

***News Alert***

*29<sup>th</sup> August 2019*

***Circular***

## **Circular No. 25/2019-Customs**

### **Payment mismatch cases**

IGST refund claims of exporters have been stuck due to payments mismatch between the liabilities computed as per GSTR - 1 vis-a-vis payments made as per GSTR - 3B. Due to said error the exports data have not been transmitted from GSTN portal to Customs system. Resolution of the said error was prescribed vide Circular No. 12/2018-Customs dated 29.05.2018. The earlier circular had sought cumulative comparison of the amounts declared in GSTR - 1 and GSTR - 3B along with CA certificate confirming the IGST payment sought as refund. Said circular however only covered cases of the period July 2017 to March 2018. Now the latest circular provides for the application of the same solution even for shipping bills filed during FY 2018-19. CA certificate in this regard has to be furnished by 30.10.2019.

## **Circular No.26/2019**

### **Invoice mismatch case**

Resolution of cases encountering SB005 error (invoice mismatch) through officer interface was earlier only provided for shipping bills filed till 15.11.2018. Vide the new circular the same has now been extended to even cover such errors in the shipping bills filed up to 31.07.2019

## ABOUT DAA

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Chartered Accountants

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