

## **GST Export Refunds**

It has been noticed that at regular intervals, unverified estimates of pending GST refunds on account of exports are published in the print media or put forward by various trade bodies. These figures are highly speculative and mostly inaccurate. It is a fact that while a number of exporters have not been able to get the export refunds so far others have been granted refunds. In order to overcome the causes of the delay in sanctioning of refunds, Government has taken various steps, which includes amendments in the rules, changes in the business procedures of common portal and customs automated system to address the systemic issues. Many of the errors plaguing the claims for refunds are on account of inadequate familiarisation of the exporters with the GST laws and data entry errors in the various GSTRs / forms.

Government has carried out outreach programmes by issuing guidance circulars, advisories, FAQs, advertisements etc and also provided an alternative procedure involving manual interface where the errors could not be corrected online. The efforts are beginning to show positive results.

So far more than Rs 10, 000 Crore has already been sanctioned by CBEC and States. A standard operating procedure applicable to both Central and State GST has been put in place by virtue of various Circulars and clarifications issued with regard to processing of ITC refund.

GST Council, in its last meeting on 10<sup>th</sup> March 2018, has directed all States tax authorities to proactively clear refund claims. Exporting community is requested to take benefit of this fortnight and wholeheartedly come forward to get their errors rectified to enable sanction of refunds.

CBEC has taken an initiative to observe a special drive refund sanction fortnight from 15<sup>th</sup> to 29<sup>th</sup> March 2018 on an all India scale for which additional staff and infrastructure has been mobilised. Special refund cells manned by experienced staff is being put in place throughout the country.

Government wants to assure the exporting community that it is keen to see that all their eligible refund claims are considered and sanctioned at the earliest.