



भारत सरकार  
Government of India  
वित्त मंत्रालय, राजस्व विभाग  
Ministry of Finance, Department of Revenue  
कार्यालय आयुक्त सीमा शुल्क (निवारक), उत्तर प्रदेश एवं उत्तराखण्ड  
Office of the Commissioner, Customs (Prev) Uttar Pradesh & Uttarakhand  
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**Public Notice No. :08/2019**

**Dated : 29.08.2019**

Subject: IGST Refund week from 03.09.2019 to 07.09.2019 for Rectification of Errors and Updation of Exports Accounts.

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Attention of all Exporters, Custom House Brokers, Shipping Lines, Transporters and all Members of Trade is invited towards Refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 and Public notice no. 25/2018 dated 13-06-2018, 26/2018 dated 16-06-2018, 27/2018 dated 16-06-2018 and Facility Notice No. 01/2019 dated 21-02-2019. Board's Circular No. 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018, 12/2018-Customs dated 29.05.2018, 15/2018-Customs dated 06.06.2018, Circular No. 22/2018-Customs dated 18.07.2018 and Circular No. 40/2018-Customs dated 24.10.2018, 25/2019 & 26/2019 both dated 27.08.2019 are also referred on the above.

02. In continuation to the above referred Public Notices and Board Circulars, exporters are once again requested to advise their respective Shipping Lines to file the EGM correctly before the 'Let Export Order' of the goods. In the event of EGM errors, the Shipping Bills will not become part of final scroll. Unless, the Shipping Bill figures in the final Scroll of IGST, the exporters will not be able to get IGST refund credited to their Bank Account. The Exporters/CHAs may approach concerned LCS/ICDs/Air Cargo for rectification of such issue.

03. The exporters, who have not yet submitted their documents as per **Circular No. 05/2018-Customs dated 23.02.2018 and Circular No. 26/2019-Customs dated 27.08.2019**, are once again advised to submit self-certified copies of relevant GSTR-1/Table 6A, GSTR-3B and **Concordance Table** indicating mapping between GST invoices and corresponding Shipping Bill invoices in support of the refund claim.

04. **Circular No. 40/2018-Customs dated 24.10.2018** applies to cases wherein the exporters have received less amount of IGST Refund than the IGST paid in GST Returns. The exporters can claim the differential amount by submitting a duly filed and signed Revised Refund Request (RRR). Once revised amount is approved by the



concerned AC/DC, Customs (P) Division/LCS/Port, a fresh scroll will be available for generation for the differential amount only.

05. Solutions have also been devised for IGST refund held upon account of SB003 error. This error occurs when there is a mismatch between GSTIN entity mentioned in the Shipping Bill and in the filing GSTR-1/GSTR-3B. The exporters may correct it by making necessary adjustments in GSTR-1 by use of amendment Form 9A.

06. The facility to process Shipping Bill **manually with Officer Interface for Errors SB003, SB005 and Supplementary IGST Refund Scroll** would be available for cases where Shipping Bills have been filed **till 31.07.2019**.

07. In cases of Shipping Bills filed after 31.07.2019 with error SB003 and SB005, **manually processing with Officer Interface** is not possible. Such errors have to be rectified by the exporters themselves in their GST Returns.

08. The error code SB001 occurs mainly due to error in Shipping Bill Number or date mentioned in GSTR-1. Hence, the concerned exporters have to rectify their GSTR-1 Returns for IGST Refund.


09. In some cases EGM details are missing and the Shipping Bill is in **"HIST"** queue, the Integration Error Code for such Shipping Bills is **"SB006"**. In such cases GATEWAY EGM/Border Crossing is not filed or filed with some error(s) at Gateway Port/LCS (Border Crossing). The Exporters/Shipping Lines are advised to file EGM in such cases/removal of error(s).

10. Vide Circular No. 12/2018-Customs dated 29.05.2018 and Circular No. 25/2019 dated 27.08.2019, CBEC 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 No. 12/2018-Customs would be applicable mutatis mutandis for the Shipping Bills filed during **FY April, 2018 to March, 2019** also.

11. Therefore, in respect of guidelines provided in Para 3A and 3B of the said Circular, the comparison between the cumulative IGST payments in GSTR-1 and GSTR-3B 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 the circular and the actual IGST amount paid on exports of goods for the **period April, 2018 to March, 2019 shall be furnished by 30<sup>th</sup> October, 2019**.



12. The exporters may ascertain the error codes of their shipping bills pending for IGST refund by login at [www.icegate.gov.in](http://www.icegate.gov.in).
13. It is seen that in some cases the Bank Account details provided in the EDI System are not correct or complete, which result in **non-disbursal of IGST/Drawback/RoSL amount**. The PFMS status of such IECs is either '**Response Awaited or Rejected**'. To resolve this issue, the exporters may contact concerned ICDs/LCS/Air Cargo with scanned copy of cancelled cheque/bank letter, IEC certificate and a request letter for updation of account details.
14. Customs (Prev) Commissionerate, Lucknow is organizing a Special drive for clearance of Pending IGST refund from 03.09.2019 to 07.09.2019 at all ICDs/LCS/Air Cargo. The exporters may approach to respective ICDs/LCS/Air Cargo for issues related with IGST Refund.
15. The exporters should submit the details for reconciliations and rectification to the AC/DC of the concerned ICDs/LCS/Air Cargo.
16. Difficulties, if any, face in the implementation of this Public Notice this may be brought to the notice of the undersigned.

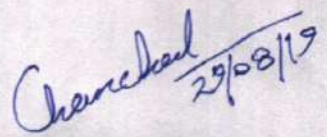
  
(VED PRAKASH SHUKLA)  
COMMISSIONER  
CUSTOMS (PREV): LUCKNOW

Dated: 29.08.2019

C.No. VIII(25)11-IGST Refund/2019

Copy for information to:

01. The PA to the Chief Commissioner, Customs (Prev.), Patna Zone, Patna.
02. The Additional Commissioner of Customs (Prev.) Commissionerate, Lucknow
03. The Deputy/Assistant Commissioner of Customs (P) Division Lucknow /Bareilly/Varanasi/Nautanwa/Gorakhpur/CCSI Airport/ICD Panki/JRY /Agra.
04. The Superintendent (Technical), Customs (P) Commissionerate, Lucknow
05. Notice Board and Website of the Commissionerate.

  
(Chanchal Kumar Tiwari)  
DEPUTY COMMISSIONER (SYSTEMS)  
CUSTOMS (PREV): LUCKNOW