

## **CA certificate for export of goods against Advance Authorization**

Recently, the government vide Notification No. 01/2019-CT dated 15th January, 2019 has amended Notification No. 48/2017-CT dated 18th October, 2017, which thereby notifies the description of supplies of goods as deemed exports u/s 147 of the Act. The said notification provides that supply of goods by a registered person against Advance Authorization shall be treated as deemed supply u/s 147.

Now, it has been provided that Supply of goods by a registered person against Advance Authorisation will be treated as Deemed export only if a certificate from a chartered accountant is submitted to jurisdictional GST Commissioner within a period of 6 months. However, certificate is not required if ITC has not been availed on inputs used in manufacture of for export goods.