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Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi

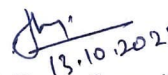
Public Notice No. 34/2023
New Delhi, Dated: 13th October, 2023

Subject: Amendments in Para 4.10 (i) of the Handbook of Procedures, 2023.

In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendment in the provision of Para 4.10 (i) of the Handbook of Procedures 2023:

Existing para 4.10 (i)	Amended para 4.10 (i)
Transfer of any duty-free material imported or procured against Advance Authorisation from one unit of a company to another unit for manufacturing purpose shall be done with prior intimation to jurisdictional Customs Authority. Benefit of Input Tax Credit shall not be claimed on such transferred input.	Transfer of any duty-free material imported or procured against Advance Authorisation from one unit of a company to another unit for manufacturing purpose shall be done with prior intimation to jurisdictional Customs Authority. 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 shall be governed as per the provisions of the GST law & the rules made thereunder.

Effect of the Public Notice: Para 4.10 (i) of the Handbook of Procedures 2023 has been amended to permit availment of Input Tax Credit on GST paid material, in respect of Advance Authorization Scheme, for ease of doing business and reduction of transaction cost.


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