



Implementation of GST Under the Ministry

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The implementation of GST in the country has been largely smooth barring a few teething problems. Further, it is informed that GST has been implemented in all sectors except on the supply of alcoholic liquor for human consumption, on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.

It is not a fact that Rs.65000 crores are to be refunded to exporters during July-October quarter as per available refund claims lodged with the government.

The GST Council in its 22nd Meeting had approved a major relief package for exporters. The Council was unanimous that it is in the national interest to take all possible measures to support the exporting community, which earns valuable foreign exchange and provides significant employment especially in the small and medium sector. The Council approved that by 10.10.2017 the refund of IGST paid on goods exported in July would begin to be paid and refunds for subsequent months would be handled expeditiously. In line with the government's commitment, CBEC has already issued suitable instructions to expeditiously disburse the refund of IGST paid on goods exported out of India. Also, with effect from 10th October, 2017, the refund is getting disbursed for the export of goods made in July 2017. In cases where the exporter has filed GSTR 3B and the information furnished by the exporters in the GSTR 1 and GSTR 3B is matching with the details filed by them in Shipping bills, the refunds have already been disbursed. But there are many cases where the refund of IGST could not be done due to errors in the EGM /GSTR 1 return/Shipping Bill. The analysis of the common errors that are hindering the disbursement of IGST refund, and decisions taken to address such errors were also circulated to field formations of Customs. Also a circular detailing the manual filing and processing of refund claims in respect of zero-rated supplies has been issued by CBEC.

Various representations on GST have been received from various stakeholders including Export Promotion Councils from time to time and the issues flagged are being raised with the GST Council for further decisions on the issues/suggestions raised therein. Also various measures taken to alleviate the difficulty and for providing speedy disbursement of refund have been widely publicized by print advertisements by Department of Revenue and through eight export promotion councils. Several outreach programmes have also been initiated to sensitize exporter's community.

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