

## **Advisory- GST on Export Freight**

As per entry number 19B of notification No 21/2019 of CGST Act, 2017, GST on "Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India" is exempt from GST till 30th September 2020. In case the said exemption is not extended, RADIANT MARITIME INDIA PRIVATE LIMITED will charge GST 5 % on export freight and freight related charges for all invoices issued effective 1st October 2020 or subsequently.

All our esteemed customers are advised on the same accordingly.

For Radiant Maritime India Private Limited

(Authorised signatory)

30<sup>th</sup> Sept 2020.