

Instruction No. - 10/2017-Customs

F. No. 450/119/2017-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Custom)

New Delhi dated the 6th July, 2017

To

All Pr. Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Pr. Chief Commissioners /Chief Commissioners of Customs and Central Excise
All Pr. Commissioners/Commissioners of Customs/Customs (Preventive)

Madam/Sir,

Subject: GSTIN requirement for the purpose of import & export-reg.

Instances have been brought to the notice of the Board 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.

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.

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.

Jurisdictional Commissioners of Customs may ensure that there is no hold up of import and export consignments, wherever GSTIN is legally not required. Importers, Exporters and Customs Brokers may be guided to quote authorized PAN in the bills of entry or shipping bills for such clearances.

Yours faithfully


(Zubair Riaz)
Director (Customs)