

## **CBIC addresses IGST refund issues of exporters**

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The Central Board of Indirect Taxes and Customs (CBIC) has extended the time limit for sanction of pending integrated goods and service tax (IGST) refunds, in cases where records have not been transmitted on the portal due to mismatch in outward supplies returns and input tax credit.

"It is seen that a considerable number of exporters have been facing difficulties in getting their IGST refund sanctioned either due to lack of facility to amend GST 3B return or bona-fide clerical/human errors while filing the documents," the Board said Monday.

The extension will overcome the problem of refund blockage by allowing refunds subject to undertakings or submission of chartered accountants certificates by the exporters and post refund audit scrutiny, the Board added.

The time limit for sanctioning pending IGST refunds was extended in cases where records have not been transmitted to the Indian Customs and Central Excise Electronic Commerce/Electronic Data interchange Gateway or ICEGATE - a portal that provides e-filing services to the trade and cargo carriers and trade partners - due to GSTR1 and GSTR3B mismatch error.

This facilitation would be applicable to all shipping bills filed up to March 31, 2021.

The CBIC has also extended the facility for resolving invoice mismatch errors through customs officer interface on permanent basis. Earlier this facility was provided for a limited period, in respect of shipping bills filed up to December 31, 2019.

The exporter may avail the facility of correction of invoice mis-match errors in respect of all past shipping bills, irrespective of its date of filing subject to payment of a nominal fee.