



सीमा शुल्क प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
सीमा शुल्क सदन :: नत्तन क्षेत्र :: विशाखनट्टनम - 530035
CUSTOM HOUSE :: PORT AREA :: VISAKHAPATNAM – 530 035

पा.सं/F. No. P3/06/2017-Stats(AM).Pt.II ददनांक/

Date: 25.09.2018

सार्वजनिक सूचि संख्या - 35/2018
PUBLIC NOTICE NO.- 35/2018

विषय/Sub : Sanction of pending IGST refund claims where the records have not been transmitted to from the GSTN to DG system—**Reg**

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Kind attention of all exporters, Customs Broker, the members general trade and other stake holders is invited to the resolution provided for IGST Refund vide this office's Public Notices 21/2018 dt 31.05.2018 in terms of Board Circular No. 12/2018 dt 29.05.2018 wherein the records were not transmitted from GSTN to Customs due to mismatch in GSTR 1 and GSTR 3B. The interim solution was subject to undertakings /submission of CA certificates by the exporters.

2 Representation has been received from the Cost Accountant Association for authorizing them to give certificates to the exporters on said subject. The matter was examined and observed that under CGST Act, 2017 Cost Accountants have also been recognized for various certification/representations like in Section 35, Section 66, Section 116 and Section 48 read with Rule 24 of Return rules.

3 Accordingly, it has been decided that Cost Accountants are also authorized to provide the requisite certificates as envisaged under Circular 12/2018-Customs dt 29.05.2018.

4 Hence, It is requested that above changes in facility to obtain certificates from Cost Accountant also, may be utilized by one and all and co- operate with the Department in processing the refund claims immediately.

Sd/-

(डॉ डी. के. श्रीनवास/ Dr. D. K. Srinivas)
सीमा शुल्क आयुक्त/ Commissioner of Customs

सेवा में / To

1. All concerned.
2. EDI Section – for uploading in Custom House