



सीमाशुल्कआयुक्त (एनएस-२)काकार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS- II),

जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा,

JAWAHARLAL NEHRU CUSTOM HOUSE, NAVA SHEVA,

तालुका - उरण, जिला - रायगढ़, महाराष्ट्र- ४००७०६.

TAL-URAN, DISTRICT - RAIKAD, MAHARASHTRA -400 707.

F.No. S/12-Gen-Misc.-984/2018-19/DBK

Date: 01.11.2018

Public Notice No. 144/2018

**Sub: IGST Export Refund-extension in SB005 alternate mechanism revised processing
in certain cases including disbursal of compensation cess-reg.**

Attention to all exporters, their authorised representatives and all other stakeholders is invited to CBEC Circular No. 40/2018-Customs dated 24.10.2018 on the subject mentioned above.

2. It has been observed that even though the exporters are availing the refund of IGST paid on exports for more than a year now, errors are still being committed, which have hampered smooth sanctioning of IGST refund. CBIC has introduced several options and alternative mechanisms through which various mismatch errors between the Shipping Bill (SB) and GSTR 1 data can be handled in the system.
3. CBIC has issued circulars 05/2018-Customs, dated 23.02.2018; 08/2018-Customs, dated 23.03.2018; 15/2018-Customs, dated 06.06.2018; and 22/2018-Customs, dated 18.07.2018 respectively wherein an alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 30.06.2018. It has now been decided by the Board to extend the rectification facility to shipping bills filed up to 15.11.2018. However, it is reiterated that the exporters shall have to take care to ensure that the details of invoice, such as invoice number, IGST paid etc. under GSTR 1 and shipping bill match with each other since the same transaction is being reported under GST laws and Customs Act.
4. It may be noted that SBs which have not been scrolled due to the IGST paid amount being erroneously declared as 'NA' are already being handled through officer interface as per Circular 08/2018-Customs, dated 23.03.2018. However, no such provision was hitherto available in respect of those SBs which were successfully scrolled, albeit with a lesser than eligible amount. Representations have been received that refund scrolls have been generated for a much lesser IGST amount than what has actually been paid against the exported goods. Broadly, this has happened due to:
 - a. Error made by the exporter/CHA in declaring the IGST paid amount in SB or,
 - b. Cases where compensation cess paid amount was not entered by the exporter in the SB along with the IGST paid amount or the same details were not transmitted by GSTN, and the scroll consequently got generated only for the IGST amount or,

c. Typographical mistake by the customs officer while sanctioning the refund through officer interface.

5. In a bid to provide relief to exporters in respect of categories indicated at para 4 above, a facility has now been provided for the processing and sanctioning of the eligible differential IGST refund. This facility would be available only for cases where shipping bills have been filed till 15.11.2018. Exporters need to be cautious while filing details in shipping bill as a similar facility may not be available in future for the same mistake.

5. In order to claim the differential amount, the exporter is required to submit a duly filled and signed Revised Refund Request (RRR) annexed to this Public Notice to Shri Siddharth Jaiswal, Deputy Commissioner of Customs (Drawback & IGST Refund). A scanned copy of the signed RRR can also be mailed to igstrefundjnch@gmail.com.
6. It may be noted that only those SBs, which have already been scrolled, shall be available in this facility. Further, this facility can be used only once for each eligible SB to sanction the revised IGST amount. Thus, utmost care may be taken by the exporters while submitting the RRR.
7. Difficulties, if any, should be brought to the notice of Shri Siddharth Jaiswal, Deputy Commissioner of Customs, NS-II, JNCH, on 022-27244894 or emailed to igstrefundjnch@gmail.com.

Sd/-

(M.R. Mohanty)
Commissioner of Customs, NS-II
JNCH, NhavaSheva

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioners of Customs, Mumbai Zone-II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone-II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone-II.
5. The DC/EDI for uploading on the JNCH Website.
6. BCBA/FIEO/Other Trade Associations.