

Status of Payment of Refund of IGST paid for Exports in ICD Mulund as on 30th November 2017

CBEC, New Delhi vide letter F. No. 450/119/2017-CusIV, issued Instructions No. 15/2017 dated 9.10.2017 regarding processing of IGST refund in respect of IGST paid on exports, as per Rule 96 of the CGST Rules 2017.

Action taken as per the above Instructions-

There were 20 cases of IGST refund for the month of July 2017 with total IGST amount of Rs. 16556741/- in respect of ICD Mulund as per IEC wise. report generated in the EDI system. There were 25 IGST shipping bills of July 2017 as per report generated in EDI system. The SBs were showing response codes ie Gateway EGMs not filed, and invalid invoice no.

In order to sensitize exporters and others regarding various instructions for processing of IGST refund, a seminar was organized in ICD, Mulund on 25th October 2017, which was attended by all the major exporters and shipping lines. In the seminar all the exporters were explained in detail about all the issues relating to GSTR-1, GSTR-3/GSTR-3B filing, incorrect invoice no. and change in bank accounts and advised to take necessary action.

In view of a letter dated 25.10.2017 received from Member CBEC regarding manual filing of EGM by shipping lines in respect of ICDs, the required details in respect of IGST shipping bills for July 2017 was obtained from CONCOR, for filing of gateway EGM and the same were forwarded to concerned shipping line to file supplementary EGMs in case of ICD Mulund for July 2017 and onwards immediately so that the process of refund of IGST in respect of export from ICD Mulund can be made. . A copy of Shipping Bills with required information was also forwarded to EGM Section, Exports, JNCH, Nhava Sheva with the request to persuade the Shipping Lines to file EGMs pertaining to ICD Mulund immediately.

Letters were issued to the exporters for rectification of invoices and in case of exporters whose accounts were not validated by PFMS as per the report generated in EDI system, the exporters were contacted personally to get their accounts corrected in GST or Customs EDI system.

PRESENT STATUS OF IGST REFUND PAYMENT-

At present, out of 24 Shipping Bills of IGST Refund for July 2017 (out of 25 SBs, 01 SB is showing invalid details) IGST refund amounting to **Rs. 65,52,190/-** for 10 Shipping Bills has been sanctioned as per details given under:-

SR NO.	EXPORTER'S NAME	S/B NO. & DATE	SANCTIONED DATE
1.	M/s Kancor Ingredients Ltd	7617198/26.07.17	22.11.2017
2.	M/s Kancor Ingredients Ltd	7617447/26.07.17	22.11.2017
3.	M/s Kancor Ingredients Ltd	7642820/27.07.17	22.11.2017
4.	M/s Kancor Ingredients Ltd	7642826/27.07.17	22.11.2017
5.	M/s. Indace Chemicals ltd.	7648271/28.07.17	24.11.2017
6.	M/s. Indace Chemicals ltd.	7683478/29.07.17	24.11.2017
7.	M/s. Indace Chemicals Ltd.	7394715/17.07.17	24.11.2017
8.	M/s. Indace Chemicals ltd.	7394767/17.07.17	24.11.2017
9.	M/s. Atlas Metal Ind.	7694112/29.07.17	24.11.2017

10.	M/s. Akash Textiles Ltd.	7691116/29.07.17	24.11.2017
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Status of remaining 14 Shipping Bills pending for payment of IGST Refund for the month of July 2017 is as under-

SR NO.	EXPORTER'S NAME	S/B NO. & DATE	RESPONSE_CODE
1.	M/S. JETKOOL EXPORTS (INDIA)	7673363/28.07.17	SB006
2.	M/S. ALCHEMIE LABORATORIES	7130148/03.07.17	SB005, SB006
3.	M/S. ALCHEMIE LABORATORIES	7222786/08.07.17	SB005, SB006
4.	M/S. LISHA IMPEX	7487064/20.07.17	SB000*
5.	M/s. Atlas Metal Ind.	7253535/11.07.17	SB005, SB006
6.	M/s. Atlas Metal Ind.	7406093/17.07.17	SB005, SB006
7.	M/s. Indace Chemicals Ltd.	7437964/18.07.17	SB005, SB006
8.	M/s. Indace Chemicals Ltd.	7615688/26.07.17	SB005
9.	M/S. SATGURU AGRO INDUSTRIES	7170226/05.07.17	SB005
10.	M/S. SATGURU AGRO INDUSTRIES	7267621/11.07.17	SB005, SB006
11.	M/S. SATGURU AGRO INDUSTRIES	7452391/19.07.17	SB005
12.	M/S. B.K.GIULINI SPECIALTIES P. LTD	7132038/03.07.17	SB003, SB005
13.	M/S. B.K.GIULINI SPECIALTIES P. LTD	7132079/03.07.17	SB003, SB005
14.	M/S. POLSON LIMITED	7228745/08.07.17	SB003, SB005

Total pending amount is 4382404.66/- (in rupees).

*As informed by concerned Shipping Line that EGM has been filed but pending for approval for amendment.

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SR NO.	EXPORTER'S NAME	S/B NO. & DATE	RESPONSE_CODE
1.	M/S. AAKAS TEXTILE EXP.	7715743/31.07.17	SB006
2.	M/S. AAKAS TEXTILE EXP.	7718621/31.07.17	SB005, SB006
3.	M/S. DEEP STEEL TRADERS	7720582/31.07.17	SB005, SB006
4.	M/S. INDACE CHEM INDIA PVT. LTD.	7748330/01.08.17	SB005

Total pending amount is 1854383.31/- (in rupees).

SB000 Successful	:	SB003 : Invalid GSTN No.	:	SB005 : Invalid Invoice No.	:	SB006 : Gateway EGM Not Filed.
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As per report generated in EDI System, there are no details of IGST shipping bills available for the further period.

IEC Wise IGST Refund Not granted / pending-

Sr. No.	Name of Months	No. of Exporters	IGST_ Amount (in rupees)
1.	July-2017	19	11619323
2.	August- 2017	21	26947344
3.	September 2017	27	46002352
4.	October 2017	32	34579935
5.	November 2017(as on 29.11.17)	37	30074227
Grand Total		136	149223181

As regards SBs showing invalid invoice no. and invalid GSTN, the exporters have been requested to take necessary action as per CBEC Circular no. 42/2017 dt 07.11.2017 wherein it is mentioned that amendments for information furnished in GSTR 1 for July 2017 need to be filed in Table 9A of GSTR 1 for August 2017. However, some exporters have informed that they are not able to open Table 9A.

All the exporters have also been advised to enter their zero rated supply details in Table 6A of GSTR 1 for August 2017 onwards for processing of IGST refund.

All the concerned Shipping Lines are being contacted regularly to expedite filing of remaining gateway EGMs of ICD Mulund.