



वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
सीमा शुल्क आयुक्त कार्यालय / Office of the Commissioner of Customs
कस्टम हाउस, नयी हारबर एस्टेट / Custom House, New Harbour Estate
तूतुकुडी - 628 004 / Tuticorin - 628004.
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FACILITY INTIMATION NO. 14/2017

Sub: Sanction of refund of IGST paid on exports – Status of SBs and IEC wise
IGST granted / not granted – Reg.

Attention of all Exporters / Importers / Custom Brokers / Clearing Agents / Steamer Agents / Shipping Agents / MLO / Line Operators / Trade and Industry and Public invited to this office Public Notice No. 41/2017 dated 13.11.2017 read with Board's Circular No.42/2017 dated 07.11.2017 on the above cited subject.

2. The analysis of the common errors that are hindering the disbursement of IGST refund, and decisions taken to address such errors were elaborated in the said Public Notice. The details of export 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 exporters must file their GSTR-1 very carefully to ensure that all relevant details match. For their convenience, the details available in the Customs System have been made available for viewing in their ICEGATE login.

3. The following details declared in Table 6A of GSTR-1 are matched electronically with corresponding details available in Customs Systems.

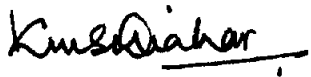
- (i) GSTN ID
- (ii) Invoice Number
- (iii) Invoice Date
- (iv) GST Payment
- (v) Total Invoice Value
- (vi) Taxable Value
- (vii) Integrated Tax
- (viii) Port Code
- (ix) Shipping Bill No./Bill of Export No.
- (x) Shipping Bill Date / Bill of Export Date
- (xi) Supply Type

As the same transaction is being reported under GST Act and under Customs Act, the exporters may take care to ensure that the aforesaid details under GSTR-1 and shipping bill match with each other.

4. In respect of many Shipping Bills dated between 01.07.2017 to 31.07.2017 IGST refund could not be sanctioned due to mismatch of the aforesaid details under GSTR-1 and the Shipping Bill. The system generated report "**IGST Shipping Bill – GSTN Integration Status Report**" showing the type of mismatch Shipping Bill wise for the month of July 2017 is enclosed herewith. The column "**Response Code**" in the said report shows the type of mismatch.

5. Hence all the stake holders are requested to go through the said report and take necessary action to rectify the errors immediately, wherever possible, to resolve the issue of pending claims of IGST refund. Further, the Exporters are requested to approach the Shipping lines operating in ICDs and Gateway Ports to file EGM / Gateway EGM online wherever the Response Code is found to be "SB002" or "SB006" respectively.
6. All the exporters are hereby requested that the common errors that hindered disbursement of IGST refunds in July are not repeated in the subsequent months.
7. Difficulty faced in this regard, if any, may be brought to the notice of this office.

Encl: as above


(K.V.V.G. DIWAKAR)
COMMISSIONER

C.No.VIII/48/06/2006-Cus.Pol.
Customs Policy Section,
Custom House, Tuticorin.
Date : 15 .11.2017

To
As per Mailing List I, II and III,
Notice Board,
EDI Section, Custom House, Tuticorin for uploading in the website

Copy submitted to: The Chief Commissioner of Customs(Preventive), Trichy