



**NATION  
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MARKET**

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](mailto:ccplucknow@gmail.com) तथा [supdttech@commissionercustomslucknow.gov.in](mailto:supdttech@commissionercustomslucknow.gov.in)

**PUBLIC NOTICE No 20/2018**

**DATED:- 06/06/2018**

**Subject:- Refund of IGST on Export – Alternative Mechanism cases and Clarifications in other cases – regarding.**

Attention of exporters, Customs Brokers and all members of trade is invited to Para No. 2(ii) of the Board's Circular No. 08/2018-Customs dated 23<sup>rd</sup> March, 2018 wherein it was mentioned that in cases where exporters, by mistake, have mentioned the status of IGST payment as "NA" instead of mentioning "P" in the shipping bill ( i.e. the exporter has wrongly declared that the shipment is not under payment of IGST despite the fact that they have paid IGST), an officer interface will be provided for the officer to verify and satisfy himself of the actual payment of IGST based on GST return information forwarded by GSTN and allow refund of IGST.

2. In this regard, it is brought to the notice of all concerned that the said interface has been made functional in ICES and such cases are being handled through officer interface the same way as the Invoice Mismatch (SB005)) cases are being handled.

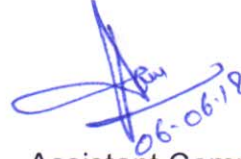
3. Further, IGST Refund in respect of Shipping Bills with error code SB003, where the exporter has either declared a different GSTIN in the shipping bill or has only declared PAN, and the corresponding returns have been filed through another GSTIN with same PAN, will also be sanctioned through officer interface. However, in such cases, the GST registered unit filing the returns, will have to give an undertaking to the effect that they have no objection to the refund being granted to the exporter who has filed the Shipping Bill and that they will not claim any IGST Refund for exports under that Shipping Bill separately.

  
6.6.2018

**(S.K. SHARMA)**  
COMMISSIONER  
CUSTOMS (PREV.), LUCKNOW

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



Assistant Commissioner (Tech)  
Customs (P) Commissionerate,  
Lucknow