



दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
क्रिस्टल टावर, गुंडिवली रोड क्र. ३, ऑफ सर एम. व्ही. रोड, अंधेरी (पूर्व), मुंबई ४०० ०६९, भारत
दूरध्वनी: (+९१-२२) २६८३ ३९५१/५२ फैक्स: (+९१-२२) २६८३ ३९५३/२६८३ ४०५७
ई-मेल: office@plexconcil.org वेबसाइट: www.plexconcil.org

THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by The Ministry of Commerce & Industry, Deptt. of Commerce, Government of India)
Crystal Tower, Gundivali Road No. 3, Off Sir M.V. Road, Andheri (Eas.), Mumbai - 400 069. INDIA
Phone: (+91-22) 2683 3951 / 52 Fax: (+91-22) 2683 3953 / 2683 4057
E-mail: office@plexconcil.org Website: www.plexconcil.org
CIN: U25200MH1955NPL009601

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All Members/All Members of the COA

Dear Sir(s),

Subject : Regarding Standard Operating Procedure (SOP) to be followed by exporters

Ref.No. : Circular No.131/1/2020-GST dated 23rd January, 2020

We wish to inform you that Central Board of Indirect Taxes and Customs GST Policy Wing has issued above referred circular regarding **Standard Operating Procedure (SOP) to be followed by exporters**

- There are cases of monetisation of credit fraudulently obtained or ineligible credit through refund of Integrated Goods & Service Tax (IGST) on exports of goods have been detected in past few months by the concern Department. On verification, several such exporters were found to be non-existent in a number of cases. In all these cases it has been found that the Input Tax Credit (ITC) was taken by the exporters on the basis of fake invoices and IGST on exports was paid using such ITC.

To mitigate the risk, the Board has taken measures to apply stringent risk parameters-based checks driven by rigorous data analytics and Artificial Intelligence tools based on which certain exporters are taken up for further verification. Overall, in a broader time frame the percentage of such exporters selected for verification is a small fraction of the total number of exporters claiming refunds.

- The refund scrolls in such cases are kept in abeyance till the verification report in respect of such cases is received from the field formations.
- Further, the export consignments/shipments of concerned exporters are subjected to 100 % examination at the customs port.

- ***While the verifications are caused to mitigate risk, it is necessary that genuine exporters do not face any hardship. In this context it is advised that exporters whose scrolls have been kept in abeyance for verification would be informed at the earliest possible either by the jurisdictional CGST or by Customs. To expedite the verification, the exporters on being informed in this regard or on their own volition should fill in information in the format attached as Annexure 'A' to this Circular and submit the same to their jurisdictional CGST authorities for verification by them. If required, the jurisdictional authority may seek further additional information for verification.***

However, the jurisdictional authorities must adhere to timelines prescribed for verification.

- Verification shall be completed by jurisdiction CGST office within 14 working days of furnishing of information in proforma by the exporter. If the verification is not completed within this period, the jurisdiction officer will bring it the notice of a nodal cell to be constituted in the jurisdictional Pr. Chief Commissioner/Chief Commissioner Office.
- After a period of 14 working days from the date of submission of details in the prescribed format, the exporter may also escalate the matter to the Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax by sending an email to the Chief Commissioner concerned (email IDs of jurisdictional Chief Commissioners are in Annexure B).

- The Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax should take appropriate action to get the verification completed within next 7 working days.
- **In case, any refund remains pending for more than one month, the exporter may register his grievance at www.cbic.gov.in/issue by giving all relevant details like GSTIN, IEC, Shipping Bill No., Port of Export & CGST formation where the details in prescribed format had been submitted etc.. All such grievances shall be examined by a Committee headed by Member GST, CBIC for resolution of the issue.**

Members are requested to take note of the same and make of use of this facility for getting their pending IGST refund, if any, accordingly. The said Circular is available for reference using below link :-

<http://cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-131.pdf;jsessionid=CDDCFA36AEF96889B55E28C167E03ACD>

With best regards,
Yours sincerely,

Bharti Parave
(Sr. Executive)