



कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,  
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370 421  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:  
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370 421.  
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F.NO.VIII/48-25 /PN-25/AG/2018-19

Date: 22.10.2018

**PUBLIC NOTICE NO:-26/2018-19**

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


Attention of the Exporter, General Trade and all other stake holders is invited to the resolution provided for IGST Refund vide this office's Public Notices No. 33/2017 dated 10.11.2017, P.N No. 36/2017-18 dated 15.01.2018, PN.No.43/2017-18 dated 26.02.2018, Press Note dated 09.03.2018, PN No. 48/2017-18 dated 15.03.2018 , PN No. 53/2017-18 dated 30.03.2018 and PN No. 08/2018-19 dated 31.05.2018 issued by the Customs Commissionerate, Mundra to resolve errors in the IGST refund claims held up with the System.

2. It may be recalled that vide Circular 12/2018-Customs dated 29.05.2018. The Board had provided interim solution to the problem faced by the exporter whose records were not transmitted from GSTN to Customs due to mis-match in GSTR 1 and GSTR 3B. The interim solution was subject to undertaking submission of CA certificates by the exporter as given in Circular 12/2018-Customs and post refund audit scrutiny.

3. Representation has been received from the Cost Accountant Association for authorizing them to give certificates to the exporters on said subject. The matter was examined in the Board and it has been observed that under CGST Act, 2017 Cost Accountants have also been recognized for various certification/representations like in Section 35, Section 66, Section 116 and Section 48 read with Rule 24 of Return rules.

4. Accordingly, it has been decided that Cost Accountants are also authorized to provide the requisite certificates as envisaged under Circular 12/2018-Customs dated 29.05.2018.

5. Hence, It is requested that above changes in facility to obtain certificates from Cost Accountant also, may be utilized by one and all and co- operate with the Department in processing the refund claims immediately.

  
(Sanjay Kumar Agrawal)  
Commissioner of Customs

**Copy To:-**

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