



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
क्रिस्टल टावर, गुदिवली रोड क्र. 3, ऑफ सर एम व्ही रोड, अंधेरी (पूर्व), मुंबई ४०० ०६९, भारत
दूरध्वनी : ९१-२२-२६,८३ ३९९१/९२ फ़ैक्स : ९१-२२-२६,८३ ३९९३
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THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by the Ministry of Commerce & Industry, Department of Commerce, Government of India)
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Necessary preparation to meet the requirement of GST Regime

We have received following GST related important information from FIEO, same we are sharing with our members for their benefits : -

Invoice & shipping bills (the two important documents) should be filed as prescribed by the authority. We advise you to follow the followings:-

Ensure that you have registered with GSTN and have obtained the 15 digit GSTIN which is mandatory for every exporter/importer irrespective of the threshold limit of exports. Please do not assume that since your export turnover is less than the threshold limit of Rs.20.00 lacs (Rs.10 lacs for North Eastern States including Sikkim, Utrakhand and Himachal Pradesh), you are not required to obtain GSTIN. In case, you have not yet obtained GSTIN, please do so immediately.

Every exporter/importer is required to mention 8 digit HS code for exports and imports. Therefore, please mention the 8 digit HS code in your invoice and shipping bill. Those exporting products under MEIS have the 8 digit HS code available with them. Services exporters are required to mention Standard Accounting Code (SAC).

There is no specific format of invoice prescribed for exports. However, it is important that certain information is given in the invoice so as to get refund of tax paid on goods or unutilized input tax credit. Please ensure that the following information is available in the invoice:-

- a. name, address and GSTIN of the exporter;
- b. a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- c. date of its issue;
- d. HSN code of goods or Accounting Code of services; description of goods or services;
- e. quantity in case of goods and unit or Unique Quantity Code thereof;
- f. total value of supply of goods or services or both;
- g. rate of tax (integrated tax);
- h. amount of tax charged in respect of taxable goods or services (integrated tax);
- i. place of supply along with the name of State;
- j. signature or digital signature of the supplier or his authorized representative;
- k. The invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST” or “SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST”, as the case may be, and shall contain the following details:

- i. name and address of the recipient;
- ii. address of delivery;
- iii. name of the country of destination; and
- iv. number and date of application for removal of goods for export

The new format of Shipping Bill already uploaded on the website http://www.cbec.gov.in/htdocs-cbec/home_links/tickers. You may kindly ensure that the Shipping Bill filed on or after 1.7.2017 is as per the new format of the Shipping Bill.

Kindly refer to Section 16(3) of IGST providing the supplier the facility of exports without IGST against execution of Bond or LUT.

The other option available to an exporter is to export goods after paying IGST using the ITC credit. The Central Goods & Services Tax (2nd amendment) Rules 2017 have been modified by Notification No.10/2017 dated 28.06.2017 which will come into effect from 1.7.2017 prescribing a simple procedure for refund. In such case, no application for refund would be filed and full amount of refund shall be available to exporters. The details are as under:-

“96. Refund of integrated tax paid on goods exported out of India.-(1) The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

- (a) the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and
- (b) the applicant has furnished a valid return in FORM GSTR-3;

The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR-3 from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

The claim for refund shall be withheld where,-

- (a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.

7) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.

8) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in Part B of FORM GST RFD-07.

9) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in FORM GST RFD-06.

10) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.”

With regards,

Plexconcil