



केन्द्रीय सीमा शुल्क प्रधान आयुक्त के कार्यालय

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**

हैदराबाद- सीमा शुल्क आयुक्तालय, लाल बहादुर स्टेडियम मार्ग, बशीरबाघ, हैदराबाद -५००००४.

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Public Notice No. 40/2017

Date. Nov., 2017

**PUBLIC NOTICE NO. 40/2017**

Sub:- Customs –Refund of IGST paid on export of goods under rule 96 of CGST Rules, 2017-Guidelines - Reg

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The attention of the exporters is invited to the following important conditions for processing of IGST Refund on export of Goods as per Rule 96 of CGST Rules, 2017

1. Filing of valid GST Returns in Form GSTR-3 or GSTR-3B as they provide the confirmation of payment of IGST.
  - (i) Against Column 6A of Form GSTR-1, the exporter has to fill the invoice wise correct details of the export made.
2. Filing of Export General Manifest (EGM) by the airlines/Shipping lines/carriers is must, since the EGM is the proof that goods have been actually exported out of India.
  - (i) In case the goods are exported through ICD and the EGM is filed not at the ICD, but at the Gateway Port by the concerned shipping line, proper follow up has to be done with the Shipping line to ensure that electronic EGM has been filed.
  - (ii) Process to file Gateway EGM for exports through ICD is as follows:
    - a. File Train/Truck Summary after cargo leaves ICD;
    - b. Ensure that the Shipping line mentions the ICD Shipping Bill in the EGM filed at the Gateway port along with the transference copy received from the Gateway port;
    - c. If shipping lines mention error Code 'A' while filing the EGM, Train/Truck Summary might not have been submitted. In case of any other error codes, the same may also be rectified through amendment.
  - (iii) In case of exports that have already taken place, and where the EGMs have not been filed electronically, but have been filed manually, a supplementary EGM in electronic format will have to be filed.

3. Once the above conditions are met, then the Customs EDI system on the basis of the Shipping Bill will start the processing of IGST Refund. The sanction of IGST Refund paid on the goods exported out of India is subject to the matching of details provided in the Shipping Bill vis-à-vis of that furnished in the GST return filed by the exporter. Thus for sanctioning the IGST refund, it has to be ensured by the exporters that the Shipping Bill and GSTR-1 should invariably contain the basic details like IEC Code, GSTIN, Invoice Number, Taxable Value, IGST amount paid and Shipping Bill Number.
4. Refund payments are routed through the Public Finance Management System(PFMS) portal, so exporters must get the bank account details validated by PFMS.
5. In this regard, certain Do's and Don'ts are issued for the benefit of exporters.

**Dos:**

- Ensure that the PAN details provided in both the Import Export code and GSTN are the same.
- Provide correct GSTN while filing the Shipping Bill for export of goods.
- Furnish correct information of GST status in the Shipping Bill regarding: Not Applicable; LUT: Export without payment of tax under Bond/LUT; or P: Export against payment of tax.
- Furnish the correct GST tax Invoice Number in the Shipping Bill as per the GST data.
- Provide proper details of Invoice Value and IGST Amount in the Shipping Bill.
- Raise GST Tax Invoice as per the Invoice Rules with prominent display of Endorsement of Export against Payment of Tax or Export without Payment of Tax under Bond or LUT.
- File GSTR-1 Column 6A with all the list of Shipping Bill Numbers and matching GST Invoice Number under which the goods are exported.

**DON'Ts:**

- Provide IEC and GSTN with different PAN Number in the Shipping Bill .
- Provide PAN number in Shipping Bill in the place of GSTN.
- Furnish different GST payment details in the Shipping Bill (NA/LUT/P) which does not match with the GST Invoice and the GSTR data.
- Mention Commercial Invoice Number instead of GST Tax Invoice which will make it an Invalid Invoice Number.
- Enter different figures w.r.t. Invoice Value, IGST Amount etc., in Shipping Bill and GST Return.
- Furnish Invalid Shipping Bill number in the GSTR-1.
- Enter wrong details of Shipping Bill Number and the corresponding Invoice Number in GSTR-1.

6. All the Exporters are requested to carefully note the above procedures. All the members of the Regional Advisory Committee and all the Trade Associations, Chambers of Commerce and Industry in the State of Telangana are requested to circulate the Public Notice among their constituent members for information and guidance
7. Difficulties, if any, may be brought to the notice of this office.

  
(Anil Kumar Jain)  
Principal Commissioner

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To  
All (As per Distribution List)

Copy submitted to:  
The Chief Commissioner of Central Tax and Customs, Hyderabad Zone, Hyderabad.

Copy to:  
The Deputy/Asst. Commissioner of Customs, ICD, Sanathnagar & Thimmapur, Hyderabad.  
The Deputy/Asst. Commissioner of Customs, Air Cargo Complex, Hyderabad.  
Superintendent Systems for placing on the website of the Customs Comm'te.  
Notice Board.