



भारत सरकार / Government of India
वाणिज्य एवं उद्योग मंत्रालय / Ministry of Commerce & Industry,
विकास आयुक्त का कार्यालय / Office of the Development Commissioner,
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Date :- 28/06/2017

Please find attached User Instructions for SEZ Online regarding GST changes received from M/s. NSDL Limited.

You are requested to go through it and do the needful accordingly.

Copy to:-

1. All the units under SEEPZ-SEZ, Mumbai Cluster.
2. All the units under SEEPZ-SEZ, Pune Cluster.
3. Notice Board.
4. SEEPZ-SEZ Website.

User Instructions for SEZ Online - GST Changes

Build Version 2.63

Release Month July 2017

Functionalities made available on the SEZ Online system are reviewed and enhanced / modified from time to time. New functionalities are added in the system based on the inputs and requirements received from various user groups. These functionalities are developed based on understanding developed by NDML team from study of existing practices and procedures in this regard and efforts are made to provide features on the system those are compliant with the procedural and technical requirements. However, users are requested to refer the relevant legal and authorized documents and formations for reference on legal and authentic aspects of the transactions before filing transactions.

GST Implementation Related Changes:

As you are aware GST is going to be implemented from 1st July 2017, accordingly certain changes in SEZ Online System are also required.

This note elaborates the changes being made and provides instructions / guidance on using the system functionalities.

1. Capturing GSTIN of SEZ Units & Developers

- 1.1. Under GST regime, all specified goods supplied and services provided will be subject to levy of IGST and IGST Cess (as notified from time to time). It is further required to exchange the data of all taxable transactions with GST Network for its reference and validations with GST Returns.
- 1.2. Therefore, all eligible tax assesses are required to get registered in GSTN system where a unique GST number would be assigned to each entity. You may refer to GST Registration / Migration guidance notes, advisories, FAQ available on CBEC website www.cbec.gov.in and complete the registration.
- 1.3. Accordingly, in SEZ Online System a provision has been made to capture GSTIN of all the Entities. All users i.e. Unit Admin / Unit Approver/ Unit Maker would be prompted to record the GSTIN of their entity.
 - 1.3.1. You must ensure to provide the correct GST Number for your entity. All transactions will be reported to GSTN and accounted on the basis of GST Number of the parties.
 - 1.3.2. ***This is a mandatory requirement and you would be restricted from filing transactions in the system, if GST Number is not registered.***
- 1.4. Below mentioned screen will appear once the user logs into the system or clicks on Home button with the message "It is important to capture GST Number of your company in SEZ Online System and Transactions. Please Click here to submit the same."



"It is important to capture GST Number of your company in SEZ Online System and Transactions. Please [Click here](#) to record GST Number

1.5. Once the user clicks on the "Click here" link below screen will appear

Update GST Number

Entity Name: WFB Baird & Company (India) Private Limited
 LOA Number: 9/08/2004:IL:CSEZ
 PAN Number: AAACW5376N
 IE Code: 3904000071
 State: Maharashtra

GST Number:

GST Registration is not applicable

1.6. Here the SEZ entity name, LOA no, PAN, IEC, and State will appear as per the information already available in the system.

1.7. The next field is for providing your GST Number. In GST Number, first two parts of the number i.e. State Code and PAN will get auto populated based on Entity details already available in the system. The user has to put its last 3 digits as per its Provisional / Final GST Number received from the GSTN.

1.8. It must be checked / rechecked that your PAN and IEC are correctly recorded in the system, if any error is found in the same, you must ensure to get that corrected before registering your GST Number. You may fill a free form for Unit Data Amendment for correcting IEC / PAN and provide the required documents.

1.9. Once the GSTIN no. is recorded in the system. GST Number would be shown on the UI and this will also be printed on documents i.e. on Bill of entry, Shipping Bill, DTA Sale, Zone to Zone, DTA Procurement with Export benefit, DTA Procurements.

1.10. Rectification in the GSTIN recorded in the system: In case the entity user has erroneously captured wrong GST Number and needs to correct the same in the system, It will need to approach the DC office and request to make amendment in the GSTIN. Thus in case entity users has these changes/rectifications to be made they may request DC office for the same. However this will not impact the transactions already filed with erroneous GSTIN.

2. Capturing GST Number of DTA Suppliers & DTA Consumers at Transaction Level

In case of SEZ to Domestic Transactions (Procurements and Supplies) – Details of the Domestic party are required to be provided at the transaction level.

