



भारत सरकार **GOVERNMENT OF INDIA**
वित्त मंत्रालय **MINISTRY OF FINANCE**
राजस्व विभाग **DEPARTMENT OF REVENUE**
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क गृह, विल्लिंगटन आईलैंड, कोच्चिन-682009
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009



Website: www.cochincustoms.gov.in
E-mail: commr@cochincustoms.gov.in

Control Room: 0484-2666422
Fax: 0484-2668468

Trade Facility No.07 /2021

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

Kind attention of all importers, exporters, customs brokers, members of the trade and all other stakeholders is invited to the alternate mechanism of SB005 error resolution, issued vide Circular No.05/2021-Customs, Dated.17.02.2021 by Ministry of Finance, Department of Revenue (CBIC) in continuation to Board's Circulars 05/2018-Cus. dated.23.02.2018, 08/2018-Cus., dated.23.03.2018, 15/2018-Cus. dated.06.06.2018, 22/2018-Cus. dated.16.07.2018, 40/2018-Cus. dated.24.10.2018, 26/2019-cus, dated.27.08.2019 and 22/2020-cus. dated.21.04.2020.

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 Shipping Bills filed upto 31.12.2019 vide above referred Circular No.22/2020-Customs dated.21.04.2020.

Several representations from the Trade to extend the Officer Interface to resolve the genuine error committed during data entry was examined by the Board and it was 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.

Keeping in view of the above factual position, the Board vide Circular No.05/2021-Customs dated 17.02.2021 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 (error code SB-005) in respect of all past Shipping Bills, irrespective of its date of filing, by following the procedure as provided in the above Circulars, subject to payment of Rs.1,000/- (per Shipping Bill) 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 CBIC Notification No.17/2021 dated 17th February, 2021.

Signed by Mohd Yousaf P K

Date: 04-03-2021 17:36:41 (MOHD YOUSAF)
Commissioner

To **Reason: Approved**

1. Notice Board
2. Website
3. Cochin Customs Brokers Association, W/Island, cochin