



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
 55-17-3, सी-14, 2 तल, औद्योगिक एस्टेट, ऑटो नगर
 55-17-3, C-14, 2nd Floor, Road No.2, Industrial Estate, Autonagar
 विजयवाड़ा - 520 007 Vijayawada - 520 007

फोन / Phone : 0866-2551261

फैक्स / Fax : 0866-2551156

C. No. VIII/09 /01 /2017 -Cus. Tech.(PF-I)

Date: 27/02/2018

PUBLIC NOTICE No. 09 /2018 - Customs

Sub: Customs – Refund of IGST on Export – Invoice mis-match Cases – Alternative Mechanism with Officer Interface – Communication of guidelines – regarding.

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 to the Public Notice No.38/2017 – Cus., dated 08/11/2017 ([link: http://www.apcustoms.gov.in/admin/notificationfiles/2017/notif_1511246607.pdf](http://www.apcustoms.gov.in/admin/notificationfiles/2017/notif_1511246607.pdf)) regarding procedure for handling refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 expeditiously, in respect of refund of IGST paid on goods exported from July, 2017 onwards. Now, CBEC vide Circular No.05/2018-Customs dated 23.02.2018 has communicated further guidelines on the subject.

2. Numerous representations have been received from exporters / trade associations seeking resolution of various problems which have hindered the sanction of refund of IGST paid on exports. CBEC has issued Circular No 42 / 2017 dated 07-11-2017 which highlighted the common errors that hindered the sanction and disbursement

of refund of IGST paid against exports. Subsequent to the said Circular, outreach programmes have been undertaken and advisories, advertisements and FAQs have been issued to create awareness amongst the exporter community regarding the common mistakes and errors which hold up the refund process. Information is being made available to exporters on a real-time basis with regard to the errors status on ICEGATE website for registered users. Details of refund sanctioned is being sent through SMS on registered mobile phones. A positive gain of these efforts has been that errors are steadily decreasing, which has enabled CBEC to sanction more than Rs. 4000 crores of refund, so far. The matter is being closely coordinated with GSTN, which has also been tasked to provide feedback to the exporter about any failed validations to enable corrective action on their part.

3. The analysis of data post October 2017 indicates that while the quantum of errors is decreasing significantly, exporters are still committing mistakes in the information furnished to (i) GSTN while filing GSTR 1 / Table 6A or GSTR 3B and (ii) Customs EDI system while filing Shipping Bill. The pre-requisites and precautions that need to be taken for successful processing of refund claims are as follows:

(i) Exporters have to file GSTR 3B with taxable value for export and IGST paid against exports indicated in appropriate fields.

(ii) Exporters have to file GSTR 1 or Table 6A for the exports made with correct details such as Invoice number, Taxable value, IGST paid, Shipping Bill number, Shipping Date and Port Code. Large number of exporters have filed incomplete GSTR 1 or Table 6A where shipping bill number or date or port code are missing. These records are not processed / forwarded to Customs by GSTN. E-mails have been sent to exporters asking them to correct their records through amendment process of GSTR 1 i.e through Table 9 of GSTR 1 of the following month.