

# EY Tax Alert

## CBIC extends IGST exemption on imports by EOU till 31 March 2019

Tax Alerts cover significant tax news, developments and changes in legislation that affect Indian businesses. They act as technical summaries to keep you on top of the latest tax issues. For more information, please contact your Ernst & Young advisor.

### Executive summary

Central Board of Indirect Taxes and Customs (CBIC) has issued a notification <sup>[1]</sup> extending the exemption from Integrated Goods and Services Tax (IGST) and compensation cess on goods imported by Export Oriented Units (EOUs).

The exemption, which was available up to 1 October 2018 <sup>[2]</sup>, has been now extended till 31 March 2019.

In addition to EOU, the current notification read with notification no. 52/2003-Customs, dated 31 March 2003, will cover Software Technology Park (STP), Electronic Hardware Technology Park (EHTP) and Bio-Technology Park (BTP) units for exemption till 31 March 2019.

Similar notification exempting IGST and compensation cess on imports made by the holder of Advance Authorisation and Export Promotion Capital Goods (EPCG) license is awaited.

<sup>[1]</sup> Notification No. 65/2018-Customs dated 24 September 2018

<sup>[2]</sup> Notification No. 33/2018-Customs dated 23 March 2018

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