

1. IGST refund for exports for the month of July, 2017 (cases where exporters have not availed bond/LUT facility and paid GST on exports of goods) : It was informed that the total pending amount for the IGST refund for the month for July,2017 was Rs.753 crore. Out of which, Rs.203 crore has already been paid : Rs.197 crore has been sanctioned which will be credited to exporters' account by next week. Cases worth Rs. 250 crore are pending due to mis-match between IGST amount on the shipping bill and in GSTR. The difference, in most of the cases, is less than Rs.100. A file has been moved for approval of the Hon'ble Finance Minister so that such cases may also be cleared by 15th of November, 2017. Cases worth Rs.103 crore are pending due to various reasons including incorrect shipping bill number in GSTR-1, EGM error, wrong bank account given to Customs, etc. CBEC has issued customs' circular 42/2017-Customs dated 7th November, 2017 highlighting the details of discrepancies with corrective action that needs to be taken.
2. IGST refund for the month of August, 2017 (those cases where exporters have not availed bond/LUT facility and paid GST on exports of goods) : The total amount pending for IGST refund for the month of August, 2017 is Rs.1760 crore. Recently only GSTN has provided the facility to declare table-6A in GSTR-1 for exporters to fill the information relating to exports. Once the exporter files table-6A, tax authorities will be providing the refund for the month of August, 2017 provided the exporter has already filed GSTR-3B for the month of August, 2017. Members may ensure that details in table-6 is meticulously filed and the information given tallies with the details given in the shipping bill. In case, any discrepancy is found between table-6 and shipping bill, the refund will be delayed. Utmost care may be taken by members while filling table-6 as detailed above.
3. IGST refund for the month of September, 2017 onwards (those cases where exporters have not availed bond/LUT facility and paid GST on exports of goods) : The exporter is required to file table-6A in GSTR-1 relating to exports. Once the exporter files table-6A, tax authorities will be providing the refund for the month of September, 2017 provided the exporter has already filed GSTR-3B for the month of September, 2017.
4. ITC refund for the month of July,2017 onwards (those cases where exporters have exported availing bond/LUT facility on exports of goods) : The requisite application form RFD01A is likely to be notified during this week. Once the application form is uploaded, exporters may follow the process of refund of ITC for the month of July,2017 onwards. We have been given to understand that the GSTN authorities have already tested the form RFD01A and thus you should not face any technical hitch in filing the same.
5. Supply by Registered Supplier to Registered Recipient (merchant exporters) for exports: The problems raised by the members with regard to Notification No.41/2017-Integrated Tax (Rate) and CGST Notification No.40-Central Tax(Rate) both dated 23rd October, 2017 were taken up with the authorities. To start the process of procurement, GST authorities have agreed to provide clarification with regard to sharing of information by

the merchant exporters with the suppliers and treatment any address given in GSTN registration as the warehouse. The other issues will be taken up separately. We expect the circular to become public very shortly.