



आयुक्त, सीमा शुल्क का कार्यालय, कांडला
OFFICE OF THE COMMISSIONER OF CUSTOMS,
न्यू कस्टम हाउस, कांडला
NEW CUSTOM HOUSE, KANDLA-370 210
Phone No:02836-271468/469, Fax No.02836-271467

F. No. S/20-07/AG/GST/2017-18


Dated: 20/07/2017

PUBLIC NOTICE No. 35/2017

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 Export Custom House, Kandla


(P. V. R. Reddy),
Principle Commissioner,
Custom House, Kandla

Copy to:-

01. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
02. All Additional Commissioners of Customs, CH Kandla.
03. All Deputy/ Assistant Commissioner of Customs, CH Kandla.
04. The President, Kandla Custom House Agents' Association, Gandhidham Chamber Of Commerce & Industry Building, Plot No.71, Sector No.8, 2Nd Floor, Room No.7, Gandhidham.
05. The President, Kandla Port Steamship Agents Association, No. 5, Chambers Bhawan, 2nd Floor, Sector 8, Plot No.71, Gandhidham.
06. The Gandhidham Chamber of Commerce & Industries, Plot No.71, Sector No.8, 2Nd Floor, Gandhidham.
07. The Chairman, KPT, Business Development Cell, P.O. Box 50, Administrative Building, Gandhidham.
08. The President, Kandla Timber association, "Timber Bhavan" Plot No. – 47, Sector-8, Gandhidham
09. The President, Kandla Liquid Tank Terminal Association, Maitri Bhavan, Opp. Post Office, Plot No. 18, Sector- I, Gandhidham.
10. The EDI Section, for uploading on Commissionerate's Website.
11. Notice Board