



भारत सरकार
Government of India

वित्त मंत्रालय, राजस्व विभाग
Ministry of Finance, Department of Revenue

कार्यालय आयुक्त सीमा शुल्क (निवारक), उत्तर प्रदेश एवं उत्तराखण्ड
Office of the Commissioner, Customs (Prev) Uttar Pradesh & Uttarakhand

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PUBLIC NOTICE NO. - 27 /2018

DATED. 16/06/2018

SUB : Refund of IGST on Export – Extension of date in SB005 alternate mechanism cases and Clarification in other cases -Reg

Attention of exporters, Customs Brokers and all members of trade is invited to the Board's Circular No. 15/2018-Customs dated 6th June, 2018 wherein it has been communicated that in continuation of earlier Circular No. 05/2018-Customs dated 23.02.2018 and 08/2018-Customs dated 23.03.2018, the alternate mechanism with officer interface to resolve invoice mismatches (error code SB005) has been further extended to shipping bills filed upto 30.04.2018.

2. Accordingly, all exporters with shipping bills filed upto 30.04.2018 and having error code SB005 are suggested to submit duly filled up shipping bill-wise Concordance Table (Annexure "A") for rectification in respect of error code SB005.


3.1 Apart from SB005 errors, IGST refunds are also stuck on account of SB003 errors on the Customs side. This error occurs when there is a mismatch between GSTIN entity mentioned in the shipping bill and the one filing the GSTR-1/GSTR-3B. 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. Board has examined the issue and it has been decided to provide a correction facility in cases where although GSTIN of the entities are different but PAN is same.

3.2 However, in all such cases, entity claiming refund (one which has filed shipping bill) will give an undertaking to the effect that its other office (one which paid IGST) shall not claim any refund or any benefit of the amount of IGST so paid (Annexure "B"). The undertaking shall be signed by authorised persons of both the entities. This undertaking has to be submitted to the Customs Officer at the port of export. Such cases (with error code SB003) will be processed in the manner similar to the one in rectification of error SB005

4. The duly filled shipping bill-wise Concordance Tables in Annexure A and/or Undertaking in Annexure B, may also be sent through e-mail to the jurisdictional Deputy Commissioner.

Difficulty, if any, may also be brought to the notice of Assistant Commissioner (Tech) Customs (Preventive) Commissionerate, Lucknow on e-mail i.d. supdttech@commissionercustomslucknow.gov.in

Encl.: Annexure - A&B


16.06.2018

(S.K. SHARMA)
COMMISSIONER
CUSTOMS (PREV.), LUCKNOW

C.No. VIII(25) 163-Tech/Public Notice/2018

Dated : 16.06.2018

Copy to:-

1. P.A to the Chief Commissioner of Customs (P) Patna Zone, Patna.
2. The Additional Commissioner, Customs (P), Commissionerate, Lucknow,
3. The Deputy Commissioner/Assistant Commissioner, Customs (P) Division, Lucknow/
Bareilly/Gorkahpur/Nautanwa/Varanasi/CCSI Airport/ICD, Panki/JRY/Agra.
4. The Superintendent (Systems/Tech), Customs (P) Hdqrs., Lucknow for uploading the same at
Website of the Commissionerate.
5. Notice Board/Guard File


Assistant Commissioner (Tech)
Customs (P) Commissionerate, Lucknow

ANNEXURE-A

The Concordance between GST Invoice and export Invoice declared in Shipping Bill is as follow:

Name of the Exporter:-

GSTIN:-

Port Code:		SB No.		SB Date:	
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Concordance Table

Sl No.	GST Invoice No/ Date	Taxable Value as per GST	IGST Amount as per GST	Sl No.	Corresponding SB Invoice No/Date	Taxable Value as per SB	IGST Amount as declared per SB	Final (Corrected) IGST Amount as per actual export*
1				1				
2				2				
3				3				
4				4				
5				5				

*after reducing amount pertaining to Short shipment etc.

I declare that all the details declared here are true to my knowledge and all items contained in the invoices have been exported out of India.

I further declare that all the GST Invoices pertaining to this shipping Bill have been filed as part of GSTR1/6A in Common portal and is available for verification and refund.

ANNEXURE-B
(UNDERTAKING)

I/we Shri/M/s.....do hereby undertake:

- (i) That we M/shaving GSTN NO. filed shipping bill No.....dated
- (ii) That our other unit viz. M/s.....having GSTN No..... have made payment of the IGST mentioned in the said shipping bill
- (iii) That we and the entity which has filed the shipping bill have the same PAN No. viz.....
- (iv) That our above-mentioned other unit which has made payment of the IGST with respect to consignment exported under the above shipping bill shall not claim any refund or any benefit of the amount of IGST paid in respect of the above-mentioned shipping bill.

Signature of the authorised signatory
of the entity filing shipping bill
(Name and Stamp of the entity)

Signature of the authorised signatory
of the entity that has paid IGSTI
(Name and Stamp of the entity)