PUBLIC NOTICE NO. 11/2018

Subject: Refund of IGST on Export- Extension of date in SB005 alternate mechanism cases & clarifications in other cases -Reg.

Attention of all Customs Brokers, Exporters, Importers, Members of the Trade and other stake holders is invited to Board’s Circular No. 05/2018 –Customs dated 23.02.2018 and Public notice no. 07/2018 dated 07.03.2018 issued by this office regarding refund of IGST on export- invoice mis-match cases –alternative mechanism with officer interface. Also the attention is invited to Board’s Circular No. 08/2018 dated 23.03.2018 regarding refund of IGST on Export- Extension of date in SB005 alternate mechanism cases & clarifications in other cases.

2. The Board has issued Circular No. 05/2018- Customs dated 23.02.2018 which provided for an alternative mechanism with officer interface to resolve invoice mismatch cases. In the said circular, it was provided that the mechanism would be available for the shipping bills filed till 31.12.2017. Although the cases having SB005 error have now greatly reduced due to continuous outreach done by the Board and increased awareness amongst the trade, but some exporters have nevertheless, have committed errors in filing invoice details in Shipping bill and GST returns. Therefore, keeping in view the difficulties likely to be faced by the exporters in case SB005 are allowed to be corrected through officer interface for SBs filed up to 31.12.2017, **it has been decided to extend this facility to those shipping bills filed till 28.02.2018.**

3. Further, representations have also been received from:

i) Field formations seeking resolution of SB006 errors due to discontinuance of transference copy of shipping bill. It has been proposed by the field formations that in lieu of transference copy either the final Bill of Lading issued by the shipping lines or
written confirmation from the custodian of the gateway port, may be treated as valid
document for the purposes of integration with the EGM. The proposal from the field
formation has been examined in the Board. The proposal sent from field formation in
such EGM error cases has been agreed.

ii) Exporters that by mistake they have mentioned the status of IGST payment as
"NA" instead of mentioning "P" in the shipping Bill. In other words, the exporter has
wrongly declared that the shipment is not under payment of IGST, despite the fact
that they have paid the IGST. As a one-time exception, it has been decided to allow
refund of IGST through an Officer interface wherein the officer can verify and satisfy
himself of the actual payment of IGST based on GST return information forwarded by
GSTN.

4. Difficulties faced, if any, should be brought to the notice of this office.

Copy to:
1. The Chief Commissioner of Customs, Bengaluru Zone for information.
2. The Additional Commissioner of Customs, ICD, Bengaluru.
3. Notice Board.
4. Bengaluru Customs Website.