier and recipient of deemed export supplies and insertion of new statements in both the forms.
45	NN. 74/2017 - Central Tax	29th Dec, 2017	Notifies 1st February, 2018 as the date from which E-way bill shall come into force.

In case of any queries, feel free to connect with the council.
