



OFFICE OF THE COMMISSIONER OF CUSTOMS
AIR CARGO EXPORT, NEAR IGI AIR PORT, NEW DELHI-110037

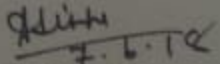
C. No. VIII/ACE/DBK/IGST HELPDESK/156/2017/255A-47 Dated: 07.06.2018

PUBLIC NOTICE NO. 14 /2018

Subject: Refund of IGST on export of Goods-Extension of date in SB005 alternate mechanism cases and Clarification in other cases -reg.

Attention of all Exporters, CHA's and other stake holders is drawn to CBEC Circular No's 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018 and 12/2018-Customs 29.05.2018 and (this office Public Notice No. 36/2018 dated 30.05.2018) wherein an alternative mechanism with officer interface to resolve invoice mismatches was provided for the shipping bills filed till 28.02.2018. Although the cases having SB005 error have now ebbed due to continuous outreach done by the Board and increased awareness amongst the trade, however, some exporters nevertheless, continue to make errors in filing invoice details in the shipping bill and the GST returns.

2. In this regard, your attention is invited to the Circular No. 15/2018 dated 06.06.2018, wherein the CBIC has decided to extend the facility of officer interface for Shipping Bills filed upto 30.04.2018. Therefore, all the concerned exporter's are requested to submit the concordance table in form of Annexure 'A' as prescribed in Circular No. 5/2018 dated 23.02.2018 so that the SB005 error can be rectified with officer interface and their IGST refund claim may be processed.
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 Customs officer at the port of export.
4. Any difficulty in implementation of this Public Notice shall be reported to the Joint Commissioner, ACC Export, New Custom House, Near IGI Airport, New Delhi. It is again emphasized that this office is taking all possible steps to alleviate the difficulties associated with IGST refunds.


(Sunil K Sinha)
COMMISSIONER

Copy forwarded to:-

1. The Chief Commissioner of Customs (Delhi Zone), New Custom House, New Delhi-110037.
2. The Commissioner of Customs, ICD, TKD, (Export), New Delhi,
3. The Commissioner of Customs (General), New Custom House, New Delhi,
4. The Commissioner of Customs (Preventive), New Custom House, New Delhi,
5. The Additional Commissioner of Customs, ICD, PPG, Delhi.
6. The Directorate General of System, The Director General Directorate General of Systems & Data Management, 4th 5th Floor, Samrat Hotel, Chanakyapuri, New Delhi.
7. The President, Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-55.
8. The Federation of India Export Organization, NirytBhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi.
9. The Exporters Association, 1998, Naughara, Kinari Bazar, Post Box No. 1573, Delhi-6.
10. Notice Board,
11. Guard File.

Handwritten signature
57/06/18
DEPUTY COMMISSIONER(DBK)
AIR CARGO EXPORT