



वित्तमंत्रालय/ Ministry of Finance

राजस्वविभाग/ Department of Revenue

सीमाशुल्कआयुक्तकार्यालय/ Office of the Commissioner of Customs

कस्टमहाउस, नयीहारबरएस्टेट/ Custom House, New Harbour Estate

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FACILITY INTIMATION NO. 14 /2018

Sub: Customs- Refund of IGST on Export – Invoice Mis-match Cases –
Alternative Mechanism with Office Interface--Reg.

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Attention of all Exporters /Custom Brokers / Trade and Industry and Public is invited to CBEC circular No.08/2018 – customs dated 23.03.2018 and 5/2018-Customs dated 23.02.2018 and this office Facility Intimation No.10/2018 dated 09.03.2018 on the above cited subject.

2. The CBEC has earlier issued Circular No.5/2018 dated 23.02.2018, which provided for an alternative mechanism with officer interface to resolve invoice mismatch cases. In the said circular, it was provided that the mechanism would be available for the shipping Bills filed up to 31.12.2017. Now the CBEC has extended the facility to rectify the SB005 error using officer interface for those shipping bills filed upto 28.02.2018.

3. Further, the CBEC has decided the following on the representations received from the field formations.

“(i) Filed formation seeking resolution of SB006 Error due to discontinuance of transference copy of shipping bill. It has been proposed by the field formations that in lieu of transference copy either the final bill of Lading issued by the shipping lines or written confirmation from the custodian of the gateway port, may be treated as valid document for the purpose of integration with EGM.

The proposal from the field formation has been examined in the Board. The proposals sent from field formations in such EGM error has been agreed.

(ii) Exporters that by mistake they have mentioned the status of IGST payment as “NA” instead of mentioning “P” in the shipping bill. In other

words, the exporter has wrongly declared that the shipment is not under payment of IGST, despite the fact that they have paid the IGST. As a one-time exception, it has been decided to allow refund of IGST through an officer interface wherein the officer can verify and satisfy himself of the actual payment of IGST based on GST return information forwarded by GSTN. DG(Systems) shall open a physical interface for this purpose."

4. Accordingly, the exporters and their agents are requested to check the website of Tuticorin customs i.e. <http://www.tuticorincustoms.gov.in>, where the list of IECs and the shipping bills where invoice mis-match exists is being made available.

5. The concerned exporters are requested to e-mail the prescribed concordance table (which is available with the Facility Intimation No.10/2018 dated 09.03.2018) indicating mapping between GST invoices and corresponding shipping bill invoices with GST Returns in support of the refund claim to the designated officer, i.e. Assistant Commissioner of Customs, Drawback, Custom House, Tuticorin to igsttutcus@gmail.com.

6. Difficulty faced in this regard, if any, may be brought to the notice of this office.

for  28/03/17
आयुक्त / COMMISSIONER

C.No.VIII/48/06 /2016 -Cus.Pol.
Customs Policy Section,
Custom House, Tuticorin.
Date:27 .03 .2018

To
As per Mailing List I, II and III.
Notice Board,
EDI Section, Custom House, Tuticorin for uploading in the website

Copy submitted to: The Chief Commissioner of Customs (Preventive), Trichy.