Analysis of

Notification No. 40/2017-Central Tax (Rate), dated 23rd October 2017 and

Notification No. 41/2017-Integrated Tax (Rate), dated 23rd October 2017

1. Placing of Purchase Order

Exporter places Purchase Order (P.O.) → (Supplier is registered with GST)

(To submit copy of P.O. with Jurisdictional tax officer of medical supplier)

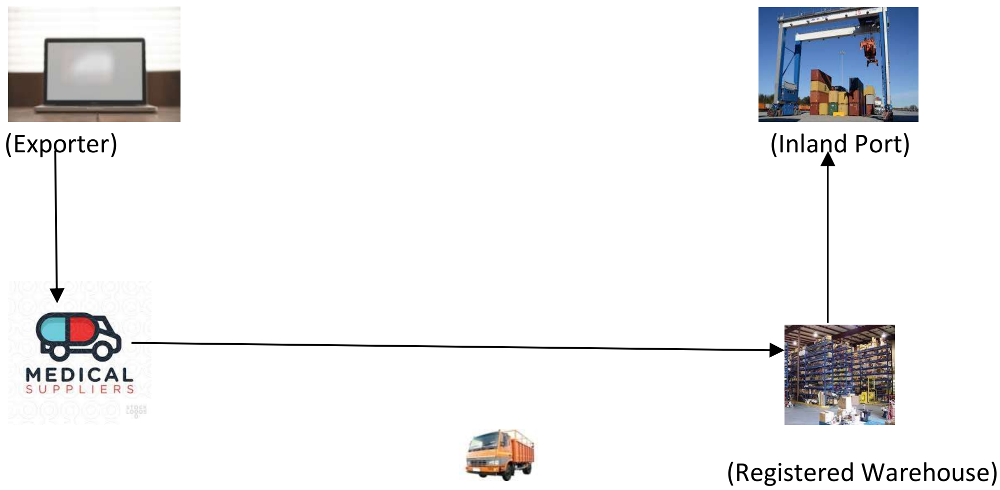
2. Movement of Goods

a. Directly to the Port

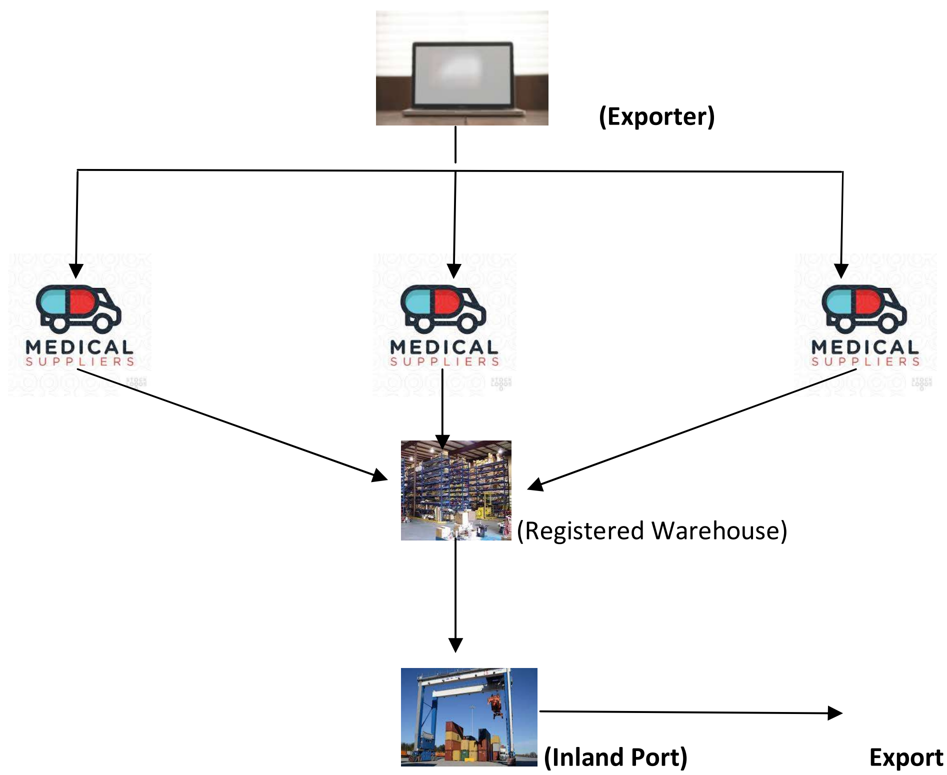
(Exporter)

(Inland Port)

b. Directly to Registered Warehouse



3. To Aggregate Supplies from Multiple Registered Suppliers, then Export



1. At the time of receipt of goods, exporter will **endorse tax invoice** of all suppliers and also obtain **acknowledgment of receipt of goods** in the registered warehouse)
2. Endorsed tax invoice and acknowledgment of the warehouse operator shall be **provided** to **supplier** and **jurisdictional tax officer** of such supplier.

4. **<u>Procedure after Export of Goods</u>**

To **Submit** all details / documents as mentioned below:-

a. Copy of Shipping Bill or Bill of Export (containing details of GSTIN)
b. Tax Invoice of Registered Supplier
c. Proof of Export General Manifest or Export Report

Submit to the **person** as mentioned below:-

i. Registered Supplier
ii. Jurisdictional Tax Officer of such Supplier

5. **Other Conditions**

a. Export shall be made within 90 days from the date of issuance of a tax invoice by the registered supplier.
b. Registered Supplier shall indicate the GSTIN of the Exporter
c. Exporter shall be registered with Export Promotion Council or a commodity Board recognised by the Department of Commerce