



Ocean Network Express (India) Private Limited
CIN: U63030MH2017FTC299547

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Applicability of GST on Export Ocean Freight W.E.F. 1st October, 2022

Customer Advisory # MUM/2022-2023/257

3rd October 2022

Dear Valued Customers,

We would like to highlight on the Applicability of GST on Export Ocean Freight W.E.F.1st October,2022.

The Government of India vide Notification No. 07/2021- Integrated Tax (Rate) dated 30th September, 2021 and Notification No. 07/2022 - Central Tax (Rate) dated 30th September, 2021 had extended the exemption for "Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India." Viz "Export Prepaid" Ocean Freight for Fixed period from 1st October, 2021 to 30th September, 2022.

The above exemption was applicable up to 30th September, 2022 and there is no extension granted on the same. Hence any Invoice issued w.e.f. 1st October 2022 for the Export Ocean Freight with service accounting code 996521 will attract GST @ 5%.

ONE would like to take this opportunity to thank you for your continual support and for trusting your valuable business to ONE.

Should you have any questions or concerns, please contact "in.gst@one-line.com" for additional information.

For, **Ocean Network Express(India) Private Ltd.**

Authorized Signatory