



**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),**  
**DRAWBACK SECTION, NEW CUSTOM HOUSE,**  
**BALLARD ESTATE, MUMBAI – 400 001.**

**F.No.S/26-Misc-05/2018 IGST**

**Date: 30.08.2019**

**PUBLIC NOTICE NO.77/2019**

**Sub: IGST Refunds – mechanism to verify the IGST payments for goods exported out of India in certain cases – reg.**

Attention of the Trade and other stakeholders is invited to Board's Circular No. 25/2019-Customs dated 27.08.2019 issued vide F. No. 450/119/2017-Cus-IV (Pt. I).

2. Kindly refer to Board's 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 reduced, 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 System. CBIC has received the representation 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 cases where the records could not be transmitted from GSTN 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 30<sup>th</sup> October 2019.

5. Difficulties faced, if any, may be brought to the notice of the undersigned.

Sd/-

**(MANOJ KUMAR KEDIA)**

Commissioner of Customs (Export),  
New Custom House, Mumbai Zone-I.

**Copy to:**

1. The Principal Chief Commissioner of Customs, Mumbai Zone-1.
2. All the Principal Commissioner/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. EDI for uploading on website.