

# IGST REFUND ADVISORY by GSTN

## ADVISORY TO THE EXPORTERS FOR REFUND OF IGST PAID ON EXPORT OF GOODS

It is observed that Exporters are facing problems in getting the refund of IGST paid on export of goods by Customs Authorities on the pretext of EDI system not having the data of exports received from GSTN due to mismatch of data, or non-sanction of refund due to validation failure. To remove these difficulties and to help the exporters to avoid data validation failures, the following advisory is being issued.

### 1) Fill complete and correct data of export of goods in Table 6A of Form GSTR 1 of the relevant tax period.

In **Table 6A**, please provide following information, correctly

- Invoice No. and Date (Tax invoice and not commercial invoice)
- Select from drop down list (WPAY- with payment of tax)/WOPAY-without payment of tax
- Shipping Bill No. & Date
- Please note, if you are using offline tool for GSTR 1, the date format is dd-mmm-yyyy e.g. 15<sup>th</sup> July 2017 will be written as 15-Jul-2017 and not like 15/07/2017.
- Six Digit Port Code should be mentioned correctly
- Invoice Value: It is the total value of export goods covered by the invoice including of tax and other charges, if any.
- Taxable Value: It is the value of goods, on which tax is paid. (Value net of tax)
- Tax Paid IGST, only in case, where the export is done on payment of IGST. Please note that the invoice value data should match with that shown in shipping Bill.

### 2) File Table 6A /Form GSTR 1 for the corresponding tax period.

### 3) Pay you tax and File GSTR 3B return for the subject tax period.

### 4) While filing GSTR 3B Return for the said tax period, please make sure that that table 3.1 (b) of Form GSTR 3B is filled correctly.

- In table 3.1(b), mention outward taxable supply (zero rated), which include export of goods and services.
- Enter Taxable value of exports correctly
- Enter the tax amount (IGST) correctly.

Please note that In case of export of goods, the IGST amount paid through **Table 3.1(b)** of GSTR-3B must be equal or greater than the total IGST amount shown to have been claimed under Table 6A, and Table 6B, of GSTR-1 for the corresponding tax period.

### 5) Please note that, if the above conditions are not met, the GST System shall not transmit the relevant export data to ICEGATE, due to mismatch/validation failure. Hence the refund of IGST amount paid on exports will be impacted.



### Advisory to Exporters for filing Table 6A of GSTR-1:

To ensure that the GST System transmits the export invoice data, in case of export of goods with payment of IGST, to ICEGATE for refund, Exporters need to provide Complete and Correct Data while filing Table 6A of GSTR-1:

- Invoice Number, Shipping Date, Shipping Bill Number and Port Code
- Select from drop down list (WPAY- with payment of tax)/WOPAY-without payment of tax
- Please note, if you are using offline tool for GSTR 1, the date format is dd-mm-yyyy e.g. 15 th July 2017 will be written as 15-July-2017 and not as 15/07/2017.
- Six Digit Port Code should be mentioned correctly
- Invoice Value: It is the total value of export goods covered by the invoice including of tax and other charges, if any.
- Taxable Value: It is the value of goods, on which tax is paid. (Value net of tax)
- Tax Paid on IGST, only in case, where the export is done on payment of IGST.

Please note that the invoice value data should match with that shown in shipping Bill.



### Advisory to Exporters for filing Table 6A of GSTR -1:

To ensure that the GST System transmits the export invoice data, in case of export of goods with payment of IGST, to ICEGATE for refund, Exporters need to maintain consistencies between data provided at GST Portal and ICEGATE Portal while filing Table 6A of GSTR-1:

Invoice details specified under **Table 6A of GSTR-1** should be the same what is mentioned in the **Shipping bills at ICEGATE**.



### Advisory to Exporters for filing Table 6A of GSTR -1:

To ensure that the GST System transmits the export invoice data, in case of export of goods with payment of IGST, to ICEGATE for refund, Exporters should compulsorily make payment of Tax and File Return:

- File Form GSTR-3B of corresponding period.
- In case of export of goods, the IGST amount paid through **Table 3.1(b)** of GSTR-3B must be equal or greater than the total IGST amount shown to have been claimed under Table 6A, and Table 6B, of GSTR-1 for the corresponding tax period.



### Advisory to Exporters for Refund of IGST Paid on Export of Goods:

1. Fill complete and correct data of export of goods in Table 6A of Form GSTR 1 of the relevant tax period.
2. File Table 6A /Form GSTR 1 for the corresponding tax period.
3. Pay your tax and File GSTR 3B return for the subject tax period.
4. While filing GSTR 3B Return for the said tax period, make sure that table 3.1 (b) of Form GSTR 3B is filled correctly.



**Advisory for exporters on correctly filing Table 3.1(b) of GSTR 3B:**

While filing GSTR 3B Return for the said tax period, please make sure that that table 3.1 (b) of Form GSTR 3B is filled correctly.

1. GSTR-3B of corresponding return period must be filed.
2. The IGST amount should be paid through Table 3.1(b) of GSTR-3B, and must be equal (or greater than) the total IGST amount shown to have been claimed under Table 6A, and Table 6B, of GSTR-1 for the corresponding tax period.
3. NONE of the export invoices filed in Table 6A of GSTR-1, of the corresponding return period, shall get transmitted to ICEGATE if correct IGST amount is not filed in Table 3.1(b) of GSTR-3B. Hence the refund of IGST amount paid on exports will be impacted.