PUBLIC NOTICE NO. 05/2018
DATED. 15/03/2018

SUB : Refund of IGST on Export – Invoice mis-match Cases- Alternative Mechanism with Officer Interface -Reg

Attention of all the Exporters and their agents working in the jurisdiction of the Customs (Preventive) Commissionerate, Lucknow is invited to CBEC Circular No. 05/2018- Customs dated 23.02.2018 regarding alternative mechanism for the process of IGST refund in invoice mis-match cases.

2. Accordingly, the exporters and their agents are requested to check the website of Customs (Prev.) Commissionerate, Lucknow www.commissionercustomslucknow.gov.in under head Public Notice & Standing Order where the list of IECs and the shipping bills, where invoice mis-match exists is being made available.

3. The concerned exporters are requested to fill the prescribed concordance table (copy enclosed as Annexure-A) indicating mapping between GST invoices and corresponding shipping bill invoices in support of the refund claim and submit it to the jurisdictional Deputy/Assistant Commissioner of respective ICDs/ ACCs. A scanned copy of the concordance table may also be forwarded to the Assistant Commissioner (Technical), Customs (Preventive) Commissionerate, Lucknow on his e-mail supdtech@commissionercustomslucknow.gov.in

Difficulty, if any, may also be brought to the notice of Deputy/Assistant Commissioner incharge of ICDs/ACC.

(S.K. SHARMA)
COMMISSIONER
CUSTOMS (PREV.), LUCKNOW

C.NO. VIII(25) 163-Tech/Public Notice/2018

Dated : 15.03.2018

Copy to:-
1. P.A to the Chief Commissioner of Customs (P) Patna Zone, Patna.
2. The Additional Commissioner, Customs (P), Commissionerate, Lucknow.
3. The Deputy Commissioner/Assistant Commissioner, Customs (P) Division, Lucknow/ Bareilly/Gorkahpur/Nautanwa/Varanasi/CCSI Airport/ICD, Panki/JRY/Agra.
4. The Superintendent (Systems/Tech), Customs (P) Hqrs., Lucknow for uploading the same at Website of the Commissionerate.
5. Notice Board/Guard File

For
Assistant Commissioner (Tech)
Customs (P) Commissionerate, Lucknow
Annexure A

The Concordance between GST Invoice and Export Invoice declared in Shipping Bill is as follows:

Name of the Exporter: -

GSTIN:-

<table>
<thead>
<tr>
<th>Port Code</th>
<th>SB No</th>
<th>SB Date</th>
</tr>
</thead>
</table>

**Concordance Table**

<table>
<thead>
<tr>
<th>Sl No</th>
<th>GST Invoice No / Date</th>
<th>Taxable Value as per GST</th>
<th>IGST Amount as per GST</th>
<th>Sl No</th>
<th>Corresponding SB Invoice No. / Date</th>
<th>Taxable Value as per SB</th>
<th>IGST Amount as declared per SB</th>
<th>Final (corrected) IGST Amount as per actual exports*</th>
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</table>

* after reducing amount pertaining to Short shipment etc.

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.

Place:

Date:

Authorised Signatory