PUBLIC NOTICE NO. 18/2018

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.

This issues with the approval of the Commissioner.

Joint Commissioner,
ICD, Tughlakabad, New Delhi

Copy forwarded to:
1. The Chief Commissioner of Customs (Delhi Zone) New Custom House, New Delhi.
2. The Commissioner of Customs (Preventive), NCH, New Delhi-110037.
3. The Director General of Systems and Data Management, 4th & 5th Floor, Samrat Hotel, Chanakyapuri, New Delhi-110021.
4. The Principal Commissioner of Customs, Air Cargo(Import), NCH, New Delhi-110037.
5. The Commissioner of Customs, Airport & General Commissionerate, NCH, New Delhi-110037.
6. The Commissioner of Customs (Export), ICD, Tughlakabad, New Delhi-110020.
7. The Commissioner of Customs Import), ICD, Tughlakabad, New Delhi-110020.
8. The Commissioner of Customs, ICD, PPG.
9. The Additional Commissioner of Customs (Export), ICD, Tughlakabad, New Delhi-110020.
10. The Joint Commissioner of Customs (Export), ICD, Tughlakabad, New Delhi-110020.
11. The Deputy/Asstt. Commissioner, BRC, EDI, Drawback, SIIB, Export Shed, ICD(Export), Tughlakabad, New Delhi.
13. The President, Delhi Customs Clearing Agent Association, 260-61, Anarkali Bazar, New Delhi-110001.
15. Guard File.
16. Notice Board

Asstt. Commissioner, (DBK)
ICD (Export), Tughlakabad,
New Delhi-110020.