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Secretary General, AEPC

Circular No. 17/2021
01.04.2021

Sub.: Extension of the exemption from IGST and compensation cess to EPCG/Advance Authorization (AA)/EoU scheme upto 31.03.2022

Dear Members,

DGFT, Ministry of Commerce and Industry had issued Foreign Trade Policy, 2015-20 for 5 years which was effective till 31st March, 2020 and was extended till 31st March, 2021. FTP has now been further extended upto 30th September, 2021 vide [Notification No. 60/2015-2020](#) dated 31st March, 2021.

2. In respect of EPCG/Advance Authorization (AA)/EoU scheme, Ministry of Finance has been providing exemption from IGST and Compensation Cess and extending the same from time to time.

3. Now, Department of Revenue, Ministry of Finance has issued various notifications wherein exemption from IGST for EPCG/AA/EoU scheme has been notified upto 31st March, 2022. The details are given below:

S. No.	Notification No. and Date	Details
1	Notification No. 19/2021-Customs dated 30th March, 2021	Extension of the exemption from IGST and compensation cess to EOUs on imports till 31.03.2022
2	Notification No. 23/2021-Customs dated 31st March, 2021	Extension of the exemption from Integrated Tax and Compensation Cess upto 31.03.2022 on goods imported against AA
3	Notification No. 23/2021-Customs dated 31st March, 2021	Extension of the exemption from Integrated Tax and Compensation Cess upto 31.03.2022 on goods imported against EPCG authorizations

4. This is for your kind information.

Yours sincerely,

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