

Deepak ThakkarRonak Deepak Thakkar

Querist: CA Parekh Mayur 1] IGST credit available to whom, incase of import of goods: Facts of the Case The Company A imports perfumes from various companies located outside India. The said perfumes imported from outside India are in turn sold in domestic market in India. The Company A has taken a rented a warehouse in Kandla SEZ, Gujarat for warehousing the imported perfumes. The said goods are imported into India through Kandla Port, Gujarat. Firstly, the goods are imported into Customs Bonded Warehouse at Kandla under a joint In- Bond Bill of Entry filed by the Company A and Warehouse owner. As per Section 3(7) of Customs Tariff Act,1975 vide Notification No 64/2017 dated 5 July 2017 no custom duty liability arises on clearance of goods to Cust.....