



OFFICE OF COMMISSIONER OF CUSTOMS (Export-II)
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400 001

F.No.S/26-Misc-54/2017 DBK

Date: 08 .11.2017

PUBLIC NOTICE NO. 129 /2017

Sub.: Validation of Bank Accounts in the Public Financial Management System (PFMS) for speedy & smooth disbursement of IGST (Integrated Goods & Services Tax) Export refund- reg.

Attention of all the importers, exporters, customs brokers, and other stake holders is invited to the processing of refund of IGST paid on goods exported.

2. In this context, it is again clarified that the shipping bill itself are treated as the refund application with effect from 01/07/2017 and therefore, no separate refund application is required to be filed. The application for IGST refund for exports shall be deemed to have been filed, when the conveyance carrying the export goods leaves India, i.e. Export General Manifest (EGM) is filed, and the applicant has furnished a valid Return in Form GSTR-3 under Section 54 of GST Act, read with Rule 96 of CGST Rules.

3. In order to avail the IGST refund, it is mandatory that the exporters have validated their bank accounts by "Public Financial Management System (PFMS)". If bank accounts of the exporters are closed and/or not validated by PFMS, then the IGST refund, even if sanctioned, may not get credited to the accounts of the exporters.

4. It is reported that "closed" bank accounts of the exporters still exist in the system and PFMS has invalidated such accounts making the prospective disbursement of IGST refund to such closed accounts impossible. Accordingly, the list of accounts, which are not validated by PFMS pertaining to New Custom house, is uploaded on the website (<http://www.mumbaicustomszone1.gov.in>) under the heading "**miscellaneous**" for wider publicity and necessary action at the end of the concerned exporters.

5. In view of the above, exporters are advised to update their bank accounts immediately and not to make any changes in the same during the current financial year for smooth disbursement of IGST Refund.

6. Difficulty if any, may be brought to the notice of the Deputy / Assistant Commissioner of customs (Drawback or EDI) in person or through email on email ids. '**abhay.phalake@gov.in**' or over phone nos. **022-22757561/16**.

Sd/-

(PRACHI SAROOP)
COMMISSIONER OF CUSTOMS, NCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone- I.
2. All the Commissioner of Customs, Mumbai Zone- I.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- I.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- I.
5. The DC/EDI for uploading on the Zone -I website.