

	<p>ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸು ವಿಭಾಗ, ಕಂದಾಯ ಇಲಾಖೆ भारतसरकार, वित्तमंत्रालय, राजस्वविभाग Government of India, Ministry of Finance, Department of Revenue, ಆಯುಕ್ತರ ಕಛೇರಿ, ನಗರ ಸೀಮಾಸಂಕ, ಅಂಚೆ ಸಂ 5400, ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ವೀನ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು सीमाशुल्कआयुक्तकार्यालय, सीमाशुल्कआयुक्तालय, पी.बी.सं5400 ,बेंगलूर Office of the Commissioner of Customs, City Customs Commissionerate, P.B. No. 5400, C.R. Building, Queen's Road, Bangalore – 560 001</p>	
<p>C.NO. VIII/09/45/2020 City Cus Tech</p>		<p>Dated: 04.09.2020</p>

**PUBLIC NOTICE NO: 45/2020**

**(DIN No: 20200972MR00001A53C2)**

**Sub:- Customs-IGST Refunds-IGST refunds on exports not disbursed due to PFMS ERRORS - Reg.**

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Kind attention of the importers, exporters, Customs Brokers and all other stake holders is invited on the above cited subject.

2. It has come to the notice that even after successful generation of IGST Refund Scroll through ICES, in some cases IGST Refund could not be disbursed due to various reasons.

3. With the introduction of PFMS aimed at timely transfer of benefits to the citizens by bringing efficiency, effectiveness, transparency and accountability in the Government systems, IT infrastructure across Customs and GST has been integrated. As a result, account details already registered with the department are being verified by PFMS to facilitate transfer of such benefits. The PFMS is not able to verify the account details and shows error, if there is improper registration or non-registration of proper AD Code (Authorised Dealer Code) or Bank Account details. In the case of IGST Refund/Drawback, etc, the list of PFMS error codes along with rectification of these errors is enclosed as Annexure-I. The IEC holders, wherein they have not granted with IGST Refund/Drawback, can check the PFMS verification status after registering

themselves on ICEGATE ([www.icegate.gov.in](http://www.icegate.gov.in)). Post registration, the PFMS status can be checked in IEC wise PFMS invalidated A/Cs report. The error codes and the rectification for errors has been explained in “ Step by step guide on IGST Refund in ICES” available on Bengaluru Customs Website ([www.bangalorecustoms.gov.in](http://www.bangalorecustoms.gov.in)). List of Shipping Bills where IGST refund is rejected due to PFMS error is also uploaded in the said website. For error codes TBE0001 to TBE0007 and TBE0018, the IEC holder should contact the ICEGATE at the email ID ([icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in)) quoting the specific error code. In general, the following procedure shall be followed to resolve the errors:

4. **ONLINE MODULE TO UPDATE BANK ACCOUNT DETAILS:** Now, facility of adding a new Bank Account or modifying the existing account has been provided to IEC holders themselves. An advisory has been issued by ICEGATE, for this purpose. The facility is for ICEGATE users registered under IEC under Simplified Registration Category role as well as registered with a valid digital signature to register/modify a Bank account for Authorized Dealer Code or Incentive Registration, earlier done through Customs Locations. Every IEC user registers himself in multiple locations with their bank account number for Export promotion incentives like IGST refund. IEC users will be able to add/update bank account number for Bank A/c for Export Promotion Incentive (IGST Refund) and Authorized Dealer Code Registration (Drawback Claims). The detailed step-wise procedure is given under Advisory Tab at [www.icegate.gov.in](http://www.icegate.gov.in), which may be referred to. The link is as under:

[https://www.icegate.gov.in/Download/Bank\\_Account\\_Management\\_Advisory\\_150720.pdf](https://www.icegate.gov.in/Download/Bank_Account_Management_Advisory_150720.pdf)

The Exporters are advised to verify their existing Bank Account details in ICEGATE and add or update the details exactly matching to the details in their actual bank account, including Beneficiary Name, IFSC code, Name of the Bank, Account number etc.

5. **Failed-after Success cases: Procedure prescribed under ICES Advisory no.18/2020 dtd.01.06.2020:** In some cases, despite updating the bank accounts with PFMS before generation of IGST Refund scrolls, some scrolls are still getting rejected by PFMS and in

some cases, the scrolls get accepted successfully, but the crediting of amount fails for some exporters due to invalidation by the concerned bank to PFMS. An automated system of reversal/return of such '**Failed-after-Success**' transactions from PFMS to ICEGATE system is put in place. For the former type of cases where the entire scroll gets rejected and none of the exporters get the amount credited to their bank account, it is advised that the same may be reported to ICEGATE Helpdesk at once by the Systems Manager. For the cases where it fails for some exporters after having been accepted by PFMS, i.e, '**Failed-after-Success**' cases, procedure mentioned in the ICES Advisory no.18/2020 dated 01.06.2020, as detailed below, shall be followed.

