

ICES Advisory 21/2020 (Courier) - IGST Refund Process for Courier SBs - reg.

Dear all,

The IGST Refund processing for Courier SBs have been enabled in ICES. The step-by-step advisory on the procedure to be followed is attached for necessary action. Officers working in the Courier Cell in your jurisdiction may be guided suitably pl. Difficulties faced, if any, may kindly be emailed to team.ices@icegate.gov.in and systems.wzumumbai@gov.in.

सादर/Regards

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उपनिदेशक / Deputy Director

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सीबीआईसी, नईदिल्ली/CBIC, New Delhi

ICES Advisory21/2020 dated 26.06.2020 – IGST refund processing of Courier exports in ICES

This is to inform that the IGST refund processing for exports through courier shipments has been enabled in ICES. As a prerequisite, the manual CSB data filed by the courier companies shall be received in ICES via ICEGATE. This data must be loaded in ICES through a utility in ECCS. In this connection, an **advisory on roll out of IGST Refund module for exports in ECCS Application dated 20.01.2020** has been issued by WZU (enclosed).

2. For processing of IGST refunds for Courier exports, following steps are required to be followed.

STEP-1 : The data is made available in ICES –Process as detailed in Advisory issued *vide* F.No. I(9)/1/2020-Sys(W) dated 20.01.2020 issued by DG (Systems), WZU need to be followed for transmitting the Shipping Bill wise data to ICES.

STEP-2 :Verification and approval through IGST_VFN role–Once the ECCS data is made available in ICES, an existing **IGST_VFN** module in ICES is required to be used for the final verification and approval of the uploaded data. This is the same module which is also used for IGST refund related verifications of manual/non-EDI Shipping Bills. In this regard, the Systems Manager(SM) or Alternate System Manager (ASM) in charge of the concerned Air Cargo Customs site is required to map the officer(s) dealing with **Courier IGST refunds** for the IGST_VFN role, like any other role in ICES. Say for example, the SM/ASM of the Mumbai Air Cargo(INBOM4) Customs location needs to allot the role of IGST_VFN to the Customs officer dealing with IGST refunds pertaining to Courier Cell at Mumbai. Similarly, the SM/ASM of the Delhi Air Cargo (INDEL4) Customs location needs to allot the role of IGST_VFN to the Customs officer(s) dealing with IGST refunds pertaining to Courier Cell at Delhi.

In case the concerned officers are not mapped to the respective air cargo site, the same may be done first. The officer, who is assigned this role, will have to login from the master Air Cargo Site and on selection, a dropdown menu will be shown prompting the user to select the port code of the concerned Air Cargo location. On selecting the port code and clicking the Manual IGST Verify option, the screen as below would appear. User can then enter the Shipping Bill and view details as transmitted from ECCS System. All fields are non - editable except the Account details. User needs to submit to save changes. **Unless a Shipping Bill is verified and submitted in this role in ICES, it will not be considered for IGST refund procedure.** Since the data reflected on ICES will be the same as entered by the officer in the ECCS application, it may be ensured that the data is entered in the ECCS application correctly. In the exceptional circumstances that the data transmitted is incorrect and results in mismatch with the GSTN data after submission in ICES, facility to revalidate the data has been made available in IGSTN_VFN role.

- CHANGE LOCATION
- XLS TEMPLATE
- MANUAL (EDI)
- ICAN
- COURIER
- FPO
- REPORT
- EXIT

Please Enter Following Details

SB NO * : 14995,18/02/2020,INBOM4 SB DATE * : 18/02/2020 Cus Site : INBOM4

View

1.All fields marked as (*) are mandatory.
 2.If there are multiple records with same SBNO having different date and if it doesn't appear in the list ,user can enter SBNO,dd format of the date ex. 123456,12

SB No.:14995 SB Date:18/02/2020 Location:INBOM4 Subunit Location:INBOM4 Con Of Dest:
 ITC:090000097 EXP Name:MIRLAW ONLINE SERVICES PVT. LTD. CBA No:SELF PSE UNIT (CB0) ITC Code:R300000013 Bank Acc.No.:1214567890
 GSTIN ID:97AADCMB92MIZP GSTIN Type:G PAN:AADCMB92MIZP Sate Origin:77 FOB Amt:
 LFO Date:18/02/2020 EGM No.:973354 EGM Date:18/02/2020 EXP Reg No.Dc: Vessel/Fk/Truck No.Dc:
 IOST Amt Paid:105.26 Taxable Value:833.55 GST Cus Amt:30 Total IGST Paid:105.26

