



वित्तमंत्रालय/ Ministry of Finance

राजस्वविभाग/ Department of Revenue

सीमाशुल्कआयुक्तकार्यालय/ Office of the Commissioner of Customs

कस्टमहाउस, नयीहारबरएस्टेट/ Custom House, New Harbour Estate

तूचुकुडी- 628 004 / Thoothukudi - 628004.

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**FACILITY INTIMATION NO.10 / 2018**

Sub: Customs- Refund of IGST on Export - Invoice Mis-match Cases -  
Alternative Mechanism with Officer Interface--Reg.

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Attention of all Exporters /Custom Brokers / Trade and Industry and Public is invited to CBEC circular No.05/2018 - customs dated 23.02.2018 on the above cited subject.

2. Accordingly, the exporters and their agents are requested to check the website of Tuticorin customs i.e. <http://www.tuticorincustoms.gov.in>, where the list of IECs and the shipping bills where invoice mis-match exists, have been made available.

3. The concerned exporters are requested to fill and e-mail the prescribed concordance table (copy enclosed) indicating mapping between GST invoices and corresponding shipping bill invoices in support of the refund claim to the designated officer, i.e. Assistant Commissioner of Customs, Drawback, Custom House, Tuticorin to [igsttutcus@gmail.com](mailto:igsttutcus@gmail.com).

4. Difficulty faced in this regard, if any, may be brought to the notice of this office.

Encl: As above.

(के.वी.वी.जी. दिवाकर/K.V.V.G. DIWAKAR)

आयुक्त/COMMISSIONER

C.No.VIII/48/06/2016 -Cus.Pol.

Customs Policy Section,  
Custom House, Tuticorin.

Date: 09.03.2018

To

As per Mailing List I, II and III.

Notice Board & EDI Section, Custom House, Tuticorin for uploading in the website

Copy submitted to: The Chief Commissioner of Customs (Preventive), Trichy.

**Annexure A**

The Concordance between GST Invoice and Export Invoice declared in Shipping Bill is as follows:

Name of the Exporter: -

GSTIN:-

|             |  |        |  |          |  |
|-------------|--|--------|--|----------|--|
| Port Code : |  | SB No: |  | SB Date: |  |
|-------------|--|--------|--|----------|--|

**Concordance Table**

| Sl. No | GST Invoice No / Date | Taxable Value as per GST | IGST Amount as per GST | Sl. No | Corresponding SB Invoice No. /Date | Taxable Value as per SB | IGST Amount as declared per SB | Final (corrected) IGST Amount as per actual exports* |
|--------|-----------------------|--------------------------|------------------------|--------|------------------------------------|-------------------------|--------------------------------|--|
| 1      |                       |                          |                        | 1.     |                                    |                         |                                |  |
| 2      |                       |                          |                        |        |                                    |                         |                                |  |
| 3      |                       |                          |                        |        |                                    |                         |                                |  |
| 4      |                       |                          |                        | 2      |                                    |                         |                                |  |
| 5      |                       |                          |                        | 3      |                                    |                         |                                |  |

\* after reducing amount pertaining to Short shipment etc.

**I declare that all the details declared here are true to my knowledge and all items contained in the invoices have been exported out of India.**

**I further declare that all the GST invoices pertaining to this Shipping Bill have been filed as part of GSTR1/ 6A in Common portal and is available for verification and refund.**

Place:

Date:

Authorised Signatory