



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)**  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
**TAL. URAN, DIST-RAIGAD, MAHARASHTRA – 400 707.**

S/12-Gen-790/2017-18 DBK (JNCH)

Date: 26.02.2018

**PUBLIC NOTICE NO. 29/2018**

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

Attention of all the exporters and their agents working in the jurisdiction of the Jawaharlal Nehru Custom House (JNCH) is invited to CBEC Circular No. 5/2018-Customs dated 23.02.2018 regarding alternative mechanism for the process of IGST refund in invoice mis-match cases.

2. Accordingly, the exporters and their agents are requested to check the website of JNCH i.e. [www.jawaharcustoms.gov.in](http://www.jawaharcustoms.gov.in), where the list of IECs and the shipping bills where invoice mis-match exists is being made available.

3. The concerned exporters are requested to e-mail the prescribed concordance table (copy enclosed) indicating mapping between GST invoices and corresponding shipping bill invoices in support of the refund claim to the designated officer, i.e., Deputy Commissioner of Customs, Drawback, NS-II, JNCH to [igstrefundjnch@gmail.com](mailto:igstrefundjnch@gmail.com).

4. Exporters and their agents are not required to visit JNCH for this purpose.

5. Difficulties, if any, may be brought to the notice of Deputy Commissioner of Customs, Drawback, NS-II, JNCH at A-403, 4<sup>th</sup> Floor, JNCH, Nhava Sheva. Phone no. 022-27244708/27243039.

**Sd/-**  
(M. R. Mohanty)  
Commissioner of Customs  
NS-II, JNCH

Enclosed as above.

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioners of Customs, Mumbai Zone-II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone-II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone-II.
5. The DC/EDI for uploading on the JNCH Website.
6. BCBA/FIEO/Other Trade Associations.

**Annexure A**

The Concordance between GST Invoice and Export Invoice declared in Shipping Bill is as follows:

Name of the Exporter: -

GSTIN:-

|             |  |        |  |          |  |
|-------------|--|--------|--|----------|--|
| Port Code : |  | SB No: |  | SB Date: |  |
|-------------|--|--------|--|----------|--|

**Concordance Table**

| Sl. No | GST Invoice No / Date | Taxable Value as per GST | IGST Amount as per GST | Sl. No | Corresponding SB Invoice No. /Date | Taxable Value as per SB | IGST Amount as declared per SB | Final (corrected) IGST Amount as per actual exports* |
|--------|-----------------------|--------------------------|------------------------|--------|------------------------------------|-------------------------|--------------------------------|--|
| 1      |                       |                          |                        | 1.     |                                    |                         |                                |  |
| 2      |                       |                          |                        |        |                                    |                         |                                |  |
| 3      |                       |                          |                        |        |                                    |                         |                                |  |
| 4      |                       |                          |                        | 2      |                                    |                         |                                |  |
| 5      |                       |                          |                        | 3      |                                    |                         |                                |  |

\* After reducing amount pertaining to Short shipment etc.

**I declare that all the details declared here are true to my knowledge and all items contained in the invoices have been exported out of India.**

**I further declare that all the GST invoices pertaining to this Shipping Bill have been filed as part of GSTR1/ 6A in Common portal and is available for verification and refund.**

Place:

Date:

Authorised Signatory