

# EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

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## EPCES CIRCULAR NO. 281

In order to keep all our members updated with the latest announcements and amendments made in Law, we present to you a brief of updates that could be relevant for you all.

### 1. Notification 12/2018 – Central Tax dated 07.03.2018

The government has made the following changes in e-way bill rules vide the captioned notification:

- Value of exempted goods to be excluded from consignment value.
- In case of transportation by railways or air or vessel, E-way bill can be generated either before or after the commencement of movement of goods, however, railways shall not deliver goods unless e-way bill is produced.
- Goods moved from the place of consignor to the place of transporter upto a distance of 50 Km within the state [increased from 10 km] does not require PART-B of e-way bill. Only Part-A is required.
- Recipient can accept or reject the consignment within 72 hours of details available to him or the time of delivery, whichever is earlier.
- Exemption from e-way bill has been extended to the following –

S. No.	Condition
1	Goods being transported under custom bond from Inland Container Depot or Container Freight Station to a Customs port, airport, air cargo complex and land custom station or from one custom station to another custom station
2	Goods transported under Custom supervision or custom seal
3	Goods transported are transit cargo from or to Nepal or Bhutan
4	Goods transported are exempt under NN. 07/2017-Central Tax (Rate), dated 28 <sup>th</sup> June, 2017
5	Movement of Goods caused by Defence Formation under Ministry of Defence as a consignor or consignee
6	Consignor of goods is Central Govt., State Govt., or local authority for transport of goods by rail
7	Transportation of empty cargo containers
8	Goods transported for distance < 20 KM <u>FROM</u> - Place of business of the consignor or Weighbridge <u>TO</u> - Weighbridge or Place of business of the transporter <u>FOR</u> - Weighment Provided movement accompanied by delivery challan.

### 2. 26th GST Council Meeting held on 10th March, 2018

The GST council had made the following recommendations in its meeting held on 10<sup>th</sup> March, 2018:

- The present system of filing of GSTR 3B and GSTR 1 is extended for another three months i.e., April to June, 2018.
- The liability to pay tax on reverse charge basis has been deferred till 30.06.2018.

- The provisions for deduction of tax at source (TDS) and collection of tax at source (TCS) under section 51 and section 52 of CGST Act respectively shall remain suspended till 30.06.2018.
- Exporters presently availing various export promotion schemes can now continue to avail tax exemptions on imported goods for a further 6 months i.e. up to 01.10.2018.
- Implementation of E-Wallet Scheme has been deferred by 6 months i.e. up to 01.10.2018.
- Extension of the following schemes for a further 6 months i.e. up to 01.10.2018:
  - Special scheme of payment of GST @ 0.1% on goods procured by merchant exporters.
  - Domestic procurement made under Advance Authorization, EPCG and EOU schemes, notified as 'deemed exports' where either supplier or exporters can claim refund of GST / IGST paid.
- E-WAY Bill Roll-out:
  - E-way bill for interstate movement of goods from 1st April, 2018.
  - For intra state movement of goods, date to be announced but not later than 1st June, 2018.
  - E-way bill required only when consignment value exceeds Rs. 50,000.
  - No requirement to generate e-way bill where an individual consignment value is less than Rs. 50,000/-, even if the transporter carries goods of more than Rs. 50,000/- in a single conveyance.
  - E-way bill required in case of movement of goods by public transport.
  - Goods moved on account of Bill-To-Ship-To supply will be handled through the capturing of place of dispatch in PART-A of e-way bill.

### 3. Public Notice No. 65/(2015-2020) dated 13.02.2018

The Director General of Foreign Trade has deleted the Para 2.86 from Foreign trade policy which stated as follows:

#### ***“2.86 Irrevocable Letter of Credit***

*In case where applicant applies for duty credit scrip / discharge of EO against confirmed irrevocable letter of credit (or bill of exchange which is unconditionally Avalised / Co-Accepted / Guaranteed by a bank) and this is confirmed and certified by exporter’s bank in relevant Bank Certificate of Export and Realization, payment of export proceeds shall be deemed to have been realized. For Status Holders, irrevocable letter of credit would suffice.”*

### 4. Judicial Pronouncements

- **ALLAHABAD CESTAT : Helios Photo Voltaic Ltd Vs CCE ST** - Assessee is a SEZ Unit and engaged in manufacture of solar cells, modules and parts thereof and solar power systems which were authorized operations, duly approved by Development Commissioner of Noida SEZ - The Government of India, vide Notification9/2009-ST provided for exemption of service tax on services which were used for authorized operations undertaken in SEZ and the same was provided by way of refund - The refund claim of assessee was partly rejected - Issue herein is squarely covered in favour of assessee by Single Member Bench ruling of Tribunal in case of IntasPharma Ltd and also ruling of Coordinate Bench in case of Tata Consultancy Services Ltd - Accordingly, impugned order set aside to the extent refund of service tax was disallowed to assessee - Appeal allowed.

Hope the newsletter was useful for you all.

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

This issues with the approval of Officiating Chairman EPES.

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