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सीमा शुल्क (निवारक) के आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)

55-17-3, सी-14, 2 तल, औद्योगिक एस्टेट, ऑटो नगर, विजयवाड़ा - 520 007

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

Date : 26-03-2018

PUBLIC NOTICE No. 12 / 2018 - Customs

Subject : Customs - Refund of IGST on Export - Extension of date of SB005 alternate mechanism cases & clarification in other cases - 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 Public Notice No.09/2018 - Customs, dated 27.02.2018 regarding guidelines on alternative mechanism with officer interface for handling refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 expeditiously, in respect of refund of IGST paid on goods exported from July,2017 onwards, issued in compliance with the CBEC circular No.05/2018-Customs, dated 23.02.2018. Now, CBEC vide Circular No.08/2018-Customs dated 23.03.2018 has communicated further guidelines on the subject.

2. CBEC has issued Circular No.5/2018-Customs, dated 23.02.2018 which provided for an alternative mechanism with officer interface to resolve invoice mismatch cases. In the said circular, it was provided that the mechanism would be available for the shipping bills filed till 31.12.2017. Although 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 the exporters in case SB005 are allowed to be corrected through officer interface for SBs filed up to 31.12.2017, **it has been decided to extend this facility to those shipping bills filed till 28.02.2018.**

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3. Further, representations have also been received from :
- (i) field formations seeking resolution of SBO06 errors due to discontinuance of transference copy of shipping bill. It has been proposed by the field formations that in lieu of 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 purposes of integration with the EGM. The proposal from the field formation has been examined in the Board. The proposal sent from field formation in such EGM error cases has been agreed.
- (ii) exporters that by mistake they have mentioned the status of IGST payments 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.
4. All the exporters are requested to check the status of their refund claims in ICEGATE (Ref. link <https://www.icegate.gov.in/iceLogin/loginAction?>) and approach the jurisdictional officer for rectification of errors referred at Para 3 above for expeditious disbursement of Refund.
5. 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 Broker / Live Exporters / Customs
Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive),
Vijayawada through the Joint Commissioner of Customs, Krishnapatnam / Kakinada
Custom House and the Joint Commissioner of Customs, Narasaraopalem.

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 Principal Commissioner / Commissioner, Central Taxes, Guntur / Tirupati / Visakhapatnam Commissionerates for information.
2. 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.
3. 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.
4. 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 their jurisdiction.
5. Copy to Superintendent (Computers), CPC, Hqrs. Office, Vijayawada for display on CPC, Vijayawada website www.apcustoms.gov.in.
6. Copy to Webmasters for display on KPCL/KSPL/GCT websites.
7. 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.
8. Copy to M/s. Leaap International Private Limited , the Custodian / Custom Cargo Service Provider of ICD, Marripalem, Guntur (Though Deputy / Assistant Commissioner of Customs, ICD, Marripalem, Guntur) for information.
9. 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.
10. Notice Board.