

GST and JOHNNY- UPDATE No.65

JOHNNY
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Yes, Papa!



Are you covered under
the Risky Exporter list?



Yes, but I have
multilocal units?



Lets
discuss



This Papa: We have already discussed about the issues arising at the initial stage pertaining to "risky exporters" when they are marked by the customs department. We have come across a situation where the taxpayer has been marked as a "risky exporter" having multi-locational units in different states. However, the flag was raised on the exporter and seal of all the consignments were cut though they related to different GST numbers. Even the IGST refunds were withheld of all units. But the CGST department did not initiate the audit as no message was received from RMCC. The letter was obtained from custom was given to CGST department by exporter after which audit could commence.

But exporter approached custom dept about cutting of seal of all units then he came to know that objection of "risky exporter" was raised about his other unit. But Custom department system works on IEC and not on GST number, hence each container coming under this IEC will be cut and all refund claims of this IEC will be withheld. When the RMCC raises a flag on to the exporter, they should pass on the information to exporter about the GST number. Further all the refunds pertaining to the exporter should not be deferred but the refund for that particular GSTN no. should be withheld. For this purpose, GST number should be incorporated in the custom portal.

These raucous means faced by the exporters due to the problem with the portal itself. The RMCC must give all the necessary information to CGST as well as to exporter as and when the he is reported under "risky exporter" so that the verification is conducted only on to the said registration of the exporter.