

## **CUSTOMS – CIRCULARS**

**Circular No. – 25/2019**

**Date – 27.08.2019**

IGST refunds- mechanism to verify the IGST payments for goods exported out of India in certain cases.

Circular No. 25/2019-Customs dated 27th August 2019 has been issued for performing comparison between the cumulative IGST payments in GSTR-1 & GSTR-3B for the period April 2018 to March 2019 to determine the discrepancy between IGST paid on exported goods between GSTR-1 and GSTR-3B.

For more details , please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2019/Circular-No-25-2019.pdf>