



**सीमाशुल्क के प्रधान आयुक्त का कार्यालय**  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
**हवाई अड्डा एवं एअर कार्गो आयुक्तालय/**  
**AIR PORT & AIR CARGO COMMISSIONERATE**  
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**MINUTES OF THE PERMANENT TRADE FACILITATION COMMITTEE (PTFC)**  
**MEETING HELD ON 05-02-2026**

The Permanent Trade Facilitation Committee (PTFC) Meeting for the trade partners / members of the Bengaluru Airport and Air Cargo Complex Commissionerate was convened on 5<sup>th</sup> February 2026 at 11.30 AM. The meeting was held in virtual mode using Webex portal. Commissioner of Customs, AP & ACC Commissionerate, Smt. Sucheta Sreejesh, chaired the meeting. The following officers and representatives of various stakeholders attended the meeting.

Sl.No.	Name S/Shri./Smt/Ms.	Designation
1	Dr. Gunjal Sandeep Suryabhan	Joint Commissioner, ACC
2	Dr. Piyush Barasu Badhe	Joint Commissioner, ACC
3	Dr. Nimishamba C P	Deputy Commissioner, ACC
4	Dr. Syed Zahed Ali	Deputy Commissioner, ACC
5	Prakash L Dhage	Assistant Commissioner, ACC
6	K R Sivakumar	Assistant Commissioner, ACC
7	K. Anuradha	Assistant Commissioner, ACC
8	H S Prakash,	AD, DGTS, Bengaluru
9	Dr. T K Sahu	Joint Commissioner, AQCS, Bengaluru
10	M. Shankuntala	Assistant Drug Controller, CDSCO, Bengaluru
11	Adarsh K	Assistant Director, DGFT
12	Shivakumar	Director, Textiles Committee, Bengaluru
13	J N Krishnakumar	Quality Assurance Officer, Textiles Committee, Bengaluru
14	Dr. Madhu G K	APPO, RPQS, Bengaluru
15	Rekha D	RPQS, Bengaluru
16	Asha N	Superintendent, ACC
17	R Anantha	Senior Manager, Cargo, BIAL
18	Mahadeva	VP, Operations, MENZIES
19	R Srinivas	Sr. Manager, M A BLR Cargo
20	G Premkumar	Clearance Manager, DHL Express
21	Lokesh B K	Clearance Manager, DHL Express
22	Rahul Rathod	Manager, FEDEX
23	Ramachandra Rao	Manager - Clearance, FEDEX

24	Vyshack Krishnan	UPS Custodian
25	Girish Narayan	Secretary, BCHAAL
26	V Chandru	V. Chairman, ACFI, BLR
27	Soma Chaudhury	Jt. Director, FIEO
28	P. Dorababu	Asst. Director, AEPC
29	Manjunath	My Exim Logistics
30	S Balasubramanian	BCHAAL Member
31	Hari Rao R	BCHAAL Member
32	Puttaraju	BCHAAL Member

2. At the outset, the Chairperson, welcomed the members of the PTFC and Officials present in the meeting. The following agenda points received for the scheduled meeting were discussed during the meeting;

**Point No. 1**

Mr. P. Dorababu, Assistant Director, AEPC, Bengaluru submitted that they are in receipt of an email dated 04.02.2026 from M/s. Pearl Global Industries Pvt. Ltd., Bengaluru along with the Shipping bill details informing that their IGST refund & Drawback is pending at INBLR4 port.

The Chairperson informed that Shipping Bills referred in respect of M/s. Pearl Global Industries Pvt Ltd, Bengaluru are for processing of IGST Refund and pending with various errors such as SB-005 Error, SB-000 Error and SB-004 Error. Details of the errors were informed as under.

**SB-005 Error:-** The said Error pertaining to the previous years can be removed by this office in terms of CBIC

**SB005: Invalid Invoice Number.** This is the most common error faced by the exporters, which occurs due to mismatch of invoice number as declared in the Invoice Table in the Shipping Bill and that declared in the GSTR- 1 for the same supply. This can happen due to:

- a) Typographical mistake while entering data in GSTR 1 or the SB.
- b) The exporter uses two sets of invoices, one invoice for GST and another invoice for exports resulting in mismatch of invoice numbers.

A mechanism has now been designed in ICES in line with Boards Circular 05/2018 dt. 23.02.2018. In the said Circular CBIC has advised and informed exporters to not repeat this mistake and ensure that the same GST compliant export invoice is declared at both ends.

The exporter shall provide a concordance table indicating mapping between GST invoices and corresponding Shipping Bill invoices, as annexed in support of the refund claim to the designated officer in the Custom house. A scanned copy of concordance table may also be sent to dedicated email address of Customs location from where exports took place and on payment of prescribed amount of Rs. 1000/- per shipping bill, as prescribed under Notification No 17/2021 - Customs NT dated 17.07.2021 and after that refund of these shipping bills will be processed by this office.

**SB000 (Successfully Validated)** is the response code which comes when all the decided parameters like GST1N, SB number, invoice number etc. match between GSTN and Customs databases. This code implies that the SB is ready for inclusion in the IGST refund scroll. However, it might happen that even with SB000. the SB does not appear in the refund scroll. This could be due to:

- (i) The exports might have been made under bond or LUT, hence not eligible for refund.
- (ii) If a shipping bill covers multiple invoices, few of the invoices might have been successfully validated
- (iii) with code SB000 whereas other invoices might be containing other types of error/s. Composite rate of drawback has been claimed for that SB during the transitional period between 01.07.2017 to 30.09.2017, thus making the SB ineligible for IGST refund.
- (iv) Where the IGST claimed amount is less than Rs. 1000/-.

In all the above cases, the scroll amount shall automatically become zero and the SBs shall not be included in the refund scroll.

There are two more reasons where the SBs will figure in the temporary IGST scroll but not in the final scroll. This could happen if there is an alert/suspension on the IEC in ICES or if the account of the IEC is not validated by PFMS.

**SB004:-** This error occurs due to duplicate/repeat transmission of shipping bill - invoice record from GSTN. The previous transmission would have already been validated for IGST refund by ICES.

The Chairperson informed to check the above reasons for Shipping Bills pending with errors and rectify the error and if still error persists to contact IGST Refund section.

3. The Chairperson ascertained about representation of the women in the PTFC meeting. In this regard it was informed by Custodians /Trade/BCHAAL that there are women employees but due to the profile/job role of the employees there is no women representative in the PTFC Meeting.

4. The Chairperson updated on the Budgetary changes in Customs and requested all concerned to go through the latest notifications and circulars issued by CBIC.

5. The Chairperson informed that there is a training/ awareness programme on 04-02-2026 and a meeting with all the PGAs will be held on 11-02-2026.

6. The Chairperson informed that SWIFT 2.0 has reached finality and being implemented and informed that if there is any issue, the same may be posted by PGAs on the concerned whatsapp group for early redressal.

In this regard it was highlighted by CDSCO and BCHAAL that there are login issues and requested to address the issue to DG, Systems. The Chairperson informed that the issue will be taken up with DG, Systems.

7. The meeting ended with a formal vote of thanks by Shri. Syed Zahed Ali, Deputy Commissioner.
8. The minutes are issued with the approval of the Commissioner of Customs.

Digitally signed by  
Dr. Piyush Badhe  
BADHE PIYUSH BARSU  
Date: 10-02-2026  
JOINT COMMISSIONER  
15:52:17

Copy submitted to:

1. The Chief Commissioner of Customs, Bengaluru Zone, Bengaluru.
2. All PTFC Members. (as per the mailing list)