



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TAL. URAN, DIST-RAIGAD, MAHARASHTRA – 400 707.

F. No. S/12-Gen-Misc-07/2018-19 AM(X)

Date: 30.5.2018

PUBLIC NOTICE NO. 90/2018

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 all the exporters, their authorized representatives and all export promotion is invited to CBEC Circular No. 12/2018-Customs dated 29.05.2018 regarding alternative mechanism for the process of IGST refund. In view of the above, JNCH shall be conducting an IGST refund clearance fortnight from 31st May, 2018 to 14th June, 2018.

2. 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, would be required to submit a certificate from Chartered Accountant before 31st October, 2018 to the DC(IGST), JNCH 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 port of export for submission of the said certificate. A copy of the certificate shall also be submitted to the jurisdictional GST office (Central/ State). Non submission of CA certificate shall affect the future IGST refunds of the exporter.

3. 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 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 IGST at JNCH. In case there are exports from multiple ports, the exporter is at liberty to choose any of the ports of export.

4. Where the aggregate IGST refund amount for the said period is up to Rs. 10 lacs, the exporter shall submit proof of payment (self-certified copy of challans) of IGST payment to the AC/DC(IGST) at JNCH. 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 along with a certificate from Chartered Accountant that the shortfall amount has been liquidated. The exporter would give an undertaking that they would return the refund amount in case it is found to be not due to them at a later date.

5. 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). Non submission of CA certificate shall affect the future IGST refunds of the exporter.

6. Reference is also invited to Board's Circular 08/2018 dt. 23.03.2018. In consonance of the said Circular, an option has been made available in ICES for sanctioning IGST refund in respect of those cases where the exporter has erroneously declared that the shipment is without payment of IGST, although they have declared and paid the IGST in GST returns. Such cases shall now be handled through an officer interface the same way as the invoice mismatch (SB005) cases motioned in Public Notice 29/2018 dt. 26.02.2018. Only those SBs where no other mismatch exists shall be available for rectification.

7. Additionally, IGST refund in respect of SBs with error code SB003, where the exporter has either declared a different GSTIN in the SB or has only declared PAN, and the corresponding returns have been filed through another GSTIN with the same PAN, an undertaking has to be obtained from the GST registered unit which has filed the returns 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 SB separately.*

Difficulty, if any, may be brought to the notice of DC/AC, IGST Refund Cell, NS-II, JNCH or email to igstrefundjnch@gmail.com.

Sd/-
(M. R. Mohanty)
Commissioner of Customs
NS-II, JNCH

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioners of Customs, Mumbai Zone-II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone-II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone-II.
5. The DC/EDI for uploading on the JNCH Website.
6. BCBA/FIEO/Other Trade Associations.