



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
सीमा शुल्क प्रधान आयुक्त का कार्यालय
हवाई अड्डा और एयर कार्गो कॉम्प्लेक्स आयुक्तालय
एयर इंडिया साट्स एयर फ्रीटटर्मिनल, दूसरा तल, देवनहल्ली, बेंगलूर- ५६०३००
**GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
AIRPORT AND AIR CARGO COMPLEX COMMISSIONERATE:
AIR INDIA SATS AIR FREIGHT TERMINAL:
2ND FLOOR: DEVANAHALLI: BENGALURU - 560300
Email ID:cusaccblr.tech@gov.in / commrapacc-cusblr@nic.in**

PUBLIC NOTICE NO.10/2021, DATED:19.02.2021

DIN: 20210272MP0000010916

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

Attention of the Exporters, Importers, Customs Brokers and all other Stakeholders is invited to CBIC's Circular No 05/2021 dated 17.02.2021, on above cited subject.

2.1 In the above context, the contents of the said CBIC's Circular No 05/2021 dated 17.02.2021, are communicated herein under:

2.2 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.

2.3 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.

2.4 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. 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.

2.5 Keeping in view the above factual position, it has been decided 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.

3. Action to be taken in terms of decisions conveyed in this Public Notice should be considered as Standing Order for the purpose of Officers.

4. The above is brought to the notice of all the concerned. Difficulties, if any, may be brought to the notice of the Deputy Commissioner of Customs (IGST Refunds), Air Port and Air Cargo Complex Commissionerate, Airsats Cool Port Building, Devanahalli, Bengaluru, E-mail: commrapacc-cusblr@nic.in / igstaccblr18@gmail.com, Landline No.080- 22001449, Mobile No. 9449909563.

(ASHOK)
PRINCIPAL COMMISSIONER

Copy submitted to:

The Chief Commissioner of Customs, Bengaluru Zone, C.R. Building, Bengaluru

Copy to: As per mailing list.