

# Welcome Notices to note for Exporters and Importers

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**a. Exporters and importers in New Delhi/CLA, Mumbai, Coimbatore, Kolkata, Surat, Ahmedabad, Bangalore, Rajkot, Hyderabad, Chennai and Ludhiana, can get their pending EODCs for Advance Authorisations and EPCG disposed off**

**b. GST-ITC allowed in case of transfer of duty free imported or indigenously procured materials, between the units located in same or different States**

Exporters and importers in New Delhi/CLA, Mumbai, Coimbatore, Kolkata, Surat, Ahmedabad, Bangalore, Rajkot, Hyderabad, Chennai, and Ludhiana, can get their pending applications for Export Obligation Discharge Certificate (EODC) for Advance Authorisations and EPCG disposed off with ease between 13.11.2023 to 24.11.2023, as provided by Trade Notice No. 29/2023-24 dated 13th October 2023. Exporters whose EODC applications are pending, and their licence status is not reflected as 'Closed' on the DGFT Website, should make use of the 2-week EODC camp and ensure that un-redeemed licence pendency is disposed. The following points should be noted –

i. For applications wherein physical files were submitted for redemption / closure to the RA earlier, the RA on examination of the said files should generate the EODC letter online.

ii. Also, for cases where the authorisation was redeemed earlier but not updated by the RA online, the authorisation status should be duly updated in the online systems.

iii. Alternatively, the AA/EPCG Authorisation holder may also submit EODC status update application by navigating to DGFT website --> Services --> AA / EPCG --> EODC Status update.

**iv. RA as well as the Exporter is mandated to ensure that the status of all redeemed AA/EPCG authorisations are duly updated in the DGFT online systems.**

v. EODC issued online are transmitted electronically to Customs ICEGATE System in near real-time, to facilitate the discharge of Customs bond and other related activities at the Customs port.

**In another development,** in a welcome move, vide Public Notice No. 34/2023 dated 13th October 2023, in case of transfer of duty free imported or indigenously procured materials, on which GST has been paid, between the units located in same or different States, the availment of Input Tax Credit has been allowed and shall be governed as per the provisions of the GST law & the rules made thereunder. Vide Para 4.10 (i) of the Handbook of Procedures 2023, The DGFT had already permitted the transfer of any duty-free material imported or procured against Advance Authorisation from one unit of a company to another unit for manufacturing purpose with prior intimation to jurisdictional Customs Author.

## BRIEF ABOUT THE AUTHOR

Vivek Jalan is a Chartered Accountant & a qualified L. LM & LL.B. He is the Founder & Partner of Tax Connect Advisory Services LLP. He is the Chairman of The Indirect Tax Core Group of The Confederation of Indian Industries – Economic Affairs and Taxation Committee (ER). He is the Chairman of The Fiscal Affairs and Taxation Committee of The Bengal Chamber of Commerce and Industry. He is the Member of The Managing Committee of The Bengal Chamber of Commerce and Industry.

He is a regular Columnist and guest expert in Economic Times, Business Standard, Times of India, Dalal Street Journal, Money Control, Live mint, CNBC, Hindustan Times, Zee Business, Financial Express, other dailies and business magazines like Business Today, etc. He is also a guest expert on Taxation matters in All India Radio and other media platforms. He is the Editor of Weekly Bulletin TAX CONNECT, a publication on Direct and Indirect Taxes which reaches more than 70000 professionals.

He is also a visiting faculty in The Confederation of Indian Industries (CII), The Institute of Chartered Accountants of India, Institute of Cost Accountants of India, Indian Institute of Foreign Trade, The Bengal Chamber of Commerce and Industry, The Indian Chamber of Commerce, The Merchant Chamber of Commerce and other Business Forums. He has also delivered Lectures at various Government Taxation Forums including the CGST & SGST Departments across the country.

He has worked as a Finance Manager in ITC Ltd. and Chief Compliance Officer with IntraSoft Technologies Ltd. He has more than 18 years of experience in the field of Information Technology, Finance, Taxation and Logistics. He was also an All-India Rank holder in CA Final Examination conducted by the Institute of Chartered Accountants of India.

His Books include the following –

- COMMENTARY ON UNION BUDGET 2023 – February 2023
- HOW TO HANDLE GST LITIGATION– September 2022
- HANDBOOK ON GST– June 2022
- GST PLEADING & PRACTISE – August 2021 – **India's Bestseller**
- UNION BUDGET 2021 – February 2021
- SECTIONWISE COMPENDIUM ON GST – October 2020
- INTEGRATED APPROACH TO E-INVOICING E-WAYBILL & RETURN FILING – October 2020
- COMMENTARY ON UNION BUDGET 2020– Feb 2020
- COMMENTARY ON UNION BUDGET 2019 – July 2019
- WITHDRAWAL OF LEGAL TENDER 2016
- COMMENTARY ON UNION BUDGET 2017
- SECTION-WISE COMPENDIUM ON GST – Oct 2020
- INTEGRATED APPROACH TO GST E-INVOICE, E-WAYBILL & RETURN E-FILING – Oct 2020
- **SECTION-WISE COMMENTARY ON GST – SEPTEMBER 2018**
- HOW TO HANDLE GST-TDS, GST-TCS, GST AUDIT & GST ANNUAL RETURN – NOVEMBER 2018
- A COMPENDIUM ON GST W.E.F. 1ST JULY 2017
- GST MODEL LAW (NOVEMBER 2016) & BUSINESS PROCESSES – A TECHNICAL COMMENTARY
- GST MODEL LAW (JUNE 2016) & BUSINESS PROCESSES – A TECHNICAL COMMENTARY
- "SERVICE TAX AND VAT IN WORKS CONTRACT: A COMPREHENSIVE TECHNICAL GUIDE".

He is a regular speaker at various professional forums on the various key areas in Finance and has delivered more than 300 lectures on various topics under Information Technology, Finance, GST, Customs, Foreign Trade Policy of India, Income Tax, etc.