



Sevottam Compliant



An IS 15700 certified Custom House

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TRADE NOTICE NO. 33/2018

Sub: IGST Export Refunds - extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of compensation Cess-reg.

Kind Attention of the Customs Brokers, Exporters, Custodians of Imported/Export Goods, Steamer Agents, officers of Customs and all other concerned are drawn to the Circular No. 40/2018 - Cus. dated 24.10.2018 (Copy Enclosed) issued by Central Board of Indirect Taxes and Customs on the subject mentioned above.

2. It has been observed that exporters are committing same mistakes again and again in spite of several sensitisation/outreach programmes, which have hampered sanctioning of IGST refund.
3. The subject issue has been examined extensively by the ministry. In this regard, the board's aforementioned circular is self explanatory and states the provisions to address the refund claims and sanction of such refunds thereof. Any claim by the exporter will be disposed of accordingly.
4. Copy of the CBIC Circular no. 40/2018 dt. 24.10.2018 is enclosed. All stake holders are directed to go through the circular for effective and speedy disbursal of IGST refunds.
5. Hindi version follows.

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(SUMIT KUMAR)

Commissioner of Customs

//ATTESTED//

//G ANIL KUMAR//

APPRAISER (TARIFF UNIT)

Enclosure : 1. Circular No. 40/2018 - Cus. dated 24.10.2018

Date:29.10.2018

F. No C1/03/2016- TU Cus.

प्रतिलिपि Copy to:

1. The Chief Commissioner, Central Tax, Central Excise and Customs, Cochin.
2. Commissioner's file/Addl. Commissioner/All DCs & ACs/Development Commissioner (CSEZ)/All Appraisers/ All Sections/CFs/Guard File
- ✓ 3. EDI Section for uploading on Website of Cochin Customs
4. The Cochin Custom House Agent's Association
5. Federation of Indian Exports Organisation, Cochin.