6. As per ICES Advisory No.18/2020 dtd.01.06.2020, a new role "SCROLL\_PC" has been created in ICES for reprocessing such '**failed-after-success**' cases. The role is allotted to the AC in-charge of IGST refunds. All the '**failed-after-success**' cases transmitted back by PFMS as permanently cancelled (PC) will be available for reprocessing. Once a particular SB is selected and entered, the details of its scrolled amount along with the bank a/c details will be displayed. The error code and reason for rejection, if transmitted from PFMS, will also be displayed. The currently available bank a/c details will also be displayed. Basing on the reason of rejection, the officer can choose to either reprocess or set aside the SB. When the officer chooses to reprocess the SB, the system would ask the officer whether the current a/c details displayed are correct or need to be modified. If the officer chooses to modify the existing a/c details, the same will be invalidated and the officer can update the corrected details in the CLK role. Once the officer chooses to reprocess the SB, the SB will become ready again for scrolling out. A new option, both for temp PC scroll as well as final PC scroll has been given in the respective roles of CLK and Dbk\_AC for generating the scroll for these reprocessed SBs.

7. All the CHA/ Trade associations/ Representatives are advised to inform the exporters about the above procedure for rectification of Errors for early resolution.

8. Any difficulties faced may be brought to the notice of the Joint Commissioner of Customs, ICD White field, Bengaluru.

**(BASWARAJ NALEGAVE)**  
**COMMISSIONER**

To,  
**All the Concerned (As per mailing list)**

Copy Submitted to:-

1.The Chief Commissioner of Customs, Bengaluru Zone.

Copy to,

2.The Joint Commissioner of Customs, ICD Whitefield, Bengaluru,

3. Customs Website.

**Annexure-I: Errors in PFMS Validation and their Rectification**

<b>S.N o.</b>	<b>Error Code</b>	<b>Error Description</b>	<b>Rectification</b>
1	TBE0001	Error in reading file, File is malformed or Failed during schema validation.	Not Applicable -
2	TBE0002	Mandatory Tags values are missing in the Header Part.	Not Applicable
3	TBE0003	Invalid Batch Format	Not Applicable
4	TBE0004	Duplicate Batch ID/Message ID not allowed.	Not Applicable
5	TBE0005	Invalid Assessee Type	Not Applicable
6	TBE0006	Same [Assessee Code, Location Code, Assessee Type, Source] already exists in PFMS. This validation will be not be applied for Update and Delete type requests. - Applied for ICEGATE. Can be modified for ACES	Submit again
7	TBE0007	[Assessee Code, Location Code, Assessee Type, Source] not exists in PFMS. This validation will be applied for Update and Delete type requests. - Applied for ICEGATE. Can be modified for ACES	Submit Again
8	TBE0008	Rejected by Bank, As per Bank Account Number is Invalid.	Check the Account Number for correctness - Submit correct details
9	TBE0009	Bank Name is not as per PFMS Bank Master.	Not applicable - May occur only with other errors
10	TBE0010	Bank Account details have not been provided	Check the Account Number for correctness - Submit correct details
11	TBE0011	Mobile Number should be of 10 digits only.	Not Applicable
12	TBE0012	Invalid Value for Location Code	Inform DG systems for rectification
13	TBE0013	Invalid Value for Division Code	Inform DG systems for rectification
14	TBE0014	Invalid value for Purpose, It should be A/U/D.	Not Applicable

15	TBE0015	Invalid IFSC Code.	Check the IFSC Code for correctness – Submit correct details
16	TBE0016	Rejected by Bank, Account No does not exist in Bank	Check the Account Number for correctness – Submit correct details
17	TBE0017	Rejected by Bank, Account status is closed.	Check the Account Number for validity – Submit correct details
18	TBE0018	Duplicate Assessee Details [Assessee Code, Location Code, Assessee Type, Source] Found In The File. - Applied for ICEGATE. Can be modified for ACES	Submit Again
19	TBE0019	Blocked Account	Submit another valid Account details
20	TBE0020	One or more mandatory tags values are missing in the detail section.	Not Applicable
21	TBE0021	IFSC Code does not exists in PFMS.	Inform DG System for Rectification
22	TBE0022	Actual records count and No. of records in details, it should be same.	Not Applicable
23	TBE0023	Assessee already exists.	Submit Again
24	TBE0024	Assessee code does not exist during update.	Submit Again
25	TBE0025	More than one record found during update data.	Submit Again
<p><i>" Not Applicable" means that these are Structural errors which shall not appear in this report.</i></p>			