



सीमा शुल्क के प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
हैदराबाद सीमा शुल्क आयुक्तालय, जीएसटी भवन, एल बी स्टेडियम रोड
HYDERABAD CUSTOMS COMMISSIONERATE, GST BHAVAN, 7th FLOOR, L.B.STADIUM ROAD,
बशीरबाग, हैदराबाद 004 500 -BASHEER BAGH, HYDERABAD - 500 004

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Date : 26/02/2021

PUBLIC NOTICE NO : 07/2021

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

Reference is invited to Board`s Circulars 5/2018-Cus. dated 23.02.2018/2018 Cus. dt 23.03.2018, 15/2018 Cus. dt 06.06.2018, 22/2018 Cus dt 16.07.2018, 40/2018 Cus. dt 24.10.2018, 26/2019 Cus. dt 27.08.2019 and 22/2020-Cus. dated 21.04.2020 on the above subject of SB005 error resolution.

2. The above-mentioned Board Circulars provide the facility for resolving invoice mis-match errors with officer interface as an alternative measure for the specified period which was further extended, several times, based on representations received from Trade regarding continuance of such error. Last such extension has been granted for the Shipping Bills filed upto 31.12.2019 vide above referred Circular No. 22/2020-Customs dated 21.04.2020.

3. There have been several representations from the Trade to extend the Officer Interface to resolve the genuine error committed during data entry. The issue has been examined by the CBIC. It is noticed that, the quantum of Shipping Bills pending on account of such errors being committed by the Trade have come down significantly, but still it is occurring in some cases resulting in hold- up of IGST refunds.

4. Keeping in view the above factual position, it has been decided by the CBIC as a measure of trade facilitation to keep the Officer Interface available on permanent basis to resolve such errors on payment of specified fee by the exporter. The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filling, by following the procedure as provided in the above Circulars, subject to

payment of Rs. 1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim. Necessary amendments have been made in the Levy of Fee (Customs Documents) Regulations, 1970 vide Notification No.17/2021 dated 17th February, 2021.


(J.S.CHANDRASHEKAR)
Principal Commissioner

Copy submitted to:

The Chief Commissioner of Customs & CGST, Hyderabad
Zone, GST Bhavan, Basheerbagh, Hyderabad.

Copy to:

1. All the ADCs/JCs/DCs/ACs, Airport & ACC/ICD Sanathnagar/ICD Thimmapur, Customs Commissionerate, Hyderabad
2. Notice Board.