1. A provision has been made in the system to provide the GST Number of the Domestic party in each eligible transaction.
2. In case of specified entities who are allotted UIN by GSTN system, SEZ Online system also has the provision to capture UIN.
3. However, it is possible that the Domestic party is not registered on GSTN and does not have a GST Number. A provision has also been in the system for such kind of cases, Unit can provide the Aadhaar / Passport of DTA Buyer or DTA Supplier in such case.

However, it may be noted that no ITC / IGST Refund claim of such parties can be processed by GSTN. Thus SEZ Online System has provided the facility to capture either GSTIN or UIN / Aadhaar / Passport in the SEZ to Domestic Transactions (Procurements and Supplies). One of the details GSTIN or UIN / Aadhaar / Passport would be mandatory to be provided.

2.1. DTA Sale (Bill of entry for DTA Sale):

2.1.1. Facility to mandatorily capture either of GSTIN / UIN / Aadhaar / Passport of DTA buyer is made available in the **Invoice tab** in the DTA Sale Transaction.

Invoice No.		Term of Payment	Select
Invoice Value		Nature of Transaction	Select
Currency	Select	Valuation Method	Select
Exchange Rate		Sale Condition	
Purchase Order No.		Contract No.	
Purchase Order No. Date		Contract No. Date	
<input type="checkbox"/> Is Discount Applicable?			
Mark the box to enter DTA Unit/ Buyer details			
DTA Unit/ Buyer Details			
DTA Unit/ Buyer Name *		DTA Unit/ Buyer City *	
DTA Unit/ Buyer Address Line1		DTA Unit/ Buyer Country	
DTA Unit/ Buyer Address Line2		DTA Unit/ Buyer State	Select
DTA Unit/ Buyer PAN		DTA Unit/ Buyer PIN *	
SIN		DTA Unit/ Buyer IE Code	
Any of the DTA Unit/Buyer IEC or DTA Unit/Buyer PAN is mandatory			
GST Details			
Is DTA Unit/Buyer registered under GST?			
<input checked="" type="radio"/> Yes <input type="radio"/> No			
DTA Unit/Buyer GSTIN		UIN	
Any one of the DTA Unit/Buyer GSTIN or UIN is mandatory			

2.1.2. In case the DTA ~~buyer is not registered~~ under GST, (User selects "No" Is the DTA Unit / Buyer Registered under GST ?), the user has to capture either Aadhaar or Passport information and enter the reason for not providing GSTIN or UIN.

2.1.3. Further there will be Data exchange between SEZ Online System & GSTN system for DTA Sale transactions. Such transactions where GSTN of the DTA Buyer (Importer) is available and duty has been paid would be reported to GSTN for ITC claim validation.

2.2. DTA Procurement & DTA Procurement with export benefit:

2.2.1. Facility to mandatorily capture either of GSTIN / UIN / Aadhaar / Passport of DTA Supplier is made available in the **General Details** tab for both DTA Procurement and DTA Procurement with export benefit Modules.

2.2.2. Such transactions will be reported to GSTN for validating export claims of DTA supplier after due receipt of the goods in SEZ.

The screenshot shows a web form titled 'General Details' with a 'Help' link. The form is organized into several sections:

- DTA Procurement No.:** A text input field.
- DTA Procurement Date:** A date input field.
- CHA Code:** A dropdown menu with 'CHAUMR/R/14/03' selected.
- SEZ Unit Details:**
 - SEZ Unit Name:** A text input field with 'RESIDENCE' selected from a dropdown.
 - SEZ Unit Address:** A text input field with 'RESIDENCE' selected from a dropdown.
 - IE Code:** A text input field with 'Q360P6415' entered.
 - GSTIN:** A text input field with 'NA' entered.
- DTA Unit Details:**
 - DTA Unit Name:** A text input field.
 - DTA Unit Country:** A dropdown menu.
 - DTA Unit State:** A dropdown menu with 'Select' shown.
 - DTA Unit PIN:** A text input field.
 - DTA Unit PAN:** A text input field.
 - Type of DTA Unit:** A dropdown menu with 'Select' shown.
- GST Details:**
 - Is DTA Supplier Registered under GST?:** Radio buttons for 'Yes' and 'No', with 'No' selected.
 - DTA GSTIN:** A text input field.
 - UIN:** A text input field.

2.2.3. In case the DTA Supplier is not registered under GST, (User selects "No" Is the DTA Supplier Registered under GST ?), the user has to capture either Aadhaar or Passport information and enter the reason for not providing GSTIN or UIN.

