

AEPC/HO/SG/R&PA/2022  
2<sup>nd</sup> July 2022

**Dr. L.B. Singhal**  
**(Ph.D., MBA, LLB, B.Sc.)**  
**Secretary General**

**Dear Members,**

**SUB: Exemption of IGST and Compensation Cess on goods imported under Advance Authorisation/EPCG/EOU Scheme continued.**

The Government of India had earlier provided exemption from IGST on goods imported under advance authorisation/EPCG/EOU schemes for a stipulated period and this period was being extended from time to time. Now, the GST Council in its 47<sup>th</sup> Meeting held on 28-29 June, 2022 has decided to continue the present exemption of IGST on imports of goods under AA/EPCG/EOU Schemes.

Accordingly, **CBIC has now issued the Customs Notification No. 37/2022-Customs dated 30.06.2022 (copy enclosed)** removing the date limitation for the exemption under the above scheme. Thus, the exemption of IGST and Compensation Cess on goods imported under these Schemes shall continue to be available beyond 30<sup>th</sup> June, 2022.

This is for your information please.

With warm regards,

Yours sincerely,

**Dr. L.B. Singhal**  
**Secretary General, AEPC**