
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 disbursal, 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 up to 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. In case of any difficulty, the specific issue may be brought to the notice of this office.

(VED PRAKASH SHUKLA)
(वेद प्रकाश शुक्ला)
COMMISSIONER / आयुक्त
CUSTOMS (PREV.), LUCKNOW
सीमा शुल्क, लखनऊ.


Copy to:-
1. P.A. to the Chief Commissioner of Customs (P) Patna Zone, Patna.
3. The Superintendent (Systems), Customs (P) Hdqrs., Lucknow for uploading the same at Website of the Commissionerate.

उप आयुक्त (तकः)
सीमा शुल्क, लखनऊ.