Invoice No.	Invoice S/N	Invoice Date	Pay Term	Taxable Value	IGST Cus Amount	IGST Paid	Total IGST Paid	DBK Availd	Reward Scheme	Verified						
MIRL378218/2020	1	18/02/2020		833.55	30	105.26	105.26	N	N	V						
Invoice SrNo	Item No.	Taxable Value	Igst Amount Paid	GST Cus Amt	Total IGST Paid	Item Desc	ITCS Sd Cd	SCHEME Cd	Reward Scheme	Tot Qty	UQC Val (Rs)	FOB Val (FC)	Curr Exchange Rate	Unit (R)	PMV (R)	Appraisal FOB
1	1	4476.5	45.26	20	65.26	Customized Fashion Garments - Apparels (Blue Kurrti Made Of Faux Georgette)	61140990			1	MIR					
1	2	3837	60	10	70	Customized Fashion Garments - Apparels (Kurrti Made Of Crepe)	61140990			1	MIR					

Submit

STEP-3 :Submission of a/c details of the exporters in ICES– The account details of the exporter will have to be updated in the CLK role as is done currently also. Unless the account details are available and accepted by PFMS, the submission of the Shipping Bill in the above step will not be possible.

STEP-4 :IGST Validation Procedure – Once the Courier Shipping Bills are verified and submitted in the IGST_VFN role, System runs the validation process of matching the data with the corresponding GSTR-1 data received from GSTN. Any mismatch in data generates the mismatch error, which is available both to the exporter on ICEGATE website under his login, and to the officer in ICES through the IGST Integration Status Report available in the IGST_VFN role. The details of the various error codes are enclosed in Annexure. If the error is due to incorrect filing of returns, exporter may be advised to amend the same in GSTR 1.

Step-5 : Generation of Refund Scroll – The options to generate temporary and final scrolls for Manual SBs/Sites are already available in CLK and DBK_AC roles respectively. Officers of the concerned Air Cargo Commissionerate having these roles will be able to generate the scrolls of the successfully validated Shipping Bills.

System Managers (SMs) of the concerned Air Cargo Customs location are also requested to ensure mapping and role allocation of the respective customs officers at Courier Cell and guide them suitably for necessary action at their part. Issue, if any, may pl be emailed to team.ices@icegate.gov.in

ANNEXURE – IGST Refund Validation Errors

Error Code	Error Description
SB001	Invalid SB Details – SB No/SB Dt/Port Code do not match between GSTR 1 and Customs or the SB has not been submitted in ICES as detailed above in the advisory.
SB002	EGM Not Filed
SB003	GSTIN Mismatch
SB004	Repeat Transmission of a Valid Record – Not an error as such
SB005	Invoice Mismatch
SB006	Gateway EGM Not filed (Will not come for Courier SBs)



