



भारतसरकार

GOVERNMENT OF INDIA

प्रधान सीमाशुल्क आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

हवाईअड्डे और एयरकार्गो कॉम्प्लेक्स AIRPORT & AIR CARGO COMPLEX

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PUBLIC NOTICE NO. 31/2020

Subject: IGST refunds on exports-extension in SB005 alternate mechanism.

Attention of the importers, exporters, Customs Brokers and all other stakeholders is invited to CBIC Circular No. 22/2020-Cus dated 21.04.2020 on the above subject and previous Circulars 08/2018-Cus dated 23.03.2018, 15/2018-Cus dated 06.06.2018, 22/2018-Cus dated 18.07.2018, 40/2018-Cus dated 24.10.2018 and 26/2019-Cus dated 27.08.2019 issued on SB005 error resolution.

2. The above circulars have been issued in the spirit of trade facilitation and as interim measures to help trade adapt and acclimatize to changing requirements in the GST era. However, representations have been received till today on the same subject issue. There are still numerous Shipping Bills having invoice mismatches between the GST returns data and the customs data presented along with the Shipping Bills resulting in SB005 error. This results in blocking of the IGST refund disbursement, which is otherwise fully automated, except for the refund scroll generation.

3. The matter has been re-examined. Considering that the entire country is facing unprecedented challenges due to the COVID 19 pandemic, and that the exporters are facing genuine hardships due to the SB005 errors, it has now been decided to extend the facility of SB005 error correction in the Customs EDI system for Shipping Bills with date up to 31.12.2019.

4. All members of the trade, exporters, shipping lines, customs brokers are duly advised again to make efforts to understand the problems due to mismatch of invoices resulting in SB005 error, and to invest time and due precautions for preventing such error in the future.

5. In case of any difficulty, the specific issue may be brought to the notice of the ADC (AP & ACC).

Deep
22/4/20
(Deep Shekhar)

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

F. No. S41 (Misc.)-348/16 Dk/acc 16/17

F. No. S60 (Misc)-431/18CCI

Date: 22/04/2020