



एयर सीमा शुल्क प्रधान आयुक्त का कार्यलय,  
केन्द्रीय राजस्व भवन, कवीस रोड, बेंगलुरु - 560 001  
**OFFICE OF THE COMMISSIONER OF CUSTOMS,  
CITY CUSTOMS COMMISSIONERATE, P.B No. 5400, C.R.BUILDING,  
QUEEN'S ROAD, BENGALURU – 560 001**

C.NO. VIII/09/19/2017 City Cus Tech

Date: 10.07.2017

**STANDING ORDER No.03/2017**

Attention of all officers and staff working in City Customs Commissionerate is invited to Board's Instruction No. 10/2017- Customs, dated 06.07.2017 clarifying the confusion regarding requirement of GSTIN for importers and exporters at the time of import and export of the goods.

In this regard, it is reiterated that the provisions of registration are contained in Chapter VI of the Central Goods and Services Tax Act, 2017. The provisions related to registration under the said Act are applicable to Integrated Goods and Tax Services Act, 2017 (IGST) by virtue of Section 20 of the IGST, Act. Also, it may be seen that Section 23 of the CGST Act specifically deals with the persons not liable to registration. Importers and Exporters engaged exclusively in the import and export of goods that are either not liable to tax or are wholly exempt from tax under the CGST or IGST Act or both. Further, Government may on the recommendation of the Council specify the class of person who need not obtain GSTIN [Sub-section (2) of the said Section 23 refers]. In such cases PAN (which is authorized as IEC by DGFT) of the importer and exporter would suffice.

The Officers may ensure that there is no hold up of import and export consignments, wherever GSTIN is legally not required. The Importers, Exporters and Customs Brokers may be guided to quote PAN in the bills of entry or shipping bills for such clearances.

The above instructions are to be followed strictly and in case of any difficulty faced in implementation of the instructions, the same shall be immediately brought to the notice of the undersigned.

  
पराग चकोर बोरकर (PARAG CHAKOR BORKAR)

आयुक्त /COMMISSIONER

Copy to:

1. The Chief Commissioner of Customs, Bengaluru Zone, for information.
2. The Joint Commissioner of Customs, ICD, Bengaluru.
3. The Deputy Commissioner of Customs, PAD, Bengaluru
4. Notice Board
5. Bengaluru Customs Website