



OFFICE OF COMMISSIONER OF CUSTOMS NS- IV
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL: URAN, DIST. RAIGAD, MAHARASHTRA-400707

F.No.S/12-Gen-82/2015-16 AM(X)

Date: 11.07.2017

Public Notice No. 93/2017

Sub: GSTIN requirement for the purpose of import & export – Reg.

Attention of all the importers, Exporters, Customs Brokers, and other stake holders is invited to the Instruction No. 10/2017-Customs, dated 6th July, 2017 issued by Board.

2. Instances have been brought to the notice that there is some confusion regarding requirement of GSTIN for importers and exporters at the time of import and export of the goods. This is resulting in avoidable delay in the clearance of the goods.

3. The provisions of registration are contained in Chapter VI of the Central Goods and Services Tax Act, 2017. The provisions related to registration under the said Act are applicable to Integrated Goods and Services Tax Act, 2017 (IGST) by virtue of Section 20 of the IGST Act.

4. In this regard, it may be seen that Section 23 of the CGST Act specifically deals with the persons not liable to registration under the said Act. Persons engaged exclusively in the supply of goods (import and export) that is either not liable to tax or is wholly exempt from tax under the CGST or IGST Acts are not required to obtain registration. Further, Government may on the recommendation of the Council specify the class of person who need not obtain GSTIN [sub-section (2) of the section 23 refers]. **In such cases PAN (which is authorized as IEC by DGFT) of the importer and exporter would suffice.**

5. It is being clarified and assured that there is no hold up of import and export consignments, wherever GSTIN is legally not required. Importers, Exporters and Customs Brokers are requested to quote authorized PAN in the bills of entry or shipping bills for such clearance

6. Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of Appraising Main (Export) through email / phones (email address: apmainexp@jawaharcustoms.gov.in, Phone No: 022-27244959). Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-

(SUBHASH AGRAWAL)

Commissioner of Customs (NS-IV).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone- II.
2. All the Commissioner of Customs, Mumbai Zone- II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II.
5. The DC/EDI for uploading on the JNCH website.
6. Representative of BCBA / FIEO for information and circulation among their members for information.
7. All other Trade Associations.