



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

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THE PLASTICS EXPORT PROMOTION COUNCIL

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All Members of Plexconcil /COA Members

Dear Sir(s)

Sub : IGST Export Refunds – extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of compensation Cess – reg.

Ref. : Circular No. 40/2018-Customs dated 24th October, 2018

The Central Board of Indirect Taxes and Customs (CBIC) has issued above referred circular regarding extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of compensation Cess.

Extension in SB005 alternate mechanism for S/B's filed till 15/11/2018

It has been observed that exporters have committed many errors which have hampered sanctioning of IGST refund. CBIC has introduced several options and alternative mechanisms through which various mismatch errors between the Shipping Bill (SB) and GSTR 1 data can be handled in the system.

CBIC has issued circulars 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018, 15/2018-Customs dated 06.06.2018 and 22/2018-Customs dated 18.07.2018 respectively wherein an alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 30.06.2018. Although the cases having SB005 error have gone down, but still representations have been received from exporters / associations that some exporters had, due to lack of familiarity/awareness, committed the same mistake due to which their IGST refunds are stuck and requested for extension of date. Issue has been examined and it has been observed that exporters are committing same mistakes again and again in spite of several sensitisation/outreach programmes. However, giving high priority to the interests of exporters, it has been decided by the Board to extend the rectification facility to Shipping Bill's filed up to 15.11.2018. However, it has been reiterated that the exporters shall have to take care to ensure the details of invoice, such as invoice number, IGST paid etc. under GSTR 1 and shipping bill match with each other since the same transaction is being reported under GST laws and Customs Act.

It may be noted that SBs which have not been scrolled due to the IGST paid amount erroneously declared as 'NA' are already being handled through officer interface as per Board's Circular 08/2018 - Customs dated 23.03.2018. However, no such provision was hitherto available in respect of those SBs which were successfully scrolled, albeit with a lesser than eligible amount.

CBIC has been receiving representations where the refund scroll's has been generated for a much lesser IGST amount than what has actually been paid against the exported goods. Broadly, this has happened due to:

Error made by the exporter/CHA in declaring the IGST paid amount in SB or,

Cases where Compensation Cess paid amount was not entered by the exporter in the SB along with the IGST paid amount or the same details were not transmitted by GSTN, and the scroll consequently got generated only for the IGST amount or,

Typographical mistake by the customs officer while sanctioning the refund through officer interface.

In a bid to provide relief to exporters in respect of categories indicated above, Directorate of Systems has now provided a facility in ICES for the processing and sanctioning of the eligible differential IGST refund. The facility would be officer interface based and is similar to the procedure for processing certain SB005 refund claims refer Circular No 05/2018-Customs dated 23.02.2018. This facility would be available only for cases where Shipping Bills have been filed till 15.11.2018. However, exporters need to be cautious while filing details in Shipping Bill as a similar facility may not be available in future for the same mistake for referred shipping bill. Also, Customs

Officers while processing claims using officer interface should exercise due diligence so that mistakes are not repeated again.

In order to claim the differential amount, the exporter is required to submit a duly filled and signed Revised Refund Request (RRR) annexed to the circular to the designated AC/DC. A scanned copy of the RRR may also be mailed to dedicated email address of Customs locations from where exports took place. The designated/concerned AC/DC will then proceed to sanction the revised amount after due verification through the option provided in ICES, a detailed advisory on which will be communicated by DG Systems to all the System Managers shortly. Once the revised amount is approved by the designated AC/DC in the system, a fresh scroll will be available for generation for the differential amount only.

It may be noted that only those SBs which have already been scrolled shall be available in this facility. Further, this facility can be used only once for each eligible SB to sanction the revised IGST amount. Thus, utmost care may be taken by the exporter while submitting the RRR as well as the sanctioning officer while sanctioning the revised amount as no further provision will be available for revising the refund sanction again.

Concerned members who are facing above mentioned IGST refund related issues are requested to avail this opportunity and do the needful by contacting their relevant Custom Houses (AC/DC, IGST/ DBK) from where export was done along-with Revised Refund Request (RRR).

The above-said circular with Revised Refund Request (RRR) is available for download using below link-
<http://cbic.gov.in/htdocs-cbec/customs/cs-circulars/cs-circulars-2018/Circular-40-2018-Customs.pdf>

With best regards,
Yours sincerely,

Sribash Dasmohapatra
Executive Director