

		Phone No. 28331010/28335012 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No.IV/16/268/2017-Pr.CCO.(GST-3)

Date: 15.11.2017

GST TRADE NOTICE NO.043/2017

Sub: GST - Refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 - Customs Circular No.42/2017-Customs dated 07.11.2017 - Reg.

The Central Board of Excise & Customs [CBEC] has issued Customs Circular No.42/2017-Customs dated 07.11.2017, wherein, the analysis and decisions taken to address errors in EGM/ GSTR-1 / Shipping Bill due to which refund of IGST paid on export of goods could not be done have been communicated, as highlighted hereunder:

Sl.No.	Subject	Decision
a	Incorrect shipping Bill Number in GSTR-1	The amendments of information furnished in GSTR-1 for July 2017 need to be filed in Table 9A of GSTR-1 for August 2017. GSTN has been asked to provide for immediate implementation of this table and all such claims can be processed once amendment is filed.
b	Invoice Number and IGST paid amount mis-match	The exporters may take care to ensure that the invoice numbers, IGST paid etc under GSTR-1 and shipping bill match with each other.
c	Export General Manifest [EGM] Error	Due to mismatch in information furnished in EGM vis-à-vis shipping bill or non-filing of EGM, the compliance of "exported outside India" is not fulfilled. Further, in case of many ICDs, shipping bills have been filed manually. Hence, all shipping lines operating in ICDs/Gateway Ports should file EGM online. Instructions have already been issued to ensure that shipping lines file supplementary EGM online for the consignments exported in July 2017 by 31.10.2017. In case where supplementary EGM have been filed successfully refunds are already being given.

Sl.No.	Subject	Decision
d	Wrong Bank Account given to Customs	Bank account details available with Customs have been invalidated by PFMS and details have been provided to the Commissionerates. Exporters are advised that if the account has not been validated with PFMS, they must get their details corrected in EDI system. Further, the exporters are advised not to change their bank accounts frequently to avoid delay in refund payment.
e	IGST Refunds for the export of goods in the month of August 2017	GSTN has provided the utility to declare Table 6A in GSTR-1 for exporters to fill in requisite information. Once exporters file Table 6A in GSTR-1, it would be possible to sanction refunds for the exports made in August 2017. It is emphasised to fill Table 6A online to claim refunds against exports made in August 2017. Further, option has been provided to view the shipping bill data online on ICEGATE website to ensure filling of Table 6A without error.
f	Precautions to be taken by Merchant-Exporters	The precautions to be taken by the Merchant Exporters to avail benefit of concessional GST * stipulated for supplies received by them have been specified. <i>*Refer this Office Trade Notice 36/2017 dated 30.10.2017</i>

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective reference may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



[C.P. RAO]

PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates - [**By e-mail**]
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600 005 [**By e-mail**]
- iii. Zonal RAC Members [**By e-mail**]

✓ Copy to the Superintendent, Computer Section, Chennai North - For uploading in website