

IGST Refund on Exports

CBEC has clarified certain instructions on the export of goods.

These are:

- 1) Filing of GSTR-3B is mandatory for considering Shipping bill/Bill of export
- 2) Filing of correct EGM is a must for treating Shipping bill or Bill of exports as a refund claim.
- 3) The details of zero rated supply declared in Table 6A of return in form GSTR-1 shall be matched electronically with Customs System.
- 4) For the month of August, 2017 the refund process which will start from 18th October, GSTN is making available a separate utility for filing details in Table 6A of GSTR-1 on the GSTN web portal. Members submit the requisite details once GSTN develops the utility.
- 5) Please note that the refund will be credited to Bank account of exporter registered with Customs even if it is different from the bank account of the applicant mentioned in his GSTN registration.

EXPORTERS ARE REQUESTED TO READ THE MENTIONED INSTRUCTIONS THOROUGHLY TO AVOID UNINTENTIONAL TAX OFFENCES

Instructions quoted



1. Customs Instruction No
15/2017 dated 09 October
2017

2. Customs Instruction No
16/2017 dated 09 October
2017

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