**OFFICE OF THE ADDITIONAL DIRECTOR GENERAL (SYSTEMS)
NEW CUSTOMS HOUSE, BALLARD ESTATE, MUMBAI- 400001**

Phone Number: 022-22695139, Fax: 022-22695148, Email: systems.wzumumbai@gov.in

F. No. I (9)/1/2020-Sys (W)

Date: 20.01.2020

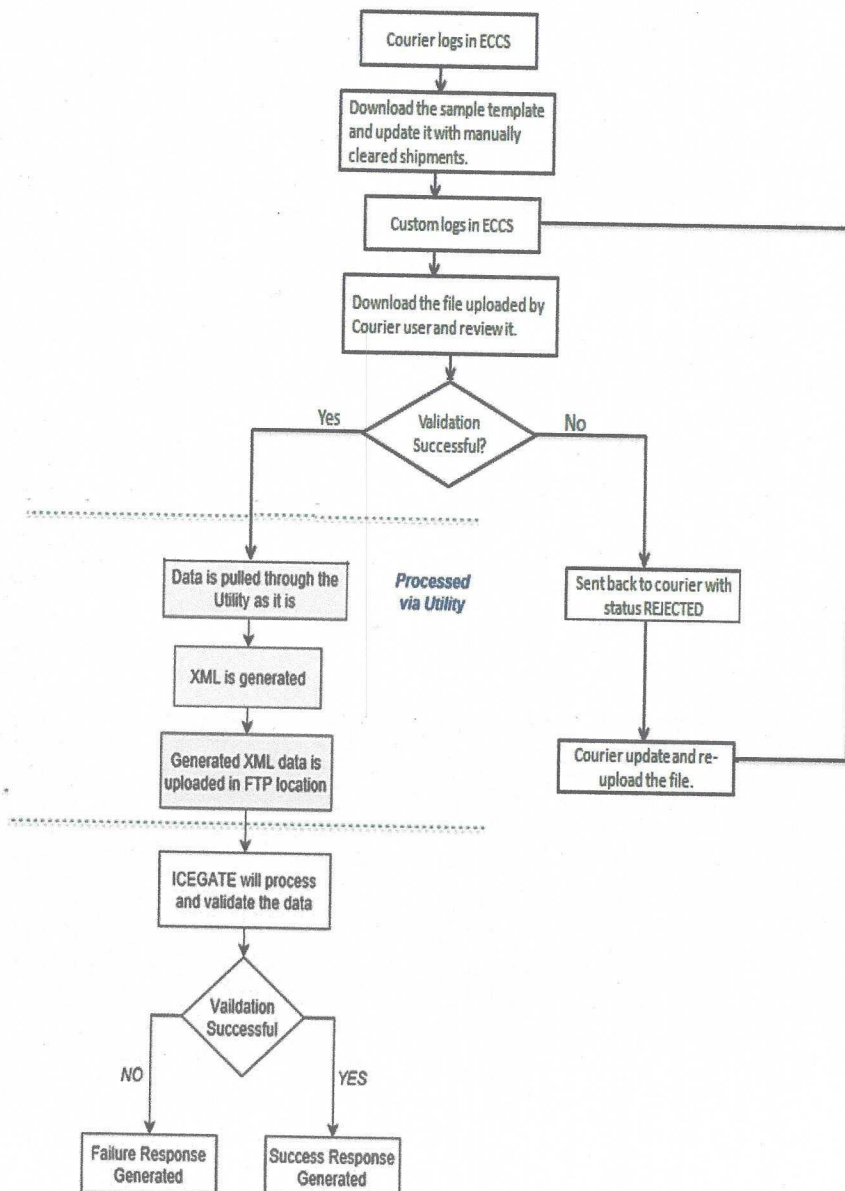
To,
The Commissioner of Customs, Air Cargo Export, Delhi
The Commissioner of Customs, APSC, Mumbai
The Commissioner of Customs, Airport & Air Cargo, Bengaluru

Madam/Sir,

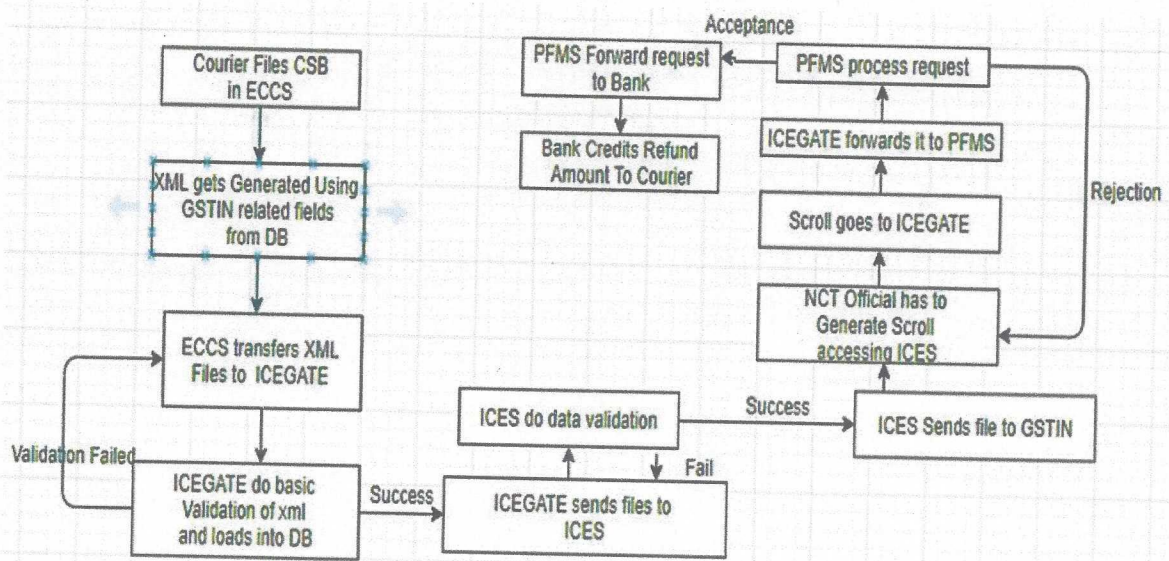
Sub: Advisory on Roll-out of IGST Refund module for exports in ECCS application-reg.

