

DGFT Related GST FAQs-

S. No.	Query	Response
1.	Will GST be debited in duty credit scrips such as Merchandise Exports from India Scheme (MEIS) and Service Exports from India Scheme (SEIS)?	No, MEIS and SEIS scrip would be used only for payment of Basic Customs Duty under GST regime.
2.	What is HSN code (under GST scheme) for my product? What is the applicable GST rate for my product?	Please visit CBEC site for details on HSN classification and GST rates for your products.
3.	As an EOU, BCD is exempted under customs notification 52/2003. In GST regime, EOUs should pay IGST on imports?	Only SEZs have been exempted from payment of IGST on import. EOUs will have to pay IGST on imports.
4.	If we change ourselves to 100% EOU, do we still have to pay tax on domestic purchases?	100% EOU will not get ab-initio exemption of IGST for imports. In other words EOU will get same treatment as DTA unit under GST regime.
5.	The exemptions , benefits which are available to 100% EOUs , SEZs in current regime , whether the same will be available under the GST regime	SEZs are allowed to import raw materials duty free (Basic Customs Duty and IGST both exempted). But, 100%EOU will have to pay IGST, Input Tax Credit (ITC)/ refund of which can be taken after exports as per ITC/ Refund Rules.
6.	How to update GST number in IEC?	It is advised to update IEC in GSTIN. It also advised to check correct PAN in GSTIN and IEC. You may contact jurisdictional DGFT regional office for updating correct PAN in IEC. From 1st July, in all shipping bills declaration of GSTIN will be mandatory for claiming ITC/refund of GST. Please refer to DGFT Trade Notice No.09/2018 12.06.2017 for changes in IEC with the introduction of GST.
7.	Under GST regime, can we get duty free benefit (all duties exempted) if we import using Advance authorization?	No, only basic customs duty will be exempted on imports made under Advance Authorisation. IGST will have to be paid on imports. IGST paid on import will be refunded on making exports.
8.	We are recently started export firm. Now we are in process to take VAT/CST. But now as GST is come in to action. So we have to register for both or only one is needed and mandatory.	You will require only GST registration. In case your product is not covered under GST, you may require VAT/CST registration as well.