ICES Advisory 18/2020 (IGST Refunds) - New Electronic Mechanism to reprocess "Failed-after-Success" cases - reg.

Dear all,

As you would know, certain payments of IGST Refund, while having scrolled out by the customs officer and successfully transmitted to bank by PFMS may get rejected at the bank. These are called "Failed-after-Success" cases. The reasons for such rejection could be many, like mismatch of a/c related details provided by exporters and sent with the scroll for that Shipping Bill with the ones available with the bank or closing/freezing of the a/c by bank etc. For all such cases, a mechanism existed earlier (ref ICES Advisory 21/2018) where the corrected/revised bank a/c details again provided by the exporter would be emailed to the CDDO with the signature of the Customs officer at the port of export and the same will be retransmitted to bank by the PAO for crediting the due payment.

2.   The above mechanism has since been discontinued to make the process end-to-end electronic and more secure. For this purpose, a new role "SCROLL_PC" has been created in ICES for reprocessing such failed-after-success cases. The role may be allotted to the AC in-charge of refunds. All the failed-after-success cases transmitted back by PFMS as permanently cancelled (PC) will be available for reprocessing on pressing F7 in the SB No column.

3.   Once a particular SB is selected and entered, the details of its scrolled amount along with the bank a/c details will be displayed. The error code and reason for rejection, if transmitted from PFMS, will also be displayed. The currently available bank a/c details will also be displayed. Basing on the reason of rejection, the office can choose to either reprocess or set aside the SB. When the officer choses to reprocess the SB, the system would ask the officer whether the current a/c details displayed are correct or need to be modified. If the officer chooses to modify the existing a/c details, the same will be invalidated and the officer can update the corrected details in the CLK role. Once the officer chooses to reprocess the SB, the SB will become ready again for scrolling out. A new option, both for temp PC scroll as well as final PC scroll has been given in the respective roles of CLK and Dbk_AC for generating the scroll for these reprocessed SBs.

Concerned officers in your jurisdiction may pl be guided suitably.

सादर/Regards

क्षितिजजैन, भा.रा.से. / **Kshitij Jain, IRS**

उपनिदेशक / Deputy Director
प्रणालीमहानिदेशालय/ DG Systems
सीबीआईसी, नईदिल्ली/CBIC, New Delhi