

CGST – Notification

Notification No. 1/2019-Central Tax

Date – 15th January 2019

Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation

The Central Government has made amendment in the Notification No. 48/2017-Central Tax dated the 18th October, 2017.

Amendment

- In the said notification, (i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -
“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply;; Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.
- In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.