

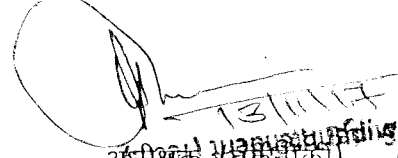
भारत सरकार
वित्त मंत्रालय, राजस्व विभाग
कार्यालय आयुक्त
सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
२९, भरतपुरी प्रशासनिक क्षेत्र, उज्जैन (मप्र)-४५६०१०

फा0 संख्या : (Gen)19-01/Cex/TradeNotice/17-18

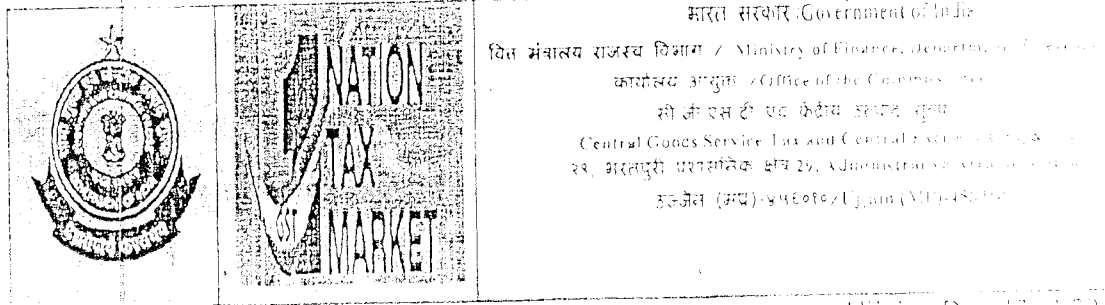
उज्जैन, दिनांक 13.11.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय उज्जैन से जारी पत्र संख्या Trade Notice No. 28/2017 dated 13.11.2017 की प्रति आयुक्तालय, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अंग्रेषित की जा रही है :

- 1 मुख्य आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
- 2 आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, मुख्यालय उज्जैन ।
- 3 आयुक्त, (अपील) सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
- 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(ST))
- 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) आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
- 8 सभी मुख्यालय
अधीक्षक (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) एवं प्रभागीय अधीक्षक (निवारक), केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क ।
- 9 सभी अधीक्षक सीमाशुल्क, आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
- 10 सभी राजपत्रित अधिकारी, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
- 11 समस्त व्यापार संघों / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं जन समस्या निवारण समिति के सदस्यों की सूचना हेतु ।
- 12 The Chairman, All India Manufacturers Organization, रतलाम, उज्जैन, पीथमपुर, खंडवा ।
- 13 गार्ड / मास्टर फाईल ।
- 14 नोटिस बोर्ड


अधीक्षक (सीमाशुल्क) (Tech.)
सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क,
मुख्यालय उज्जैन

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F.No.1 (Gen) 19-01/CEX/Trade Notice/2017-18/

Ujjain, Date: 13.11.2017

Public notice No. 28/2017-18
Ujjain dated 13.11.2017

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

Attention of the Trade and Industry is invited to the Public Notice No. 24/2017-18 date 10.10.2017 on above mentioned subject further attention of the Trade and Industry is invited to Circular No. 42/2017 Customs dated 07.11.2017 issued under F.No. 450/119/2017-Cus IV (Pt-I) (Copy enclosed) by the OSD (Cus-IV), CBEC, New Delhi in respect of Refunds of IGST paid on export of goods under Rule 96 of CGST Rules 2017.

2 The contents of the aforesaid Circular may please be brought to the notice of members of your association in particular and public in general.

Encl- As Above


(Neerav Kumar Mallick)
Commissioner

these cases, the amendments for information furnished in GSTR 1 for July need to be filed in Table 9A of GSTR 1 for August 2017. GSTN has been asked to provide for immediate implementation of this Table so that all such returns can be processed once amendment is filed.

ii) Invoice number and IGST paid amount mis-match

Analysis of data revealed that exporters have quoted different invoice number for GST and Customs purposes. Also, IGST paid amount indicated in GSTR 1 is not tallying with IGST paid amount indicated in shipping bill. As the same transaction is being reported under GST Act and under Customs Act, the exporters may take care to ensure the details of invoice, such as Invoice number, IGST paid etc., under GSTR 1 and shipping bill match with each other.

iii) EGM Error

Due to either mismatch in information furnished in Export General Manifest (EGM) vis-à-vis shipping bill or non-filing of EGM in certain cases, the compliance of 'exported out of India' requirement in Rule 96 (2) of Central Goods and Services Tax (CGST) Rules, 2017 remained unfulfilled. It is also noticed that Gateway EGM in case of many ICD's Shipping Bills have been manually filed, due to which the system is unable to match the EGM details. Hence, it is to be ensured that all the shipping lines operating in ICDs/Gateway ports file EGM online. All ICDs and Gateway ports have already been instructed to ensure that shipping lines file supplementary EGM online for the consignments exported in July and till 31st October. For subsequent months also, the ICDs must ensure that the shipping lines invariably file the Gateway EGM online. In cases where supplementary EGM have been filed successfully, refunds are already being given.

iv) Wrong Bank Account given to Customs

In some cases, bank account details available with Customs have been prepared by PFMS. Reports on such accounts / ICDs have been provided to the Commissionerates by the Directorate of Systems in ICES and by email. Exporters may be advised that if the account has not been validated by PFMS, they must get their details corrected in the EDI system. Exporters are also advised to review their bank account details frequently so as to avoid delay in refund payment.

B. IGST Refunds for the export of goods in the month of August, 2017

GSTN has provided the utility to declare Table 6A in GSTR 1 for exporters in relation to information related to Zero Rated Supplies. Once exporters file Table 6A in

would be possible to sanction refunds for the exports made in August 2017. Thus Public/Trade notices may be issued emphasizing the need to fill Table 6A online by exporters to claim refunds against exports made in August 2017. Exporters have already been provided an option to view their Shipping Bill data online on ICEGATE website, so that they can ensure filing of their Table 6A without any error. All necessary steps may be taken to make exporters aware that the common errors that hindered disbursal of IGST refunds in July are not repeated in subsequent months.

2. The GST council in its 22nd meeting has also approved the GST rate of 0.1% for supplies to merchant exporters and Notification No. 41/2017- Integrated Tax (Rate), Notification No. 40/2017- CGST (Rate) and Notification No. 40/2017 - UT GST (Rate), all dated 23rd October, 2017 have been issued to that effect. The said benefit is subject to the conditions mentioned in aforementioned notifications. The merchant exporters are advised to take following precautions to avail the benefit of the scheme:
 - i) The Name and GSTIN of the Registered Supplier should be provided against each item in Third Party details column of Shipping Bill. The GST Invoice details of the registered supplier of each item should be declared in the ARE Certificate and Date columns in the Shipping Bill format. Necessary changes have already been done in ICES application. The third party details would be printed in the shipping bill copies for fulfilment of the notification conditions.
 - ii) Further in case of an export consignment containing multiple supplies by registered suppliers, the registered recipient (merchant exporters) need to provide details of all registered suppliers and corresponding invoices against each item in the Shipping bills.
 - iii) For the purpose of above mentioned notifications concerning supply to registered recipient at concessional GST, registered principal place of business or registered additional place of business shall be deemed to be a "registered warehouse".
 - iv) Registered recipients (Merchant exporters) may, if required, exclude commercially sensitive information while providing copies of Shipping Bills to registered suppliers.
3. Difficulties if any should be brought to the notice of the Board.
4. Hindi version follows.


(Maninder Kumar)
OSD(Cus-IV)