



**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),**  
**DRAWBACK SECTION, NEW CUSTOMS HOUSE,**  
**BALLARD ESTATE, MUMBAI**

**F.No. S/26-Misc-20/2019-20 DBK**

**Date:- 23.04.2020**

**DIN No. 202004770000004D25F5**

**PUBLIC NOTICE No. 32/2020**

Sub: **IGST refunds on exports-extension in SB005 alternate mechanism** - reg

Attention of all the Exporters, Customs Brokers, other stakeholders and members of the trade is invited to the CBIC Board Circular No. 22/2020-Customs dated 21.04.2020 issued vide F. No. 450/119/2017-Cus IV on the above mentioned subject of SB005 error resolution. Further, kind attention 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 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 disbursement, 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 hardships 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 may avail of this facility for the removal of SB005 errors in respect of IGST refund claims on shipping bills of dates upto 31 December 2019 and to take steps to avoid such errors in future so that such refunds may flow

to them unhindered.

5. In case of any difficulty, the Exporters may contact the Deputy/Assistant Commissioner of Customs, Drawback Section over phone no. 022-22757541 or by email at drawback.nch@gov.in.

Sd/-

**(MANOJ KUMAR KEDIA)**

Commissioner of Custom (Export),  
New Custom House, Mumbai, Zone-I.

**Copy to:**

1. The Principal Chief Commissioner of Customs, Mumbai Zone-1.
2. All the Principal Commissioners/Commissioners of Customs, NCH, Mumbai.
3. All the Additional/Joint Commissioners of Customs, NCH, Mumbai.
4. All the Deputy/Assistant Commissioners of Customs, NCH, Mumbai.
5. All the members of Trade/ Exporters.
6. Notice Board.
7. EDI for uploading on website.