PUBLIC NOTICE No. 30/2018

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

Attention of all the exporters, Customs Brokers, other stakeholders and members of the trade is drawn to CBIC Circular No. 40/2018 dated 24.10.2018.

2. CBIC 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. 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. Therefore, all the concerned exporters are requested to submit the Concorance Table in form of Annexure ‘A’ as prescribed under Circular No. 05/2018 dated 23.02.2018 so that SB005 error can be rectified with officer interface and their IGST refund claim may be processed.

3. Apart from SB005 error, there are also cases where the refund scrolls have been generated for a much lesser IGST amount than what has actually been paid against the exported goods. Broadly, this has happened due to:

   a. Error made by the exporter/CHA in declaring the IGST paid amount in SB or,

   b. 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.

4. The 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.

6. 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 Public Notice 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. 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.

7. 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 no further provision will be available for revising the refund sanction again.

8. 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.

9. For any further queries and submission of requisite documents, the contact details are as mentioned below:-

Drawback Section
1st Floor, Celebi Export Building
IGI Airport Cargo Shed
New Delhi-110037
Email id:- drawbackace@gmail.com
Helpdesk No.: 011-25601432

(Sunil K Sinha)
COMMISSIONER

Copy forwarded to:-

1. The Chief Commissioner of Customs (Delhi Zone), New Customs House, New Delhi.
2. The Commissioner of Customs, ICD TKD (Export), New Delhi.
3. The Commissioner of Customs (General), New Customs House, New Delhi.
4. The Commissioner of Customs (Preventive), New Customs House, New Delhi.
5. The Commissioner of Customs, ICD, PPG, New Delhi.
8. The Federation of India Export Organization, Niryat Bhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi.
10. Notice Board.