

**Instruction No. 16 /2017-Customs**

F. No. 450/119/2017-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Custom)  
\*\*\*\*\*

New Delhi, dated the 9<sup>th</sup> October, 2017

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),  
All Principal Chief Commissioners/Chief Commissioners of Customs and Central Excise,  
All Directors General,  
All Principal Commissioners/Commissioners of Customs / Customs (Preventive),  
All Principal Commissioners/ Commissioners of Customs and Central Excise.

Sir/Madam,

**Sub: Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017 - regarding**

Your attention is invited to Instruction No. 15/2017-Customs dated 09.10.2017 on the aforementioned subject. In this regard a letter has been received from Chief Controller of Account (copy enclosed) wherein they have expressed their inability to initiate the process of disbursement of IGST refund through PFMS portal from 10.10.2017 due to ongoing migration of existing hardware & software infrastructure of PFMS.

2. In the given circumstances, Chief Controller of Account has proposed to use the existing tax refund payment system for refund payment of IGST on exports. In the existing system the concerned departmental officer (Assistant Commissioner/Deputy Commissioner of the Customs Commissionerate) issues a single cheque to the bank along with a list of exporters containing details of their bank accounts, amount of refund etc. Against the single cheque of consolidated amount of refund, the authorized bank credits the bank account of the exporters mentioned in the list through ECS/NEFT/RTGS. The cheque books for this purpose are provided by the field PAOs to the departmental officers.

3. In view of above it is directed to use the existing system to make immediate payment of refund of IGST on Exports w.e.f. 10<sup>th</sup> October 2017 till 14<sup>th</sup> October 2017. The payment through PFMS portal would be started from 16<sup>th</sup> October 2017. The cheque books presently being used for refund payments may also be used for refund of IGST on exports by the Departmental Officers. In case of requirement of additional cheque books by the Customs formations, the same may be provided by the concerned PAO.

4. This issues with the approval of Member(Customs).

Enclosures: As above

Yours faithfully,



(Maninder Kumar)

OSD (Cus-IV)



F. No. Pr.CCA/CBEC/GST-IT/IGST-Refunds/2017-18/689  
Office of Principal Chief Controller of Accounts,  
Central Board of Excise and Customs  
AGCR Building, I.P Estate, New Delhi.

To

October 9, 2017.

The Member (Customs)  
CBEC

Sub: Refund of IGST on exports

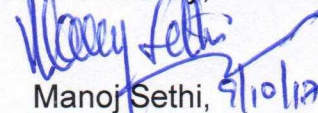
Sir

This is with reference to the plan of refund of IGST on exports for the month of July 2017 to be started from 10<sup>th</sup> October 2017. As per the decisions taken earlier, the refund to exporters is to be disbursed through PFMS portal through e-PAO (GST Refunds). However due to ongoing migration of existing hardware and software infrastructure of PFMS, the required development and testing of electronic refund payment file will not be possible to be done by 10<sup>th</sup> October 2017. In this regard, a detailed Note has been sent by the Controller General of Accounts to Finance Secretary on 5<sup>th</sup> October 2017 (Copy enclosed).

2. In the given circumstances, it is proposed to use the existing tax refund payment system for refund payment of IGST on exports. In the existing system the concerned departmental officer (Assistant Commissioner/Deputy Commissioner of the Customs Commissionerate) issues a single cheque to the bank alongwith a list of exporters containing details of their bank accounts, amount of refund etc. Against the single cheque of consolidated amount of refund, the authorised bank credits the bank account of the exporters mentioned in the list through ECS/NEFT/RTGS. The cheque books for this purpose are provided by the field PAOs to the departmental officers.

3. It is therefore proposed to use the existing system to make immediate payment of refund of IGST on Exports w.e.f. 10<sup>th</sup> October 2017 till 14<sup>th</sup> October 2017. The payment through PFMS portal would be started from 16<sup>th</sup> October 2017. The cheque books presently being used for refund payments may also be used for refund of IGST on exports by the Departmental Officers. In case of requirement of additional cheque books by the Customs formations, the same may be provided by the concerned PAO. This issues with the approval of Pr. CCA.

Your sincerely,

  
Manoj Sethi, 9/10/17

Chief Controller of Accounts.

Copy to-

1. Member (IT) CBEC
2. JS (Customs)
3. DG (Export Promotion), CBEC
4. JS (Drawback) CBEC.