



29 November 2018

Circular No.106/GST No.14 /2018-19

To: Members of the Committee

All Members

**Re : Refund of IGST paid on exports of goods
done from Non-EDI sites.**

Dear Sir, .

I would like to inform you that "Central Board of Indirect Taxes & Custom" (CBIC) has issued instructions to field formations vide Instruction No.20/2018-Customs dated 26th November, 2018 **regarding Refund of IGST paid on exports of goods done from Non-EDI sites.**

As per said instructions, the procedure for processing of IGST refund claims by customs officers/ field formations for exports made from Non-EDI sites, is as under:


- (i) Firstly, the export data is to be captured using offline utilities and transmitted by the field formations to DG (Systems) by email.
- (ii) The data is then uploaded for verification and final submission by the Customs officer in ICES at the nearest EDI site.
- (iii) The refund scroll is then generated for the verified SBs after these are matched with the GST Returns data received from GSTN;
- (iv) Detail advisories have been issued from time to time on these steps. Further, a public enquiry has been made available on ICEGATE website for checking the details and IGST status of manual SBs verified in ICES.
- (v) Specific IGST related errors or mismatches can also be checked by an importer/Customs Broker for his SBs using his ICEGATE login.
- (vi) It is only when a SB is verified by the Customs officer in ICES does it become ready for the IGST validation procedure.
- (vii) Data has been uploaded in ICES for verification of exports made up to March 2018. However, some sites have not yet sent the data by email for some months and ADG (ICES) has reminded the respective Commissioners vide letter dated 08.10.2018.

(viii) In other cases where the data is available in ICES, the verification process is in progress.

In order to speed up the refunds CBIC has requested that field formations may be suitably instructed to upload the balance data and also complete the verification process on priority.

The above points as per CBIC instructions are only for information of the exporters having IGST claims from Non-EDI sites.

Thanking you,

Yours faithfully,

(M. C. Das)
Dy. Director General