

CUSTOMS – CIRCULARS

Circular No. – 26/2019

Date – 27.08.2019

IGST Export refunds- extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of Compensation cess

CBIC has issued circular no. 05/2018-Customs dated 23.02.2018 , 08/2018-Customs dated 23.03.2018 , 15/2018-Customs dated 06.06.2018 and 40/2018-Customs dated 24.10.2018 wherein alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error) was provided for shipping bills filed till 15.11.2018

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 recent announcement by Hon'ble Finance Minister, giving high priority to the interests of exporters, it has been decided by the Board to extend the rectification facility for all cases covered under Circular 40/2018-Customs dated 24.10.2018 to Shipping Bills filed up to 31.07.2019.

Field formations shall conduct outreach programmes to make all stakeholders aware about the correct procedure for claiming IGST refunds so that repeated errors are avoided/ minimised.