



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

पांचवा तल, केन्द्रीय भवन, सेक्टर एच, अलीगंज, लखनऊ

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ट्रेड नोटिस संख्या: 05/2020

दिनांक: 22.04.2020

**विषय: IGST refunds on exports-extension in SB005 alternate mechanism-reg.**

Attention of all exporters, custom brokers, trade and all other stake holders is invited to the CBIC Circular No. 22/2020-Customs dated 21.04.2020 and CBIC Circulars 08/2018-Customs dated 23.03.2018, 15/2018-Customs dated 06.06.2018, 22/2018-Customs dated 18.07.2018, 40/2018-Customs dated 24.10.2018 and 26/2019-Customs dated 27.08.2019 on the above subject of SB005 error resolution.

2. The above Board circulars have been issued in the spirit of trade facilitation and as interim measures to help trade adapt and acclimatize to changing requirements in the GST era. However, representations have been received till today on the same subject issue. There are still numerous Shipping Bills having invoice mismatches between the GST returns data and the customs data presented along with the Shipping Bills resulting in SB005 error. This results in blocking of the IGST refund disbursement, which is otherwise fully automated, except for the refund scroll generation.

3. The matter has been re-examined. Considering that the entire country is facing unprecedented challenges due to the COVID 19 pandemic, and that the exporters are facing genuine hard-ships due to the SB005 errors, it has now been decided to extend the facility of SB005 error correction in the Customs EDI system for Shipping Bills with date up to **31.12.2019**.

4. All members of the trade, exporters, shipping lines, customs brokers are duly advised again to make efforts to understand the problems due to mismatch of invoices resulting in SB005 error, and to invest time and due precautions for preventing such error in the future.

5. In case of any difficulty, the specific issue may be brought to the notice of this office.

**(VED PRAKASH SHUKLA)**  
**(वेद प्रकाश शुक्ला)**  
**COMMISSIONER / आयुक्त**  
**CUSTOMS (PREV.), LUCKNOW**  
**सीमा शुल्क, लखनऊ.**

C. No. VIII(25)07-Tech./Trade & Public Notice/2020

dated 22.04.2020

Copy to:-

1. P.A. to the Chief Commissioner of Customs (P) Patna Zone, Patna.
2. The Joint/ Deputy/ Assistant Commissioner, CCSI Airport / ICD- Panki / JRY/Chakeri / Agra/ Division-Lucknow / Bareilly / Varanasi / Gorakhpur/ Nautanva.
3. The Superintendent (Systems), Customs (P) Hdqrs., Lucknow for uploading the same at Website of the Commissionerate.

**उप आयुक्त (तक०)**  
**सीमा शुल्क, लखनऊ.**