



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CUSTOMS (AIRPORT & ADMN)
AIR CARGO COMPLEX, NSCBI AIRPORT, KOLKATA: 700 052.

PUBLIC NOTICE NO. 08 /2018

Sub : Procedure for validation of Bank Accounts and rectification of EGM errors for credit of IGST Refund through PFMS Portal.

Attention of the exporters, Custom House Brokers, all Carriers and all Members of Trade invited regarding Refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 and validation of Bank accounts in the PFMS for quick disbursement of IGST (Export) Refund.

2. Doubts have been raised by the Exporters and other Stakeholders regarding step by step procedure to be followed for getting Bank Accounts validated in the Customs EDI System and the documents to be submitted in this regard. It is pertinent to mention here that Bank Accounts details mentioned in Customs EDI/ICES shall be the same as mentioned in GSTN. Since the disbursements of IGST Export Refunds are through PFMS, it is mandatory that the Bank Account details in Customs EDI & GSTN should match.

3. In order to facilitate easy updating of Bank Account in the Customs EDI system, the Exporter/their Authorized Representatives may approach the Customs Drawback Section, Air Cargo Complex, NSCBI Airport, Kolkata for validating their Bank Accounts in the Customs EDI System.

4. The Exporters/their Authorized Representatives are advised to submit the following documents to Drawback Section (Airport) for updating their Bank Accounts details in the Customs EDI system.

- (i) The Bank Account No. and the name of the Bank declared for credit of Drawback.
- (ii) The Bank Account and name of the Bank declared in the GSTN Registration Form as uploaded in GSTN Portal.
- (iii) Authorization letter issued to the Agent/Broker for updating the Bank account in the Customs EDI system.
- (iv) Request letter along with valid IEC No. and cancelled cheque of the Bank Account declared in the GSTN and the Bank Account no. desired by the Exporter to be updated in the Customs EDI System.

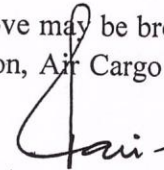
5. Since the Refund of IGST can be withheld on account of various reasons other than non-validation of Bank Accounts, the Exporters are requested to approach the Assistant Commissioner of Customs (EGM) and the Superintendent (EGM), Air Cargo Complex, NSCBI Airport, Kolkata to look after the issues related to EGM errors. (Office Ph. No.25113122).

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6. The Exporters are further requested to advise their respective Airlines to file the EGM within time as it is the duty of the Airlines to file EGM before the departure of the flight. Moreover, filing the EGM without errors is important for processing of IGST Refund. In the event of EGM errors, the shipping Bill generated in the IGST Temporary Scroll will not be migrated to final Scroll. Unless, the Shipping Bill figures in the final scroll of IGST, the Exporters will not be able to get IGST Refund credited to their Bank Accounts.

7. Further, for the Shipping Bills of Exporters which are not processed for IGST Refund, the concerned Exporters are requested to verify the reason such as mismatch of invoices, non-filing of GSTR-1 and GSTR-3 etc. at their end.

8. Any difficulty faced in the implementation of the above may be brought to the notice to the Deputy / Assistant Commissioner of Drawback Section, Air Cargo Complex, NSCBI Airport, Kolkata – 7000 52.


(R.P. SINGH) 6/02/2018

COMMISSIONER OF CUSTOMS (AIRPORT & ADMN.)
CUSTOM HOUSE, KOLKATA.

F. NO. S41(Misc) - 64/2017CCX/Pt
Date.

Copy to :

1. The Chief Commissioner of Customs, Custom House, Kolkata.
2. The Commissioner of Customs (Port), Custom House, Kolkata.
3. The Dy./Asstt. Commissioner of Customs, Computer Cell for uploading on the Custom House website.
4. All Additional/Joint Commissioner of Customs (Airport & Admin), Custom House, Kolkata.
5. All Dy./Asstt. Commissioner of Customs (Airport & A.C.C).
6. The Secretary, Air Cargo Agent Association of India, NSCBI Airport, Kolkata-700052.
7. Federation of Indian Export Organisation. Express Tower, 42A, Shakespeare Sarani, 6th Floor, Kolkata -700017.
8. Notice Board.