



सीमा शुल्क प्रधान आयुक्त का कार्यालय

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**

सीमा शुल्क सदन :: पत्तन क्षेत्र :: विशाखपट्टनम - 530035

**CUSTOM HOUSE :: PORT AREA :: VISAKHAPATNAM – 530 035**

फा.सं / F. No. P3/06/2017-Stats (AM)

दिनांक / Date : 07.06.2018

**सार्वजनिक सूचना संख्या 24/2018**

**PUBLIC NOTICE NO. 24/2018**

**विषय/Sub : Refund of IGST on export of Goods - Extension of date in SB005  
alternate mechanism cases and Clarification in other cases – Reg.**

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Attention of all exporters, customs brokers, members of general trade, and all other stakeholders is invited to refer this office's Public Notice Nos. 09/2018 dated 26.02.2018 and 15/2018 dated 25.03.2018 wherein an alternative mechanism with officer interface to resolve invoice mismatches was provided for the shipping bills filed till 28.02.2018. [Board's Circular No. 05/2018-Customs dated 23.02.2018 and Circular No. 08/2018-Cus. dated 23.03.2018 refers.]

2. Although the cases having SB005 error have now ebbed due to continuous outreach done by the department and increased awareness amongst the trade, some exporters nevertheless, continue to make errors in filing invoice details in the shipping bill and the GST returns. Therefore, keeping in view the difficulties faced by the exporters in respect of SB005 errors, Board has decided to extend the facility of officer interface to Shipping bills filed up to 30.04.2018 vide Circular No. 15/2018 dated 06.06.2018. However, the exporters are advised to align their export invoices submitted to Customs and GST authorities for smooth processing of refund claims.

3. Apart from SB005 errors, IGST refunds are also stuck on account of SB003 error on the customs side. This error occurs when there is a mismatch between GSTIN entity mentioned in the Shipping bill and the one filing GSTR-1/GSTR-3B. Board has examined the issue and it has been decided to provide a correction facility in cases where although GSTIN of both the entities are different but PAN is same. This happens mostly in cases where an entity filing Shipping bill is a registered office and the entity which has paid the IGST is manufacturing unit/other office or vice versa. However, in all such cases, entity claiming refund (one which has filed the Shipping bill) will give an undertaking to the effect that its other office (one which has paid IGST) shall not claim any refund or any benefit of the amount of IGST so paid. The undertaking shall be signed by authorized persons of both the entities. This undertaking has to be submitted to the Assistant Commissioner (Drawback), Custom House, Visakhapatnam.

4. Further, DG Systems have developed a correction tool which would facilitate processing of IGST refund claims stuck due to SB003 error in the manner similar to SB005 error.

5. Difficulties, if any, may be brought to the notice of the Commissioner of Customs, Visakhapatnam.

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

सीमा शुल्क आयुक्त/ Commissioner of Customs

सेवा में / To

1. All concerned.

2. EDI Section – for uploading in Custom House website.