

## GST and JOHNNY- UPDATE No.64

JOHNNY  
JOHNNY!!



Yes, Papa!



Are you covered under  
the Risky Exporter



Don't know papa.  
How to check?



Lets  
discuss



**This Papa:** In order to limit the exporters from claiming the refund on the basis of ineligible documents or fraudulently, customs department has marked few exporters as "risky exporters". Whereby based on the based on a certain criteria as well as artificial intelligence, the system identify the "risky exporters" and send such list to respective chief commissioners and RMCC (Risk Management Centre for Customs). After that, jurisdictional GST officers shall cut the seal of containers and carry out the verification of all export consignments made by exporter. Circular 16/2019 prescribes the standard operating procedure for the purpose of verification of IGST payments made by the exporters. The CGST department is doing whole audit of exporter which takes a considerable amount of time of the said exporter and refunds are withheld.

In addition to the above, the exporter is not even informed that he is being covered under "risky exporters" and he himself has to contact the customs department concerned officer at the time when seal of export containers are cut and IGST refund is withheld by the department.

The customs department must inform the concerned exporter who has been covered under the "Risky Exporter" either through e-mail or SMS as and when the exporters name is reported by the system and the exporter should not have to run in haste to the customs department when his containers are cut and inspected by the customs officer.

Some more critical issues will be discussed with respect to risky exporters in our contiguous update.