



कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात-370421

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
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F. No. VIII/48-42/AG-CHM/Public Notice/19-20

Dated: 06.09.2019

PUBLIC NOTICE NO: 13/2019

Subject: IGST refunds - mechanism to verify the IGST payments for goods exported out of India in certain cases - Reg.

Kind attention of the members of the trade (importer/exporters/customs brokers) and all persons concerned is invited to the Circular no. 25/2019-Customs dated 27.08.2019 on the above mentioned subject.

2. Board vide Circular 12/2018-Customs dated 29.05.2018 provided an interim solution to tide over the difficulty faced by exporters for the first 9 months after introduction of GST i.e. till 31.03.2018. Although exporters have benefited from the procedure prescribed in the said circular, and the incidence of such errors have greatly reduced, but some exporters have still committed the same error while filing GSTR 3B on account of which their records are yet to be transmitted to Customs System. CBIC has received the representations to extend the interim solution.
3. The matter was examined Vide Circular 12/2018- Customs dated 29.05.2018, CBIC had provided an interim solution in cases where the records could not be transmitted from GSTN to Customs system due to payments mismatch between GSTR-1 and GSTR-3B. The solution covered the period July 2017 to March 2018. It appears that the payments mismatch has happened even subsequent to the period covered in the said circular. In order to overcome the problems faced by the exporters, CBIC in consultation with the GST Law Committee, has decided that the solution provided in the circular 12/2018-Customs would be applicable mutatis mutandis for the Shipping Bills filed during FY April 2018 to March 2019 also.
4. Therefore, in respect of guidelines provided in Para3A and 3B of the said circular, the comparison between the cumulative IGST payments in GSTR-1 and GSTR3B would now be for the period April 2018 to March 2019 and the corresponding CA certificate evidencing that there is no discrepancy between the IGST amount refunded on exports under this circular and the actual IGST amount paid on exports of goods for the period April 2018 to March 2019 shall be furnished by 30th October 2019.
5. Difficulties faced, if any, may be brought the notice of the undersigned.

(Sanjay Kumar Agarwal)
Principal Commissioner of Customs
Custom House, Mundra

Copy to:-

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad
2. The Chief Commissioner of CGST & Central Excise, Zone Ahmedabad
3. The Commissioner of CGST & Central Excise, Gandhidham
4. The Additional Commissioner of Customs Mundra
5. All the Deputy/Assistant Commissioner of Customs CH, Mundra
6. Mundra/Kandla Custom Brokers Association
7. Container Freight Station Association, Mundra
8. Mundra Shipping Agent Association
9. M/s. MICT Terminal
10. M/s. All Adani Terminals
11. All Trade Associations
12. Notice Board/Website
13. The EDI Section, for uploading on "Commissionerate" Website