

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 57 of 2017
9 Nov., 2017**

**Errors in export documentation affecting
IGST Refunds & precautions to be taken
by Merchant Exporters**

Exports & IGST Refunds

- CBEC has identified certain common errors made by exporters while filing GSTR-1 and Shipping Bills, affecting disbursal of IGST refunds.
- Such errors and their solutions as clarified in Circular No. 42/2017- Customs dated 7-11-2017 are as follows:

Sl. No.	Common Error	Solution
1.	Incorrect Shipping Bill number mentioned in GSTR-1	Amendment of GSTR-1 of July by mentioning the correct Shipping Bill number in Table 9A of <u>GSTR-1 of August</u>
2.	Mismatch of invoice number or IGST paid mentioned in GSTR-1 and Shipping Bill	Exporters to ensure the details of invoice & IGST paid mentioned in GSTR-1 and Shipping Bill match with each other

Sl. No.	Common Error	Solution
3.	• Mismatch in information furnished in Export General Manifest (EGM) and shipping bill • Non-filing of EGM • Manual filing of Gateway / ICD EGM	▪ Online filing of EGM by shipping lines operating in ICD / Gateway ports ▪ Supplementary EGM for exports in July'17 was to be filed online by 31st October 2017
4.	Wrong bank account details provided with Customs	▪ List of invalidated accounts (by PFMS) provided to Commissionerates by ICES and by e-mail ▪ Exporters to correct details in EDI System

IGST refunds for August'17

- Exporters to fill details of zero rated supplies in Table 6A in GSTR-1 through utility provided at <https://gst.gov.in>.
- Option to view Shipping Bill data online provided on ICEGATE website to ensure filing of Table 6A without error
- Exporters to ensure that the errors identified for the month of July'17 are not repeated for subsequent months

Precautions to be taken by Merchant Exporters

(for availing benefit of GST of 0.1% as per Notification No. 40/2017-Central Tax (Rate), dated 23-10-2017)

- Precautions with respect to Shipping Bill:
 - Name & GSTIN of registered supplier to be provided against each item in Third Party details column and GST Invoice details of each item to be declared in ARE certificate and Date columns.
 - In case of an export consignment containing multiple supplies by registered suppliers, details of all registered suppliers and corresponding invoices against each item to be provided in SBs.
- With regards to this scheme, registered principal place of business or registered additional place of business is to be deemed as “registered warehouse”.
- Merchant exporters may exclude commercially sensitive information while providing copies of Shipping Bills to registered suppliers.

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