



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

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Sub: DGFT amends HBP 2023 to enable ITC on GST paid materials under the Advance Authorization Scheme

Dear Member,

We would like to inform you that DGFT vide its Public Notice No. 34/2023 dated 13.10.2023 ([copy enclosed](#)) has made an amendment in Para 4.10 (i) of HBP 2023 to permit availment of ITC on GST paid material, in respect of Advance Authorization Scheme. This will help in ease of doing business and reduce transaction cost.

In this connection, the Council has been representing to the Ministry of Textiles, Ministry of Commerce & Industry and Ministry of Finance. The Council thanks the Government for amending Para 4.10 (i) of HBP 2023 to permit availment of ITC on GST paid material, in respect of Advance Authorization Scheme.

Please make a note of the following amendments:

Existing para 4.10 (i) of HBP 2023: Transfer of any duty-free material imported or procured against Advance Authorisation from one unit of a company to another unit for manufacturing purpose shall be done with prior intimation to jurisdictional Customs Authority. Benefit of Input Tax Credit shall not be claimed on such transferred input.

Amended para 4.10 (i) of HBP 2023: Transfer of any duty-free material imported or procured against Advance Authorisation from one unit of a company to another unit for manufacturing purpose shall be done with prior intimation to jurisdictional Customs Authority. In case of transfer of duty free imported or indigenously procured materials, on which GST has been paid, between the units located in same or different States, the availment of Input Tax Credit shall be governed as per the provisions of the GST law & the rules made thereunder.

Members may please make a note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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