



भारत सरकार
GOVERNMENT OF INDIA
सीमा शुल्क आयात का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
हवाई अड्डे और एयर कार्गो कॉम्प्लेक्स AIRPORT & AIR CARGO COMPLEX
एन.एस.सी.बी. एयरपोर्ट, कोलकाता: 700052
Email – dbkigstr-apkolcus@gov.in

Public Notice No. **30** /2020

Subject: Special Drive for disposal of pending Drawback claim & IGST Refund –reg.

Attention of all Importers, Exporters, Customs Brokers and all other stakeholders is invited to CBIC Instruction No. 03/2020-Customs dated 09.04.2020, Instruction No. 2/1/2020-GST dated 09.04.2020, Kolkata Customs Trade Facilitation Advisory dated 14.04.2020, issued on the aforesaid subject matter. Further reference is also invited to CBIC Circular No. 22/2020 dated 21.04.2020 regarding IGST refunds on exports-extension in SB005 alternate mechanism.

2. As you are aware that CBIC has taken a number of measures to mitigate the hardship caused by the COVID-19 pandemic to the trade and industry and stake holders. Now, in continuation to the trade facilitation measures, a Special Drive is being put in place till **30.04.2020**, for expeditious disposal of Drawback claim and IGST refunds. The Special Drive is aimed at providing immediate relief to the business entities, especially MSMEs, in these difficult times and the same has been announced vide Press Note dated 08.04.2020 issued by Department of Revenue, Ministry of Finance.

3. Keeping the above in view, a Trade Facilitation Advisory dated 14.04.2020 was issued by Air Cargo Complex, NSCBI Airport to expedite the disposal of pending Drawback & IGST refund for exports.

4. A brief overview of the issues that will be dealt with during the drive is as under:-

(a) **Drawback Claim:**

Query - The query reply may be mailed to dbkigstr-apkolcus@gov.in along with relevant documents [E-BRC should also be attached for cases where the export LEO date is above 9 (nine) months].

PFMS error - Drawback bank account details along with an image of cancelled cheque of the given bank account may be emailed to dbkigstr-apkolcus@gov.in. (A list of such exporters with PFMS error is attached with Advisory dated 14.04.2020).

Sample Finalization - Declaration to agree with the assessment done by Customs Authorities at ACC, Kolkata may be mailed to dbkigstr-apkolcus@gov.in.

EGM submission & error - Exporters/representatives may contact their resp. airlines. EGM error pendency lists updated till 12.04.2020 have been uploaded at www.kolkatacustoms.gov.in.

(b) **IGST Refund:**

Invoice Mismatch (SB005 error) - Exporters can apply for rectification of errors in respect to Shipping Bills dated on and prior to 31.12.2019 (refer CBIC circular no. 22/2020 dated 21.04.2020) through e-mail to dbkigstr-apkolcus@gov.in, along with concordance table and relevant documents as mentioned in CBIC Circular No. 05/2018 dated 23.02.2018. The export and GSTR documents for the respective shipping bills should also be attached for ready reference required during error correction.

SB002 – EGM not filed - The exporters may approach their shipping lines for filing of EGM. If the EGM has already been filed then "Revalidate EGM" option may be used.

SB006 – Gateway EGM not available - The exporters may approach Shipping Lines at gateway port to file supplementary EGMs. An EGM error pendency list updated till 12.04.2020 has been uploaded at www.kolkatacustoms.gov.in.

PFMS Error - As advised for Drawback claims.

5. In case of any difficulty, the specific issue may be brought to the notice of the undersigned.

F.No. S41(Misc)-348/16 DBK/CCX Pl.III
Dated :22.04.2020

Deep
22/4/20
(DEEP SHEKHAR)

Pr. Commissioner of Customs (AP & ACE)
Custom House, Kolkata