



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
क्रिस्टल टावर, गुन्डिवली रोड क्र. 3, ऑफ सर एम व्ही रोड, अंधेरी (पूर्व), मुंबई ४०० ०६९, भारत
दूरध्वनी : ९१-२२-२६८३ ३९९१/९२ फ़ैक्स : ९१-२२-२६८३ ३९९३
ई-मेल : plexconcil@vsnl.com वेबसाइट : http://www.plexconcil.org

THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by the Ministry of Commerce & Industry, Department of Commerce, Government of India)
Crystal Tower, Gundivali Road No 3, Off Sir M V Road, Andheri (E), Mumbai 400069 - India
Ph: (+91 - 22) 26833951, Fax: (+91 - 22) 26833953 / 26834057
Email: plexconcil@vsnl.com Website: http://www.plexconcil.org

Ref. : Plexh/cir/1084

20.07.2018

To,
All Members/All Members of the COA

Dear Sir,

Sub : 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.

Ref. : Circular No. 22/2018-Customs dated 18 th July, 2018

We wish to inform you that as per 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 is noticed 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.

The matter has been examined. As PAN is incorporated 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. 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. However 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.

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 avoid such mismatch errors as such extensions are not likely to be considered in future.

Members are requested to take note of this new relaxation/ utility and do the needful accordingly. The Circular No.22/2018-Customs and dated 18/07/2018 is available for download using below link-
<http://cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2018/circ22-2018cs.pdf>

This is for your information.

Best regards,

Sribash Dasmohapatra
Executive Director