



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,  
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F.No. S/20-07/AG/GST/17-18

Dated: 10.2017

**Public Notice No. 54 /2017**

**Subject:- Refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017- Reg**

All the Exporters & Traders are hereby informed that the Central Board of Excise & Customs vide its Instruction No. 15/2017 dated 09.10.2017 issued vide F.No. 450/119/2017-Cus IV have issued Instruction and guideline for refund of IGST paid on export of goods under Rule 96 of the CGST Rules, 2017.

2. Rule 96 of the CGST Rules 2017 deals with refund of Integrated Tax paid on goods exported out of India. It provides that the shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India once Export General Manifest (EGM) and valid return in Form GSTR-3 or Form GSTR- 3B, as the case may be has been filed. Once these conditions are met, the Customs System shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the customs authorities.

**Export General Manifest:-**

3. Filing of correct EGM is a must for treating shipping bill or bill of export as a refund claim. Concerned airlines/shipping lines/carriers shall file EGM/Export report within prescribed time. Cases which remain in EGM error due to any reason should be followed up to ensure that records are updated at the gateway port especially for ICDs. Exporters are advised that they should follow up with their carriers to ensure that correct EGM/export reports are filed in a timely manner.

**Details of export supplies in Table 6A of GSTR-1:-**

4. The details of zero rated supplies declared in Table 6A of return in Form GSTR-1 are matched electronically with the corresponding details available in Customs Systems as per details provided in shipping bills/bill of export. Thus, exporter must file their GSTR-1 very carefully to ensure that all relevant details match. For convenience, the details available in the Customs System has been made available for viewing in their ICEGATE login.

4.1 Exporters who have not filed their GSTR-1 for the month of July 2017 are advised to do so immediately.

4.2 For month of August 2017 and subsequent months, facility of filing GSTR-1 has not been made available by GSTN at present. In order to facilitate processing of refunds, GSTN is making available a separate utility for filing details in Table 6A of GSTR-1 on the GSTN web portal. Exporters are advised to submit the requisite details once GSTN develops the utility.

**Valid return in Form GSTR-3 or Form GSTR-3B**

5. Filing of valid return in GSTR-3 or GSTR-3B is another pre-condition for considering shipping bill/Bill of export as claim of refund. Thus, exporters are advised that they must file these returns expeditiously without waiting for the last date, to ensure that their refund is processed in timely manner.

**Bank Account Details**

6. As per Rule 96 of CGST Rules, 2017, the refund is to be credited in the bank account of the applicant mentioned in his registration particulars. AS a practice, exporters have been declaring details of bank account to Customs for the purpose of drawback etc. There is a possibility that bank account details available with Customs do not match with those declared in the GST registration form. In order to ensure smooth processing and payment of refund of IGST paid on exported goods, it has been decided that said refund amount shall be credited to the bank account of the exporter registered with Customs even if it is different from the bank account of the applicant mentioned in his registration particulars. However, exporters are advised that either change the bank account declared to Customs to align it with their GST registration particulars or add the account declared with Customs in their GST registration details.

6.1 Further, as the refund payments are being routed through the Public Financial Management System (PFMS) portal, the bank account need to be verified and validated by PFMS. The status of the validation of bank account with PFMS is available in ICES. Exporters are advised that if the account has not been validated by PFMS, they must get their details corrected in the Customs system so that their bank account gets validated by PFMS. Exporters are also advised not to change their bank account details frequently to avoid delay in refund payment.

**Export in violation of the provisions of the Customs Act, 1962**

7. In case where proper officer determines that the goods were exported in violation of the provisions of the Customs Act, 1962, IGST refund will be withheld in terms sub rule 94(4)(b) of aforesaid Rule 96 of the CGST Rules, 2017.

8. Guidelines and procedures for filling and processing of refunds of IGST paid on export goods for exports made under manual (Non-EDI) shipping bills will be communicated separately.

10. Difficulties, if any faced, may also be brought to the notice of the Department.



(Bharati Chavan)  
Principal Commissioner  
Customs, Kandla

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