NOTIFICATION NO. 27/2018-INTEGRATED TAX (RATE), DATED 31-12-2018 [UPDATED]

[As Corrected by Corrigendum F. NO. 354/432/2018-Tru(pt), dated 31-1-2019]

[As amended by Notification No. 17/2019-Integrated Tax (Rate), dated 30-9-2019, Notification No. 10/2023-Integrated Tax (Rate), dated 26-6-2023, Notification No. 18/2025-Integrated Tax (Rate), dated 24-10-2025 and Notification No. 5/2026-Integrated Tax (Rate), dated 27-10-2026]

In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of [1][gold, silver or platinum] falling in [2][Chapter 71] of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in [3][paragraph 4.40] of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the integrated tax leviable thereon, under section 5 of the Integrated Goods and Services Tax Act, 2017, subject to following conditions, namely:—

(i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;

(ii) the recipient shall export the jewellery made out of such [4][gold, silver or platinum] within a period of 90 (ninety) days from the date of supply of [5][gold, silver or platinum] to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) along with the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;

(iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of integrated tax payable on the quantity of [6][gold, silver or platinum] not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. —For the purpose of this notification, —

[7][(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry vide notification No. 1/2023, dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 1565(E), dated the 31st March, 2023;]

---

1 *Substituted for "gold" by Notification No. 17/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.*
2 *Substituted for "heading 7108" by Notification No. 17/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.*
3 *Substituted for "paragraph 4.41" by Notification No. 10/2023-Integrated Tax (Rate), dated 26-6-2023, w.e.f. 27-7-2023.*
4 *Substituted for "gold" by Notification No. 17/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.*
5 *Substituted for "gold" by Notification No. 17/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.*
6 *Substituted for "gold" by Notification No. 17/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.*
7 *Substituted by Notification No. 10/2023-Integrated Tax (Rate), dated 26-6-2023, w.e.f. 27-7-2023. Prior to its substitution, clause (a) read as under:*
'(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide Notification No. 41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (ii) vide S.O. 3813, dated the 5th December, 2017;'

[8][(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 1/2023, dated the 1st of April, 2023, Extraordinary, Part-I, Section 1 vide F. No. 01/75/171/00016/AM-23/FTP-Cell, dated the 1st April, 2023;]

[9][(c) Nominated Agency" means entities mentioned in Appendix 4B of Handbook of Procedures, as amended by the Directorate General of Foreign Trade from time to time]

[10][(d) "Chapter" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).]

2. This notification shall come into force on the 1st of January 2019.

---

[8] *Substituted by Notification No. 10/2023-Integrated Tax (Rate), dated 26-6-2023, w.e.f. 27-7-2023. Prior to its substitution, clause (b) read as under:*
'(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 43/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, vide F.No. 01/94/180/333/AM 15/PC-4, dated the 5th December, 2017;'

[9] *Substituted by Notification No. 5/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026. Prior to its substitution, clause (c) read as under:* ***** *"Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i)"*

***** *Substituted by Notification No. 18/2025-Integrated Tax (Rate), dated 24-10-2025, w.e.f. 1-11-2025. Prior to its substitution, clause (c) read as under:*
""Nominated Agency" means entities mentioned in List @[34] of Notification No. 50/2017-Customs, dated the 30th of June 2017 published Gazette of India, Extraordinary, Part-II, Section 3, sub-section (i), vide, number G.S.R. 785(E), dated the 30th June, 2017"
@ Corrected vide Corrigendum dated 31-01-2019 before it was read as, "32"

[10] *Substituted for "heading 7108" by Notification No. 17/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.*