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**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)**

**AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST), MUMBAI-400099.**

**FACILITY NOTICE NO.25/ 2017**

**Sub: Procedure of validating the Bank Accounts and rectification**

**of EGM errors for smooth availing of IGST Refund through**

**PFMS Portal - regarding**

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Kind attention of the Exporters, Custom House Brokers, all Airlines/Carriers and all Members of Trade is invited to earlier Facility Notice Nos. 23/2017 dated 11.10.2017 and 21/2017 dated 21.09.2017 issued by this Commissionrate regarding Refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 and validation of Bank Accounts in the PFMS for speedy and smooth disbursal of IGST (Export) Refund respectively .

**2.** Doubts have been raised by the Exporters and other Stakeholders regarding step by step procedure to be followed for getting Bank Accounts validated in the Customs EDI System and the documents to be submitted in this regard. It is pertinent to mention here that Bank Account details mentioned in Customs EDI/ ICES shall be the same as mentioned in GSTN. Since the disbursement of IGST Export Refunds are through PFMS, it is mandatory that the Bank Account details in Customs EDI & GSTN should match.

**3**. In order to facilitate easy updating of Bank Account in the Customs EDI System, a Help Desk has been specifically constituted at Drawback (EDI) Section, Air Cargo Complex Sahar, Mumbai. The Help Desk will be manned by the officers given as under:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sr. No.** | **Name of the officer** | **Designation** | **Contact no.** | **E-mail id** |
| 1 | Shri Jaideep Dubey | Assisstant Commissioner | 022-26816631 | customs.dbkedi  @gmail.com |
| 2 | Shri V. M. Khopkar | Superintendent | 022-26816711 |
| 3 | Mrs. S.L. Meena | Superintendent | 022-26816711 |

**4**. In view of the above, it is clarified that the Exporters/their Authorized Representatives may approach the Help Desk for validating their Bank Accounts in the Customs EDI System.

**5.** The Exporters/their Authorized Representatives are requested to submit the following documents to the Help Desk for necessary updating their Bank Accounts details in the Customs EDI System.

(i) The Bank Account no. and the name of the Bank declared for getting drawback .

(ii) The Bank Account and name of the Bank declared in the GSTN Registration Form as uploaded in GSTN Portal.

(iii) Authorization letter issued to the Agent/Broker for updating the Bank Account in the Customs EDI System.

(iv) Request letter along with cancelled cheque of the Bank Account declared in the GSTN and the Bank Account No. desired by the Exporter to be updated in the Customs EDI System.

**6**. On receipt of the above documents, IGST Help Desk will accordingly update the Bank Account Number as desired by the Exporters/his Authorized Agents on the same day itself.

**7**. Since the Refund of IGST can be withheld on account of various reasons other than non-validation of Bank Accounts, the Exporters are requested to also approach the EGM Co-ordination Help Desk of this Commissionerate for correcting the EGM errors, if any in respect of Shipping Bills pertaining to them. The name, designation and contact details of the officers/staff of Help Desk posted in EGM Co-ordination Unit is given below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Sr. No.** | **Name of the officer/staff** | **Designation** | **Contact no.** |
| 1 | Shri Surendra R Nair | Appraiser | 9867989237 |
| 2 | Shri Mohit Budhiraja | Tax Assistant | 022-26816664 |

**8**. The list of Shipping Bills having EGM errors is generated from the EDI System and the same is enclosed herewith as **Annexure – A** for the necessary knowledge of the concerned Exporters. The list of EGM error was also shared with Airlines for carrying out rectification in the EGM Co-ordination Unit of this Commissionerate.

**9.** Further, as pro-active measure, the list of EGM errors is also shared with Federation of Indian Export Organisation (FIEO), Customs Brokers/Airlines Association and various Export Promotion Councils for wider publicity among the Exporters frequently. Since, it is the duty of the Airlines to file EGM before the departure of the Aircraft, the Exporters are requested to advise their respective Airlines to file the EGM within time. Further, filing the EGM without L, H, P errors is important for smooth processing of IGST Refund. In the event of EGM errors, the Shipping Bill generated in the IGST Temporary Scroll will not be migrated to 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 Accounts.

**10**. As a pro-active measure, this Office has also conducted an Awareness Programme to the Airlines and sensitized them regarding the importance of filing of EGM in time and also without errors.

**11**. The procedure for correction of EGM error as laid down in the Public Notice No. 34/2016 dated 03.09.2016 of this Commissionerate may be followed. Copy of the same is enclosed for ease of reference.

**12**. Further, as the Shipping bills of Exporters appearing in the Temporary Scroll could not migrate to Final Scroll for disbursal of IGST Refund, the concerned Exporters are requested to verify the reasons such as mismatch of invoices, non-filing of GSTR-1 and GSTR-3 etc. at their end. The list of Exporters who have appeared in Temporary Scroll generated in the IGST Refund Module in Customs EDI System is enclosed as **Annexure-B** to this Facility Notice.

**13.** Difficulties, if any, faced in the implementation of this Facility Notice may

be brought to the notice of the Assistant Commissioner of Customs (Drawback), Air Cargo Complex, Sahar, Mumbai.

**14.** This issues with the approval of the Commissioner of Customs (Export), ACC, Mumbai Zone-III.

(**Dr. Raju Sakthivel**)

Addl. Commissioner of Customs (Export)

ACC, Sahar, Mumbai-99

F. No. S/3-Misc- 254 /2017-18 DBK (EDI)/ ACC

Date: 18 /10/2017

Copy for information to:

1) The Chief Commissioner of Customs, Mumbai Zone-III

2) The Principal Commissioner / Commissioner of Customs (Export / Import /

General), ACC

3) All Addl. / Jt. Commissioner of Customs, ACC

4) All Dy. / Asst. Commissioner of Customs, ACC

Copy as a request for wider circulation among the stakeholders :

1) Brihanmumbai Customs Brokers Association (BCBA)

2) Federation of Indian Export Organisation (FIEO),

Times Square, Unit No. 3A, B-Wing, 4th floor,

Andheri-Kurla Road, Andheri (E), Mumbai – 400059.

3) Export Promotion Council

4) Airlines Association

5) MIAL

6) Apparel Export Promotion Council (AEPC),

12 th floor, Bajaj Bhavan, Nariman Point, Mumbai -

7) CHS Section: For Notice Board

8) EDI Section: For uploading on Website