



OFFICE OF COMMISSIONER OF CUSTOMS (Export)  
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F.No.S/26-Misc-12/2018-19 IGST Refund

Date: 29.10.2018

PUBLIC NOTICE NO.137/2018/30.10.2018

**Sub: IGST Export Refunds – extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of compensation Cess – reg.**

Attention of the trade is invited to Board's Circular No. 40/2018-Customs issued vide F. No. 450/119/2017-Cus IV dated 24<sup>th</sup> October 2018.

1. Exporters are availing the refunds of IGST paid on exports regularly for more than a year now. It has been observed that exporters have committed many errors which have hampered sanctioning of IGST refund. CBIC has introduced several options and alternative mechanisms through which various mismatch errors between the Shipping Bill (SB) and GSTR 1 data can be handled in the system.
2. CBIC has issued circulars 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018, 15/2018-Customs dated 06.06.2018 and 22/2018-Customs dated 18.07.2018 respectively wherein an alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 30.06.2018. Although the cases having SB005 error have gone down, but still representations have been received from exporters/associations that some exporters had, due to lack of familiarity/awareness, committed the same mistake due to which their IGST refunds are stuck and requested for extension of date. Issue has been examined and it has been observed that exporters are committing same mistakes again and again in spite of several sensitization/outreach programmes. However, giving high priority to the interests of exporters, **it has been decided by the Board to extend the rectification facility to Shipping Bills filed up to 15.11.2018. However, it has been reiterated that the exporters shall have to take care to ensure the details of invoice, such as invoice number, IGST paid etc. under GSTR 1 and shipping bill match with each other since the same transaction is being reported under GST laws and Customs Act.**
3. It may be noted that SBs which have not been scrolled due to the IGST paid amount erroneously declared as 'NA' are already being handled through officer interface as per Board's Circular 08/2018 - Customs dated 23.03.2018. However, no such provision was hitherto available in respect of those SBs which were successfully scrolled, albeit with a lesser than eligible amount.
4. CBIC has been receiving representations where the refund scroll has been generated for a much lesser IGST amount than what has actually been paid against the exported goods. Broadly, this has happened due to:

- a. Error made by the exporter/CHA in declaring the IGST paid amount in SB or,
- b. Cases where Compensation Cess paid amount was not entered by the exporter in the SB along with the IGST paid amount or the same details were not transmitted by GSTN, and the scroll consequently got generated only for the IGST amount or,
- c. Typographical mistake by the customs officer while sanctioning the refund through officer interface.

5. In a bid to provide relief to exporters in respect of categories indicated at Para 4 above, Directorate of Systems has now provided a facility in ICES for the processing and sanctioning of the eligible differential IGST refund. The facility would be officer interface based and is similar to the procedure for processing certain SB005 refund claims refer Circular No 05/2018-Customs dated 23.02.2018. This facility would be available only for cases where Shipping Bills have been filed till 15.11.2018. However, exporters need to be cautious while filing details in Shipping Bill as a similar facility may not be available in future for the same mistake for referred shipping bill.

6. In order to claim the differential amount, the exporter is required to submit a duly filled and signed Revised Refund Request (RRR) annexed to this circular to the designated AC/DC. A scanned copy of the RRR may also be mailed to dedicated email address of Customs locations from where exports took place. The designated/concerned AC/DC will then proceed to sanction the revised amount after due verification through the option provided in ICES, a detailed advisory on which will be communicated by DG Systems to all the System Managers shortly. Once the revised amount is approved by the designated AC/DC in the system, a fresh scroll will be available for generation for the differential amount only.

7. It may be noted that only those SBs which have already been scrolled shall be available in this facility. Further, this facility can be used only once for each eligible SB to sanction the revised IGST amount. Thus, utmost care may be taken by the exporter while submitting the RRR as no further provision will be available for revising the refund sanction again.

8. With this facility, it is hoped that the eligible exporters will come forward for rectification of the mistakes to enable sanction of balance refund amount.

9. Difficulties, if any, should be brought to the notice of undersigned.

  
(RAMESH CHANDER) 29.10.18

Commissioner of Customs (Export)

Encl. Format of Revised Refund Request (RRR)

Copy to:-

1. The Chief Commissioner of Customs, Zone-1.
2. All the Principal Commissioners/Commissioners of Customs, NCH, Mumbai.
3. All the Additional/Joint Commissioners of Customs, NCH, Mumbai.
4. All the Deputy/Assistant Commissioners of Customs, NCH, Mumbai.
5. Notice Board.
6. AC/EDI for uploading on website.