3. Provision to make declaration regarding IGST duty and IGST Cess Payment

Supplies to SEZ may be made by DTA Supplier under a claim of Zero rated supplies. As per the below provision of IGST Act 2017.

The DTA entity has the option to supply the goods upon payment of the IGST duty & IGST Cess duty (As applicable) or to supply the goods upon submission of required Bond to jurisdictional authority.

Accordingly, a provision has been made in the system to ~~define~~ whether the entity is "Availing facility of Zero rated supplies to SEZ under IGST Act 2017" Or it is "Supplying to SEZ under Payment of IGST and would claim refund"

DTA Unit Address Lines	DTA Unit Cr	DTA Unit IE Code	DTA Unit PAN	Type of DTA Unit	Select
GST Details			DTA GSTIN		
Is DTA Supplier Registered under GST?			DTA GSTIN		
<input checked="" type="radio"/> Yes <input type="radio"/> No			27AAJF26282G111		
DTA GSTIN			UIN		
If DTA Supplier is registered under GST, enter the DTA GSTIN of the DTA Supplier					
Declaration of IGST Duty and IGST Cess Payment (This would apply to all Annex and items of the documents)					
<input checked="" type="checkbox"/> Availing facility of Zero rated supplies to SEZ under IGST Act 2017			<input type="checkbox"/> Supplying to SEZ under Payment of IGST and would claim refund		
Bank Name					
Form No			Challan Number		
Form Date			Challan Date		
Taxable Value			IGST Amount For Refund		
IGST Amount			IGST Amount Cess For Refund		
IGST Cess Amount			Any Other Payment		
			Total Challan Amount		

3.1.1. In case the user is supplying to SEZ under Bond, the following details are required to be submitted:

- 3.1.1.1. Details of the applicable Form submitted to Jurisdictional authorities in this regard
- 3.1.1.2. IGST Taxable Value of the supplies
- 3.1.1.3. IGST Duty Amount and IGST Cess Amount,

If the DTA Supplier has chosen to pay the IGST Duty and supply the goods following details would be required:

- 3.1.1.4. IGST Taxable Value of the supplies
- 3.1.1.5. IGST Duty Amount and IGST Cess Amount,
- 3.1.1.6. Bank Name, Challan Number & Date
- 3.1.1.7. Challan Amount

4. Capturing of Taxable value, IGST Rate , IGST Cess rate and Duty amounts in DTA Procurement modules (Both DTA Procurement and DTA Procurement with export benefit.):

IGST details needs to be declared for the Items which are supplied to SEZ at each item level. For this purpose duty section has been developed:

- 4.1.1. In each DTA Procurement transaction, the supplier is required to provide the details of IGST Duty applicable and the IGST Assessable value of the goods supplied. This information will be provided to GSTN for validating the export to SEZ returns of the DTA Supplier. The data will be shared with GSTN after the goods are received at the SEZ. The user has to capture the Taxable value, IGST Levy Notification

details, IGST duty Rate, IGST Cess Rate, IGST Amount, IGST Cess Amount. Here ~~user~~ should capture IGST duty net rate and IGST Cess net rate (IGST net rate as per notifications claimed)

Item for Invoice No : 12AA11

Item Description 1 (To be printed on Shipping Bill Form):	Quantity		
Item Description 2 :	Unit Price :		
Item Description 3 :	Product Value :		
Unit of Measurement :	*Any two out of Unit Price, Quantity and Product Value are Mandatory.		
Total Duty Amount(as per ARE-1)	Present Market Value (in INR) :		
Item Accessories :	RITC / ITCES Code :		
IGST on SEZ Supplies:	Amount of Rebate Claimed		
	Item Type :		
	Rate(in %)	IGST	IGST Cess
	Amount(in Rs.)		

Please fill the following section as per your GST Return Details (This data should match with return to be filed)

Taxable Value	IGST Rate	IGST Amount
	IGST Cess Rate	IGST Cess Amount

As mentioned in the UI Please fill the following section as per your GST Return Details (This data should match with return to be filed in by DTA entity.)

Once the IGST Duty and IGST Cess duty details declared at the Item level, the same will be consolidated in the invoice section.

