



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORTS),
AIR CARGO EXPORTS, NEW CUSTOMS HOUSE, NEAR IGI AIRPORT,
NEW DELHI-110037

C. No .VIII/ACE/DBK/IGST/Helpdesk/156/2017/pt

Dated:- 19/7/18

PUBLIC NOTICE NO. 19 /2018

Subject: Refund of IGST on export of goods on payment of duty- Clarification in case of SB003 errors and extension of date in SB005 & other cases using officer Interface for rectification of errors-reg.

Attention of all exporters, CHAs, Shipping lines and members of the trade is drawn to the **Circular No. 22/2018-Customs dated 18.07.2018** wherein it is mentioned that in cases where the exporters have mentioned PAN instead of GSTIN in the Shipping Bills even though GSTIN has been correctly mentioned while filing the GST returns, due to this mismatch, the IGST refund claims are not getting processed, CBIC has decided to accord similar treatment to these cases as was provided under Para 2 of Circular 15/2018-Customs dated 06.06.2018 for the resolution of SB003 error through the utility developed by the Directorate of System. The conditions prescribed in para 2 of the Circular 15/2018-Customs dated 06.06.2018 shall apply mutatis mutandis.

2. Further attention is invited to the CBIC circulars no. 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018 and 15/2018-Customs dated 06.06.2018 wherein an alternative mechanism with an officer interface to resolve invoices mismatch (SB005 error) was provided for the shipping bills filed till 30.04.2018. Despite wide publicity and outreach programmes to make exporters aware about the need to have identical details in invoices given in shipping bills and GST returns, it has been observed that a few exporters continue to commit such errors. Therefore, in view of ongoing Refund fortnight, 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 30.06.2018.

