

सी मा शु ल् कअयु क् त (एनएस-२) का कार् यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS- II),
जवा हरला लने हरु सी मा शु ल् कभवन, न् हा वा शे वा ,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
ता लु का -उरण, जिला -रा यगढ , महारा ष्ट् र ४००७०७ .
TAL-URAN, DISTRICT - RAIGAD, MAHARASHTRA -400707.

F. No.-S/12-Gen-Misc-99/2019-20/DBK

Date: 29.05.2018

STANDING ORDER NO. : 09/2019

Subject: **IGST Revised Refund Claim Processing - reg.**

Attention of all concerned officers of customs posted at Mumbai Customs, Zone – II is invited to the Circular 40/2018, dated 24.10.2018 issued by Central Board of Indirect Taxes and Customs regarding IGST export refunds – extension in SB005 alternate mechanism and **revised processing in certain cases including disbursal of compensation cess.**

2. In view of the para no 6 of the above mentioned Board circular, the designated/concerned DC/AC(IGST) shall observe the following procedure:-

a) While processing the revised refunds for an eligible shipping bill, the officer will be shown IGST amount details for each invoice as per the GSTR 1 as well as the shipping bill. The officer will then be required to enter the revised IGST amount to be sanctioned against each invoice after duly verifying the RRR submitted by the exporter.

b) It may be noted that the officer is required to feed the total revised IGST amount against each invoice and not the differential amount. The scroll amount will be calculated by the system for the differential amount only.

c) It may further be ensured that the officer satisfies herself/himself of the correctness of the revised refund amount claimed by the exporter in RRR and approve only the eligible amount as per the declarations made in GSTR 1 and actual exported quantity.

3. Further ICES Advisory no 36/2018 should be followed scrupulously while processing the supplementary (RRR) claim requests.

4. In case of difficulty faced in implementation of this standing order, same should be brought to the notice of the undersigned.

Sd/-

(M. R. MOHANTY)

Commissioner of Customs,
NS-II, JNCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II
2. The Joint Commissioner of Customs, NS-II
3. The Dy. Commissioner of Customs, Drawback (Admn.)
4. All the Dy./Asstt. Commissioner of Customs, Drawback Recovery cell.

5. Guard File

Kindly see placed opposite a letter received from ADG/DG System and data management in this office on 22/05/2019 (F/A). In this matter, an advisory no 36/2018(IGST) has been published by ICES explaining the processing of IGST Revised Refund processing (F/B).

As directed, a Standing Order explaining the same ICES instruction is drafted and placed opposite for your kind perusal and further instructions please.