

I/118614/2021



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸು ವಿಭಾಗ, ಕಂದಾಯ ಇಲಾಖೆ  
 भारतसरकार, वित्तमंत्रालय, राजस्वविभाग  
 Government of India, Ministry of Finance, Department of Revenue,  
 ಆಯುಕ್ತರ ಕಛೇರಿ, ನಗರ ಸೀಮಾಸಂಕ,  
 ಅಂಚೆ ಸಂ. 5400, ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ಷೀನ್ಯ ರಸ್ತೆ, ಬೆಂಗಳೂರು  
 सीमाशुल्क आयुक्त कार्यालय, बेंगलुरु सिटी सीमाशुल्क आयुक्तालय, पी.बी.सं 5400, बेंगलूर  
 Office of the Commissioner of Customs, City Customs Commissionerate,  
 P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

**PUBLIC NOTICE NO: 08/2021 dated 23.02.2021**  
**(DIN- 20210272 MR000033382C)**

**Subject:- Customs: IGST refunds on exports-extension in SB005 alternate mechanism-Board's Circular No.05/2021 dated 17<sup>th</sup> February 2021-reg.**

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Kind reference is invited to Board's Circular No. 05/2021 dated 17-02-2021, 05/2018-Cus dated 23.02.2018, 08/2018 Cus dated 23.03.2018, 15/2018 Cus dated 06.06.2018, 22/2018 Cus dated 16.07.2018, 40/2018 Cus dated 24.10.2018, 26/2019 Cus dated 27.08.2019 and 22/2020-Cus dated 21.04.2020 on the above cited subject of SB005 error resolution.

2. The above-mentioned Board Circulars provide the facility for resolving invoice mis-match errors with officer interface as an alternative measure for the specified period, which was further extended, several times, based on representations received from Trade regarding continuance of such error. Last such extension has been granted for the Shipping Bills filed up to 31.12.2019 vide above referred Circular No. 22/2020-Customs dated 21.04.2020.

3. The Board has examined the matter. It appears that the payments mismatch has happened even subsequent to the period covered in the above said Circulars. Therefore, in order to overcome the problems faced by the exporters, CBIC has come up with a solution to extend the facility provided in the Circular 12/2018-Customs read with Circular No. 25/2019-Customs, which is applicable mutatis mutandis, to the Shipping Bills filed during the financial year 2019- 20 and 2020-21 (i.e. in respect of all Shipping Bills filed /to be filed up to 31.03.2021).

4. There have been several representations from the Trade to extend the Officer Interface to resolve the genuine error committed during data entry. The issue has been examined. It is noticed that, the quantum of Shipping Bills pending on account of such errors being committed by the Trade have come down significantly, but still it is occurring in some cases resulting in holding up of IGST refunds.

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5. Keeping in view the above factual position, it has been decided by the Board that, as a measure of trade facilitation to keep the Officer Interface available on permanent basis to resolve such errors on payment of specified fee by the exporter. The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filling, by following the procedure as provided in the above Circulars, subject to payment of Rs. 1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim. Necessary amendments have been made in the Levy of Fee (Customs Documents) Regulations, 1970 vide Notification No.17/2021 dated 17th February, 2021.

6. Action to be taken in terms of decisions taken in this Public Notice will be considered as Standing Order for officers/staff.

7. Any difficulties faced by the Trade may be brought to the notice of the Joint Commissioner of Customs, ICD Whitefield, Bengaluru.

**Signed by Baswaraj**

**Nalegave**

**Date: 23-02-2021 (BASWARAJ NALEGAVE)**

**Encl: As above. Reason: Approved** **COMMISSIONER OF CUSTOMS**

Copy submitted to: The Chief Commissioner of Customs, Bengaluru Zone for information.

Copy to:

1. The Joint Commissioner of Customs, ICD Bengaluru
2. Bengaluru Customs Website.
3. Notice Board

F. No.450/119/2017-Cus IV  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 (Central Board of Indirect Taxes & Customs)  
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Room No.244A, North Block, New Delhi.  
 New Delhi, dated 17<sup>th</sup> February, 2021

To

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),  
 All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,  
 All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),  
 All Principal Commissioners/ Commissioners of Customs & Central tax,

Madam/Sir,

**Subject: IGST refunds on exports-extension in SB005 alternate mechanism -reg.**

Kind reference is invited to Board's Circulars 5/2018-Cus. dated 23.02.2018, 8/2018 Cus. dt 23.03.2018, 15/2018 Cus. dt 06.06.2018, 22/2018 Cus dt 16.07.2018, 40/2018 Cus. dt 24.10.2018, 26/2019 Cus. dt 27.08.2019 and 22/2020-Cus. dated 21.04.2020 on the above subject of SB005 error resolution.

2. The above-mentioned Board Circulars provide the facility for resolving invoice mis-match errors with officer interface as an alternative measure for the specified period which was further extended, several times, based on representations received from Trade regarding continuance of such error. Last such extension has been granted for the Shipping Bills filed upto 31.12.2019 vide above referred Circular No. 22/2020-Customs dated 21.04.2020.

3. There have been several representations from the Trade to extend the Officer Interface to resolve the genuine error committed during data entry. The issue has been examined. It is noticed that, the quantum of Shipping Bills pending on account of such errors being committed by the Trade have come down significantly, but still it is occurring in some cases resulting in hold- up of IGST refunds.

4. Keeping in view the above factual position, it has been decided as a measure of trade facilitation to keep the Officer Interface available on permanent basis to resolve such errors on payment of specified fee by the exporter. The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filling, by following the procedure as provided in the above Circulars, subject to payment of Rs. 1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim. Necessary amendments have been made in the Levy of Fee (Customs Documents) Regulations, 1970 vide Notification No.17/2021 dated 17<sup>th</sup> February, 2021.

5. Suitable Trade Notice/ Standing order may please be issued to guide the trade and industry. Difficulty, if any, faced in implementation may be brought to the notice of Board immediately.

Yours faithfully,

*Vineeta Sinha*

(Vineeta Sinha)

Joint Commissioner (Customs)