This is to inform that the IGST refund workflow in ECCS module has been developed. The workflows for the IGST refund utility are as follows: -

(a) Flow chart for uploading of manual Courier Shipping Bill



(b) Flow chart for IGST refund in ECCS



2. As per above workflow, the courier companies have to upload manual CSBs using the utility in ECCS. Thereafter, the Jurisdictional Customs Officer should validate the manual data online. These validated XML files shall be transmitted by ECCS to ICEGATE. After basic validation by ICEGATE, this data shall be transmitted to ICES. After data validation from GSTIN, the jurisdictional Customs Officer shall generate the scroll in ICES, which thereafter moves for payment of refund through PFMS module.

3. The Step by step procedure of the functionality is given below for guidance of stakeholders.

3.1 (a) Courier companies Users Login Screens:

Courier Group Admin has to assign the new role to courier users, through which users can upload the data in excel format as per the navigation below:

Export -> Manually Cleared Shipment -> Upload

- As shown above, the courier companies will have a link to download a template in excel format, as a reference to fill in the data and upload.
- On clicking the Template link, the excel file will be downloaded in courier user's system.
- The courier user will now open and update the file with all the manually cleared shipment data.

- Once the file is updated, the courier will again open the screen (Export -> Manually Cleared data upload) and will upload the file by clicking “Choose File” button.
- After clicking upload button, courier companies will submit the file by clicking “submit” button at the bottom.

Now, the file will move to Customs user for approval as given below.

3.2 (b) Customs Users Login Screens:

Export -> Approve Manually Cleared Shipment Data

Here, the Customs Officer will have an option to view the uploaded file by clicking the link:

Select	Courier Name	Upload Date	Download
<input type="checkbox"/>	DHL	14-01-2020	dhl.xls
<input type="checkbox"/>	FEDEX	10-01-2020	fedex.xls
<input type="checkbox"/>	TNT	15-01-2020	tnt.xls
<input type="checkbox"/>	UPS	14-01-2020	ups.xls

- The Customs Officer will have option to either accept or reject the file.
- To accept the file, the Officer will select the file and click “Approve” button.
- To reject the file, the Officer will select the file and click “Reject” button.
- The Courier Companies shall be able to see the rejected files at the navigation:
- Export -> Manually Cleared Shipment -> View

At the screen, the courier companies will be able to see all the files uploaded by them alongwith the status.

Search Manually Cleared Shipments

Start Date : 01/01/2019

End Date : 14/01/2020

SEARCH RESET

The data will appear on screen as per filter range provided by user:

Express Cargo Clearance System		Express Industry Council of India	
HOME	IMPORT	EXPORT	RE EXPORT
DISPOSAL	REFUND	REPORTS	E-PAYMENT
DASHBOARD	GENERAL		
ECCS Dashboard		Logged In : uat_courier_1	
Logout			
Manual Clearance For Courier			
S. No.	Uplode Date	Status	Download
1	14-01-2020	Rejected	dhl.xls
2	10-01-2020	Rejected	dhl.xls
3	15-01-2020	Rejected	dhl.xls
CLOSE			

4. In case the file is rejected, the status will be Rejected. For these files, courier companies have to amend the file as required. The courier user will retrieve the rejected file and update in the same file or in another file.

5. Now after that, the courier companies will open the rejected file in system and will update as per Officers' comments. After updating the file, it will be uploaded again for Customs approval.

6. In case the file is approved, the file will be converted to XML through utility. After that, it will go to ICEGATE/ICES for processing further.

7. The Jurisdictional Commissioners are requested to designate a suitable Officer:

- For generating IGST refund scroll in respect of CSBs.
- For regular monitoring of uploading of data relating to manual CSBs in ECCS and its validation by Customs Officer.
- For ensuring the registration / updation of exporter's bank account details in ICES.

Further, the Jurisdictional Commissioners are requested to issue Trade Notices / Public Notices to widely publicise this utility.

8. For any query / doubt on the above issue, it is requested to contact Mr. Imtiyaz Khan, Joint Director (Email Id: khan.imtiyaz@gov.in; Mobile :- 9619716560) and Mr. Jitendra Tiwari , Deputy Director (Email Id : j.tiwari1983@gov.in; Mobile :- 9818005314), WZU, System, Mumbai.

Yours faithfully,

(Akhilesh Pandey)

30.01.20
Addl. Director General (Systems)
Mumbai

Copy to:

- Pr. DG Systems & Member, CBIC for kind information please.
- The Addl. Director General, ICEGATE, New Delhi
- The Addl. Director General, ICES, New Delhi