



## दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, बाणिज्य एवं उद्योग मंत्रालय, बाणिज्य विभाग द्वारा प्रायोजित)  
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दूरध्वनी : ९१-२२-२६८३ ३९९१/९२ फ़ैक्स : ९१-२२-२६८३ ३९९३  
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### THE PLASTICS EXPORT PROMOTION COUNCIL

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14.06.2017

## VERY IMPORTANT

All Members/

All Members of the COA

Dear Sir(s),

Sub : Changes in IEC with the introduction of GST- regd.

This has reference to Trade notice no.09 dated 12.06.2017 issued by DGFT, New Delhi regarding *Changes in IEC with introduction of GST - regd.*

As per Foreign Trade policy 2015-20 (para 2.05), IEC a 10 digit number is mandatory for undertaking any Import Export activities. And Para 2.08 lays down the procedure for obtaining IEC, which is PAN based. PAN has one to one correlation with IEC.

With the implementation of the GST w.e.f (the notified date), GSTIN would be used for purposes of

- (i) Credit flow of IGST on import of goods, and
- (ii) Refund or rebate of IGST related to export of goods

Registration number under GST, called GSTIN, is a 15-digit alpha numeric code with PAN prefixed by State Code and suffixed by 3 digit details of business verticals of the PAN holder.

As GSTIN will be used for the purposes mentioned above, it thereby assumes importance as identifier at the transaction level. In view of this, it has been decided that importer/exporter would need to declare only GSTIN (wherever registered with GSTN) at the time of import and export of goods. The PAN level aggregation of data would automatically happen in the system.

Since obtaining GSTIN is not compulsory for importers/exporters below a threshold limit of turnover, all exporters / importers may not register with GSTIN [barring compulsory registration in certain cases as provided in section 24 of the Central Goods and Services Tax Act, 2017 (12 of 2017) or in cases where either credit is claimed of IGST], therefore, GSTIN cannot become universal, as IEC is for import/export business. Further, DGFT recognizes only the corporate entity (single identity) and not individual transitions.

As a measure of ease of doing business, it has been decided to keep the identity of an entity uniform across the Ministries/Departments. Henceforth (with the implementation of GST), PAN of an entity will be used for the purpose of IEC, i.e IEC will be issued by DGFT with the difference that it will be alpha numeric (instead of 10 digit numeric at present) and will be same as PAN of an entity. For new applicants, w.e.f the notified date, application for IEC will be made to DGFT and applicant's PAN will be authorized as IEC. For residuary categories under Para 2.07 of HBP 2015-20, the IEC will be either UIN issued by GSTN and authorized by DGFT or any common number to be notified by DGFT.

Further, for the existing IEC holders, necessary changes in the system are being carried out by DGFT so that their PAN becomes their IEC. DGFT system will undertake their migration and the existing IEC holders are not required to undertake any additional exercise in this regard IEC holders are required to quote their PAN (in place of existing IEC) in all their future documentation, w.e.f. the notified date. The legacy data which is based on IEC would be converted into PAN based in due course of time.

Members are requested to take note of the same. For downloading the above said TN, you may use below link...

<http://dgft.gov.in/Exim/2000/TN/TN17/TN0918.pdf>

Thanking you,

Yours faithfully,

Bharti Parave

Sr Executive