

Declaration of valid GSTIN in Customs documents (BE/SB) would be mandatory w.e.f. 0000 hrs of 01-07-2017, the likely implementation date of GST, to avail IGST credit on Imports or GST refund on exports. The declared GSTIN would be validated for correct IEC/ PAN linkage. Accordingly, during GSTIN registration, please ensure declaration of correct IEC and the same PAN [earlier registered with DGFT for getting IEC]. In case of any difference in PAN declared for GSTIN vis-à-vis the PAN declared for IEC registration, amendment of PAN in IEC may be undertaken immediately. All concerned may make use of the special drive by GSTN from 01-06-2017 to 15-06-2017 for updation of IEC in GSTIN.