



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
(Sponsored By Government of INDIA)

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**E Serve No. 118 of 2017  
2017**

**October 16,**

**Circular No.EPS/46/2017-18**

**To: Members of the Council**

**Sub: Refund of IGST paid on export of goods**

**Dear Member,**

As you are aware, the Committee on Exports set up by the GST Council has recommended that IGST refunds on exports effected in July 2017 must start from 10.10.2017. This recommendation has been endorsed by the GST Council in its meeting held on 6.10.2017.

The Customs shall process the claim of refund, once the prescribed conditions are fulfilled, and an amount equal to the IGST paid in respect of the Shipping Bill or Bill of Export shall be credited electronically to the bank account of the exporter mentioned in the registration particulars and as intimated to the Customs authorities.

In this regard, CBEC has issued Instruction No. 15/2017 -Customs dated 9.10.2017 to the Customs department laying down the necessary guidelines to process the refund claims - Copy enclosed. ([click here](#))

**To ensure speedy refunds of IGST, we would advise you to please take the following steps:**

1. Follow up with the Carriers to ensure that correct EGM/ Export Reports

are filed in a timely manner.

2. File GSTR-1 very carefully to ensure that all relevant details match.
3. Those who have not filed GSTR -1 for the month of July 2017 should file the same immediately.
4. File valid returns in GSTR -3 or GSTR-3B expeditiously without waiting for the last date, to ensure that the refund claims are processed in a timely manner.
5. Regarding bank accounts, either change the bank account declared to the Customs to align it with the GST registration particulars or add the account declared with the Customs in the GST Registration details.
6. Refund payments are being routed through the PFMS portal. If the bank account has not been validated by PFMS, get the details corrected in the Customs system so that bank account details gets validated by PFMS. Also, do not change the bank account details frequently to avoid delay in the refund payment.

Please take a note of the above and do the needful.

In case, you need any clarification, please get in touch with us.

Thanking You,

**A. Ravi Kumar**  
**Joint Director**

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