

**OFFICE OF THE COMMISSIONER OF CUSTOMS : AIR CARGO EXPORT, NEW CUSTOM  
HOUSE, NEAR I.G.I.AIRPORT, NEW DELHI-110037**

C.NO.VIII/ACE/DBK/IGST Helpdesk/156/2017

Dated : 30.05.2018

**PUBLIC NOTICE NO. 36/2018**

**Subject: Sanction of pending IGST refund claims where the records have not been transmitted from the GSTN to DG Systems -reg.**

Sir/ Madam,

Attention of all the exporters, Customs Broker, other stakeholders and member of the trade is invited to CBEC Circular No. Circular No. 12/2018-Customs issued under F. No. 450/119/2017-CusIV dated 29.05.2018 regarding seeking resolution of various problems which have hindered the sanction of refund of IGST paid on exports.

2. A number of representations have been received from the exporters / trade associations seeking resolution of problems which have hindered sanction of refund of IGST paid on exports. From time to time, Board has provided solutions to a number of issues because of which refunds were held up. However, there is still one major hindrance because of which GSTN could not transmit data to Customs EDI system and consequently refunds could not be sanctioned. A validation has been introduced in the GSTN system to ensure that the IGST paid on the export goods in any particular month [3.1(b)] is not less than the refund claimed by the exporter [Table 6A]. However, data provided by GSTN has revealed that this validation has failed in number of cases.

3. Representations received from trade / exporters coupled with the analysis of data received from GSTN indicates that the exporters have committed mistakes while filing GSTR-1 and GSTR-3B. It has been observed that the exporters have inadvertently misdeclared IGST paid on export supplies as IGST paid on interstate domestic outward supplies while filing GSTR-3B. The exporters have also in certain cases short paid IGST vis-à-vis their liability declared in GSTR1. As a result of these mismatches in the amount of IGST paid on export goods between GSTR-1 and GSTR-3B, the transmission of records from GSTN to Customs EDI system has not happened and consequently IGST refunds could not be processed. The problem is compounded by the fact that the facility to adjust GSTR-3B in subsequent months is not available in all cases.

4. In view of the above following procedure is being prescribed to overcome the problem of refund blockage. This would be an interim solution subject to undertakings/ submission of CA certificates by the exporters as given below and post refund audit scrutiny. The proposed procedure is as under:

**A. Cases where there is no short payment:**

- (i) The Customs policy wing would prepare a list of exporters whose cumulative IGST amount paid against exports and interstate domestic outward supplies, for the period July' 2017 to March' 2018 mentioned in GSTR-3B is greater than or equal to the cumulative IGST amount indicated in GSTR-1 for the same period. Customs policy wing shall send this list to GSTN.
- (ii) GSTN shall send a confirmatory e-mail to these exporters regarding the transmission of records to Customs EDI system.
- (iii) The exporters whose refunds are processed/ sanctioned would be required to submit a certificate from Chartered Accountant before 31st October, 2018 to the Customs office at the

