

F. No: 450/119/2017-CusIV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes and Customs)

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Room No.227-B, North Block,  
New Delhi dated 18<sup>th</sup> July, 2018

To,

All Principal Chief Commissioner/Chief Commissioner of Customs/ Customs & Central Tax / Customs (Preventive)  
All Principal Commissioner/Commissioner of Customs/ Customs & Central Tax / Customs (Preventive)  
All Director Generals under CBIC.

**Subject: Refund of IGST on export of goods on payment of duty-Clarification in case of SB003 errors and extension of date in SB005 & other cases using officer Interface for rectification of errors-reg.**

Sir/ Madam,

It may be recalled that in [circular 15/2018-Customs dated 06.6.2018](#), CBIC has provided for the resolution of SB003 error in certain cases through the utility developed by the Directorate of Systems in a similar manner as SB005 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.

2. 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.

3. 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 (SB005 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.

4. 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.
5. Field formations may, therefore, take necessary steps to bring these changes to the knowledge of exporters.
6. Difficulties, if any, may be brought to the notice of the Board. Hindi version follows.

**Yours faithfully**



**(Zubair Riaz)  
Director(Customs)**