

		<p align="center">OFFICE OF THE COMMISSIONER CGST & CENTRAL EXCISE <u>MANIK BAGH PALACE, POST BAG NO.10, INDORE – 452 001</u> (M.P.)</p> <p>PhoneNo.+91731-2762222,2360590, No.+91731-2470898,2471474, 2446358,2446274,2479874 Email-technicalcex@gmail.com</p> <p align="right">Fax</p>
---	---	---

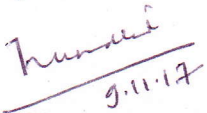
TRADE NOTICE NO.44/2017-18

Dated: 07.11.2017

Copy of Circular No.14/14/2017-GST and Circular No.15/15/2017-GST both dated 06.11.2017 of Commissioner (GST), Central Board of Excise and Customs, New Delhi issued from file F. No. 349/21/2016 GST(Policy Wing) & 349/164/2017-GST is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce.

(Issued from file C.No.I(Gen)30-53/17-18/CX/T/)


(Neerav Kumar Mallick)
Commissioner

To,
As per mailing list.

<p>Copy of Circular No.14/14/2017-GST, 15/15/2017-GST both dated 06.11.2017 of Commissioner (GST), Central Board of Excise and Customs, New Delhi issued from file F. No. 349/21/2016 GST(Policy Wing) & 349/164/2017-GST</p>

F. No. 349/21/2016 GST (Policy Wing)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

New Delhi, dated the 6th November, 2017

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Sub - Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act, 2017 – reg.

In accordance with the decisions taken by the GST Council in its 22nd meeting held on 06.10.2017 at New Delhi to resolve certain difficulties being faced by exporters post-GST, it has been decided that supplies of goods by a registered person to EOUs etc. would be treated as deemed exports under Section 147 of the CGST Act, 2017 (hereinafter referred to as 'the Act') and refund of tax paid on such supplies can be claimed either by the recipient or supplier of such supplies. Accordingly, Notification No. 48/2017-Central Tax dated 18.10.2017 has been issued to treat such supplies to EOU / EHTP / STP / BTP units as deemed exports. Further, rule 89 of the CGST Rules, 2017 (hereinafter referred to as 'the Rules') has been amended vide Notification No. 47/2017- Central Tax dated 18.10.2017 to allow either the recipient or supplier of such supplies to claim refund of tax paid thereon.

2. For supplies to EOU / EHTP / STP / BTP units in terms of Notification No. 48/2017-Central Tax dated 18.10.2017, the following procedure and safeguards are prescribed -

(i) The recipient EOU / EHTP / STP / BTP unit shall give prior intimation in a prescribed proforma in "Form-A" (appended herewith) bearing a running serial number containing the goods to be procured, as pre-approved by the Development Commissioner and the details of

the supplier before such deemed export supplies are made. The said intimation shall be given to –

- (a) the registered supplier;
- (b) the jurisdictional GST officer in charge of such registered supplier; and
- (c) its jurisdictional GST officer.

(ii) The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STP / BTP unit.

(iii) On receipt of such supplies, the EOU / EHTP / STP / BTP unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to –

- (a) the registered supplier;
- (b) the jurisdictional GST officer in charge of such registered supplier; and
- (c) its jurisdictional GST officer.

(iv) The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to EOU / EHTP / STP / BTP unit.

(v) The recipient EOU / EHTP / STP / BTP unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "Form-B" (appended herewith). The software for maintenance of digital records shall incorporate the feature of audit trail. While the data elements contained in the Form-B are mandatory, the recipient units will be free to add or continue with any additional data fields, as per their commercial requirements. All recipient units are required to enter data accurately and immediately upon the goods being received in, utilized by or removed from the said unit. The digital records should be kept updated, accurate, complete and available at the said unit at all times for verification by the proper officer, whenever required. A digital copy of Form – B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10th of month) in a CD or Pen drive, as convenient to the said unit.

3. The above procedure and safeguards are in addition to the terms and conditions to be adhered to by a EOU / EHTP / STP / BTP unit in terms of the Foreign Trade Policy, 2015-20 and the duty exemption notification being availed by such unit.

(Upender Gupta)
Commissioner (GST)

Form - A

(Intimation for procurement of supplies from the registered person by Export Oriented Unit (EOU)/Electronic Hardware Technology Park (EHTP) Unit/ Software Technology Park (STP) unit/ Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act, 2017 read with Notification No. 48/2017-Central Tax dated 18.10.2017)

(as per Circular ----- dated -----)

Running Sr. No. of intimation and Date _____

LOP No. ----- and valid upto ----- .

GSTIN -----

We the, M/s(Name of EOU/EHTP/STP/BTP unit and address) wish to procure the Goods namely(Tariff description, Quantity and value) -----, as allowed under Foreign Trade Policy and Handbook of Procedures 2015-2020, and approved by Development Commissioner from M/s ----- (Name of supplier, address and Goods & Services Tax Identification Number(GSTIN)). Such supplies on receipt would be used in manufacturing of goods or rendering services by us. We would also abide by procedure set out in Circular no. ----- dated ----.

