



दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

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THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by The Ministry of Commerce & Industry, Deptt. of Commerce, Government of India)
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To,
All Members of Plexconcil /
COA Members

Dear Sir,

Ministry of Finance has issued Circular No. 26/2017-Customs dated 01.07.2017 regarding Export procedure and sealing of containerized cargo.

In GST regime, the governing provisions related to exports are contained in section 16 of the Integrated Goods and Service Tax Act, 2017 (IGST Act). Supplies of Goods and Services for Export have been categorized as 'Zero Rated Supply' implying that goods could be exported under bond or Letter of Undertaking without payment of integrated tax followed by claim of refund of unutilized input tax credit or on payment of integrated tax with provision for refund of the tax paid.

With the onset of GST, extant procedure relating to export of goods viz claim of rebate/refund, stuffing of containers at the factory, warehouse or any other place from where the goods are intended to be exported etc. would require review of the existing procedures. Above circular state the revised procedure of export & sealing of containers.

For more details please download the circular from the link <http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ26-2017cs.pdf;jsessionid=5917250647BF9A14322C280440E99158>.

Please take a note that revised procedure regarding sealing of containers shall be effective from 01.09.2017. **The existing practice of sealing the container with bottle seal under Central Excise supervision or otherwise would continue. The extant circulars shall stand modified on 01.09.2017 to the extent the earlier procedure is contrary to the revised instructions given in this circular.**

This is for your reference purpose.

Best regards,
Bharti Parave
Sr Executive