

F. No.450/119/2017-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)

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Room No.229A, North Block, New Delhi.  
New Delhi, dated the 21<sup>st</sup> of April, 2020

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),  
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,  
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),  
All Principal Commissioners/ Commissioners of Customs & Central tax,

Madam/Sir,

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

Kind reference is invited to Board's Circulars 08/2018- Cus dt 23.03.2018, 15/2018- Cus dt 06.06.2018, 22/2018-Cus dt 18.07.2018, 40/2018-Cus dt 24.10.2018 and 26/2019-Cus dt 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 upto **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. Suitable Trade Notice/ Standing order may please be issued to guide the trade and industry. Difficulty, if any, faced in implementation may be brought to the notice of Board immediately.

Yours faithfully,



**(Eric C Lallawmpuia)**  
**OSD Cus IV**