



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004. Maharashtra State, INDIA
Web.: www.texprocil.org | E-mail: info@texprocil.org | Tel.: +91-22-49444000, 23632910-12

E-Serve No.: 3 of 2023 | Date: January 02, 2023

Sub : Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017

Dear Member,

CBIC has issued Circular No.184/16/2022-GST dated 27th December, 2022 ([copy enclosed](#)), regarding clarifications on availment of ITC, in cases of supply of services by way of transportation of goods outside India.

Through this Circular, CBIC has provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods.

Hence, in case of supply of services by way of transportation of goods, including by mail or courier, where the transportation of goods is to a place outside India, and where the supplier and recipient of the said supply of services are located in India, the place of supply is the concerned foreign destination where the goods are being transported, in accordance with the proviso to the sub-section (8) of section 12 of IGST Act, which was inserted vide the Integrated Goods and Services Tax (Amendment) Act, 2018 w.e.f. 01.02.2019.

For detailed information, members may kindly refer to the above said Circular.

Members may please take a note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

::TEXPROCIL::



Subscribe us on WhatsApp +91-9152009163



© TEXPROCIL | 2022

Engineering Centre, 5th Floor 9 Mathew Road, Mumbai 400 004, INDIA

[Unsubscribe](#)