NATION TAX MARKET

भारत सरकार

वित्त मंत्रालय, राजस्व विभाग

कार्यालय आयुक्त

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क

२९, भरतपुरी प्रशासनिक क्षेत्र

क्र. संख्या II(Gen)19-01/Cex/TradeNotice/17-18

दिनांक 10.10.17

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना ... मुख्यालय उज्जैन से जारी पत्र संख्या Trade Notice No. 24/2017 dated 10.10.2017 की प्रति आयुक्तालय सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क ... निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्गदर्शन एवं आवश्यक ... रहा है

1. मुख्य आयुक्त सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क ...
2. आयुक्त सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क ... उज्जैन
3. आयुक्त (अपील) सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क ...
4. अपर / संयुक्त आयुक्त सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन
5. सभी उप आयुक्त / सहायक आयुक्त सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क ... उज्जैन (Statistics/Preventive/Review/Legal/Confidential/Technical)
6. सभी प्रभागीय उप / सहायक आयुक्त सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क ... उज्जैन-I/II, रतलाम, पीथमपुर-I/II/III, खंडवा, पीथमपुर सीमाशुल्क
7. उप / सहायक आयुक्त (सीमाशुल्क) आई.सी.डी. रतलाम, पीथमपुर, खेड़ा
8. सभी मुख्यालय अधीक्षक (Statistics/Preventive/Review/Legal/Confidential/Technical)
प्रभागीय अधीक्षक / निदेशक केन्द्रीय उत्पाद शुल्क ...
9. सभी अधीक्षक सीमाशुल्क आई.सी.डी. रतलाम, पीथमपुर, खेड़ा
10. सभी राजपत्रित अधिकारी सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन
11. समस्त व्यापार संघ / वाणिज्य संस्थाओं / क्षेत्रीय ... (Bhopal Zone) सदस्यों एवं जन समस्या निवारण समिति के सदस्यों को सूचना ...
12. The Chairman, All India Manufacturers ... रतलाम, उज्जैन, पीथमपुर, खंडवा,
13. गार्ड / मास्टर फाईल
14. नोटिस बोर्ड

अधीक्षक (तकनीकी)

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क

मुख्यालय उज्जैन

संलग्न : उपरोक्तानुसार

8

भारत सरकार / Government of ...
वित्त मंत्रालय, राजस्व विभाग / Ministry of Finance ...
कार्यालय आयुक्त / Office ...
Service Tax and Central ...
२९ भरतपुरी प्रशासनिक क्षेत्र 29, Admin ...
उज्जैन ...

F No. I (Gen) 19-01/CEX/Trade Notice 2017-18

Public notice No. 24/2017-18
Ujjain dated 10.10.2017

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

Attention of the Trade and Industry is invited to ... 15/2017-Customs dated 9th October 2017 issued under F. No. 450/119/2017-Cus-IV (Copy enclosed) by the CBEC, New ... respect of Refund of IGST paid on export of goods under ... CGST Rules 2017.

2 The contents of the aforesaid instruction may please be ... the notice of members of your association in particular and ... general.

Encl- As Above

(Neerav Kumar Mallick)
Commissioner

7

Instruction N...

F. No. 450/119/2017-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)
****

To

New Delhi ... dated ...

All Principal Chief Commissioners/Chief Commissioners of Customs ...
All Principal Chief Commissioners/Chief Commissioners of Customs and ...
All Directors General,
All Principal Commissioners/Commissioners of Customs/Customs (Preventive) ...
All Principal Commissioners/Commissioners of Customs and Central Excise

Sir/Madam,

Sub: Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017

As you are aware, Rule 96 of the CGST Rules 2017 deals with refund ... goods exported out of India. It provides that the shipping bill filed by ... deemed to be an application for refund of integrated tax paid on the ... once export general manifest (EGM) and valid return ... case may be has been filed. Once these conditions are met ... claim for refund and an amount equal to the integrated tax paid ... of export shall be electronically credited to ... registration particulars and as intimated to the Customs ...

