STANDING ORDER NO. : 36/2018

Subject: Revocation of the IGST and ROSL suspension after revocation of Drawback Alert against an IEC - reg.

It is seen in EDI system that when drawback against an IEC is suspended by inserting an alert in AC_DBK Role, the IGST and ROSL also gets automatically suspended against the IEC alongwith drawback. However, after revocation of Drawback alert, the IGST and ROSL suspension doesn’t get revoked automatically.

2. In view of above, it is hereby directed that in future whenever DC/AC, Drawback/BRC revokes alert on any IEC for Drawback suspension after approval of competent authority, he/she will simultaneously revoke alert on IGST and ROSL suspension.

3. In cases where alert for suspension of Drawback has already been revoked, on receiving request by the exporter to revoke IGST or ROSL suspension, DC/Drawback (Admn) shall follow the following procedure:-

   a) He/She will first verify if there is any existing alert on IEC to suspend Drawback through Sr. No. 22 of DBK_AC Role.

   b) If there is no alert on IEC to suspend Drawback, GST refund and ROSL suspension shall be revoked at Sr. No. 24 and 28 of DBK_AC Role respectively.

4. In case of difficulty faced in implementation of this Standing Order, same should be brought to the notice of the undersigned.

Sd/-

(M. R. MOHANTY)
Commissioner of Customs, NS-II
JNCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II
2. The Joint Commissioner of Customs, NS-II
3. The Dy. Commissioner of Customs, Drawback (Admn.)
4. All the Dy./Asstt. Commissioner of Customs, Drawback Recovery cell.
5. Guard File