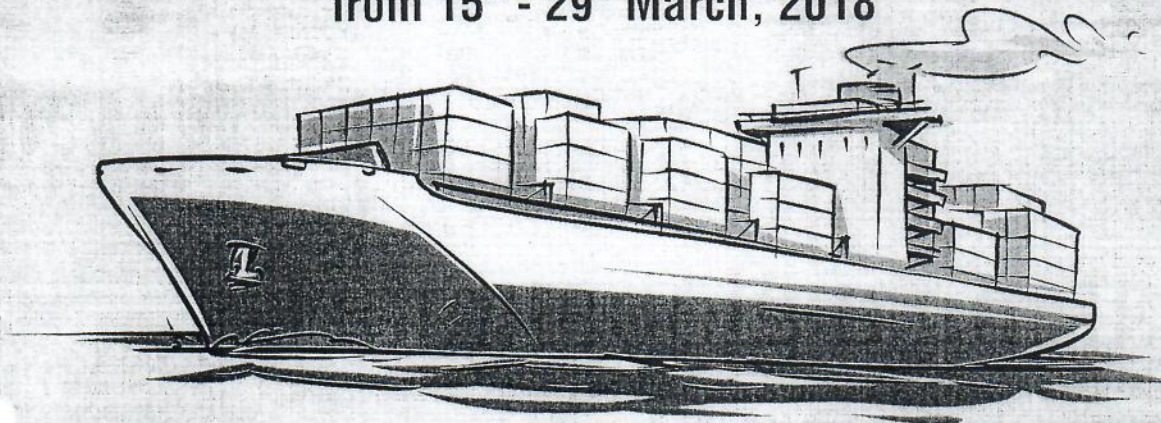


ATTENTION EXPORTERS!

# Refund Fortnight

from 15<sup>th</sup> - 29<sup>th</sup> March, 2018



- Get your pending GST refunds on export of goods sanctioned quickly.
- CBEC is observing GST refund fortnight across all its field formations from 15<sup>th</sup> - 29<sup>th</sup> March, 2018 to deal exclusively with the pending GST refund claims (IGST & ITC).

## IGST REFUNDS ON EXPORTS

- New facilities have been made available for sanction of IGST refunds held up due to:-
  - Mismatch in invoice related information provided in Shipping Bill vis-à-vis GSTR-1/Table 6A.
  - Errors associated with filing of Export General Manifest (EGM) in gateway port.
- In case of invoice mismatch, a special procedure has been put up in place for removal of errors. Exporters may approach Customs authorities at the port of export with Concordance Table mentioned in CBEC Circular No. 05/2018-Customs.
- For rectification of Gateway EGM errors, options have been given to officers at ICD or at the Gateway Port, depending on the error, to make necessary amendments.
- Special 'Refund cells' with dedicated manpower and infrastructure are being operated at all Customs formations during this fortnight for speeding up the sanction of refunds.
- Customs have provided the facility on the ICEGATE to check the status of the refund claims. Please log into <https://www.icegate.gov.in/iceLogin/loginAction?>, and register if not already done, to know the status of your shipping bill.



## INPUT TAX CREDIT REFUND

Please follow the following steps while applying for refund in FORM GST RFD-01A:-

- File FORM GST RFD-01A on the common portal [www.gst.gov.in](http://www.gst.gov.in).
- Take a print out of the filled in form and submit before jurisdictional tax officer along with all supporting documents.
- The refund claim needs to be filed with the jurisdictional tax authority to which the taxpayer has been assigned as per the administrative order issued by the Chief Commissioner of Central Tax and the Commissioner of State Tax.
- The refund claim needs to be filed only with one tax authority. No need to file claims separately with Centre and State for refund of CGST and SGST respectively.
- It is not enough to file FORM GST RFD-01A on the common portal. Your refund claim will not be processed until you submit a printout of the form to the jurisdictional tax office.



**GST - A Good & Simple Tax**

Central Board of Excise and Customs &  
Commercial Taxes Departments of States/Union Territories  
[www.cbec.gov.in](http://www.cbec.gov.in), [www.cbec-gst.gov.in](http://www.cbec-gst.gov.in)

