



दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
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THE PLASTICS EXPORT PROMOTION COUNCIL

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11.01.2019

All Members/All Members of the COA

Dear Sir(s),

Sub: Removal of Pre-import condition for exemption from integrated tax and Compensation cess for materials imported against Advance Authorization

As members are aware that pre-import condition for exemption of IGST on import under Advance Authorization/ EPCG has been a long-standing issue amongst the exporters. Our council has regularly taken up this issue with all the concerned authorities for deletion of the pre-import condition. Taking cognizance of the various representations of the councils & trade, the O/o Directorate General of Foreign Trade, New Delhi has issued Notification No 53/2015-20 dated 10/01/2019 regarding Amendment in Para 4.14 and 4.16 (ii) of the Foreign Trade Policy 2015-20 .

As an effect of this notification, Para 4.14 (Details of duties exempted) of [FTP 2015-20](#) is now amended to remove pre-import condition to avail exemption from Integrated Tax and Compensation Cess and exemption from Integrated Tax and Compensation Cess is also extended to deemed supplies.

For further details, please refer DGFT Notification No. 53/2015-2020 dated 10.01.2019 available on [link-
http://dgft.gov.in/sites/default/files/Notification No. 53 English 10-01-2019 0.pdf](http://dgft.gov.in/sites/default/files/Notification%20No.%2053%20English%2010-01-2019%20.pdf)

Further, the Department Of Revenue, Ministry Of Finance has also issued its corresponding Notification No.01/2019 Dt. 10.01.2019 seeking to remove pre-import condition and include specified deemed export supplies for exemption from integrated tax and Compensation cess for materials imported against Advance Authorizations.

The details of DOR, MOF notification can also be referred using below link-

<http://www.cbic.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2019/cs-tarr2019/cs01-2019.pdf>

Members are requested to take note of above notifications; this is for your information.

Best regards,

Sribash Dasmohapatra

Executive Director