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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 17-10-2017

GST TRADE NOTICE NO.033/2017

Sub: **GST** - Customs Instructions No.15/2017-Customs and No.16/2017-Customs both dated 09.10.2017 relating to refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 - IGST Circular No.2/1/2017-IGST dated 27.09.2017 regarding classification of services rendered by ANTRIX Corporation Limited - Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following instructions/circulars relating to (i) refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 and (ii) classification of services rendered by ANTRIX Corporation Limited. The gist of the instructions / clarification is furnished hereunder:

Sl. No.	Instruction / Circular No. & date	Gist
1	Instruction No.15/2017-Customs dated 09.10.2017	<p>Board has issued the following guidelines and procedures for filing and processing of refunds of IGST paid on export of goods under Rule 96 of CGST Rules, 2017:</p> <ol style="list-style-type: none">Export General Manifest (EGM) - EGM is a must for treating shipping bill or bill of export as a refund claim. It must be ensured that correct EGM/export reports are filed within the prescribed time limitsDetails of export supplies in Table 6A of GSTR-1 - Exporters should ensure that the details filed in Table 6A of GSTR-1 matches with the corresponding details available in Customs Systems. Exporters who have not filed their GSTR-1 for July-2017 shall file the same immediately. For the month of August-2017 and subsequent months, GSTN is making a separate utility for filing details in Table 6A of GSTR-1 on the GSTN portal and exporters may file the requisite details in the said utility once the same is made availableValid return in Form GSTR-3 or Form GSTR-3B - Filing of valid Form GSTR-3 or Form GSTR-3B is another precondition to treat shipping bill / bill of export as claim for refund. In order to ensure that refund claims are processed in a timely manner, exporters may be advised to file valid returns in GSTR-3 or GSTR-3B expeditiously

iv. **Bank Account details** – In order to ensure smooth processing of refund claims, it has been decided that refund amount shall be credited to the bank account of the exporter registered with Customs even if it is different from the bank account mentioned in the registration particulars. Hence, the exporters may either change the bank account declared to Customs to align with their GST registration particulars or add the account declared with Customs in their GST registration details. Further, the bank accounts must be validated by PFMS as the refund payments are being routed through the PFMS portal. The exporters are advised not to change their bank account details frequently to avoid delay in refund payment

v. **Processing of refund claims** – Proper officer of each jurisdiction shall generate a payment scroll of eligible IGST refunds in the same manner as RoSL scrolls are generated. Detailed EDI procedure for processing of claims and generation of refund scrolls is being circulated by Directorate of Systems, CBEC.

The procedure for payment and accounting **will be** laid down by DG-Systems in consultation with Pr.Chief Controller of Accounts and Controller General of Accounts of India. Proper officers may be designated in each Commissionerate, who should be in readiness to start generating refund scrolls

vi. **Handling of cases under Rule 96(4)(a)** – Under the provisions of this sub-rule, refund is to be withheld if a request has been received from the jurisdictional Commissioner of Central Tax, State Tax or Union Territory Tax to withhold the payment of refund in accordance with the provisions of sub-section (10) or sub-section (11) of Section 54. In such cases, the proper officer has to intimate withholding of refund to the applicant and the jurisdictional Commissioner with a copy to the GSTN portal

vii. **Exports in violation of the provisions of the Customs Act, 1962** – in case where proper officer determines that the goods were exported in violation of the provisions of the Customs Act, 1962, IGST refund has to be withheld in terms of this sub-rule.


The guidelines and procedures for filing and processing of **refunds of IGST paid on export of goods made under manual (non-EDI) shipping bills will be communicated separately.**

Sl. No.	Instruction / Circular No. & date	Gist
2	Instruction No.16/2017-Customs dated 09.10.2017	In continuation of Instruction No.15/2017-Customs dated 09.10.2017 referred above, it is proposed to use the existing tax refund payment systems for refund payment of IGST from 10.10.2017 to 14.10.2017 on exports due to the ongoing migration of existing hardware and software infrastructure of the PFMS. The payment through PFMS portal would be started from 16.10.2017.
3	Circular No.2/1/2017-IGST dated 27.09.2017	The supply of satellite launch services by ANTRIX Corporation Ltd [a wholly owned Government of India Company] provided to international customers constitutes export of service and shall be zero rated in accordance with Section 2(6), Section 13(9) and Section 16 of the IGST Act. The aforesaid services provided by ANTRIX Corporation Ltd to a person located in India would be governed by Section 12(8) of the IGST Act and would be taxable under the CGST Act, IGST Act or UTGST Act, as the case may be.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.


[C.P. RAO]

PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
- iii. Zonal RAC Members [By e-mail]

Copy to

The Superintendent, Computer Section, Chennai North Commissionerate
[For uploading in website]