



Ministry of Finance

CBIC provides facilitation for exporters having IGST refund issues

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The Central Board of Indirect Taxes and Customs (CBIC) has extended the time limit for sanction of pending IGST refunds in such cases where records have not been transmitted to ICEGATE due to GSTR1 and GSTR3B mismatch error. This overcomes the problem of refund blockage by allowing refunds subject to undertakings/submission of CA certificates by the exporters and post refund audit scrutiny. This facilitation was issued Vide Circular 04/2021 and would be applicable to all shipping bills filed up to 31.03.2021.

The CBIC has also extended the facility for resolving invoice mismatch errors (classified as SB-005 error) through customs officer interface on permanent basis vide Circular 05/2021. Earlier this facility was provided for a limited period i.e. in respect of shipping bills filed up to 31.12.2019.

The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filing subject to payment of a nominal fee.

The CBIC has continuously taken a proactive approach to resolve issues faced by the trade. It is seen that a considerable number of exporters have been facing difficulties in getting their IGST refund sanctioned either due to lack of facility to amend GST 3B return or bona-fide clerical/human errors while filing the documents. With the endeavor of resolving all such pending IGST refund claims, CBIC has issued Circular 04/2021-Customs dated 16.02.2021 and Circular 05/2021-Customs dated 17.02.2021.

RM/KMN

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