

Law and Provisions under IGST

CHAPTER VI - REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURIST

6.1 Refund of integrated tax paid on supply of goods to tourist leaving India. [Section 15]

15	01.07.2017 to till date	The integrated tax paid by tourist leaving India on any supply of goods taken out of India by him shall be refunded in such manner and subject to such conditions and safeguards as may be prescribed.
Explanation	01.07.2017 to till date	For the purposes of this section, the term "tourist" means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

Note

1. The Central Government has not yet appointed the date on which the provisions of sections 15 of the said Act, shall come into force.