



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
(PREVENTIVE COMMISSIONERATE)

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C.No.VIII/09/02/2019-Cus.TFC. PF-I

Date: 21 .08.2019.

**PUBLIC NOTICE NO. 23 /2019-Cus**

***Subject:– Clarifications regarding Refunds of IGST paid on import  
in case of specialized agencies - reg.***

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Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents, Custodians/ Customs Cargo Service Providers, Trade Associations / Chamber of Commerce, Members of the RAC/ PGC and the Public is invited on the above subject.

2. Board has received various representations wherein specialized agencies have raised the matter of refund of IGST paid on imported goods. It has been informed that the specialized agencies are paying IGST on import of goods but the refund of same is not being processed by Customs formations.

- (i) Section 55 of the CGST Act provides refund of taxes paid on the notified supplies of goods or services or both received by them. In pursuance of this provision, Notification No.16/2017-Central Tax (Rate) dated 28.6.2017 has been issued which inter-alia provides that United Nations or a specified international organisation shall be entitled to claim

refund of central tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation. A similar refund mechanism has been provided in respect of integrated tax vide notification No.13/2017-Central Tax (Rate) and Union Territory tax vide Notification No.16/2017-Union Territory Tax (Rate) respectively

- (ii) Section 3 (7) of Customs Tariff Act, 1975 (CTA), provides for a parity between the integrated tax rate attracted on imported goods and the integrated tax applicable on the domestic supplies of goods. In the case of UN and specialised agencies, the above referred to notifications envisage payment and then refund of taxes paid. Therefore, on this principle of parity, specialised agencies ought to get the refund of the IGST paid on imported goods.

3. In view of the above, Board has decided that respective customs field formations shall provide refund of IGST paid on import of goods by the specialized agencies notified by Central Government under Section 55 of CGST, Act, 2017.

4. All the members of the Regional Advisory Committee, Trade and Industry Associations are requested to circulate the Public Notice among their constituent members for implementation and guidance.

5. Action to be taken in terms of decisions taken in this Public Notice should be considered as Standing Order for the purpose of officers and staff.

6. Any difficulty, experienced in the implementation, may be brought to the notice of the undersigned.

  
(एस. फहीम अहमद/S.FAHEEM AHMED)  
PRINCIPAL COMMISSIONER

To

All the Importers / Exporters / Customs Brokers Agencies / Customs Brokers Licensees / Customs Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive), Vijayawada through the Additional / Joint Commissioner of Customs, Krishnapatnam Custom House / Kakinada Custom House and the Deputy / Assistant Commissioner of Customs, ICD, Marripalem.

1. Copy submitted to the Chief Commissioner of Customs and Central Tax, Visakhapatnam zone, GST Bhavan, Port Area, Visakhapatnam – 530035 for information.

Copy to :

1. The Additional Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, MUTHUKURU-524344 S.P.S.R Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction of KPCH.
2. The Joint Commissioner of Customs, Kakinada Custom House, Port Road, Kakinada – 533007, East Godavari District for information with a direction to give wide publicity among the exporters under the jurisdiction of KKDCH.
3. The Deputy / Assistant Commissioner of Customs, ICD Murrupalem – 522233, Guntur District for information with a direction to give wide publicity among the exporters under their jurisdiction.
4. The Deputy / Assistant Commissioner of Customs, Customs Division, Visakhapatnam / Kakinada / Vijayawada / Tirupati for information.
5. The Deputy / Assistant Commissioner of Customs, Hqrs. Trade Facilitation

Centre, Hqrs.office, CC(P), Vijayawada for information.

6. Copy to Superintendent (Computers), CPC, Hqrs.office, Vijayawada for display on CPC, Vijayawada website [www.apcustoms.gov.in](http://www.apcustoms.gov.in)
7. Copy to M/s Krishnapatnam Port Company Ltd., (KPCL) the custodian / Custom Cargo Service Provider of Krishnapatnam Port, Muthukur, SPSR Nellore District (Through the Additional Commissioner of Customs, Custom House, Krishnapatnam) for information.
8. Copy to M/s Kakinada Seaports Ltd.,(KSPL) the custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Through the Joint Commissioner of Customs, Custom House, Kakinada) for information.
9. Copy to M/s Leap International Private Ltd, the custodian / Custom Cargo Service Provider of ICD Marrisalem, Guntur (Through the Deputy / Assistant Commissioner of Customs, ICD, Marrisalem, Guntur) for information.
10. Copy to the Notice Board.