



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
(Sponsored By Government of INDIA)

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**E Serve No. 120 of 2017  
2017**

**October 24,**

**Circular No.EPS/48/2017-18**

**To: Members of the Council**

**Sub: Supplies of export goods by manufacturers to merchant  
exporters**

**Dear Member,**

As you are aware, the GST Council, in its 22nd meeting held on 6.10.2017, had decided to allow supplies of taxable goods by the manufacturers to the merchant exporters at a GST rate of 0.10%. In this regard, CBEC has now issued Notification No. 41/2017 -Integrated Tax (Rate) dated 23.10.2017 to implement this decision for inter-state supplies of goods for exports - (Copy enclosed) ([click here](#)). CBEC has also issued another Notification No. 40/2017-Central Tax (Rate) dated 23.10.2017 for intra-state supplies - (Copy enclosed) ([click here](#)).

Some of the conditions to be fulfilled to become eligible for the GST rate of 0.10% are as follows:

1. The registered supplier shall supply the goods to the registered recipient on a tax invoice;
2. The registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;

3. The registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
4. The registered recipient shall move the said goods from place of registered supplier directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported
5. The registered 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;
6. When goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

Please take a note of the above and do the needful. For any clarification in the matter please get in touch with us.

Thanking You,

**A. Ravi Kumar**  
**Joint Director**

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