

	<p>भारत सरकार/GOVT. OF INDIA वित्त मंत्रालय, राजस्व विभाग MINISTRY OF FINANCE, DEPTT. OF REVENUE सीमाशुल्क (निवारक) आयुक्त कार्यालय OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE) 55-17-3, सी -1, द्वितीय तल, औद्योगिक एस्टेट, ऑटोनगर, विजयवाड़ा -520 007 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada- 520007 फ़ोन/Phone : 0866-2551261 ई-मेल/E-Mail: commr.cpc-ap@gov.in</p>	
		

PUBLIC NOTICE - 05 /2024 – Customs

Sub: Implementation of Section 16(4) of IGST Act related to restriction on export of certain goods on payment of IGST and coverage under refund mechanism- reg.

The attention of Importers, Customs Brokers, Warehouse licensees, members of the trade and all other stakeholders is invited to sub section (4) of section 16 of IGST act 2017 and Notification No. 01/2023-Integrated Tax dated 31.08.2023

1. Vide Notification No. 27/2023-Central Tax dated 31.07.2023, Section 16(4) of IGST Act, 2017 is effective from 01.10.2023. Further, in terms of above provision, vide Notification no. 01/2023-Integrated Tax dated 31.08.2023, it has been notified that all goods or services (except the goods specified in column (3) of the TABLE in Notification) may be exported on payment of integrated tax on which the supplier of such goods or services may claim the refund of tax so paid. In effect, Goods mentioned in the Table annexed to the above notification may be exported only under LUT.

2.1 To implement above restrictions imposed on export of goods or services on payment of IGST, DG Systems CBIC has developed a backend functionality to restrict IGST refund route for the goods as specified in the above notification. Through the said functionality, changes have been made in the system of filing of shipping bills and during amendment, with respect to the commodities mentioned in the said notification. Since IGST refund is paid at shipping bills level, the checks have been enabled at shipping bill level.

2.2 It may be noted that, in cases where a shipping bill contains single or multiple invoices for which IGST have been paid and even if one invoice contains an item which is restricted for export on

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payment of IGST under section 16(4) of the IGST Act, the shipping bill containing such items will not be allowed to be filed.

3. All trade associations/members of the Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.
4. Difficulty, if any, in this regard may be brought to the notice of this Office.

(C. VENKAIAH CHOWDARY)
COMMISSIONER

To

The importers, exporters, other stake holders and all the trade concerned.

Copy submitted to the Chief Commissioner of Customs, Visakhapatnam Zone, Visakhapatnam

Copy to-

1. The Additional Commissioner of Customs, Custom House, Kakinada/Krishnapatnam.
2. The Additional /Joint Commissioner of Customs, Hqrs., Customs Commissionerate(Preventive), vijayawada.
3. The Assistant /Deputy Commissioner of Customs, ICD Marripalem, Guntur.
4. The Assistant /Deputy Commissioner of Customs, Customs Preventive Division, Visakhapatnam/ Kakinada/ Tirupathi/ TFC Hqrs. of Customs Commissionerate (Preventive), Vijayawada.
5. Notice Board.
6. Superintendent, Computers section, Customs Commissionerate (Preventive), Vijayawada for uploading in the website of this office.