



सीमा शुल्क प्रधान आयुक्त का कार्यालय  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
सीमा शुल्क सदन :: नत्तन क्षेत्र :: विशाखनट्टनम - 530035  
**CUSTOM HOUSE :: PORT AREA :: VISAKHAPATNAM – 530 035**

फा.सं/F. No. P3/06/2017-Stats(AM).Pt.II

दिनांक/ Date: 26.10.2018

**सार्वजनिक सूचि संख्या - 44/2018**  
**PUBLIC NOTICE NO.- 44/2018**

Subject: IGST Export Refunds – extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of compensation Cess – reg.

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, 15/2018 dated 25.03.2018 and 24/2018 07.06.2018 wherein an alternative mechanism with officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 30.06.2018. [Board's Circular No. 05/2018-Customs dated 23.02.2018, Circular No. 08/2018-Cus. dated 23.03.2018 and 15/2018 dated 06.06.2018 refers]

2 Exporters are availing the refunds of IGST paid on exports regularly for more than a year now. It has been observed that exporters have committed many errors which have hampered sanctioning of IGST refund. Board has introduced several options and alternative mechanisms through which various mismatch errors between the Shipping Bill (SB) and GSTR 1 data can be handled in the system.

3 Board has issued circulars 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018, 15/2018-Customs dated 06.06.2018 and 22/2018-Customs dated 18.07.2018 respectively wherein an alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 30.06.2018. Although the cases having SB005 error have gone down, but still representations have been received from exporters / associations that some exporters had, due to lack of familiarity/awareness, committed the same mistake due to which their IGST refunds are stuck and requested for extension of date. Issue has been examined and it has been observed that exporters are committing same mistakes again and again in spite of several sensitisation/outreach programmes. However, giving high priority to the interests of exporters, it has been decided by the Board to extend the rectification facility to Shipping Bills filed up to 15.11.2018. However, it has been reiterated that the exporters shall have to take care to ensure the details of invoice, such as invoice number, IGST paid etc. under GSTR 1 and shipping bill match with each other since the same transaction is being reported under GST laws and Customs Act.

4 It may be noted that SBs which have not been scrolled due to the IGST paid amount erroneously declared as 'NA' are already being handled through officer interface as per Board's Circular 08/2018 - Customs dated 23.03.2018. However, no such provision was hitherto available in respect of those SBs which were successfully scrolled, albeit with a lesser than eligible amount.

5 CBIC has been receiving representations where the refund scroll has been generated for a much lesser IGST amount than what has actually been paid against the exported goods.

Broadly, this has happened due to:

- Error made by the exporter/CHA in declaring the IGST paid amount in SB or,
- Cases where Compensation Cess paid amount was not entered by the exporter in the SB along with the IGST paid amount or the same details were not

- transmitted by GSTN, and the scroll consequently got generated only for the IGST amount or,
- c. Typographical mistake by the customs officer while sanctioning the refund through officer interface.

6 In a bid to provide relief to exporters in respect of categories indicated at Para 4 above, Directorate of Systems has now provided a facility in ICES for the processing and sanctioning of the eligible differential IGST refund. The facility would be officer interface based and is similar to the procedure for processing certain SB005 refund claims refer Circular No 05/2018- Customs dated 23.02.2018. This facility would be available only for cases where Shipping Bills have been filed till 15.11.2018. However, exporters need to be cautious while filing details in Shipping Bill as a similar facility may not be available in future for the same mistake for referred shipping bill. Also, Customs Officers while processing claims using officer interface should exercise due diligence so that mistakes are not repeated again.

7 In order to claim the differential amount, the exporter is required to submit a duly filled and signed Revised Refund Request (RRR) annexed to this circular to the designated AC/DC. A scanned copy of the RRR may also be mailed to dedicated email address of Customs locations from where exports took place. The designated/concerned AC/DC will then proceed to sanction the revised amount after due verification through the option provided in ICES. Once the revised amount is approved by the designated AC/DC in the system, a fresh scroll will be available for generation for the differential amount only.

8 It may be noted that only those SBs which have already been scrolled shall be available in this facility. Further, this facility can be used only once for each eligible SB to sanction the revised IGST amount. Thus, utmost care may be taken by the exporter while submitting the RRR as well as the sanctioning officer while sanctioning the revised amount as no further provision will be available for revising the refund sanction again.

In view of the above, all exporters/ Custom brokers at Visakhapatnam Custom House are requested to avail above facility and to be cautious while filing claim IGST refund as above. Difficulties, if any, may be brought to the notice of Assistant Commissioner (DBK), Custom House, Visakhapatnam.

[ Authority: CBIC Circular No 40/2018 dt 24.10.2018 ]

**-Sd-**

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

सीमा शुल्क आयुक्त/ Commissioner of Customs

सेवा में / To

1. Custom Broker Association, Custom house, Visakhapatnam
2. FIEO, Southern Region to Circulate among their members and clients
3. EDI Section – for uploading in Custom House