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OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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C. No. VIII/09 /02 /2017 -Cus. Tech.

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STANDING ORDER No. 05 /2018 - Customs

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

Attention of all the Customs officers of Hqrs. Office, Commissionerate of Customs (Preventive), Vijayawada and the officers working in field formations i.e. Krishnapatnam Custom House, ICD, Marripalem, Kakinada Custom House, and Customs Divisions, IGST Refund Dedicated Cells of Krishnapatnam Custom House / ICD, Marripalem / Kakinada Custom House is invited to this Office 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)) and Standing Order No.09/2017-Cus., dated 13.10.2017 ([link : http://www.apcustoms.gov.in/admin/notificationfiles/2017/notif_1508143961.pdf](http://www.apcustoms.gov.in/admin/notificationfiles/2017/notif_1508143961.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. The following guidelines are issued for disposal of IGST refund claims expeditiously.

2. On receiving numerous representations 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