

Ref.:Plexh/Cir/
484

18.02.2021

To
All Members of the Council

Dear Sir / Madam,

Subject : Regarding Extension of CBIC Circular No. 12/2018-Customs dated 29.05.2018 for sanction of pending IGST refund claims where the records have not been transmitted to ICEGATE due to GSTR-1 and GSTR- 3B mismatch error

We wish to inform you that The Central Board of Indirect Taxes & Customs (CBIC) has issued Circular number 04/2021-Customs dated 16th February 2021 regarding extension of IGST Refund Circular for records not transmitted due to GSTR1 & GSTR3B mismatch error up-to 31.03.2021.

The refunds of several exporters have been stuck due to mis-match data between GSTR-1 & GSTR3B. Though CBIC had issued circular no. 12/2018-Customs dated 29.05.2018 and Circular No. 25/2019 dated 27.08.2019 for shipping bills up-to 31.03.2019. However, It is understood that there has been several errors even after the date and many refunds are pending on account of this.

Thus taking cognizance of the issues faced, CBIC has decided to provide the solution as per Circular No. 12 & 25 for shipping bills filed for financial year 2019-20 and 2020-21 (i.e all shipping bills filed/to be filed up-to 31.03.2021)

Thus, exporters must follow the guidelines as per Para 3A & 3B of the Circular No. 12/2018-Customs dated 29.05.2018 and submit necessary CA Certificate for the same.

The CA Certificate for the period April 2019 to March 2020 must be furnished by 31st March 2021 and for April 2020 to March 2021 must be submitted by 30th October 2021.

Members are requested to take note of this extension and do the needful accordingly. For further details, members may refer the Circular No. 04/2021-Customs Dated 16.02.2021 using below link-

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-04-2021.pdf>

Also, you can refer to: Circular No. 12/2018-Customs Dated 29.05.2018-

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2018/circ12-2018cs.pdf>

Circular No. 25/2019 Dated 27.09.2019

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2019/Circular-No-25-2019.pdf>

This is for your information.

Best regards

Bharti Parave
Asst. Director – Trade & Policy
PLEXCONCIL