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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
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विजयवाड़ा - 520 007 Vijayawada - 520 007

C. No. VIII/09/02/2018-Cus.TFC

Date: .09.2019

PUBLIC NOTICE NO. 25/2019-Cus

Sub / विषय: *IGST Refunds – mechanism to verify the IGST payments for goods exported out of India in certain cases - 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 to the CBIC Circular No.25/2019-cus, dated 27.08.2019 on the above subject.

2. "Kindly refer to CBIC' earlier Circular 12/2018-Customs dated 29.05.2018 wherein an interim solution was provided to tide over the difficulty faced by exporters for the first 9 months after introduction of GST i.e. till 31.03.2018. Although exporters have benefited from the procedure prescribed in the said circular, and the incidence of such errors have greatly reduce, but some exporters have still committed the same error while filing GSTR 3B on account of which their records are yet to be transmitted to Customs Systems. CHIC has received the representations to extend the interim solution.

3. The matter has been examined. Vide Circular 12/2018-Customs, dated 29.05.2018, CBIC had provided an interim solution in case where the records could not be transmitted from GST to Customs system due to payments mismatch between GSTR-1 and GSTR-3B. The solution covered the period July 2017 to March 2018. It appears that the payments mismatch has happened even subsequent to the period covered in the said circular. In order to overcome the problems faced by the exporters, CBIC in consultation with the GST Law Committee, has decided that the solution provided in the Circular 12/2018-Customs would be applicable mutatis mutandis for the Shipping Bills filed during FY April 2018 to March 2019 also.

4. Therefore, in respect of guidelines provided in Para 3A and 3B of the said circular, the comparison between the cumulative IGST payments in GSTR-1 and GSTR-3B would now be for the period April 2018 to March 2019 and the corresponding CA Certificate evidencing that there is no discrepancy between the IGST amount refunded on exports under this circular and the actual IGST amount paid on exports of goods for the period April 2018 to March 2019 shall be furnished by 30th October 2019."

5. 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.

6. 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.

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


(M.SRIHARI RAO)
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 MARRIPALEM – 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
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 MARRIPALEM, Guntur (Through the Deputy / Assistant Commissioner of Customs, ICD, MARRIPALEM, Guntur) for information.
10. Copy to the Notice Board.