



आयुक्त, सीमा शुल्क का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
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F. No. S/20-72/PN/IGST Ref/AG/2017-18

Dated:25.10.2018

Supdt (AG)
26/10/18

PUBLIC NOTICE NO. 34 /2018

Subject:- Sanction of pending IGST refund claims where the records have not been transmitted from GSTN to DG Systems- M/reg.

Attention of the Exporter, General Trade and all other stake holders is invited to the Public Notice No. 01/2018 dated 16.1.2018, Public Notice No. 9/2018 dated 27.2.2018, Public Notice No. 13/2018 dated 15.3.2018, Public Notice No. 16/2018-19 dated 5.4.2018, Public Notice No. 31/2018 dated 25.9.2018 and Standing Order No. 2/2018 dated 16.3.2018 issued by this office to resolve errors in the IGST refund claims held up with the System.

2. It may be recalled that vide Circular 12/2018-Customs dated 29.05.2018. The Board had provided interim solution to the problem faced by the exporter whose records were not transmitted from GSTN to Customs due to mis-match in GSTR 1 and GSTR 3B. The interim solution was subject to undertaking submission of CA certificates by the exporter as given in Circular 12/2018-Customs and post refund audit scrutiny.

3. Representation has been received from the Cost Accountant Association for authorizing them to give certificates to the exporters on said subject. The matter was examined in the Board and it has been observed that under CGST Act, 2017 Cost Accountants have also been recognized for various certification/representations like in Section 35, Section 66, Section 116 and Section 48 read with Rule 24 of Return rules.

4. Accordingly, it has been decided that Cost Accountants are also authorized to provide the requisite certificates as envisaged under Circular 12/2018-Customs dated 29.05.2018.

5. Hence, It is requested that above changes in facility to obtain certificates from Cost Accountant also, may be utilized by one and all and co-operate with the Department in processing the refund claims immediately.

O/O COMMISSIONER
OF CUSTOMS

SSHE
26 OCT 2018
Copy to:-

(Sanjay Kumar Agarwal)
Commissioner

INWARD SECTION
Custom House, Kandla

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. All Additional Commissioners of Customs, C.H., Kandla.
3. Deputy/ Assistant Commissioner of Customs, C.H., Kandla.
4. The President, Kandla Custom Broker's Association, Gandhidham Chamber Of Commerce & Industry Building, Plot No.71, Sector No.8, 2Nd Floor, Room No.7, Gandhidham.