

F. No. 450/119/2017-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)  
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Room No. 229 A, North Block  
New Delhi, dated the 19<sup>th</sup> September, 2018

To

All Principal Chief Commissioner/Chief Commissioner of Customs/ Customs & Central Tax / Customs (Preventive)  
All Principal Commissioner/Commissioner of Customs/ Customs & Central Tax / Customs (Preventive)  
All Director Generals under CBIC.

**Sub: Sanction of pending IGST refund claims where the records have not been transmitted from the GSTN to DG Systems-reg**

Sir/Madam,

It may be recalled that vide Circular 12/2018-Customs dated 29-05-2018, Board had provided interim solution to the problem faced by the exporters whose records were not transmitted from GSTN to Customs due to mismatch in GSTR 1 and GSTR 3B. The interim solution was subject to undertakings/ submission of CA certificates by the exporters as given in Circular 12/2018-Customs and post refund audit scrutiny.

2. Representation has been received from the Cost Accountant Association for authorizing them also to give certificates to the exporters on said subject. The matter has been examined in the Board and it has been observed that under CGST Act, 2017, Cost Accountants have also been recognized for various certifications/representations like in Section 35, Section 66, Section 116 and Section 48 read with Rule 24 of Return rules.
3. Hence, it has been decided that Cost Accountants are also authorized to provide the requisite certificates as envisaged under Circular 12/2018-Customs dated 29.05.2018.
4. Field formations may, therefore, take necessary steps to bring these changes to the knowledge of exporters.
5. Difficulties, if any, may be brought to the notice of the Board. Hindi version will follow.

Yours faithfully,

  
(Maninder Kumar)  
O.S.D.(Cus-IV)