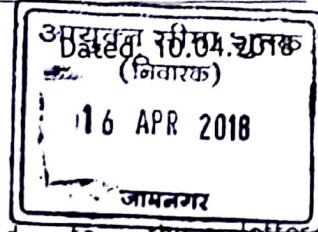




**OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS
GUJARAT ZONE**

Custom House, Nr. Akashwani, Navrangpura, Ahmedabad - 380 009.
Phone: 079-2754 00 20 /2754 24 02 Fax: 079-2754 58 15/2754 17 19

F.No. VIII/48-04/System/CCO/Misc/17-18



NOTE

Your kind attention is invited to the letter F.No. 450/35/2018-Cus-IV dated 28.03.2018 issued by the Joint Secretary (Customs), CBEC, New Delhi, wherein a procedure has been laid down to deal with the problems encountered on account of mistakes committed by the exporters in their GSTR i.e. IGST amount declared in Table 6A of GSTR-1 vis-a-vis amount shown in Table 3.1 (b) of GSTR 3(B).

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16 APR 2018

2. Many doubts have been raised by the field formations as there is no clarity as to how the said procedure is to be dealt with. Therefore, the undersigned has discussed the issue with the Joint Secretary (Customs) and it has been informed that the exporters based in Gujarat only can approach the CGST officers deputed at Customs locations/Customs Houses for verification of the GSTR. The CGST officers can open GST Returns of the exporters concerned for verification and fill-up the data as given in Annexure-A as prescribed vide above cited letter. The Systems Manager of the CGST Commissionerates can enable the CGST officers nominated for this purpose to access the data pertaining to their Commissionerate.

3. Alternatively, the exporters themselves can also open their GSTR filed and there from the officers can verify the data of GSTR and fill-up the Annexure-A. In the whole process there is no role for the Customs Officers posted at the Customs Houses. The verified Annexure-A shall be forwarded to the mail IDs given by the CBEC i.e. kshitij.jain@icegate.gov.in with copy to maninder.kumar@gov.in and same would be in turn forwarded to the GSTN for necessary corrections and after that IGST paid on exports will be sanctioned as refund after the data is validated by the GSTN.

4. Other exporters who are outside Gujarat may have to go to jurisdictional CGST offices for similar action.

(P.V.R. Reddy)
Chief Commissioner

To
Supt (Sys)
Kindly circulate it
To
The Principal Commissioner/Commissioner
Customs,
Ahmedabad/Jamnagar/Kandla/Mundra

16/4/18 Copy to : The Chief Commissioner, Central Goods & Service Tax,
Ahmedabad/Vadodara Zone with a request to issue necessary
directions.