

	<p style="text-align: center;">कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात-370421</p> <p style="text-align: center;">OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370 421. PHONE : 02838-271029 FAX : 271162.</p>
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F. No. VIII/48-51/PN/AG/2017-18

Dated:-30.03.2018

PUBLIC NOTICE NO:- 53/2017-18

Subject: Problems encountered in sanction of IGST refund Non-transmission of data from GSTN to Customs - Regarding.

Attention of the Exporters, General Trade and all other stakeholders is invited to the Public Notice No. 33/2017-18 dated 10/11/2017, PN No. 36/2017-18 dated 15/01/2018 PN No. 43/2017-18 dated 26/02/2018, Press Note dated 09/03/2018 and PN No. 48/2017-18 dated 15/03/2018, issued by the Customs Commissionerate, Mundra to resolve errors in the refund claims held up with Customs system.

2. In several cases, the refunds are held up due to non-transmission of data from GSTN to Customs system. The reason of non-transmission of data from GSTN to Customs system is incorrect or insufficient informations filed by the exporters on the GST Portal.

3. Whenever, information provided in GSTR 1 is incorrect or insufficient, exporters have been given the option to rectify the same through Table 9A of GSTR 1. The modification done through 9A have been transmitted by GSTN to Customs EDI System. However, there are large number of cases wherein data has still not been transmitted by GSTN to Customs EDI System due to failure on account of other validations at exporters end. One of the checks done by the GSTN is to ensure that the refund claimed is not more than the IGST paid by the exporter. In other words, the aggregate IGST paid amount claimed in Table 6A of GSTR 1 should not be greater than IGST paid amount indicated in Table 3.1 (b) of GSTR-3B of the corresponding month. Such validation failure is due to the following reasons:-

(i) **Issue pertaining to declaration of Cess amount:-** Table 6A under Table 6 of GSTR 1 requires feeding of details with regard to integrated tax, namely the rate, taxable value and amount on account of exports. As there is no column to declare Cess amount, some of the exporters have declared the total of IGST and Cess paid amount in the column meant for IGST amount only. The declaration of IGST and Cess amount, in the manner, as above, as resulted in mis-match of IGST amount figures declared in Table 6A of GSTR 1 vis-a-vis figures shown in Table 3.1(b) of GSTR-3B, resulting in data not getting transferred from GSTN to Customs EDI System, as amount of IGST paid reported in Table 6A of GSTR 1 is higher than the IGST amount indicated in Table 3.1(b) of GSTR-3B. For non-transmission on account of failure of above validation, the matter has been taken up by the CBEC with GSTN for resorting to system based solution

(ii) **Export supplies has been declared as domestic in GSTR-3B:-**

(a) It is also observed that some of the exporters have provided correct details in Table 6A of GSTR1 but while filing GSTR 3B, particulars of exports have been furnished incorrectly by not declaring the entire export data in Table 3.1(b) of GSTR-3B, meant for data concerning exports. In these cases, the data relating to Table 3.1(b) has been shown in of Table 3.1(a) or in other words, export supplies have been shown under domestic supplies.

(b) For cases where validation failure is due to above reason, and wherever it is not possible to compute the correct value of 3.1(b) using system /logic, the GST field officers are being deputed in the Custom House, Mundra in order to specifically


scrutinize the returns and seek necessary clarification from the exporters wherever required.

(c) In such cases exporters are advised to inform in writing about the errors made while filing Table 3.1(b) of GSTR 3B.

4. In cases, where the errors committed by the exporters are not restricted to declaring export supply as domestic supply, the exporters are required to submit a letter explaining error and the correction to be made in GST return to the GST Officers. In such cases exporters may also provide a certificate from the Chartered Accountant that the IGST has been paid on export of goods for which IGST refund is being claimed.

5. In addition to above, there are shipping bills in which the exporters by mistake have mentioned the status of IGST payment as "NA" instead of mentioning "P" in the shipping bill. In other words, the exporter has wrongly declared that the shipment is not under payment of IGST, despite the fact that they have paid the IGST. As a one-time exception, it has been decided to allow refund of IGST through an officer interface so that the officer can verify the actual payment of IGST based on GST return information forwarded by GSTN.

6. Difficulties anticipated/concerns, if any, should be brought to the notice of the undersigned.


(Sanjay Kumar Agarwal)
Commissioner of Customs

Copy to:-

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. All the Additional Commissioners of Customs, MCH.
3. All the DC/ACs, MCH.
4. Mundra/Kandla Custom Brokers Association.
5. All Trade Associations.
6. Notice Board/Website.