

GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE & INDUSTRY  
(DEPARTMENT OF COMMERCE)

**LOK SABHA**  
**UNSTARRED QUESTION NO. 867**  
**TO BE ANSWERED ON 21<sup>st</sup> NOVEMBER, 2016**

**FACILITIES TO EXPORTERS**

**867. SHRI DINESH TRIVEDI:**

Will the Minister of **COMMERCE & INDUSTRY** (वाणिज्य एवं उद्योग मंत्री ) be pleased to state:

- (a) whether the exporters are proposed to be given the facility of duty free imports/ procurement of inputs for exports under the new Goods and Services Tax (GST) regime;
- (b) if so, the details thereof and if not, the reasons therefor;
- (c) whether there is any exemption system in place for exporters under the GST and if so, the details thereof; and
- (d) whether the exporters are required to pay the GST first and then procure a refund arrangement on the entitled exemption and if so, the details thereof?

**ANSWER**

वाणिज्य एवं उद्योग राज्य मंत्री (श्रीमती निर्मला सीतारमण) (स्वतंत्र प्रभार)

THE MINISTER OF STATE IN THE MINISTRY OF COMMERCE AND INDUSTRY  
(INDEPENDENT CHARGE)  
(SMT. NIRMALA SITHARAMAN)

- (a) to (d): As per section 12(4) (c) of the Constitution (One Hundred and First Amendment) Act, 2016, the Goods and Service Tax Council shall make recommendations to the Union and the States on the Goods and Services Tax Laws, principles of levy, apportionment of Goods and Service Tax levied on supplies in the course of Inter-State trade or commerce under article 269A and the principle that govern the place of supply. The provisions regarding exemption and refund in the GST regime are to be made in the Model GST Law. The deliberations of GST Council on various issues entrusted to it are in progress.

\*\*\*\*\*