



भारत सरकार/GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
सीमा शुल्क (निवारक) आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
55-17-3, सी -1, द्वितीय तल, औद्योगिक एस्टेट, ऑटोनगर, विजयवाड़ा -520 007
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PUBLIC NOTICE – 09/2024 – Customs

Sub: Customs – IGST refund on export of certain tobacco products - Director General of Systems and Data Management's Advisory No. No.05/2024 dated 06.03.2024 – Reg.

Kind attention is invited to the Board's Circular No.24/2023 Customs dated 30.09.2023 regarding sub-section (4) of Section 16 of IGST Act, 2017 and Notification No.01/2023-Integrated Tax dated 31st August, 2023 vide which it was notified that all the 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 goods or services may claim the refund of tax so paid.

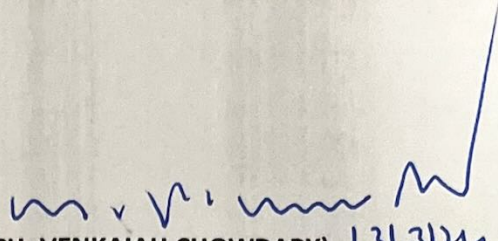
2. In effect, Goods mentioned in the Table annexed to the above notification may be exported only under LUT. Accordingly, the DG Systems CBIC had developed a back-end functionality to restrict IGST refund route for the CTHs mentioned in the above said table for the shipping bills filed w.e.f. 01.10.2023. In this regard, a Public Notice No.05/2024 Customs dated 05.02.2024 was also issued by this office.

3. It has come to the notice of Board and consequently to DGSDM that certain users are not able to file shipping bills with IGST claim for certain tobacco products (where the GST regulations allow filling of shipping bills with IGST refund claim for goods that are not carrying a brand name while restricting filing of shipping bills for goods carrying a brand name)

4. To resolve this, as informed vide DGSDM's Advisory Note No.05/2024 dated 06.03.2024, an exception has been built in system to allow the user to declare their goods do not fall within the prohibited category (where IGST refund from customs is not permissible), and the system will process these shipping bills for IGST refund payment. The system will not validate the declaration. The user has to declare following declarations in single window table:

INFO_QFR: 'GSTALLOWED' for first item of Shipping Bill.

5. 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.
6. Difficulties, if any, in implantation of this Public Notice maybe brought to the notice of the undersigned.


(CH. VENKAIAH CHOWDARY) 13/3/24
COMMISSIONER

To
The importers, exporters, other stake holders and all the 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.