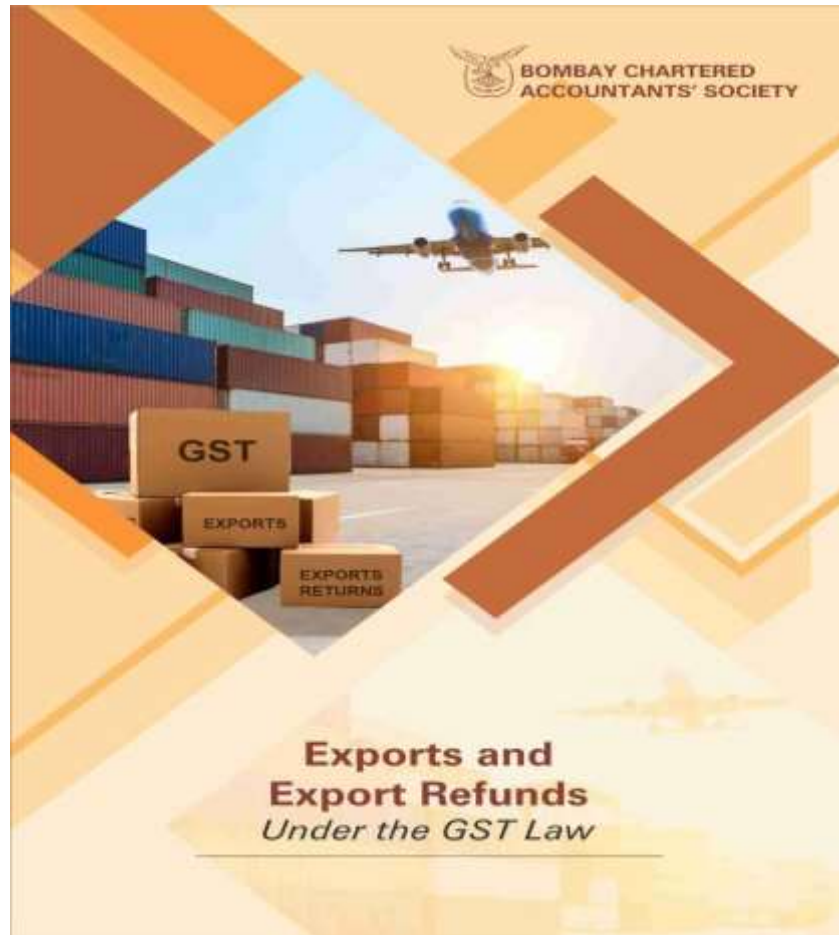


## BCAS KNOWLEDGE RESOURCE UPDATE



<b>Title:</b>	<b>Exports and Export Refunds under the GST Law</b>
<b>Features:</b>	<p>It has been the stated policy objective of the Government that exports should not be taxed and corresponding input taxes should be refunded in toto. However, when it comes to legislating this intent, the safeguards which are intended to avoid abuse, become bottlenecks denying a rightful benefit. In the context of GST, issues got compounded due to systems related challenges and exporters started facing major working capital issues. The insistence of charging tax on penultimate transactions coupled with the delayed refunds mandated the Government to provide for an interim course correction.</p> <p>Despite repeated export refund camps, exporters still face dilemma on how to handle exports and to claim refunds. The Society therefore has come out with a short publication on the said topic. We are sure the readers will immensely benefit from this publication in understanding the dynamics of this fluid legislation.</p>

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