

		Phone : 0431-2417118/2411477 Fax : 0431-2411583 Email : trichy.gst.@gov.in
केन्द्रीय जीएसटी एवम् केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001		

GST Trade Notice No.44/2017

Dated : 20.11.2017

Sub : GST - Refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 - Customs Circular No.42/2017 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	Gist
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 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.
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 emphasized 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 filing 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. * Refer PCCO, Chennai GST Trade Notice 36/2017 dated 30.10.2017 and this office GST Trade No.38/2017 dated 08.11.2017

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

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

(Issued from file C.No.IV/16/25/2017-GST Policy)

(S. Srimathi)
Joint Commissioner

To

All the Members of Regional Advisory Committee.

Trade and Industry (As per the mailing list).

Copy to: The Deputy / Assistant Commissioner of GST & Central Excise,
Tiruchirappalli – I / Tiruchirappalli – II / Thanjavur / Karur / Cuddalore Divisions

All Range Offices under this Commissionerate

The Deputy / Assistant Commissioner of GST & Central Excise,
GST Seva Kendra / Taxpayer Service Cell / Adjudication / Anti-Evasion / Audit /
Computer / EDPU / Legal & Review / TRC, Hqrs. Office, Tiruchirappalli

The P.S. to the Commissioner / P.A. to the Joint Commissioner

✓ Computer Section, Hqrs. Office, Tiruchirappalli	For uploading the Trade Notice in the website of Tiruchirappalli Commissionerate.
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