Public Notice No. 15/ 2019

Sub: IGST Export Refunds- Extension in SB005 alternate mechanism up to 31.07.2019 and revised process in certain cases having mis-match between GSTR-1 and GSTR-3B-reg.


2. The Board vide circular No. 26/2019- Customs dated 27.08.2019 has extended the rectification facility through 'Officer Interface' for all cases covered under Circular No. 40/2018-Customs dated 24.10.2018 to the Shipping Bills filed up to 31.07.2019.

3. These errors are SB005 (Invoice details Mis-match), SB003 (GSTIN Mis-match errors), SB000 (only the cases where IGST amount is not reflected in the Shipping Bills but paid in GST Returns) and the cases where the exporters have received the IGST Refund lesser than the claimed amount.

4. The cases, where records could not be transmitted from GSTN to Customs Systems due to payment mis-match between GSTR-1 and GSTR-3B, the solution provided in the Circular No. 12/2018-Customs 29.05.2018 would be applicable mutatis mutandis to the Shipping Bills filed during April, 2018 to March, 2019.

5. Therefore, in respect of guidelines provided in Para 3A and 3B of Circular no. 12/2018-Custom 26.05.2018, the comparison between the cumulative IGST payments in GSTR-1 and GSTR-3B would now be for the period April, 2018 to March 2019 and the corresponding CA certificate evidencing that there is no discrepancy between the IGST
amount refunded on exports under this Circular and the actual IGST amount paid on exports of goods for the period April, 2018 to March, 2019 shall be furnished by 30th October, 2019.

6. The exporters should submit the details for reconciliations and rectification to the IGST Refund Cell (Port).

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