



OFFICE OF THE COMMISSIONER
CUSTOMS (PREV) UTTAR PRADEH & UTTARAKHAND, HALL NO.3,
5TH FLOOR, KENDRIYA BHAWAN, SECTOR-H, ALIGANJ, LUCKNOW
VIII(25)68-Tech./Public Notice/2017 Dated : 18.07.2017

Public Notice No. 05/2017 dated 18.07.2017

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

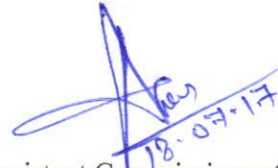
6. Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of the field formations. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.


18.07.2017

(S. K. SHARMA)
COMMISSIONER
CUSTOMS (P) COMMISSIONERATE,
LUCKNOW

Copy to:

1. The Chief Commissioner of Customs (P) Patna Zone
2. The Additional Commissioner Customs (P) Commissionerate Lucknow
3. The Deputy Commissioner/ Assistant Commissioner, Customs (Preventive), Division – Lucknow / CCSI Airport / Barielly / Varanasi / Gorakhpur / Nautanwa /.
4. The Superintendent (Tech), Customs (Preventive) Hdqrs., Lucknow for uploading the same at Website of the Commissionerate.
5. Notice Board.



Assistant Commissioner (Tech.)
Customs (Prev.) Commissionerate
Lucknow.