PUBLIC NOTICE NO: 2/2018

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 - regarding.

Attention of exporters, Customs Brokers and all members of trade is invited to the Board’s Circular No. 22/2018-Customs dated 18th July, 2018 wherein it has been communicated that in continuation of earlier Circular No. 15/2018-Customs dated 6th June, 2018, the Alternate mechanism with Officer Interface to resolve invoice mismatches (error code SB005) and invalid GSTN ID (error code SB003) has been further extended to shipping bills filed upto 30.06.2018.

2. Vide Circular No. 05/2018-Customs dated 23.02.2018, the Board had provided the facility of Alternative mechanism through Officer Interface for rectification of the error of invoice mismatch (Error Code SB005) in respect of shipping bills filed upto 31st December, 2017, which was further extended vide Circular No. 15/2018-Customs dated 06.06.2018, to shipping bills filed upto 30.04.2018. However, 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 the ongoing Refund Fortnight giving high priority to the interest of exporters, it has been decided to extend the facility of rectification of invoice mismatch error (Error Code SB005) to the shipping bills filed upto 30.06.2018. However, exporters are advised to henceforth ensure due diligence and discipline to avoid such errors as such extensions are not likely in future.

3. Vide Circular No. 15/2018-Customs dated 06.06.2018 CBIC had provided resolution of SB003 error through Alternative mechanism of Officer Interface. It has been found in this regard that in several cases the exporters have mentioned PAN instead of GSTIN in the shipping bill even though GSTIN has been correctly mentioned while filing the GST returns. It has, therefore, been decided to accord similar treatment to such cases also as are already covered under Para-2 of Circular No. 15/2018-Customs dated 06.06.2018. The conditions prescribed in Para-2 of the said Circular shall apply mutatis mutandis.
In case of any difficulty, the following officers may be contacted:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Officer name</th>
<th>Designation</th>
<th>email</th>
<th>Contact no.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Dr. Abhishek</td>
<td>Joint Commissioner</td>
<td><a href="mailto:abhishek.gupta81@nic.in">abhishek.gupta81@nic.in</a></td>
<td>011-26368850</td>
</tr>
<tr>
<td></td>
<td>Chandra Gupta</td>
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<tr>
<td>2.</td>
<td>Shri Ashok Kumar</td>
<td>Assistant Commissioner</td>
<td><a href="mailto:Ashok30.Kumar@icegate.gov.in">Ashok30.Kumar@icegate.gov.in</a></td>
<td>011-26366930, 7903226619</td>
</tr>
</tbody>
</table>

This issues with the approval of the Commissioner.

Copy forwarded to:
1. The Chief Commissioner of Customs (Delhi Zone) New Custom House, New Delhi.
2. The Commissioner of Customs (Preventive), NCH, New Delhi-110037.
3. The Director General of Systems and Data Management, 4th & 5th Floor, Samrat Hotel, Chanakyapuri, New Delhi-110021.
4. The Principal Commissioner of Customs, Air Cargo(Import), NCH, New Delhi-110037.
5. The Commissioner of Customs, Airport & General Commissionerate, NCH, New Delhi-110037.
6. The Commissioner of Customs (Export), ICD, Tughlakabad, New Delhi-110020.
7. The Commissioner of Customs (Import), ICD, Tughlakabad, New Delhi-110020.
8. The Commissioner of Customs, ICD, PPG.
9. The Additional Commissioner of Customs (Export), ICD, Tughlakabad, New Delhi-110020.
10. The Joint Commissioner of Customs (Export), ICD, Tughlakabad, New Delhi-110020.
11. The Deputy/Asstt. Commissioner, BRC, EDI, Drawback,SIIB,Export Shed,ICD(Export), Tughlakabad, New Delhi.
12. The Federation of India Export Organization, Niryat Bhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi - 110057. (E mail: fieo@fieo.org.fieo@nda.vsnl.net.in)
13. The President, Delhi Customs Clearing Agent Association, 260-61, Anarkali Bazar, New Delhi-110001.
14. PHD Chamber of Commerce and Industry, PHD House, 4/2 Siri Institutional Area, August Kranti Marg, New Delhi-110016 (E-mail: phdcei@phdcei.in).
15. The Associated Chamber of Commerce and Industry of India, 5, Sardar Patel Marg, Chanakyapuri, New Delhi – 110021 (E-mail: assocham@nic.in).
16. Confederation of Indian Industry, The Mantosh Sondhi Centre, 23, Institutional Area, Lodi Road, New Delhi – 110003 (E-mail: info@ciin.in).
17. The President & Secretary, M/s Delhi Exporters Association, 1998, Naughera, Kinari Bazar, Delhi-110001.
18. Guard File.
19. Notice Board

Asstt. Commissioner (Drawback), ICD (Export), Tughlakabad