Signatures of the owner of
EOU/EHTP/STP/BTP unit or
his
Authorised officer

To:

- 1.The GST officer having Jurisdiction over the EOU/EHTP/STP/BTP unit.
2. The GST officer having Jurisdiction over the registered person intending to supply the goods.
3. The registered person intending to supply goods to EOU/EHTP/STP/BTP unit.

For the month of.....

FORM- B

Form to be maintained by EOU/EHTP/STP/BTP unit for the receipt, use and removal of goods received under deemed export benefit under section 147 of CGST Act, 2017 read with Notification No. 48/2017-Central Tax dated 18.10.2017.

(as per Circular----- dated-----)

Name of EOU/EHTP/STP/BTP unit and address

GSTIN No.

Address of Jurisdiction GST Officer

Sr No.	Date of prior intimation for procuring deemed export supplies	Details of registered person			Jurisdictional GST officer details of registered person		Invoice no. and date of registered person		Details of supplies received			Amount of GST paid by supplier				Date of sending endorse d copy of tax invoice by EOU
		Name	Address	GSTIN	Designation	Jurisdictional Identifier such as Division name/No.	No. of Invoice	Date	Description	Value	Quantity	Central tax	State Tax / Union territory Tax	Integrated tax	Cesses	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Removal for processing			Remarks (The goods removed for processing shall be accounted in a manner that enables the verification of input-output norms, extent of waste, scrap generated etc)	Other removals/Returns				Balance in stock	
Date & time of Removal	Quantity	value		Purpose of removal	Date & time	Quantity	value	Quantity	Value
18	19	20	21	22	23	24	25	26	27

F.No. 349/164/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

New Delhi, Dated the 6th November, 2017

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Sub –Due date for generation of FORM GSTR-2A and FORM GSTR-1A in
accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2
respectively – reg.**

Please refer to Notification No. 30/2017-Central Tax dated 11th September 2017, and Notification 54/2017-Central Tax, dated 30th October, 2017 whereby the dates for filing **FORM GSTR-1**, **FORM GSTR-2** and **FORM GSTR-3** for the month of July, 2017 were extended. Queries have been received regarding the due dates for the generation of **FORM GSTR-2A** and **FORM GSTR-1A** in light of the said extension of dates. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act'), for the purpose of uniformity in the implementation of the Act, the following is clarified:

1. Sub-section (1) of section 37 of the Act read with sub-rule (3) of rule 59 of the CGST Rules, 2017 (hereinafter referred to as 'the Rules') provides that the details furnished in **FORM GSTR-1** by the supplier shall be made available electronically to the registered person (hereinafter referred to as 'the recipient') in **FORM GSTR-2A** after the due date for filing of **FORM GSTR-1**. Sub-section (2) of Section 38 read with sub-rule (1) of rule 60 of the said Rules provides for furnishing of details in **FORM- GSTR-2** after the 10th but before the 15th of the month succeeding the tax period. Further, sub-section (1) of section 38 read with sub-rule (1) of rule 60 provides that on the basis of the details contained in **FORM**

GSTR-2A, the recipient shall prepare and furnish the details of inward supply in FORM GSTR-2 after verifying, validating, modifying or deleting, the details, if required. Since the due dates for furnishing the details in FORM GSTR-1 and FORM GSTR-2 have been extended, it is hereby clarified that the due date of FORM GSTR-2A is also extended. The details furnished in FORM GSTR-1 are available to the recipient in FORM GSTR-2A from 11th of October, 2017. These details are also available in FORM GSTR-2 and can be verified, validated, modified or deleted to prepare details in FORM GSTR-2 which is required to be furnished not later than the 30th November, 2017. It is further clarified that the details in FORM GSTR-2A are also available in his FORM GSTR-2 and the recipient may take necessary action on the same, prior to furnishing the details in his FORM GSTR-2. FORM GSTR-2A is a read-only document made available to the recipient electronically so that he has a record of all the invoices received from various suppliers during a given tax period.

2. Sub-section (3) of section 38 of the Act read with sub-rule (4) of rule 59 of the Rules provides that the details of inward supplies added, corrected or deleted by the recipient in FORM GSTR-2 shall be made available to the concerned supplier electronically in FORM GSTR-1A. Further, sub-section (2) of section 37 of the Act read with sub-rule (4) of rule 59 of the Rules provides that once these details are made available electronically through the common portal to the supplier in FORM GSTR-1A, the supplier shall either accept or reject the modifications made by the recipient on or before the 17th day of the month succeeding the tax period but not before the 15th day, and accordingly, FORM GSTR-1 shall stand amended to the extent of modifications accepted by the supplier. In this regard, it is hereby clarified that as the dates for furnishing the details in FORM GSTR-1 and FORM GSTR-2 have been extended, the due date for furnishing of FORM GSTR-1A for July 2017 is also extended. Therefore, the details in FORM GSTR- 1A shall be made available to the supplier from the 1st of December to the 6th of December, 2017 for the month of July 2017.

(Upender Gupta)
Commissioner (GST)