

**Government of India
Ministry of Finance
Department of Revenue
Lok Sabha**

**RAJYA SABHA
UNSTARRED QUESTION NO. 4070
TO BE ANSWERED ON TUESDAY, 3rd April, 2018**

CHAITRA 13, 1940 (SAKA)

GST REFUND OF EXPORTERS

4070. SHRI T. RATHINAVEL: Will the Minister of FINANCE be pleased to state:

- (a) whether 70 per cent GST refunds have stuck due to flawed filings by exporters;
- (b) if so, the details thereof;
- (c) whether the Central Board of Excise and Customs has asked exporters to amend details in the final return of the subsequent month to enable Government to process the refund claims by March this year;
- (d) whether it is a fact that claims worth 10,000 crore have been stuck due to discrepancies in the information furnished by exporters on GST network in GSTR 1 or Table 6A or GSTR 3B and shipping bills filed; and
- (e) if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI SHIV PRATAP SHUKLA)

(a) & (b) No, as on date 70 per cent GST refunds are not stuck due to flawed filing by exporters. However, the refunds of the exporters got held up due to various errors committed by exporters while filing their GST return and Shipping Bills. CBIC has issued Circular No.42/2017-Customs dated 7.11.2017 with regard to common errors hindering disbursement of IGST refund & solutions thereof for the benefit of exporters. Vide Circular No.5/2018-Customs dated 23.2.2018, CBIC has also introduced processing of refund claims by customs officers in addition to automated process by Customs system. Due to such initiatives by the department, the number of refunds held up due to errors have greatly reduced;

(c) Yes, the exporters have been advised to amend details in GSTR-1 of any particular month by using facility of amending Table 6A through Table 9A of the subsequent month. GSTN has provided requisite online utility for Table 9A;

(d) & (e) No, as on date claims worth Rs.10,000 crore are not stuck due to discrepancies in the information furnished by exporters on GST network in GSTR 1 or Table 6A or GSTR 3B and shipping bills filed. However, as per GSTN, data pertaining to Rs.3516 crore IGST refund claims have not been transmitted to customs EDI system due to discrepancies in the information furnished by exporters in GST returns.

