



कार्यालय सीमा शुल्क आयुक्त (हवाई कार्गो निर्यात)
OFFICE OF THE COMMISSIONER OF CUSTOMS (AIR CARGO EXPORT)
नवीन सीमा शुल्क भवन, निकट इन्दिरा गांधी अन्तर्राष्ट्रीय हवाई अड्डा, नई दिल्ली-110 037
NEW CUSTOM HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037

C.No. VIII/12/ACE/Tech/GST/18/2017-18/

Dated: 11/10/2017

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11/10/17

PUBLIC NOTICE NO. 13 /2017

Attention of M/s CELEBI/DCSC, all exporters, CHAs and members of the Trade is drawn to the fact that with effect from 10th October, 2017, refund of IGST paid on goods exported from 1st July, 2017 onwards will be processed like Drawback.

2. The Shipping Bills filed from the 1st July, 2017 will be considered as Refund application and no separate refund application will be required to be filed.
3. The application for IGST refund in exports shall be deemed to be filed when the conveyance carrying the export goods leaves India, i.e. when the EGM of the gateway port is filed, and the applicant has furnished a valid return in Form **GSTR-3 or GSTR-3B** (Refer Section 54 of the CGST Act, 2017 and Rule 96 of the CGST Rules, 2017). The EGM filed at gateway port shall also act as the "Proof of Export".
4. All stake holders are advised to ensure that Gateway EGMs are filed for Export Shipping Bills. In all cases where LEO has been given and EGM's not yet filed or EGM error is shown, the exercise of completing the filing of EGM should be completed without further delay.
5. Exporters who have not yet filed this GSTR-1 must file it immediately.
6. All exporters are advised to ensure that their bank accounts linked to their IEC are upto date and in active mode because if the bank account details are found incomplete or insufficient, PFMS will invalidate such bank account and IGST refund amount will not be credited into such accounts.
7. All exporters are further advised not to make any changes in their present updated bank accounts during the current financial year so that sanctioned IGST refunds are smoothly credited into their accounts.

8. Smt Anchita Pandoh, Assistant Commissioner, Drawback has been nominated as the nodal officer for scrolling out the IGST refund.

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11.10.17

COMMISSIONER
AIR CARGO EXPORT, NEW CUSTOM HOUSE,
NEW DELHI