



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

पांचवां तल, केंद्रीय भवन, सेक्टर एच, अलीगंज, लखनऊ

5th Floor, Kendriya Bhawan, Sector-H, Aliganj, Lucknow

दूरभाष सं० : 0522 2329828,

फैक्स सं० : 0522 2329372

ई-मेल : ccplucknow@gmail.com तथा supdttech@commissionercustomslucknow.gov.in

PUBLIC NOTICE No. 22/2018

Dated:- 06.06.2018

Subject:- Sanction of pending IGST refund claims where the records have not been Transmitted from the GSTN to DG Systems and other pending claims – reg.

Attention of exporters, Customs Brokers and all members of trade is invited to the Board's Circular No. 12/2018-Customs dated 29.05.2018 explaining major hinderance by way of non fulfillment of validation introduced in the GSTN system to ensure that the IGST paid on the export goods in any particular month [3.1(b)] is not less than the refund claimed by the exporter [Table 6A]. As a result, GSTN could not transmit data to Customs EDI system and consequently IGST refunds could not be sanctioned. To overcome the problem of refund blockage owing to the above mentioned reasons, the Board has prescribed the following procedure, subject to undertakings/submission of CA certificates. Accordingly a fortnightly campaign has been started from 31st May, 2018 to remove IGST refund pendency upto April, 2018. The proposed procedure is as follows:

A. Cases where there is no short payment:

- (i) The Customs policy wing would prepare a list of exporters whose cumulative IGST amount paid against exports and interstate domestic outward supplies, for the period July' 2017 to March' 2018 mentioned in GSTR-3B is greater than or equal to the cumulative IGST amount indicated in GSTR-1 for the same period. Customs policy wing shall send this list to GSTN.
- (ii) GSTN shall send a confirmatory e-mail to these exporters regarding the transmission of records to Customs EDI system.
- (iii) The exporters whose refunds are processed/ sanctioned would be required to submit a certificate from Chartered Accountant before 31st October, 2018 to the Customs office at the port of export to the effect that there is no discrepancy between the IGST amount refunded on exports and the actual IGST amount paid on exports of goods for the period July' 2017 to March' 2018. In case there are exports from multiple ports, the exporter is at liberty to choose any of the ports of export for submission of the said certificate.
- (iv) A copy of the certificate shall also be submitted to the jurisdictional GST office (Central/ State). The concerned Customs zone shall provide the list of GSTINs who have not submitted the CA certificate to the Board by the 15th November 2018.
- (v) Non submission of CA certificate shall affect the future IGST refunds of the exporter.

- (vi) The list of exporters whose refunds have been processed as above shall be sent to DG (Audit)/ DG (GST) by the Board.

B. Cases where there is short payment:

- (i) In cases where there is a short payment of IGST i.e. cumulative IGST amount paid against exports and interstate domestic outward supplies together, for the period of July' 2017 to March' 2018 mentioned in GSTR-3B is less than the cumulative IGST amount indicated in GSTR-1 for the same period, the Customs policy wing would send the list of such exporters to the GSTN and all the Chief Commissioner of Customs.
- (ii) e-mails shall be sent by GSTN to each exporter referred in para (i) above so as to inform the exporter that their records are held up due to short payment of IGST. The e--mail shall also advise the exporters to observe the procedure under this circular.
- (iii) The exporters would have to make the payment of IGST equal to the short payment in GSTR 3B of subsequent months so as to ensure that the total IGST refund being claimed in the Shipping Bill/GSTR-1(Table 6A) is paid. The proof of payment shall be submitted to Assistant/Deputy Commissioner of Customs in charge of port from where the exports were made. In case there are exports from multiple ports, the exporter is at liberty to choose any of the ports of export.
- (iv) Where the aggregate IGST refund amount for the said period is upto Rs. 10 lacs, the exporter shall submit proof of payment (self-certified copy of challans) of IGST payment to the concerned Customs office at the port of export.

However, where the aggregate IGST refund amount for the said period is more than Rs. 10 lacs, the exporter shall submit proof of payment (self-certified copy of challans) of IGST to the concerned Customs office at the port of export along with a certificate from chartered Account that the shortfall amount has been liquidated.

