



# TEXPROCIL

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

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**E Serve No. 117 of 2017  
2017**

**October 14,**

**Circular No.EPS/45/2017-18**

**To: Members of the Council**

**Sub: IGST exemption on imports against Advance Authorization, EPCG  
and by an 100% EOU**

**Dear Member,**

As you are aware, the GST Council, in its 22nd meeting held on October 6, 2017, has decided to exempt imports against Advance Authorization and EPCG and by an 100% EOU from the payment of IGST (Integrated Goods & Services Tax).

DGFT has issued Notification No. 33/2015-20 dated October 13, 2017 to implement the above decision. A copy of the above Notification is enclosed herewith for your information. ([click here](#))

In this regard, please note the following:

1. Imports against Advance Authorization will be exempted from payment of IGST. However, this will be subject to pre-import condition.
2. Imports by an 100% will be exempted from payment of IGST. Domestic procurements from bonded warehouse in the DTA would also be exempted from the payment of IGST. However, procurement of GST goods from the DTA would be on payment of applicable GST. Supplier from DTA to an 100% EOU would be eligible for refund of GST under GST

Rules subject to the fulfillment of the conditions and documentations as prescribed under the GST Rules.

We would request you to please take a note of the above and do the needful. In case, you need any further clarification please get in touch with us.

The GST Council has also decided to allow the merchant exporters to procure goods from the manufacturers on payment of 0.10% GST for exports. A Notification to implement this decision will be issued shortly. We will keep you informed of the Notification immediately after it is issued by the Government.

Thanking You,

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

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