PUBLIC NOTICE NO. 13/2019

Subject: IGST Export Refunds- extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of compensation cess-Reg.


2. Board vide Circular No. 26/2019-Customs dated 27.08.2019 has decided to extend the rectification facility to Shipping Bills filed up to 31.07.2019. Further, Board vide the said Circular has issued instructions/guidelines regarding processing and sanction of differential IGST refund owing to the difference in the refund scroll amount and the IGST amount actually paid by the exporters. The said instructions/guidelines may be followed with utmost care as this facility can be used only once for each SB to sanction the revised IGST amount.

3. All the eligible exporters are advised to come forward for rectification of the mistakes to enable sanction of balance refund amount.

4. Copy of said Board’s Circular No. 26/2019-Customs dated 27.08.2019 is enclosed herewith for strict compliance. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of this office.


Copy to:
1. The Chief Commissioner of Customs, Bengaluru Zone for information.
2. The Commissioner of Customs, Appeals Bangalore.
3. The Additional Commissioner of Customs, ICD Bangalore
4. The Assistant Commissioner of Customs (Warehousing) ICD, Bangalore.
5. The Assistant Commissioner of Customs, EPC Mysore/ EPC Chitradurga/ EPC East I/ EPC East II/ EPC South/ EPC Central.
6. Bangalore Customs Website.
7. Notice Board

[BASWARAJ NALEGAVE]
Commissioner

Copy: VAT/ CUSTOMS
Circular No. 26/2019-Customs

F.No.450/119/2017-Cus-IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 244-A, North Block, New Delhi.
Dated the 27th August, 2019

To
All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise

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

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 40/2018-Customs dated 24.10.2018 wherein an alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 15.11.2018.

2. 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 recent announcement by Hon’ble Finance Minister, giving high priority to the interests of exporters, it has been decided by the Board to extend the rectification facility for all cases covered under Circular 40/2018-Customs dated 24.10.2018 to Shipping Bills filed up to 31.07.2019.

3. Field formations shall conduct outreach programmes to make all stakeholders aware about the correct procedure for claiming IGST refunds so that repeated errors are avoided/ minimised.

4. Difficulties, if any, shall be brought to the notice of the Board.

Yours sincerely,

(Rajiv Ranjan)
Director (PAC-Customs)