Circular No. 08 / 2018-Customs

F. No: 450/119/2017-Cus-IV
Government of India
Ministry of Finance
Dept. of Revenue
(Central Board of Excise and Customs)
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Room No. 227B, North Block, New Delhi
Dated, the 23rd March, 2018

To,

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

Subject: Refund of IGST on Export–Extension of date in SB005 alternate mechanism cases & clarifications in other cases– reg.

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Madam/Sir,

CBEC has issued Circular No 5/2018-Customs dated 23-02-2018 which provided for an alternative mechanism with officer interface to resolve invoice mismatch cases. In the said circular, it was provided that the mechanism would be available for the shipping bills filed till 31.12.2017. Although the cases having SB005 error have now greatly reduced due to continuous outreach done by the Board and increased awareness amongst the trade, but some exporters have nevertheless, have committed errors in filing invoice details in shipping bill and GST returns. Therefore, keeping in view the difficulties likely to be faced by the exporters in case SB005 are allowed to be corrected through officer interface for SBs filed up to 31.12.17, it has been decided to extend this facility to those shipping bills filed till 28.02.2018.

2. Further, representations have also been received from:
(i) field formations seeking resolution of SB006 errors due to discontinuance of transference copy of shipping bill. It has been proposed by the field formations that in lieu of transference copy either the final Bill of Lading issued by the shipping lines or written confirmation from the custodian of the gateway port , may be treated as valid

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document for the purposes of integration with the EGM. The proposal from the field formation has been examined in the Board. The proposal sent from field formation in such EGM error cases has been agreed.

(ii) exporters that by mistake they have mentioned the status of IGST payment as "NA" instead of mentioning "P" in the shipping bill. In other words, the exporter has wrongly declared that the shipment is not under payment of IGST, despite the fact that they have paid the IGST. As a one-time exception, it has been decided to allow refund of IGST through an officer interface wherein the officer can verify and satisfy himself of the actual payment of IGST based on GST return information forwarded by GSTN. DG (Systems) shall open a physical interface for this purpose.

3. Difficulties if any should be brought to the notice of the Board.

4. Hindi version follows.

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Yours faithfully

Zubair Riaz

(Zubair Riaz)
Director(Customs)

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