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F. No. S/20-72/PN/IGST REF/AG/2017-18

Kandla, dated-05.04.2018

PUBLIC NOTICE NO: 16/2018-19

Subject: Problems encountered in sanction of IGST refund Non-transmission of data from GSTN to Customs - Regarding.

Attention of all Exporters, General ...Trade and other stake holders is invited to the Public Notice No. 01/2018 dated 16/01/2018, Public Notice No. 09/2018 dated 27/02/2018, Public Notice No.13/2018 dated 15/03/2018, and Standing Order No. 02/2018 dated 16/03/2018, issued by this office to resolve errors in the IGST refund claims held up with Customs system.

2. In several cases, the refunds are held up due to non-transmission of data from GSTN to Customs EDI system. The reason of non-transmission of data from GSTN to Customs EDI system is incorrect or insufficient information(s) filed by the exporters on the GST Portal.

3. Whenever, information provided in GSTR-1 is incorrect or insufficient, the exporters have been given the option to rectify the same through Table 9A of GSTR-1. The modification(s) done through Table 9A have been transmitted by GSTN to Customs EDI System. However, there are large number of cases wherein data has still not been transmitted by GSTN to Customs EDI System due to failure on account of other validations at the exporter's end. One of the checks done by the GSTN is to ensure that the refund claimed, is not more than the IGST paid by the exporter i.e. the aggregate IGST paid amount claimed in Table 6A of GSTR-1 should not be greater than IGST paid amount indicated in Table 3.1 (b) of GSTR-3B of the corresponding month. Such validation failure is due to the following reasons:-

- (i) **Issue pertaining to declaration of Cess amount:** - Table 6A under Table 6 of GSTR-1 requires feeding of details with regard to integrated tax, namely the rate, taxable value and amount on account of exports. As there is no column to declare Cess amount, some of the exporters have declared the total of IGST and Cess paid amount in the column meant for IGST amount only. The declaration of IGST and Cess amount, in the manner, as above, as resulted in mis-match of IGST amount figures declared in Table 6A of GSTR-1 *vis-a-vis* figures shown in Table 3.1(b) of GSTR-3B, resulting in data not getting transferred from GSTN to Customs EDI System, as amount of IGST paid reported in Table 6A of GSTR-1 is higher than the IGST amount indicated in Table 3.1(b) of GSTR-3B. For non-transmission on account of failure of above validation, the matter has been taken up by the CBEC with GSTN for resorting to system based solution.


(ii) **Export supplies has been declared as domestic in GSTR-3B: -**

- (a) It is also observed that some of the exporters have provided correct details in Table 6A of GSTR-1 but while filing GSTR-3B, particulars of exports have been furnished incorrectly by not declaring the entire export data in Table 3.1(b) of GSTR-3B, meant for data concerning exports. In these cases, the data relating to Table 3.1(b) has been shown in Table 3.1(a) or in other words, export supplies have been shown under domestic supplies.
- (b) For cases where validation failure is due to above reason, and wherever it is not possible to compute the correct value of 3.1(b) using system /logic, the GST field officers are being deputed in the Custom House, Kandla in order to specifically scrutinize the returns and seek necessary clarification from the exporters, wherever required.
- (c) In such cases exporters are advised to inform in writing about the errors made while filing Table 3.1(b) of GSTR-3B.

4. In cases, where the errors committed by the exporters are not restricted to declaring export supply as domestic supply, the exporters are required to submit a letter explaining error and the correction to be made in GST return to the GST Officers. In such cases exporters may also provide a certificate from the Chartered Accountant that the IGST has been paid on export of goods for which IGST refund is being claimed.

5. In addition to above, there are shipping bills in which the exporters by mistake have mentioned the status of IGST payment as "NA" instead of mentioning "P" in the shipping bill(s). In other words, the exporter has wrongly declared that the shipment is not under payment of IGST, despite the fact that they have paid the IGST. As a one-time exception, it has been decided to allow refund of IGST through an officer interface so that the officer can verify the actual payment of IGST based on GST return information forwarded by GSTN. Trade should also note that the IGST amount can be refunded to the same bank account which was mentioned in the PFMS registration.

6. The Trade Associations are requested to publicize the contents of this Notice amongst their members. Difficulties anticipated/concerns, if any, should be brought to the notice of the undersigned.


(Sanjay Kumar Agarwal)
Commissioner

Copy to:-

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. All the Additional Commissioners of Customs, CH Kandla.
3. All DC/ACs, CH, Kandla
4. Mundra/Kandla Custom Brokers Association.
5. All Trade Associations.
6. Notice Board/Website.