



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
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Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004.  
Maharashtra State, INDIA.

Website: <https://www.texprocil.org> E-mail: [info@texprocil.org](mailto:info@texprocil.org)

Tel.: 91-22-49444000, 23632910-12

**E Serve No. 4 of 2019**

**January 11, 2019**

**Circular No.EPS/65/2018-19**

**To: Members of the Council**

**Sub: IGST exemption on imports against Advance Authorizations**

**Dear Member,**

As you are aware, as per para 4.14 of the Foreign Trade Policy 2015-20, imports against Advance Authorizations are exempted from the payment of Integrated Tax (IGST). However, this exemption is subject to pre-import condition.

The Council along with other EPCs / Trade bodies had represented to the Government to remove the condition of pre-import for IGST exemption against Advance Authorizations.

We are glad to inform you that DGFT has issued Notification No. 53/2015-20 dated January 10, 2019 to remove the pre-import condition to avail exemption from the payment of IGST on imports against Advance Authorizations. This exemption which will be available till 31.3.2019 has also been extended to deemed supplies.

A copy of above Notification is enclosed herewith ([click here](#)) for your information. The Department of Revenue, Ministry of Finance has also issued Notification No. 01/2019 - Customs dated January 10, 2019 ([click here](#)) to implement the above mentioned IGST exemption.

You are requested to please take a note of the following and do the needful.

For any clarification, please get in touch with Shri A.Ravi Kumar, Joint Director,

TEXPROCIL.

Regards

**Dr.Siddhartha Rajagopal**  
**Executive Director**

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