

F. No.450/82/2018-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No.244A, North Block, New Delhi.
New Delhi, dated..16.. February, 2021

To

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Commissioners/ Commissioners of Customs & Central tax,

Madam/Sir,

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-1 and GSTR- 3B mismatch error -reg.

Several representations are being received by the Board 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 read with Circular No. 25/2019-Cus dated 27.08.2019 in respect of Shipping Bills filed upto 31.03.2019.

2. The IGST refunds relating 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.


3. The matter has been examined. 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).

4. 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.**

5. The concerned Customs Zones shall provide the list of GSTINs, who have availed benefit under Para 3A & 3B of said circular and yet have not submitted the CA certificate to the Board by the **15th April 2021 for the IGST refunds relating to financial year 2019-20 and by 15th November, 2021 for financial year 2020-21.**

All the field formations under your zone and the trade may be suitably sensitized in this regard.

Yours faithfully,


(Vineeta Sinha)

Joint Commissioner (Customs)