

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
DRAWBACK SECTION, JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, TAL-URAN, DISTRICT - RAIGAD, MAHARASHTRA -400707.

F. No. S/12-Gen-Misc-131/20-21/DBK JNCH

Date: 27.02.2021

Public Notice No. 17/2021
DIN :20210278NT0000011735

Subject: Extension of Board's Circular No.12/2018-customs dated 29.05.2018 for sanction of pending IGST refund claims where the records have not been transmitted to ICEGATE due to GSTR-I and GSTR- 3B mismatch error-reg.

Attention of all Exporters, their authorised representatives and all other stakeholders is invited to the CBIC Circular No. 04/2021-Customs dated 16.02.2021 on the above captioned subject.

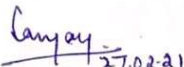
2. Several representations have been received in respect of IGST refunds which are pending due to mis-match of data between GSTR-1 & GSTR-3B. The resolution to the above problem was provided by the Board, as an interim measure, vide Circular No. 12/2018-Cus dated 29.05.2018 and Circular No. 25/2019- Cus dated 27.08.2019 in respect of Shipping Bills filed upto 31.03.2019. Reference in this regard is also invited to Public Notice No. 90/2018 dated 30.05.2018 of Nhava Sheva Customs.

3. The IGST refunds relatable to the Shipping Bills filed after 31.03.2019 having mismatch error between GSTR-1 and GSTR-3B could not be processed and are held up on above account. Having regard to the fact that a substantial number of IGST refunds are stuck due to above error as functionality to amend GSTR-3B return is not available so far, there is a need to extend the facility as provided vide above Circular No. 12/2018-Cus dated 29.05.2018 and 25/2019-Cus. dated 27.08.2019 in respect of the Shipping Bills filed after 31.03.2019 as well.

4. The matter has been examined by the Board. It appears that the payments mismatch has happened even subsequent to the period covered in the above said Circulars. Therefore, in order to overcome the problems faced by the exporters, CBIC has decided that the solution provided in the Circular 12/2018-Customs read with Circular No. 25/2019-Customs would be applicable mutatis mutandis for the Shipping Bills filed during the financial year 2019-20 and 2020-21 (i.e. in respect of all Shipping Bills filed/ to be filed upto 31.03.2021).

5. In respect of guidelines provided in Para 3A and 3B of the said Circular 12/2018-Customs, dated 29.05.2018, the comparison between the cumulative IGST payments in GSTR-1 and GSTR 3B would now be for the period April 2019 to March 2021. The corresponding CA certificate evidencing that there is no discrepancy between the IGST amount refunded on exports in terms of this Circular and the actual IGST amount paid on exports of goods for the period April 2019 to March 2020 and April, 2020 to March, 2021 shall be furnished by 31st March, 2021 and 30th October 2021, respectively.

6. Difficulties faced, if any, may be brought to the notice of the Deputy Commissioner of Customs, Drawback, Nhava Sheva Customs at email id drawback.jnch@gov.in and phone No. 022-27244792.


(Sanjay Mahendru)
Commissioner of Customs, NS-II,
JNCH, Nhava Sheva

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
3. All Additional/Joint Commissioners of Customs, JNCH.
4. All Dy/Asstt. Commissioners of Customs, JNCH.
5. All Sections/Group of NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
6. AC/DC, EDI for uploading on JNCH website.