

**[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE  
GAZETTE OF INDIA, EXTRAORDINARY]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
Department of Revenue  
CENTRAL BOARD OF EXCISE AND CUSTOMS**

**Notification No. 48/2017-Central Tax**

New Delhi, the 18<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by section 147 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table

| S.No. | Description of supply  |
|-------|--|
| (1)   | (2)  |
| 1.    | Supply of goods by a registered person against Advance Authorisation   |
| 2.    | Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation  |
| 3.    | Supply of goods by a registered person to Export Oriented Unit   |
| 4.    | Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017 (as amended) against Advance Authorisation. |

Explanation -

For the purposes of this notification, –

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

[F.No. 349/58/2017-GST(Pt)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India