



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CUSTOMS (PORT)
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA-700 001.

Public Notice No. 53 / 2018

Sub: Refund of IGST on export of Goods-Extension of date in SB005 alternate mechanism cases and Clarification in other cases - reg.

Attention of the Exporters, Custom House Brokers, Shipping Lines/ MLOs, Steamer Agents and all Members of Trade is invited to the issue of Refund of IGST paid on export of goods under Rule 96 of CGST Rules, 2017 and this office **Public Notice Nos. 02/2018 dated 02.01.2018, 05/2018 dated 17.01.2018, 30/2018 dated 06.04.2018, 15/2018 dated 22.02.2018, 03/CC/2018 dated 28.02.2018, 48/2018 dated 31.05.2018 and 51/2018 dated 01.06.2018.** Reference is also invited to Boards Circular Nos 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018 and **15/2018–Customs dated 06.06.2018** on the above subject.

2. It has been observed that some exporters still continue to make errors in filing invoice details in the Shipping Bill and the GST returns. Therefore, keeping in view the difficulties faced by the exporters in respect of SB005 errors, Board has decided to extend the facility of officer interface to Shipping Bills filed up to 30.04.2018.

3. Apart from SB005 errors, IGST refunds are also stuck on account of SB003 error. This error occurs when there is a mismatch between GSTIN entity mentioned in the Shipping Bill and the one filing GSTR-1/GSTR-3B. In this regard, it has been decided to provide a correction facility in cases where although GSTIN of both the entities are different but PAN is same. This happens mostly in cases where an entity filing Shipping Bill is a registered office and the entity which has paid the IGST is manufacturing unit/other office or vice versa. However, in all such cases, entity claiming refund (one which has filed the Shipping Bill) will give an undertaking to the effect that its other office (one which has paid IGST) shall not claim any refund or any benefit of the amount of IGST so paid. The undertaking shall be signed by authorized persons of both the entities. This undertaking has to be submitted to the Customs officer at the port of export.

4. For sanction of refund in cases where PAN provided in Shipping Bill is same as PAN of GSTR 1. DG Systems have developed a utility which would facilitate processing of IGST refund claims stuck due to SB003 error in the manner similar to SB005 error.

5. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the undersigned.



8.6.18

(Manish Chandra)
Commissioner of Customs (Port)
Custom House, Kolkata

Copy to:

1. The Chief Commissioner of Customs, Custom House, Kolkata.
2. The Commissioner of Customs (Airport & Admn.), Custom House, Kolkata
3. All Additional/ Joint Commissioner of Customs (Port), Custom House, Kolkata.
4. All Deputy/ Asstt. Commissioner of Customs (Port), Custom House, Kolkata
5. The Deputy Commissioner of Customs (EDI), Custom House, Kolkata- For uploading of P.N on the Custom House website.
6. CHA Association for information to the exporters.
7. Federation of Indian Export Organisation (FIEO) & other organizations.
8. Notice Board.
9. Calcutta Custom House Agents' Association (CCHAA)



Asst./Deputy Commissioner of Customs
(Appraising General Unit)
Custom House, Kolkata