



सीमा शुल्क प्रधान आयुक्त का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
सीमा शुल्क सदन :: पतन क्षेत्र :: विशाखपट्टनम & 530035  
CUSTOM HOUSE:: PORT AREA :: VISAKHAPATNAM – 530035

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फा. सं /F. No. P3/06/2017 – A.M. (Pt.1)

दिनांक/ Date: 25.03.2018

**PUBLIC NOTICE NO. 15 / 2018**

**Sub:- Refund of IGST on Export – Extension of date in SB005 alternate mechanism cases & clarifications in other cases – reg.**

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Attention of Importers, Exporters, Customs Brokers and Members of Trade is invited to this office Public Notice No. 09/2018, dated 26.02.2018 issued on the basis of Board's Circular No. 5/2018-Customs, dated 23.02.2018 which provided for an alternative mechanism with officer interface to resolve invoice mismatch cases for Shipping Bills filed upto 31.12.2017. Although the cases having SB005 error have greatly reduced now due to continuous outreach programmes done by Board and the offices/departments functioning under Board as also the increased awareness amongst the trade, there are still some exporters who have nevertheless committed errors in filing invoice details in Shipping Bills and GST returns. Therefore, keeping in view the difficulties likely to be faced by the exporters in the cases of SB005 error which are allowed to be corrected through officer interface for Shipping Bills filed up to 31.12.2017, **Board has decided to extend this facility to such Shipping Bills filed up to 28.02.2018.**

2. Further, representations have also been received by Board from :

- (i) field formations seeking resolution of SB006 errors due to discontinuance of transference copy of Shipping Bill. Board has examined and agreed to the proposal of field formations that in lieu of transference copy of Shipping Bill either the *final Bill of Lading issued by the Shipping Lines* or *written confirmation from the Custodian of the gateway port* may be treated as a valid document for the purposes of integration with the EGM

(ii) exporters that by mistake they have mentioned the status of IGST payment as "NA" instead of mentioning "P" in the Shipping Bill. In other words, the exporters have wrongly declared that the shipment is not under payment of IGST, despite the fact that they have paid the IGST. As a one time exception, Board has decided to allow refund of IGST through an officer interface wherein the officer can verify and satisfy himself of the actual payment of IGST based on GST return information forwarded by GSTN. DG (Systems) would open a physical interface for this purpose.

3. Difficulties if any may be brought to the notice of the undersigned.

[Authority:- CBEC, Circular No. 08/2018-Customs, dated 23.3.2018  
issued from F.No.450/119/2017-Cus-IV]

डी के श्रीनिवास

(डॉ. डी. के. श्रीनिवास /Dr.D.K.SRINIVAS)

(आयुक्त, सीमा शुल्क / COMMISSIONER OF CUSTOMS)

To

All concerned.

✓ EDI – (for uploading to website)

Copy submitted for information to –

The Chief Commissioner of Central Tax & Customs,  
Visakhapatnam Zone,  
GST Bhavan, Port Area,  
Visakhapatnam – 35.