PUBLIC NOTICE NO. 15/2017

Attention of M/s CONCOR, Tughlakabad, Shipping Lines, all exporters, CHAs and members of the
Trade is drawn to Instruction No. 15/2017-Customs dated 9th October, 2017 issued by the C.B.E.C., New
Delhi under F.No. 450/119/2017-Cus IV regarding refund of IGST paid on export of goods under Rule 96
of the CGST Rules, 2017.

2. Under the said Instruction, it has been informed that as per Rule 96 of the CGST Rules, 2017, the
shipping bill filed by an exporter shall be deemed to be an application for refund of Integrated
Tax paid on the goods exported out of India once export general manifest (EGM) and valid return
in Form GSTR-3 or GSTR-3B, as the case may be, has been filed. Once these conditions are met, the
Customs System shall process the claim for refund and an amount equal to the Integrated
Tax paid in respect of each shipping bill or bill of export shall be electronically credited to the
bank account of the applicant mentioned in his registration particulars and as intimated to the
Customs authorities.

3. As may be seen from para 3 of the Instruction, filing of correct EGM at the Gateway Port is a
must for treating the shipping bills or Bills of Export as a refund claim. All exporters are,
therefore, advised to follow up with their carriers and ensure that correct EGM/Export Reports
are filed in a timely manner (Refer Public Notice No. 14/2017 dated 05.10.2017).

4. As laid down under para 4 of the Instruction, the details of zero rated supplies declared in Table
6A of return in Form GSTR-1 will be matched electronically with the corresponding details
available in Customs Systems as per details provided in shipping bills/bills of export. Therefore,
exporters must file their GSTR-1 very carefully to ensure that all relevant details match. For their
convenience, the details available in the Customs Systems have been made available for viewing
in their ICEGATE login. Exporters who have not filed their GSTR-1 yet, are advised to file the
same immediately.

5. For the month of August, 2017 and subsequent months, facility of filing GSTR-1 has not been
made available by GSTN at present. In order to facilitate processing of refunds, GSTN is making
available a separate facility for filing details in Table 6A of GSTR-1 on the GSTN Web portal.
Exporters are advised to submit the requisite details once GSTN develops the utility.

6. As emphasized under Public Notice No. 14/2017 dated 05.10.2017, filing of valid return in Form
GSTR-3 or GSTR-3B is another pre condition for considering shipping bill/bill of export as claim
for refund. Therefore, exporters are advised to file these returns expeditiously without waiting
for the last date to ensure that their refund is processed in a timely manner.

7. As per Rule 96 of the CGST Rules, 2017, the refund is to be credited in the bank account of the
applicant mentioned in his registration particulars. As a practice, exporters have been declaring
details of bank account to Customs for the purpose of drawback etc. There is a possibility that
bank account details available with Customs do not match those declared in the GST
registration form. In order to ensure smooth processing and payment of refund of IGST paid on
exported goods, it has been decided that the said refund amount shall be credited to the bank
account of the exporter registered with Customs even if it is different from the bank account of
the applicant mentioned in his GST registration particulars. In this regard, the exporters are
advised either to change the bank account declared to Customs to align it with their GST
registration particulars or add the account declared with Customs in their GST registration
details.
8. Further, as the refund payments are being routed through PFMS portal, the bank account details need to be verified and validated by PFMS. The status of validation of bank account is available in ICES. All exporters are advised to get their bank account details verified and validated by PFMS. They are further advised not to change their bank account details frequently to avoid delay in refund payment.

9. In this regard, this is brought to the notice of all concerned that the Assistant/Deputy Commissioner (Drawback), ICD (Export), Tughlakabad, New Delhi, has been designated as the Proper Officer for generating payment scroll of eligible IGST refunds.

This issues with the approval of the Commissioner.

[Signature]
Joint Commissioner (Drawback),
ICD, Tughlakabad, New Delhi-110020.

Copy forwarded to:

1. The Chief Commissioner of Customs (Delhi Zone), New Delhi House, New Delhi.
2. PA to the Commissioner of Customs (Export), ICD, TKD New Delhi.
3. All Additional Commissioner of Customs (Export), ICD, TKD New Delhi.
4. All Deputy/Assistant Commissioner of Customs (Export), ICD, TKD, New Delhi.
5. The Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-110055.
8. Chief Manager, CONCOR, ICD, Tughlakabad, New Delhi-110020
9. Guard File.
10. Notice Board.

[Signature]
Assistant Commissioner (DBK)
ICD, Tughlakabad, New Delhi-110020.