



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
(Sponsored By Government of INDIA)

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**E Serve No. 136 of 2018**

**October 30, 2018**

**Circular No.EPS/49/2018-19**

**To: Members of the Council**

**Sub: IGST Refunds on exports - extension in SB005 alternate  
mechanism till 15.11.2018**

**Dear Member,**

As you are aware, with regard to refund of IGST on exports, there are a number of cases where exporters have committed errors which has hampered sanctioning of IGST refunds. CBIC has introduced several options and alternative mechanisms through which various mismatch errors between the Shipping Bill (SB) and GSTR 1 data can be handled in the system.

In this regard, SB005 is the most common error committed by the exporters which is on account of Invalid Invoice Number. This error occurs due to mismatch of invoice number mentioned in the Invoice Table in the SB and that declared in the GSTR 1 for the same supply.

CBIC had earlier introduced an alternative mechanism with an officer interface to resolve invoice mismatches (SB005 error). This facility was provided for the shipping bills filed till 30.06.2018. However, there are still cases having SB005 errors as a result of which IGST refunds are stuck.

The Government has now issued Circular No. 40/2018 - Customs dated 24.10.2018 through which the rectification facility has been extended to Shipping Bills filed up to 15.11.2018. To avail this facility of rectification, exporters are required to submit a duly filled in and Revised Refund Request

(RRR) in the prescribed format (which is attached along with the Circular No. 40/2018-Customs).

A copy of Circular No. 40 / 2018 – Customs dated October 24, 2018 is enclosed herewith. [\(click here\)](#)

Also, an Explanatory Note on SB005 is enclosed herewith [\(click here\)](#) for your guidance.

We would request you to please take a note of the above and do the needful. In case, you need any further clarification, please get in touch with us.

Thanking You,

**A. Ravi Kumar**  
**Joint Director**

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