

**OFFICE OF THE COMMISSIONER OF CUSTOMS, NHAVA SHEVA-II**  
**JAWAHARLAL NEHRU CUSTOM HOUSE,**  
**NHAVA SHEVA, DIST. RAIGAD, PIN400707**

F.NO.S/12-GEN-MISC-151/17-18DBKNS-II DATED:10/10/2017

**PUBLIC NOTICE NO 128/2017**

**Sub: Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017-reg.**

Attention of Importers /Exporters, Custom Brokers & Trade is invited to Board's Instruction No.15/2017 - Customs dated 09/10/2017 on the above mentioned subject whereby Board has issued guidelines for refund of IGST paid on exports of goods under Rule 96 of CGST Rules 2017.

**Export General Manifest**

2. Filing of correct EGM is a must for treating shipping bill or bill of export as a refund claim. The concerned airlines/shipping lines/carriers shall file EGM/Export report within prescribed time. Cases which remain in EGM error due to any reason should be followed up to ensure that records are updated at the gateway port, especially for ICDs. Exporters are advised to follow up with their carriers to ensure that correct EGM/export reports are filed in a timely manner.

**Details of exports supplies in Table 6A of GSTR-1**

3. The details of zero rated supplies declared in Table 6A of return in Form GSTR-1 are matched electronically with the corresponding details available in Customs Systems as per details provided in shipping bills / bill of export. Thus exporters must file their GSTR-1 very carefully to ensure that all relevant details are matched. For their convenience, the details available in the Customs System have been made available for viewing in their ICEGATE login.

3.1 Exporters who have not filed their GSTR-1 for the month of July 2017 are advised to do so immediately.

3.2 For 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 utility for filing details in Table 6A of GSTR-1 on the GSTN Webportal. Exporters are advised to submit the requisite details once GSTN develops the utility.

**Valid return in Form GSTR-3 or Form GSTR-3B**

4. Filing of valid return in GSTR-3 or GSTR-3B is another pre-condition for considering shipping bill/Bill of Export as claim for refund. Exporters are advised that they must file these returns expeditiously without waiting for the last date, to ensure that their refund is processed in a timely manner.

### **Bank Account details**

5. As per Rule 96 of 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 with 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 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 registration particulars. However, exporters are advised to either 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.

5.1 Further, as the refund payments are being routed through the PFMS portal, the bank account details need to be verified and validated by PFMS. The status of validation of bank account with PFMS is available in ICES. Exporters are advised that if the account has not been validated by PFMS, they must get their details corrected in the Customs system so that their bank account gets validated by PFMS. Exporters are also advised not to change their bank account details frequently to avoid delay in refund payment.

### **Exports in violation of the provisions of the Customs act, 1962**

6. In case where proper officer determines that the goods were exported in violation of the provisions of the Customs Act, 1962, IGST refund has to be withheld in terms sub rule 94(4) (b) of aforesaid Rule 96.

7. Guidelines and procedures for filing and processing of refunds of IGST paid on export goods for exports made under manual (non-EDI) shipping bills will be communicated separately.

8. Difficulties, if any, may also be brought to the notice of Deputy/Assistant Commissioner in-charge of Drawback Section, JNCH, NhavaSheva.

**Sd/-**

**(M. R. MOHANTY)**

Commissioner of Customs, NS-II

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All Commissioner of Customs, JNCH, NhavaSheva.
3. All Addl./Joint Commissioner of Customs, JNCH, NhavaSheva.
4. All ACs/DCs, JNCH, NhavaSheva.
5. CAO, Drawback, JNCH, NhavaSheva.
6. DC/EDI - for uploading on departmental website.
7. Notice Board
8. File Copy.