



वित्तमंत्रालय/ Ministry of Finance  
राजस्वविभाग/ Department of Revenue  
सीमाशुल्कआयुक्तकार्यालय/ Office of the Commissioner of Customs  
कस्टमहाउस, नयीहारबरएस्टेट/ Custom House, New Harbour Estate  
तूतुकुडी- 628 004 / Thoothukudi - 628004.  
दूरभाष/ Tel: 0461 2352655, 2352633 फैक्स/ Fax 0461 2352019

C. No. VIII/20/02/2021-DBK.

Dated: 25.02.2021.

**PUBLIC NOTICE NO. 06/2021**

**Subject: Customs – Refund of IGST on exports – Extension in SB005 alternate mechanism - Reg.**

Attention of all exporters, Custom Brokers, Shipping liners and members of the trade is invited to Board's Circular No. 05/2021-Customs dated 17.02.2021 on the above subject. It is noticed that the quantum of Shipping Bills pending on account of SB005 Error being committed by the Trade has come down but still it is occurring in some cases resulting in hold-up of IGST Refunds. Keeping in view the above factual position, it has been decided by the Government as a measure of trade facilitation to keep the Officer Interface available on permanent basis to resolve the SB-005 Error on payment of specified fee by the exporter.

2. Kind attention is also invited to Board's Circular Nos. 05/2018-Cus dated 23.02.2018, 08/2018-Cus dated 23.03.2018, 15/2018-Cus dated 06.06.2018, 22/2018-Cus dated 16.07.2018, 40/2018-Cus dated 24.10.2018, 26/2019-Cus dated 27.08.2019 and 22/2020-Cus dated 21.04.2020 on the subject of SB005 Error Resolution. The exporter may avail the facility of correction of Invoice mismatch error (SB-005) in respect of all past Shipping Bills irrespective of its date of filing, by following the procedure as provided in the above Circulars subject of payment of Rs.1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim. Necessary amendments have been made in the Levy of Fee (Customs Documents) Regulations, 1970 vide Notification No. 17/2021 dated 17.02.2021.

3. In this regard, the concerned exporters are requested to submit the prescribed 'Concordance Table' indicating the mapping between the corresponding GST invoices and the corresponding Shipping Bill invoices in support of the Refund claim to the designated officer viz., The Assistant Commissioner of Customs, Drawback Section, Custom House, Tuticorin along with the prescribed fee of Rs.1,000/- as mentioned above for rectification of the said SB-005 Error.

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4. In case of any difficulties, the exporters may contact the Assistant Commissioner (Drawback) or by E-mail at: dbktutcus@gmail.com.

*AB*  
*26/02/2024*  
**(DINESH K CHAKRAVARTHY)**  
**COMMISSIONER** *3/2*

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

Copy to:

1. All Exporters Associations.
2. The Tuticorin Customs Broker Association, Shipping House, A-14, World Trade Avenue, Tuticorin – 628 004.
3. Notice Board.
- ✓ 4. The Superintendent of Customs, EDI, Custom House, Tuticorin to publish in the Custom House Website.