



वित्त मंत्रालय **MINISTRY OF FINANCE**
राजस्व विभाग **DEPARTMENT OF REVENUE**

सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS

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CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Sevottam Compliant



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PUBLIC NOTICE NO. 16/2018

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

Attention of Exporters, Manufacturers, Custom Brokers, Shipping Lines and all other stake holders is invited to Public Notice No.09/2018 dated 26.02.2018,, issued by this Custom House, which provided for an Alternate Mechanism with Officer inter face. In the said Public Notice, it was provided that the mechanism would be available for the shipping bills filed till 31.12.2017

2. 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 exporters in case SB005 are allowed to be corrected through officer interface for SBs filled up to 31.12.2017, it has been decided to extend the facility Officer interface to those shipping bills filed till 28.02.2018.

3. The Cases having SB006 errors due to discontinuance to transference copy of shipping bill. It has been decided the 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 document for the proposes of integration with the EGM.

4. 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.

5. This alternate mechanism with officer interface is available only for Shipping Bills filed till 28th February 2018. The procedure for processing of IGST refund claims in these cases would be as follows:

a. The exporter shall provide a duly certified concordance table as prescribed in the Public Notice No. 09/2018 dated 26.02.2018, indicating mapping between GST invoices and corresponding Shipping Bill invoices, as annexed in support of the refund claim to the designated officer in the Custom house. A scanned copy of concordance table may also be sent to dedicated email address of Customs location from where exports took place.

b. In order to ensure smooth operation of the prescribed procedure, Custom House had opened a dedicated e-mail address for the purpose of IGST refund edi@cochincustoms.gov.in.

6. Difficulties, if any, may be brought to the notice of the undersigned. It is again emphasized that this office is taking all possible steps to alleviate the difficulties associated with IGST refunds. However, ultimately it is the responsibility of the exporters to ensure careful and correct filing of returns for hassle free sanction of IGST refunds.


SUMIT KUMAR 27/03/18
COMMISSIONER OF CUSTOMS

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