

	IS15700:2018 CftNo.SQ/L-6000140.2 भारत सरकार / GOVT. OF INDIA वित्त मंत्रालय / MINISTRY OF FINANCE राजस्व विभाग / DEPT OF REVENUE commr4-cuschn@nic.in	75 Azadi Ka Amrit Mahotsav 
आयुक्त सीमा शुल्क का कार्यालय – लेखा परीक्षा आयुक्तालय OFFICE OF THE COMMISSIONER OF CUSTOMS – EXPORT COMMISSIONER सीमा शुल्क भवन, नं.60, राजाजी सालै, चेन्नै - 600 001. CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI – 600 001. दूरभाष / Telephone:044 25254321; फैक्स / Fax :044 25254321;		

File No: CUS/RFD/IGST/OTH/5/2026-IGST-Ref

Date:27-01-2026

FACILITY CIRCULAR No. 01/ 2026

Subject: Rectification of IGST Refund cases rejected or failed at PFMS stage - reg.

Attention of Exporters, Customs Brokers (CBs/ CHAs), and all other stakeholders is invited to the subject cited above.

2. It has been observed that in certain cases, even after successful generation of IGST Refund Scrolls through ICES, the refund amount is reportedly not disbursed due to various reasons. With the introduction of the Public Financial Management System (PFMS) for timely and transparent transfer of benefits, the IT infrastructure of Customs and GST systems has been integrated. Under this system, the bank account details registered with Customs are verified by PFMS for credit of IGST Refund amounts.

3. PFMS verification may fail in cases of:

- Improper or non-registration of AD Code (Authorised Dealer Code), or
- Incorrect or non-registration of bank account details.

In such cases, PFMS displays specific error codes. IEC holders whose IGST Refund has not been credited are advised to verify the PFMS validation status of their bank account details after proper registration or updation on ICEGATE.

4. Failed-after-Success Cases - Procedure

It has also been noticed that in certain cases, the entire IGST refund scroll is rejected by PFMS, or although the scroll is accepted by PFMS, credit fails for some exporters due to rejection by the concerned bank ("Failed-after-Success" cases). An automated mechanism is in place for reversal/ return of such failed transactions from PFMS to ICEGATE.

For such cases, a procedure has been laid down in ICES Advisory No. 18/2020 dated 01.06.2020, wherein specific roles are assigned to officers for processing Shipping Bills that are rejected and for generation of a fresh scroll.

5. However, officers may not be aware of Shipping Bills which are rejected or of Shipping Bills for which payment not received even after successful generation of IGST Scroll, as no specific module is currently available in ICES to identify such cases. Therefore, **exporters who face**

such issues are advised to send either by themselves or through their authorised representatives/ CBs:

- A list of Shipping Bills for which the scroll has been generated but the refund amount has not been received even after a few days, or
- A list of Shipping Bills showing "Rejected" status on the ICEGATE portal (Exporter Login), along with the Port Code of exports (INMAA1, INKAT1 & INENR1) and status of the Shipping Bills, to **igstcus-chennai@gov.in** or through Sevottam.

6. All Customs Brokers, Trade Associations, and Export Promotion Bodies are requested to disseminate this information among exporters to ensure timely rectification of errors and early release of IGST Refund amounts.

7. This facility circular is issued as trade facilitation measure. Any difficulty faced may be brought to the notice of the Deputy/ Assistant Commissioner of Customs, IGST Refunds, Export Commissionerate for necessary guidance.

This issues for information and compliance.

Digitally signed by
A Manimaran

Date: 27-01-2026

12:25:02 A Manimaran

COMMISSIONER

Export Commissionerate
Custom House, Chennai

Copy To,

1. The Principal Chief Commissioner of Customs, Custom House, Chennai,
2. The Dy/ Asst Commissioner of Customs, EDI Section, Custom House to publish on Chennai Customs web portal.
3. The Dy/ Asst Commissioner of Customs, CHS Section, Custom House, Chennai to display at Notice Board.
4. The FIEO, CB Association., etc, Chennai..... for wide circulation among their members.
5. Office copy.

 28/01/26