BY E-MAIL

**File No.249/2022-Opinion**

30.11.2022

M/s. Jacobi Carbons India Pvt. Ltd.

Attn.: Mr. Narendra Kumar Biswal, Manager – Finance - narendrakumar.biswal@jacobi.net

Dear Narendra,

1. It is seen that for moving out of EOU Scheme at the time of de-bonding you have availed benefits under EPCG Scheme for capital goods and also Advance Authorisation Scheme for raw materials / packing materials. As per the EPCG authorisation, the relevant Customs Notification applied is 16/2015-Customs dated 01.04.2015. In respect of advance authorisation, the Customs Notification applied is 18/2015-Customs dated 01.04.2015.

2. As per these notifications, in your case, there will not be any option to pay IGST. Both the notifications provide full exemption from payment of IGST apart from providing exemption for basic Customs duty as well as Additional duty leviable under various sections of Customs Tariff Act 1975.

3. Thus, as the exemption is without any option to pay IGST, in our view, it will not be possible for you to pay IGST at this juncture for these goods.

Regards,

Murugappan

sm/ss