



दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
क्रिस्टल टावर, गुंडिवली रोड क. ३, ऑफ सर एम. व्ही. रोड, अंधेरी (पूर्व), मुंबई ४०० ०६९, भारत
दूरध्वनी: (+९१-२२) २६८३ ३९५१/५२ फैक्स: (+९१-२२) २६८३ ३९५३/२६८३ ४०५७
ई-मेल: office@plexconcil.org वेबसाइट: www.plexconcil.org

THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by The Ministry of Commerce & Industry, Deptt. of Commerce, Government of India)
Crystal Tower, Gundivali Road No. 3, Off Sir M.V. Road, Andheri (East), Mumbai - 400 069. INDIA
Phone: (+91-22) 2683 3951 / 52 Fax: (+91-22) 2683 3953 / 2683 4057
E-mail: office@plexconcil.org Website: www.plexconcil.org
CIN: U25200MH1955NPL009601

Ref: Plexh/Cir/489

28.08.2019

All Members of Plexconcil/
Members of the COA

Dear Sir/Madam,

Subject : Regarding IGST refunds mechanish to verify the IGST payments for goods exported out of India in certain casese

Ref. No. : CBIC Circular no. 25/2019- Customs dated 27.08.2019

We wish to inform you that CBIC Circular No. 12 dated 29.05.2018 stats the interim solution to tide over the difficulty faced by exporters for the first 9 months after introduction of GST i.e till 31.03.2018. Although exporters have benefited from the procedure presecrbed in the said circular, and the incidence of such errors have greatly reduced, but some exporters have still committed the same error while filling GSTR 3B on account of which their records are yet to be transmitted to Customs Systems.

In order to overcome the problems faced by the exporters, CBIC in consultation with the GST Law Committee, has decided that the solution provided in the the circular no. 12/2018 – Customs dated 29.05.2018 would be applicable mutatis mutandis for the Shipping bills filled during FY April 2018 to March 2019 also.

Thus, Cumulative IGST Payment for GSTR1 & GSTR3B would be now active for April 2018 to March 2019. Corresponding CA Certificate needs to be submitted as per Circular 12.

For Custom Circular No. 25/2019-Customs Dt. 27.08.2019 please click on below link :-

<http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2019/Circular-No-25-2019.pdf>

For Circular No. 12 Dt. 29.05.2018, click on below link

<http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2018/circ12-2018cs.pdf>

This is for your reference purpose.

With best regards,
Yours sincerely,

Bharti Parave
(Sr. Executive)