2. The Committee on Exports setup by the GST Council has recommended ... exports made in July 2017 must start by 10/10/2017. This recommendation ... by GST Council in its meeting on 06-10-2017. Necessary background ... the Directorate General of Systems, GSTN and Controller General of Accounts ... order to ensure that refunds start smoothly, following guidelines ... the field formations-

Export General Manifest

3. Filing of correct EGM is a must for treating shipping bill ... claim. Commissioners must ensure that the concerned ... EGM export report within prescribed time. Cases where ... should be followed up to ensure that records are updated ... ICDs. Exporters may be advised that they should ... correct EGM export reports are filed in a timely manner.

Details of export supplies in Table 6A of GSTR-1

4. The details of zero rated supplies declared in Table 6A ... electronically with the corresponding details available ... provided in shipping bills/bill of export. Thus exporters must ... ensure that all relevant details match. For their convenience, the details ... System have been made available for viewing in their ICEGATE login.

4.1 Exporters who have not filed their GSTR-1 for month of July 2017 may ... immediately.

4.2 For month of August 2017 and subsequent months, facility of filing GSTR [illegible] made available by GSTN at present. In order to facilitate processing of refunds [illegible] available a separate utility for filing details in Table 6A of GSTR [illegible]. Exporters may be advised to submit the requisite details once GSTN develops [illegible]

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

5. Filing of valid return in GSTR -3 or GSTR -3B [illegible] shipping bill/Bill of export as claim for refund. Exporters [illegible] these returns expeditiously without waiting for the last date [illegible] processed in a timely manner.

Bank account details

6. As per Rule 96 of CGST Rules 2017, the refund is to be credited [illegible] applicant mentioned in his registration particulars. As a practice, exporters [illegible] details of bank account to Customs for the purpose of drawback etc. [illegible] bank account details available with Customs do not match [illegible] registration form. In order to ensure smooth processing and payment [illegible] exported goods, it has been decided that said refund amount shall be credited [illegible] of the exporter registered with Customs even if it is different [illegible] applicant mentioned in his registration particulars. However, exporters [illegible] change the bank account declared to Customs to align it with the [illegible] add the account declared with Customs in their GST registration details [illegible]

6.1 Further, as the refund payments are being routed through [illegible] need to be verified and validated by PFMS. [illegible] PFMS is available in ICES. Exporters may be advised [illegible] validated by PFMS, they must get their details corrected [illegible] account gets validated by PFMS. Exporters are also advised [illegible] details frequently to avoid delay in refund payment.

Processing of refund claims

7. Proper officer of each jurisdiction shall generate a payment scroll of eligible [illegible] the same manner as RoSL scrolls are generated. The scroll shall be transmitted [illegible] PFMS system for onward payment into their bank accounts [illegible] are to be sent by field formations, in this case, electronic [illegible] DDO appointed in this regard. Detailed EDI procedure for processing of [illegible] of refund scrolls is being circulated by Directorate of Systems, CBEC [illegible] laying down the procedure for payment and accounting in consultation with [illegible] CGA of India. Proper officers may be designated in each Commissionerate [illegible] readiness to start generating refund scrolls from 10.10.2017 onwards.

Handling of cases under Rule 96(4)(a)

8. Sub rule 4a of aforesaid Rule 96 provides that refund [illegible] received from the jurisdictional Commissioner of central tax, State [illegible] withhold the payment of refund in accordance with the [illegible] section [illegible] of section. In such cases, the proper officer of [illegible] has to intimate withholding of refund to the applicant and the jurisdictional [illegible] central tax, State tax or Union territory tax, as the case may be, and a copy [illegible] to be transmitted to the common portal.

8.1 The Commissioners should put in place a mechanism for keeping [illegible] received from jurisdictional Commissioner of central tax, State tax or [illegible] ensuring that refunds are not processed and sanctioned in such Necessary [illegible] applicant and the jurisdictional Commissioner of central tax, State tax [illegible] respect of claims withheld should be promptly sent. Mechanism [illegible] Comm on portal is being worked out and shall be communicated separately.

Exports in violation of the provisions of the Customs Act, 1962

9. In case where proper officer determines that the goods were [illegible] provisions of the Customs Act, 1962, IGST refund has to be [illegible] of aforesaid Rule. Accordingly, necessary action [illegible] withheld should be taken.

[illegible] Guidelines and procedures for filing and [illegible] goods for exports made under manual [illegible] separately.

[illegible] Suitable trade notices and standing orders should be issued [illegible] respectively. Difficulties, if [illegible] may be brought to the notice of the Board.