



भारत सरकार/ GOVERNMENT OF INDIA

वित्त मंत्रालय/ MINISTRY OF FINANCE

राजस्व विभाग /DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS

सीमा शुल्क भवन, मार्मागोआ, गोवा - ४०३८०३ /CUSTOM HOUSE, MARMAGOA , GOA - 403803.

दूरभाष क्रमांक-०८३२-२५२०६१५, फैक्स-०८३२-२५२०७४४ / Telephone No. 0832-2520615, Fax-0832-2520744

F.No.S/ 38-05/2020-EDI

Dated: 18.12.2020

**PUBLIC NOTICE NO. 33/2020
DIN- 20201268MG0000999C65**

Subject: Officer Interface Module for Courier IGST refunds

Attention of Importers, Exporters, Customs Brokers, Shipping Lines/ Agents, Logistics Service Providers, CFSs Custodians, Trade, Customs Staff and all other stakeholders is invited to ICES Advisory No. 21/2020 dated 26.06.2020 issued by Directorate General of Systems and Data Management, CBIC vide which IGST refund processing of Courier exports was enabled in ICES and a detailed procedure was described in that regard. Shipping Bills on successful matching with GST Returns data will automatically become ready for scroll, provided the bank account details for the exporter are updated in ICES and accepted by PFMS. The process of scrolling was also explained in the above advisory. Further, the additional step for verifying the data transmitted form ECCS in the IGST_VFN role of ICES as explained in the above advisory will only be used in officer interface.

2. Where there are shipping bill or invoice number mismatches (SB001/SB005 errors) between the Customs/ECCS and GST Returns data and the SBs do not become ready for scroll automatically, an officer interface functionality has been enabled in ICES to resolve such cases. It is similar to the functionality created for EDI SBs in line with the Board Circular 05/2018 - Customs dated 23.02.2018.

3. There are also cases where the same Shipping Bill Number was used for multiple courier consignments as this was the practice earlier. Processing IGST refunds for such Shipping Bills electronically is a challenge since it would not be possible to identify the relevant GSTN data for a Shipping Bill number and match it with the corresponding Customs data. For such cases of the past, ECCS has now allotted a unique Shipping Bill Number and communicated the same to ICES. The exporter/courier agencies will have to obtain the same from the ECCS and submit a duly signed concordance table to Customs authorities mapping it with the correct corresponding invoice records as per their GST Returns. On the basis of the concordance table, Customs officers will be able to use the officer interface for such cases also to verify and sanction the appropriate IGST Refund. This advisory lays down the step by step procedure to be followed in officer interface module enabled in ICES in such cases.

4. Procedure to be followed:

i. The existing IGST_VFN role in ICES is required to be used for processing the refund through officer interface functionality. This is the same module which is also used for IGST refund related verifications of manual/non-EDI Shipping Bills.

ii. The exporter shall provide to the officer (in-charge of Courier IGST refunds) duly certified concordance table as per Annexure A to this Advisory indicating the mapping between GST invoices and corresponding SB invoices declared with Customs/ECCS.

iii. The officer will have to first enter the unique SB Number as available with Customs in ICES/ECCS. On entering the four to five digits, a dropdown shall appear from which the officer can choose the desired shipping bill and click View.

iv. On clicking View, the details of shipping bill would be displayed on the screen. The officer is now required to enter the details of shipping bill as declared in the GST return. Further on clicking View, the details of invoices available both with Customs and transmitted from GSTN for the given Shipping Bill numbers will be displayed.

v. On clicking the hyperlink, the officer can carry out the mapping exercise for the relevant invoice declared with Customs/ECCS with the relevant invoice(s) as declared in the GST return through drop-down and click save.

vi. Next screen would display the IGST Cess and IGST Amount paid declared by the exporter in the shipping bill and the one declared in GST return (i.e. transmitted from GSTN) against each invoice. Here, the officer shall verify and enter the IGST amount and Cess required to be sanctioned

vii. The officer can do the same process for each invoice of the Shipping Bill in case there are multiple invoices. On completion of the above exercise, the System would show the total IGST amount and cess to be scrolled against the shipping bill (declared with Customs/ECCS) in the screen as per the mapped invoices. On saving, the verified/corrected IGST amount details are locked in the System and no more amendment is possible.

viii. Once the SB is successfully saved for the desired changes, the System at the backend would calculate the scroll amount excluding the IGST amount for higher drawback availed items and make the SB available for scroll generation as per the usual process. The options to generate temporary and final scrolls for Courier SBs is similar to that being used for the Manual SB EDI Sites through the CLK and DBK_AC roles respectively. The credit of refund amount through PFMS shall also be done automatically by system like other cases.

Difficulties, if any, faced in implementation of this Public Notice may be brought to the notice of the Joint Commissioner through email at (meena.ms@gov.in)

This Public Notice should be considered as Standing Order for the purpose of officers & staff of the department.

(MAHABIR SINGH MEENA)
JOINT COMMISSIONER

Annexure A

Name of the Exporter:

IEC:

GSTIN:

Courier SB Concordance Table Format

Declaration with Customs/ECCS							Corresponding details from GSTR1							Final (corrected) IGST Amount as per actual exports*
SB No	SB Date	Port Code	Invoice No	Invoice Date	Taxable Value	IGST Amount	SB No	SB Date	Port Code	Invoice No	Invoice Date	Taxable Value	IGST Amount	

I declare that all the details declared here are true to my knowledge and all items contained in the invoices have been exported out of India.

I further declare that all the GST invoices pertaining to this Shipping Bill have been filed as part of GSTR1/ 6A in Common portal and is available for verification and refund.

