

GOODS & SERVICES TAX / IDT UPDATE – 54

GST

CBIC to observe Third Refund Fortnight to clear pending refunds

Refunds of GST have been a concern for the Government and Trade for the past several months. In this regard, the CBIC has observed two special drives cum refund fortnights in the Month of March, 2018 (15th to 31st March, 2018) and June, 2018 (31st May to 16th June, 2018) respectively. These refund fortnights have provided a lot of relief to the trade. In the 1st refund fortnight, Rs. 4265 Crore IGST refunds and Rs. 1136 Crore ITC refunds were sanctioned by field formations of CBIC. Similarly, during the 2nd refund fortnight, Rs. 6087 Crore IGST refunds and Rs. 1548 Crore ITC refunds were sanctioned by CBIC. In case of IGST refunds for goods exported out of India, the percentage of amount of refund claims disposed by CBIC is already more than 90%.

However, in order to liquidate pendency further, and to handhold/guide the trade for applying for the refund claims in a proper manner, **it has been decided to observe another refund fortnight from 16th July, 2018 to 30th July, 2018.** Dedicated refund cells and helpdesks would be provided for exporters to get their refund claims processed, in each Commissionerate.

The exporters and export organizations are requested to take benefit of this opportunity to get their pending refund claims processed. The facility to view reasons for pending IGST refunds have been provided on ICEGATE. As the IGST refund procedure is designed for seamless electronic processing if sufficient and correct details are filed by the exporter, so Export organisations and Export Promotion Councils must come forward to assist exporters in observing the correct procedure to file refund claims and in rectification efforts in the case of errors.

[Release ID : 180618 dated 16th July,2018]

Grievance Redressal Officers for processing the complaints/information under e-way Bill System

As per the decision of the GST Council, e-way bill system has been rolled-out in a staggered manner across the country. E-way bills are getting generated successfully and till 17th July, 2018, more than Thirteen Crore and Fifty Lakh e-way bills have been generated which includes Six Crore and Fifty Lakh E-way bills for Intra-State movement of goods.

Grievance Redressal Officers have been appointed by both the Central and State Governments under the provisions of e-way bill rules for processing the complaints/information uploaded by taxpayers/transporters regarding detention of their vehicle. List of these Grievance Redressal Officers is available at <http://www.cbic.gov.in/resources//htdocs-cbec/gst/GRO%20Officers%20-%20180718.pdf> .

Any difficulties or issues being faced by the trade and industry may be brought to the notice of Grievance Redressal Officers in your jurisdiction. Trade is also advised to make themselves conversant with e-way bill rules and be aware of mechanisms available for redressal of all their concerns.

[Release ID : 180674 dated 18th July,2018]

CUSTOMS

Refund of IGST on export of Goods on payment of duty-Setting up of Help Desks –reg

As part of the ongoing Refund Fortnight, Central Government vide [Circular 21/2018-Customs dated 18th July, 2018](#) clarified the setting up of Help Desks at the offices of FIEO and AEPC for expeditious resolution of IGST refund related issues.

The Help Desks would be located at the locations mentioned as below and would function for a period of 2 weeks till 1st August, 2018.

1. FIEO offices in the following locations

- (i) Ahmedabad
- (ii) Bangalore
- (iii) Chennai
- (iv) Cochin
- (v) Coimbatore
- (vi) Delhi
- (vii) Hyderabad
- (viii) Kolkata
- (ix) Ludhiana
- (x) Mumbai

2. AEPC office, Tirupur

They will be manned by officers of Customs, who shall be nominated by the jurisdictional Customs zone. The necessary infrastructure like Computer, Scanner/Printer, Internet, Cabin Space etc. would be made available to the officers by FIEO/AEPC.

The Directorate of Systems shall provide the status of each pending IGST refund claim with specific error due to which it is being held up, on Antarang. The icagate email ID of the officer(s) deputed at the Help Desk may immediately be informed to Team.ICES@icagate.gov.in to enable access to the data.

The officers deputed at Help Desks would use this data to inform the exporters about the documents required, if any, and guide them to resolve the errors. The exporters can provide details related to any port of export at the Help Desk near their location. The Help Desk shall act as an extended office of the Port of export and collect documents/ information on behalf of the port of export. The details provided by the exporters to the Help Desk shall be transmitted by ICEGATE e-mail to the nodal officers at the port of export. The ICEGATE e-mail ID of

the nodal officer of each port of export shall immediately be informed to Team.ICES@icegate.gov.in.

The Customs officers at the port of export shall process the refund claim after all the necessary details/documents submitted at the Help Desks have been forwarded to the nodal officer at the port of export. There shall be no need for the exporters to visit any port of export once all the requisite documents/information have been submitted at the Help Desks.

[[Circular 21/2018-Customs dated 18th July, 2018](#)]

Comment: It is welcome initiative for the expeditious resolution of IGST refund related issues. These Help Desks set up at the given locations will be very helpful for the exporters since they don't have to visit any port of export for getting refund.

Refund of IGST on export of goods on payment of duty-Clarification in case of SB003 errors and extension of date in SB005 & other cases using officer Interface for rectification of errors

The exporters are facing difficulties and committing errors due to wrongly mentioned PAN instead of GSTIN in the Shipping Bills, even though GSTIN has been correctly mentioned while filing the GST returns. Due to this mismatch, the IGST refund claims are not getting processed. Central Government vide various circulars [Circular 15/2018-Customs dated 06.6.2018](#) (for the resolution of SB003 error), [Circulars 05/2018-Customs dated 23.02.2018](#), [08/2018-Customs dated 23.03.2018](#) and [15/2018-Customs dated 06.06.2018](#) (SB005 error) had already provided alternative mechanism to resolve invoice mismatches.

Therefore, in view of the ongoing Refund Fortnight, giving high priority to the interests of exporters, it has been clarified vide [Circular No. 22/2018 dated 18th July, 2018](#) to extend the rectification facility to Shipping Bills filed up to 30.06.2018. Further, the facility of rectification through Officer Interface is also extended in case of other errors mentioned in circulars (8/2018-Customs and 15/2018-Customs) for shipping bills filed up to 30.06.2018.

However, at the same time, exporters are advised to henceforth ensure due diligence and discipline to avoid such mismatch errors as such extensions are not likely to be considered in future.

[[Circular No. 22/2018 dated 18th July, 2018](#)]

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