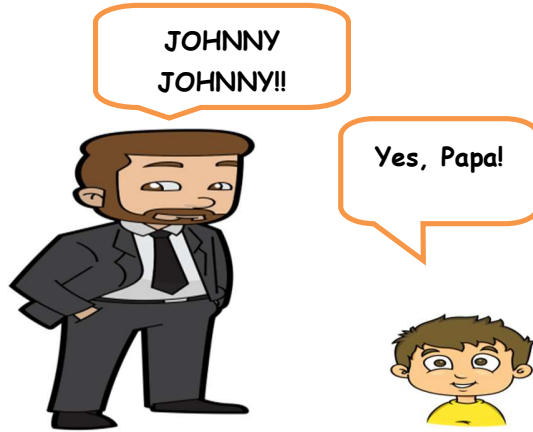
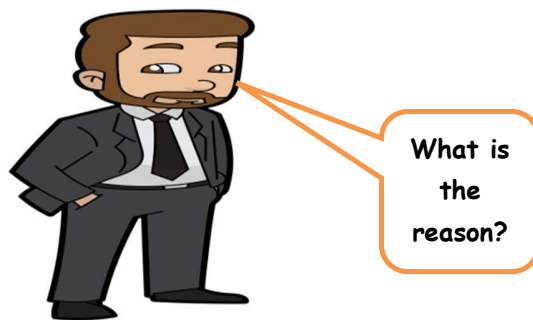


## GST and JOHNNY- UPDATE No.13



Whether GST refund on  
export of goods received



This Papa-:

Exporter has exported the goods on payment of IGST under the cover of GST invoice and he has filed return GSTR-1 and GSTR-3B accordingly. When the material reached port, part of material was shut out and it was taken back to factory. Since he has already paid the excess duty then the GSTR-1 details did not match with shipping bill. When the exporter tried to amend the GSTR-1 return then it mismatched with GSTR-3B. Hence, refund was not received.

Exporter issued credit note and uploaded the same in GSTR-1 as well as GSTR-3B in next month then payment did not match with exports on payment of duty for next month then the mismatch took place. Hence, refund for next month was not received.

The other option remained with exporter was to take credit of excess duty paid in credit ledger and shown the same in GST return. He has done so and informed to the department. This was not correct procedure but not option was left with assessee.

In earlier era of Central Excise and Service Tax, we were facing the problem of human intervention but in current GST system, we are knowing about drawbacks of online system where we cannot make it understand small minor mistakes and has to follow the procedure. But if the procedure is not prescribed the exporter, his consultant as well as the officer does not have any option.