

06 SEP 2019

क्रमांक/No. 1678  
दिनांक/Date Sign



भारत सरकार/ GOVERNMENT OF INDIA

वित्त मंत्रालय/ MINISTRY OF FINANCE

राजस्व विभाग /DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS

कस्टम हाउस, मर्मगोआ, गोवा - ४०३८०३ /CUSTOM HOUSE, MARMAGOA, GOA - 403803.

दूरभाष /Phone-0832-2520615, फैक्स /Fax-0832-2520744

Ad (Tech)  
M/S  
9/9/19

Public Notice No. 20 /2019

**Sub:- Special IGST refund drive from 05.09.2019 to 20.09.2019 and Rectification of Invoice Mis-match (SB005) , GSTN Number Mis -Match EGM/stuffing Errors (SB002), Mis-Match in shipping Bill details (SB001), Gateway EGM error(SB006).**

Attention of the Exporters, Custom House Brokers, Carriers/Shipping Lines/Steamer Agents and all members of the Trade is invited to Rule 96 of CGST Rule,2017 which deals with refund of IGST paid on goods/services exported out of India and also to the Board's circular Nos. 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018, 12/2018-customs dated 29.05.2018, 15/2018-customs dated 06.06.2018, Circular No.22/2018 -Customs dated 18.07.2018 and Circular No. 40/2018-Customs dated 24.10.2018 on the said subject.

2. The exporters are requested to advise their respective Shipping Lines to file the EGM correctly before the departure of the ship. In the event of EGM errors, the shipping bill generated in the IGST Temporary scroll will not be migrated to final scroll. Unless the Shipping Bill figures in the final scroll of IGST, the exporter will not be able to get the IGST refund credited to their Bank account.
3. The list of Exporters and their Shipping Bills having Error code SB002, SB005 and SB006 is enclosed as **Annexure - I**.
4. Error Code SB002 is due to not filing of the EGM.
5. The error code SB005 is due to mismatch in the invoice number.
6. The exporters, who have not yet submitted their documents as per circular no.05/2018-Customs dated 23.02.2018 and Circular 08/2018-Customs dated 23.03.2018 are once again advised to submit the self-certified copies of relevant GSTR1/Table6A, GSTR 3B and Concordance table indicating mapping between the GST invoices and the corresponding shipping Bill invoices in support of the refund claim.
7. Circular No.40/2018-Customs dated 24.10.2018 also applies to cases where the exporter has received less amount of IGST refund than the IGST paid in the GST Returns. The exporters can claim the differential amount by submitting a duly filled and signed Revised Refund Request (RRR) to AC, IGST, Custom House, Marmagoa. Once the revised amount is approved by the AC, IGST, in the system, a fresh scroll will be available for generation for the differential amount only.

8. The facility to process the SB manually with officer Interface for Errors SB005 and supplementary IGST Refund, would be available for cases where the Shipping Bills have been filed till 15.11.2018 and further extended upto 31.07.2019 vide Board's circular no. 26/2019 dated 27.08.2019

9. It is seen that in some cases the EGM details are missing and the Shipping Bills is in "HIST" queue. The integration error code for such shipping bills is "SB006" In such cases, "GATEWAY EGM" is not filed with some error(s) at the Gateway Port. The Exporters/Shipping lines are advised to file the Gateway EGM accordingly.

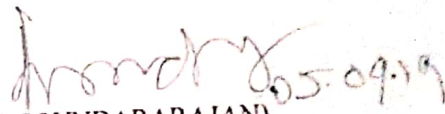
10. It is seen that in some of the cases, the bank account provided in the EDI System is not correct or incomplete, which results in non-disbursal of the IGST/Drawback/ROSL amount. The PFMS status of such IECs is either Response Awaited or Rejected. In order to resolve this issue, the exporters may contact EDI Helpdesk or Drawback Unit at the Custom House, Marmagoa, Goa with the scanned copy of the cheque, DGFT's IEC certificate and a request letter for updation of account details.

11. Further, the Goa Customs is organising a Special IGST Refund drive from 05.09.2019 to 20.09.2019. The exporters may approach the IGST Refund section, 1<sup>st</sup> Floor, Custom House, Goa for issues related with IGST Refund. The contact No. is 0832-2520615. E-mail is [mgoacus@gmail.com](mailto:mgoacus@gmail.com).

12. The exporters should submit the details to the IGST Refund Cell for reconciliation/rectification.

13. Difficulties, faced, if any, in the implementation of this Public Notice may be brought to the notice of the undersigned.

F.NO. S/99-173/DBK(APPG)  
Date : 05.09.2019

  
(V. SOUNDARARAJAN)  
Commissioner of Customs  
Marmagoa, Goa

Encl: As, aboveP

To,

1. The Chief Commissioner of CGST & Customs
2. The Joint Commissioner of Customs, Goa
3. All DC/AC of Goa Customs
4. All Trade Association/ Commerce Industries of Customs, Goa
5. The In-charge Goa Customs website for uploading the same
6. Notice Board