



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)

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C. No. VIII/09/01/2017-Cus.Tech.(PF-I)

Date : 20-07-2018

PUBLIC NOTICE No. 35 / 2018 - Customs

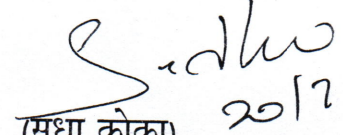
Subject : Customs - Refund of IGST on export of goods on payment of duty - Clarification in case of SBO03 errors and extension of date in SBO05 & other cases using officer Interface for rectification of errors- Regarding.

Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents, Custodians/Customs Cargo Service Providers, Trade Associations/Chamber of Commerce, Members of the RAC/PGC and the Public is invited to the Circular No. 22/2018-Customs dated 18.07.2018 (Ref. link <http://www.cbic.gov.in>) of Central Board of Indirect Taxes and Customs, New Delhi on the subject. The guidelines / instructions communicated by Board vide Circular No's 05/2018-Customs dated 23.02.2018 and 08/2018-Customs dated 23.03.2018 were communicated vide this office Public Notice No's 09/2018-Customs, dated 27.02.2018 and 12/2018-Customs dated 26.03.2018 respectively. The guidelines / clarification on the subject communicated vide the Circular dated 18.07.2018 are as below:

2. It may be recalled that in circular 15/2018-Customs dated 06.6.2018, CBIC has provided for the resolution of SBO03 error in certain cases through the utility developed by the Directorate of Systems in a similar manner as SBO05 error. It has been brought to the knowledge of the Board that in several cases, the exporters have mentioned PAN instead of GSTIN in the Shipping Bills, even though GSTIN has been correctly mentioned while filing the GST returns. Due to this mismatch, the IGST refund claims are not getting processed.

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3. The matter has been examined. As PAN is embedded in the GSTIN, CBIC has decided to accord similar treatment to such cases also as are already covered under Para 2 of Circular 15/2018-Customs. The conditions prescribed in para 2 of the said circular shall apply mutatis mutandis.
4. CBIC has issued circulars 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018 and 15/2018-Customs dated 06.06.2018 wherein an alternative mechanism with an officer interface to resolve invoice mismatches (SBO05 error) was provided for the shipping bills filed till 30.04.2018. 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 ongoing Refund Fortnight, giving high priority to the interests of exporters, it has been decided by the Board to extend the rectification facility to Shipping Bills filed up to 30.06.2018.
5. Further, the facility of rectification through Officer Interface is also extended in case of other errors mentioned in circulars (8/2018-Customs and 15/2018-Customs) for shipping bills filed up to 30.06.2018. However, at the same time, exporters are advised to henceforth ensure due diligence and discipline to avoid such mismatch errors as such extensions are not likely to be considered in future.
6. All the exporters are requested to check the status of their refund claims at ICEGATE (Ref. link <https://www.icegate.gov.in/iceLogin/loginAction?>) and approach the jurisdictional officer for rectification of any errors and for expeditious disbursal of Refund.
7. Action to be taken in terms of the decisions taken in this Public Notice should be considered as **Standing Order** for the purpose of officers and staff.


(सुधा कोका)
SUDHA KOKA
आयुक्त
COMMISSIONER

To
All the Exporters / Customs Brokers Agencies / Customs Brokers Licensees / Customs Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive), Vijayawada through the Joint Commissioner of Customs, Krishnapatnam / Kakinada Custom House and the Deputy / Assistant Commissioner of Customs, ICD, Marripalem.

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1. Copy submitted to the Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone, GST Bhavan, Port Area, Visakhapatnam – 530 035 for information.

Copy to :

1. The Joint Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, **MUTHUKURU – 524 344** S. P. S.R. Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction KPCH.
2. The Joint Commissioner of Customs, Kakinada Custom House, Port Road, **Kakinada – 533 007**. East Godavari District for information with a direction to give wide publicity among the exporters under the jurisdiction KKDCH.
3. The Deputy / Assistant Commissioner of Customs ,ICD, **Marripalem – 522 233**, Guntur District for information with a direction to give wide publicity among the exporters under the jurisdiction of ICD, Marripalem.
- ✓ 4. Copy to Superintendent (Computers), CPC, Hqrs. Office, Vijayawada for display on CPC, Vijayawada website www.apcustoms.gov.in.
5. Copy to Webmasters for display on KPCL/KSPL/GCT websites.
6. Copy to M/s. Krishnapatnam Port Company Limited (KPCL), the Custodian / Custom Cargo Service Provider of Krishnapatnam Port , Muthukur , SPSR Nellore District (Though the Joint Commissioner of Customs, Custom House, Krishnapatnam) for information.
7. Copy to M/s. Leap International Private Limited , the Custodian / Custom Cargo Service Provider of ICD, Marripalem, Guntur (Though Deputy / Assistant Commissioner of Customs, ICD, Marripalem, Guntur) for information.
8. Copy to M/s. Kakinada Sea Ports Limited, the Custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Though the Joint Commissioner of Customs, Custom House, Kakinada) for information.