



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II),
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F. No. S/12-Gen-Misc – 02/2019-20/ AM (X)

Date: 22.04.2020

PUBLIC NOTICE NO. 57/2020

DIN-20200478NT00003N8992

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

Kind attention of all Exporters, Customs Broker, Shipping Lines and all other stakeholders is invited to Board Circular No. 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, 26/2019-Cus dt 27.08.2019 and 22/2020-Cus dt 21.04.2020 on the above captioned subject.

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 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-ship 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 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. Difficulties faced, if any, may be brought immediately to the notice of the undersigned.

Sd/-

(SANJAY MAHENDRU)

Commissioner of Customs,

NS-II, JNCH

Copy to:

1. The Pr. Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-II/ NS-IV/ NS-V, JNCH.
3. All Additional/ Joint Commissioner of Customs, JNCH.
4. All Deputy/ Assistant Commissioner of Customs, JNCH.
5. All Sections/ Groups of NS-G/ NS-I/ NS-II/ NS-IV/ NS-V, JNCH.
6. AC/ DC, EDI for uploading on JNCH website immediately.
7. Representative of BCBA/ FIEO For information and circulation among their members for information.