01/06/2017 0 INDIAN RUPEE CIF

Add Delete

Invoice Details		Invoice Date *	01/06/2017
Invoice Type *		Nature of Payment	Select
Invoice No. *	12AA11	Exporter Contract No.	
Invoice Value	0	Period of Payment	
Invoice Currency *	INDIAN RUPEE	Whether Invoice Value Includes *	Freight
Exchange Rate	1	Adjustment Value Currency	
Adjustment Value		Nature Of Transaction *	Hire
Adjustment Flag			
Duty Amount as per ARE-1	0.00		
IGST Amount	0.00		
IGST Cess Amount	0.00		
Adjustment Reason			

5. Identification of IGST CTH in BOE/DTAS/ZTZ in the Item Duty details section:

All imports will attract IGST duty and IGST Cess duty for the CTHs for which IGST is applicable. Most of the CTHs attract IGST duty; however there would be certain CTHs which are not coming under the purview of GST. and such CTH would continue to attract duties as per pre-GST provisions.

Further there would be Commodities which will attract both CVD&SAD as well as IGST e.g.

Tobacco and tobacco products.

SEZ Online System is being developed to identify and populate duty rates in all the below scenarios.

- To identify and populate duty rates for the CTH which is attracting only CVD+SAD along with BCD and other customs duties.
To identify and populate duty rates for the CTH which is attracting only IGST Duty+ IGST Cess duty along with BCD and other customs duties.
- To identify and populate duty rates for the CTH which is attracting IGST Duty + IGST Cess duty and also CVD+SAD long with BCD and other customs duties.

For IGST duty, IGST Cess Duty population, new section in Item duty details tab has been introduced in Bill of entry, DTA Sale as well as Zone to Zone.

Other Customs Duties

No Other Custom Duty has been added. Click 'Add' to add an Other Custom Duty.

Goods And Services Tax(IGST)

Duty Name	Notification No.	Notification Sl. No.	Duty Rate (in %)	Adjustments	Duty Amount Per Unit (in INR)	Measurement
IGST *	0107/2017	2	5.0000 %			[Select]
CGST						
SGST						[Select]
CESS						P - Plus, M - Idius, H - Higher, L - Lower

Notification Search - IGST

Notification List	Notification Sl. No. List	Duty Rate (in %)	Adjustments	Duty Amount (in INR)	Measurement	Details

6. Important change in population of IGST Duty and IGST Cess duty:

It may be noted that the IGST duty and IGST Cess Duty rates would be populated on the basis of CTH+ **Levy notification+ levy notification sr.no.** Further that also means one CTH may be attracting multiple rates.

E.g.

CTH no. 12011000 will have one Levy notification and multiple Sr. no. under that Levy notification.

CTH no	Notification no	Notification Sr. No.	Rate
12011000	107/2017	1	5
12011000	107/2017	2	12
12011000	107/2017	3	18

Accordingly when the user captured CTH which attracts IGST duty the IGST Duty section shown above would be enabled and user can select the applicable Notification no. and Notification Sr. no.. Further according to the selected notification no. and notification sr. no. the IGST duty rate would be populated.

User Notes:

Please familiarise yourself with IGST Notifications and upgrade your systems to provide notification details along with CTH details.

Please ensure to validate the rates provided by the system with the notifications issued and in case any discrepancy is observed the same needs to be brought to the attention of SEZ Online team for review and correction.

In case there are any exemption Notifications for IGST / Cess, the Users can directly select the exemption Notification details for the concerned CTH and the net duty rate (original rate as amended by the exemption notification) will appear in the system.

It is expected that many of the existing Customs Notifications and Excise Notifications will be rescinded / modified to give effect to the revised taxation. As the notifications are still not issued (as on June 27th, 2017), such revisions may not be available in the system. Users should refer to the Notifications and make their system declaration accordingly.

When for any CTH, IGST duty is not applicable the above mentioned IGST Duty Section will not be available.

7. Invoice Validations

Invoice Number should be maximum 16 Digits

Invoice Number should not contain special characters other than "-" and "/"

Invoice Number should be Unique across all transactions

8. Changes in Print Formats

Few changes have been made in print formats for Shipping Bill, Bill of Entry, DTA Procurement and Bill of Exports to accommodate important declarations and information about IGST.

8. ~~Changes~~ in RES Upload Format

RES Format for Bill of Entry and DTA Sale have been revised to include GSTIN and IGST related details. Please refer to revised RES Formats. Old formats would not be supported.

10. Changes in Item Details Upload Format

Item Details Upload Format for Bill of Entry, DTA Sale and Zone to Zone declarations have been revised to include GSTIN and IGST related details. Please refer to revised Item Details Upload Formats. Old formats would not be supported.