PUBLIC NOTICE NO. 11/2018

Subject: Refund of IGST on Export- Alternative Mechanism cases and Clarifications in Other cases-regarding.

Attention of exporters, Customs Brokers and all members of trade is invited to Para No. 2(ii) of the Board’s Circular No. 08/2018-Customs dated 23rd March, 2018 wherein it was mentioned that in cases where exporters, by mistake, have mentioned the status of IGST payment as “NA” instead of mentioning “P” in the shipping bill (i.e. the exporter has wrongly declared that the shipment is not under payment of IGST despite the fact that they have paid IGST), an officer interface will be provided for the officer to verify and satisfy himself of the actual payment of IGST based on GST return information forwarded by GSTN and allow refund of IGST.

2. In this regard, it is brought to the notice of all concerned that the said interface has been made functional in ICES and such cases are being handled through officer interface the same way as the invoice mismatch (SB005)) cases are being handled.

3. Further, IGST refund in respect of shipping bills with error code SB003, where the exporter has either declared a different GSTIN in the shipping bill or has only declared PAN, and the corresponding returns have been filed through another GSTIN with same PAN, will also be sanctioned through officer interface. However, in such cases, the GST registered unit filing the returns, will have to give an undertaking to the effect that they have no objection to the refund being granted to the exporter who has filed the shipping bill and that they will not claim any IGST refund for exports under that shipping bill separately.

4. All exporters are therefore requested to obtain and file such undertakings to their jurisdictional Deputy/ Assistant Commissioners.

Joint Commissioner of Customs

28.05.18