

GIB/KL/SYNTHITE/26.03.18/AAR-39

Advance Ruling Category : High Sea Sales

State : Kerala

Order No.: GIB/KL/SYNTHITE/26.03.18/AAR-39

Name of Entry :

Mls. Synthite Industries Ltd., Ekm

Date : 26-03-2018

Product/ Service Involve :

trading in spices and spice products. Where goods are purchased from china and stored in netherland and do delivery from there without taking them to India directly to the customer and billing is done in the name of applicant

Breif Issue :

1. Whether on procuring goods from China, in a context where the goods purchased are not brought into India, is GSTpayable by them?
2. On the sale of goods'to the company in USA,where goods sold are shipped directly from China to USAwithout entering India, is GSTpayable by them?
3. On procuring goods from China not against specific export order, in a context when the goods purchased are not brought into India, is GST payable by them?
4. On the sale of goods from Netherlands warehouse to their end customers in and around Netherlands, without entering India, is GSTpayable by them

Decision of Advance Ruling Authority :

The goods are liable to IGSTwhen they are imported into India and the IGST is payable at the time of importation of goodsinto India.

The applicant is neither liable to GSTon the sale of goods procured from China and directly supplied to USA nor on the sale of goods stored in the warehouse in Netherlands, after being procured from China, to customers, in and around netherland as the goods are not imported into India at any point