Circular No. 25/2019-Customs

F. No. 450/119/2017-Cus-IV(Pt.I)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Tax & Customs)

Room No. 244-A, North Block, New Delhi.
Dated the 27th August, 2019

To
All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)/Central Tax & Central Excise.
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)/Central Tax & Central Excise
All Principal Commissioners/Commissioners of Customs & Central Excise

Subject:—IGST refunds- mechanism to verify the IGST payments for goods exported out of India in certain cases- reg.

Kindly refer to Board’s earlier Circular 12/2018-Customs dated 29.05.2018 wherein an interim solution was provided to tide over the difficulty faced by exporters for the first 9 months after introduction of GST i.e. till 31.03.2018. Although exporters have benefited from the procedure prescribed in the said circular, and the incidence of such errors have greatly reduced, but some exporters have still committed the same error while filing GSTR 3B on account of which their records are yet to be transmitted to Customs System. CBIC has received the representations to extend the interim solution.

2. The matter has been examined. Vide Circular 12/2018-Customs dated 29.05.2018, CBIC had provided an interim solution in cases where the records could not be transmitted from GSTN to Customs system due to payments mismatch between GSTR-1 and GSTR-3B. The solution covered the period July 2017 to March 2018. It appears that the payments mismatch has happened even subsequent to the period covered in the said circular. In order to overcome the problems faced by the exporters, CBIC in consultation with the GST Law Committee, has decided that the solution provided in the circular 12/2018-Customs would be applicable mutatis mutandis for the Shipping Bills filed during FY April 2018 to March 2019 also.

3. Therefore, in respect of guidelines provided in Para3A and 3B of the said circular, the comparison between the cumulative IGST payments in GSTR-1 and GSTR3B would now be for the period April 2018 to March 2019 and the corresponding CA certificate evidencing that there is
no discrepancy between the IGST amount refunded on exports under this circular and the actual
IGST amount paid on exports of goods for the period April 2018 to March 2019 shall be furnished
by 30th October 2019.

4. The concerned Customs zone shall provide the list of GSTINs who have not submitted the
CA certificate to the Board by the 15th November 2019. All the field formations under your zone
and the trade may be suitably sensitized in this regard.

Yours sincerely,

[Signature]
(Rajiv Ranjan)
Director (PAC-Customs)