- (v) The exporter would give an undertaking they would return the refund amount in case it is found to be not due to them at a later date.
- (vi) The Customs zones shall compile the list of exporters (GSTIN only), who have come forward to claim refund after making requisite payment of IGST towards short paid amount and complied with other prescribed requirements.
- (vii) The compiled list may be forwarded to Customs policy wing, DG (Audit) and DG (GST). Customs policy wing shall forward the said list of GSTINs to GSTN. On receipt of the list of exporters from Customs policy wing, GSTN shall transmit the records of those exporters to Customs EDI system.
- (viii) The exporters whose refunds are processed/ sanctioned as above would be required to submit another certificate from Chartered Accountant before 31st October, 2018 to the same Customs office at the port of export to the effect that there is no discrepancy between the IGST amount refunded on exports and the actual IGST amount paid on exports of goods for the period July' 2017 to March' 2018. A copy of the certificate shall also be submitted to the jurisdictional GST office (Central/ State). The concerned Customs zone shall provide the list of GSTINs who have not submitted the CA certificate to the Board by the 15th November 2018.
- (ix) Non submission of CA certificate shall affect the future IGST refunds of the exporter.

Post refund audit

2. The exporters would be subjected to a post refund audit under the GST law. DG (Audit) shall include the above referred GSTINs for conducting Audit under the GST law. The inclusion of IGST refund aspects in Audit Plan of those units may be ensured by DG (Audit). In case, departmental Audit detects excess refunds to the exporters under this procedure, the details of such detections may be communicated to the concerned GST formations for appropriate action.

3. DG (GST) shall send the list of exporters to jurisdictional GST officers (both Centre/State) informing that these exporters have taken benefit of the procedure prescribed in this circular. The jurisdictional GST formations shall also verify the payment particulars at their end.

4. It is reiterated that this circular deals only with the cases where the records have not been transmitted by GSTN to Customs EDI System. Once the records are transmitted by GSTN to Customs System based upon the above mentioned procedure, the usual procedure adopted in the case of sanction of IGST refunds would have to be followed. In cases where the errors like SB005, SB002, SB006 etc are encountered, the provisions of Circulars issued by the Board earlier, shall apply to them.

5. In case of any difficulty, the following officers may be contacted:

Sl. No.	Officer to be contacted and designation	Contact Numbers
01	Shri G.C. Yadav, Deputy Commissioner, ICD Panki & JRY, Kanpur	0512-2410609,
02	Shri M.K. Tripathi, Deputy Commissioner, ICD, Agra	0562-2281374,
03	Shri Shashi Shekhar, Deputy Commissioner, ACC, CCSI Airport, Lucknow	0522 – 2431876
04	Shri Rakesh Kumar Srivastava, Deputy Commissioner (incharge of LCS Barhni)	05543-272172
05	Shri Rajendra Kumar, Deputy Commissionr (incharge of LCS, Sonauli)	05522-238859


6.6.2018

(S.K. SHARMA)

COMMISSIONER

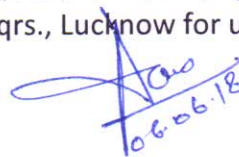
CUSTOMS (PREV.), LUCKNOW

Dated : ...06.2018

C.No. VIII(25) 163-Tech/Public Notice/2018

Copy to:-

1. P.A to the Chief Commissioner of Customs (P) Patna Zone, Patna.
2. The Additional Commissioner, Customs (P), Commissionerate, Lucknow,
3. The Deputy Commissioner/Assistant Commissioner, Customs (P) Division, Lucknow/ Bareilly/Gorkahpur/Nautanwa/Varanasi/CCSI Airport/ICD, Panki/JRY/Agra.
4. The Superintendent (Systems/Tech), Customs (P) Hdqrs., Lucknow for uploading the same at Website of the Commissionerate.
5. Notice Board/Guard File


10.6.2018

Assistant Commissioner (Tech)

Customs (P) Commissionerate, Lucknow