भारत सरकार **GOVERNMENT OF INDIA**
वित्त मंत्रालय **MINISTRY OF FINANCE**
राजस्व *विभाग* **DEPARTMENT OF REVENUE**
सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क गृह, विल्लिंगटन आईलेंड, कोच्चिन–682009
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Sevottam Compliant   **An IS 15700 certified Custom House**

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STANDING ORDER NO.01/2018

Subject: Refund of IGST on Export– Invoice mis-match Cases – Alternative Mechanism with Officer Interface - reg.

1.   Recognizing that invoice mis-match has been the major reason why the refunds have been held, it has been decided to provide an alternative mechanism to give exporters an opportunity to rectify such errors committed in the initial stages. This envisages an officer interface on the Customs EDI System through which a Customs officer can verify the information furnished in GSTN and Customs EDI system and sanction refund in those cases where invoice details provided in GSTR 1/ Table 6A are correct though the said details provided in the shipping bill were at variance. It is pertinent to note that refund claims would be processed in only those cases where the error code is mentioned as SB005. Further, it may also be noted that all refunds shall continue to be credited electronically through the PFMS system, and no manual payment / cheque should be issued.

2.   The procedure for processing of IGST refund claims in these cases would be as follows:

        a. The exporter shall provide a concordance table indicating mapping between GST invoices and corresponding Shipping Bill invoices, as annexed in support of the refund claim to the designated officer in the Custom house. A scanned copy of concordance table may also be sent to dedicated email address of Customs location from where exports took place.

b. Customs EDI system shall display list of all the invoices pertaining to such SBs vis-a-vis the invoice data received from GSTN. The officer shall verify the following:

i. Duly certified concordance table submitted by the exporter as per Annexure A indicating mapping between GST invoice and corresponding Shipping Bill invoice;

ii. IGST taxable value and IGST amount declared in the Shipping Bill.

iii. IGST details declared in the Shipping Bill should be in proportion to the goods actually exported.

c. After determining the correct refund amount, the officer need to enter the same into the Customs EDI system. The officer has the facility to edit the IGST paid details in case of short shipment or incorrect calculation by the exporter. The officer shall complete the verification by accepting or rejecting or amending the same.

d. Once all the invoices pertaining to Shipping Bill are verified by the officer, the system shall calculate the scroll amount against a shipping bill, after subtracting the drawback amount for each invoice where applicable, and display the refund amount to the officer for approval.

e. Invoices in any particular GSTR 1 where refund is sanctioned shall be disabled in the system to prevent refund against same invoice in future.

f. Once refund is sanctioned by the officer, the shipping bills would be available for generating scroll as per normal process.

3. In order to ensure smooth operation of the prescribed procedure, Custom House had opened a dedicated e-mail address (edi@cochincustoms.gov.in) for the purpose of IGST refund.

4. This procedure is available only for Shipping Bills filed till 31st December 2017. Difficulties, if any, may be brought to the notice of the undersigned.

Sd/-
(SUMIT KUMAR)
COMMISSIONER OF CUSTOMS

F.No.S34/ 40/2017 DBK.CUS
Date : 26.02.2018