



**OFFICE OF THE CHIEF COMMISSIONER CUSTOMS,  
GUJARAT ZONE**

**Custom House, Nr. All India Radio, Navrangpura,  
Ahmedabad - 380 009**

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F.No. VIII/12-16/Stat/CCO/2017-18

Dated: 26.02.2018

**STANDING ORDER NO. 01/2018**

**Subject: Refund of IGST on Export- Invoice mis-match Cases -Alternative  
Mechanism with Officer Interface - Reg.**

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Attention of the staff and officers of the Customs, Gujarat Zone is invited to the Board's Circular No. 05/2018-Customs dated 23.02.2018 issued vide F.No. 450/119/2017-Cus-IV prescribing alternative mechanism to process refund of IGST on export, held up due to error code SB005 i.e. invoice mis-match cases, for the Shipping Bills filed till 31st December'2018. Public Notice No. 01/2018 dated 26.02.2018 issued by this office in this regard, may also be referred.

2. In this regard, in order to further facilitate trade, Board has prescribed instructions to process the refund of IGST paid on export in the cases where error code is mentioned as SB005. All such refunds shall continue to be credited electronically through the PFMS system; no manual payment/cheque should be issued.

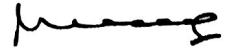
3. All the Principal Commissioner/Commissioners of Customs of Gujarat Zone are directed to ensure proper implementation of the instructions laid down under Circular No. 05/2018-Customs dated 23.02.2018. Accordingly, all the field officers dealing with IGST refund claims may be sensitized. Further, as provided in para 3 & 4 of the said circular, it is directed to open a dedicated cell at each customs locations from where export took place under claim of IGST refund. The contact details alongwith e-mail address of such dedicated cells may be given wide publicity.

4. For implementation of the instructions given in aforesaid circular, all the Principal Commissioner/Commissioners of this Zone may issue suitable Public Notice/Standing orders.

5. The entire procedure relating to IGST refund may be taken up on priority basis and it may be ensured that the officers dealing with the IGST refund be polite with the trade/exporter.

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6. The entire process of IGST refund should be personally monitored by the respective Principal Commissioner/Commissioner and any grievance in this regard, from the trade may be dealt with on priority basis.



(P.V.R. Reddy)  
Chief Commissioner  
Customs, Gujarat Zone

Copy to:

1. The Principal Commissioner/Commissioner, Ahmedabad/Jamnagar/Kandla/  
Mundra