

To
All Members of the Council

Dear Sir / Madam,

Subject : Alternate Mechanism for resolving SB005 error for IGST refund extended on permanent basis with fee

We wish to inform you that CBIC has in the past issued various circulars and extended the period of Alternate Mechanism to resolve error SB005 (Invoice No. & Date Mismatch)

Last of such circular allowed shipping bills upto 31.12.2019 vide above referred Circular No. 22/2020-Customs dated 21.04.2020.

Several representations from the Trade to extend the Officer Interface to resolve the genuine error committed during data entry. Keeping in view the above factual position, CBIC has been decided as a measure of trade facilitation to keep the Officer Interface available on permanent basis to resolve such errors on payment of specified fee by the exporter.

The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filling, by following the procedure as provided in the above Circulars, subject to payment of Rs. 1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim

Exporters may refer the Circular No. 05/20210- Customs Dated 17.02.2021

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-05-2021.pdf>

Also, you can refer to:

Notification No. 17/2021-Customs(N.T) Dated 17.02.2021

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt17-2021.pdf>

This is for your information.

Best regards

Bharti Parave
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PLEXCONCIL