

**Instruction No. 20 /2018-Customs**

F. No. 450/119/2017-Cus IV(Pt.I)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes& Custom)  
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Room No. 227B, North Block  
New Delhi, dated the 26<sup>th</sup> November, 2018

To

All Principal Chief Commissioner/Chief Commissioner of Customs/ Customs (Preventive),  
All Principal Chief Commissioner/ Chief Commissioner of Customs and GST,  
All Principal Commissioner/ Commissioner of Customs/ Customs (Preventive)

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

Sir/Madam,

The procedure for refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017 was provided vide instruction 15/2017-Customs dated 09.10.2018 for all EDI locations. The facility to disburse IGST refund of goods exported from Non-EDI locations has been provided by DG(Systems). Already it has been informed that IGST Refunds for exports made from Non-EDI sites are being disbursed regularly through the EDI System.

2. For the convenience of the field formations, the procedure for processing IGST refund claims 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) Detailed 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 upto 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.

3. It is, therefore, requested that in order to speed up the refunds, field formations may be suitably instructed to upload the balance data and also complete the verification process on priority.

4. Any difficulties faced by field formations pertaining to above issue may kindly be referred to the Board.

Yours faithfully,



(Zubair Riaz)  
Director(Customs)