



GST ALERT XIX

For Importers and Exporters

On 30th June, 2017, The Government of India have issued important Circulars (in detail) for importers and exports inter alia in the matter of customs drawback of GST paid on import, drawback under custom rules, supply to SEZ, GST and re-export and Guidance Note for Importers and Exporters. These circular and guidance note are very important and relevant and in force with immediate effect.

We have given link to above circulars and guidance note. Kindly go through the same and follow the same wherever applicable.

[Click the following link to download Custom Circulars and Guidance Note for Importers and Exporters](#)

http://insta.instavat.in/PDF/Custom_Circulars_Guidance_Note.pdf

Circular No. 21/2017 -Customs Drawback of Integrated Tax and Compensation Cess paid on imported goods upon re-export under Section 74 of the Customs Act, 1962

Circular No. 22 Amendments effective from 1.7.2017 to the All Industry Rates of Duty Drawback and other Drawback related changes.

Circular No. 23 Fixation of Brand Rate of drawback under Rule 6 and Rule 7 of the Customs, Central Excise Duties & Service Tax Drawback Rules, 1995 in the GST scenario

Circular No. 24 /2017-Customs Duty Drawback for supplies made by DTA units to Special Economic Zones in the GST scenario

Circular No. 25 /2017-Customs: Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017- Implementation thereof

Circular No. 26/2017-Customs: Export procedure and sealing of containerized cargo-regarding

Guidance Note for Importers and Exporters

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