

I/65536/2020



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ

ಭಾರತಸರ್ಕಾರ, ವित्तमंत्रालय, राजस्वविभाग

Government of India, Ministry of Finance, Department of Revenue,

ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸುಂಕ,

ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ, ಬೆಂಗಳೂರು

सीमाशुल्कआयुक्तकाकार्यालय, बेंगलुरु सिटी सीमाशुल्कआयुक्तालय, 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: 63/2020 dated 16.12.2020**

(DIN-2020/272MR000011996)

**Subject:- Customs: IGST Export Refunds - Extension in SB005 of alternate mechanism and revised processing in certain cases including disbursement of compensation cess -reg.**

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Attention of all Customs Brokers, Exporters, Importers, Members of the Trade and other stake holders is invited to Board's Circular Nos. 05/2018 Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018, 15/2018 Customs dated 06.06.2018, 22/2018 Customs dated 18.07.2018, 40/2018 Customs dated 24.10.2018 & 26/2019 Customs dated 27.08.2019 and corresponding Public Notices Nos. 07/2018 dated 07.03.2018, 11/2018 dated 27.03.2018, 16/2018 dated 08.06.2018, 20/2018 dated 30.07.2018, 28/2018 dated 26.10.2018 & 13/2019 dated 28.08.2019 issued by this Office wherein an alternative mechanism with an Officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 31.07.2019.

2. Board vide Circular No. 22/2020 - Customs dated 21.04.2020 has decided to extend the rectification facility to Shipping Bills filed up to 31.12.2019. Further, Board vide the said Circulars 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 Shipping Bill 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. Copy of the said Board's Circular No. 22/2020 Customs dated 21.04.2020 is enclosed herewith for strict compliance.

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4. Any difficulties faced by the Trade may be brought to the notice of the Joint Commissioner of Customs, City Customs Commissionerate, Bengaluru.

5. Action to be taken in terms of decisions taken in this Public Notice will be considered as Standing Order for officials and staff

Signed by Baswaraj  
Date: 16-12-2020 17:34:19

Reason: Approved

**(BASAWARAJ NALEGAVE)**  
**COMMISSIONER.**

To

All the concerned (As per mailing list)

Copy to: -

1. The Chief Commissioner of Customs, Bengaluru Zone.
2. The Joint Commissioner of Customs, ICD Whitefield, Bengaluru.
3. Customs Website.

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.229A, North Block, New Delhi.  
New Delhi, dated the 21<sup>st</sup> of April, 2020

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 08/2018- Cus dt 23.03.2018, 15/2018- Cus dt 06.06.2018, 22/2018-Cus dt 18.07.2018, 40/2018-Cus dt 24.10.2018 and 26/2019-Cus dt 27.08.2019 on the above subject of SB005 error resolution.

2. The above Board circulars have been issued in the spirit of trade facilitation and as interim measures to help trade adapt and acclimatize to changing requirements in the GST era. However, representations have been received till today on the same subject issue. There are still numerous Shipping Bills having invoice mismatches between the GST returns data and the customs data presented along with the Shipping Bills resulting in SB005 error. This results in blocking of the IGST refund disbursal, which is otherwise fully automated, except for the refund scroll generation.
3. The matter has been re-examined. Considering that the entire country is facing unprecedented challenges due to the COVID 19 pandemic , and that the exporters are facing genuine hard-ships due to the SB005 errors, it has now been decided to extend the facility of SB005 error correction in the Customs EDI system for Shipping Bills with date upto **31.12.2019**.
4. All members of the trade, exporters, shipping lines, customs brokers are duly advised again to make efforts to understand the problems due to mismatch of invoices resulting in SB005 error, and to invest time and due precautions for preventing such error in the future.
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,



(Eric C Lallawmpuia)  
OSD Cus IV