



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),
DRAWBACK SECTION, NEW CUSTOM HOUSE,
BALLARD ESTATE, MUMBAI – 400 001.

F.No.S/26-Misc-05/2018 IGST

Date: 30.08.2019

PUBLIC NOTICE NO.78/2019

Sub: IGST Export Refunds – extension in SB005 alternate mechanism and revised processing in certain cases including disbursement of Compensation Cess – reg.

Attention of the Trade and other stakeholders is invited to Board's Circular No. 26/2019-Customs dated 27.08.2019 issued vide F. No. 450/119/2017-Cus-IV

2. 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 40/2018-Customs dated 24.10.2018 wherein an alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error) was provided for the shipping bills filed till 15.11.2018.

3. Despite wide publicity and outreach programmes to make exporters aware about the need to have identical details in invoices given in shipping Bills and GST returns, it has been observed that a few exporters continue to commit such errors. Therefore, in view of the recent announcement by Hon'ble Finance Minister, giving high priority to the interests of exporters, it has been decided by the Board to extend the rectification facility for all cases covered under Circular 40/2018-Customs dated 24.10.2018 to Shipping Bills filed up to 31.07.2019.

4. Difficulties faced, if any, may be brought to the notice of the undersigned.

Sd/-

(MANOJ KUMAR KEDIA)

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

Copy to:

1. The Principal Chief Commissioner of Customs, Mumbai Zone-1.
2. All the Principal Commissioner/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. Notice Board.
6. EDI for uploading on website.