



सीमाशुल्क आयुक्तालय (निर्यात)

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

एयर कार्गो एक्सपोर्ट, नवीन सीमा भवन, नई दिल्ली-110037

AIR CARGO EXPORT, NEW CUSTOM HOUSE, NEW DELHI-110037

F.No. Acc/1975/2024-DBK-0/Comm-CUS-Acc(5) Date: 28.12.2024

PUBLIC NOTICE No. 15 /2024

Subject: Special Drive from 01.01.2025 to 31.01.2025 for disposal of Drawback claims and IGST refunds pending as on 30.11.2024.

Kind attention of all Exporters, Custom Brokers, Air Lines and all other stakeholders is invited on the abovementioned subject and Board Circular No. 05/2021-Customs dated 17.02.2021 and reference to previous Board Circulars in this respect can also be made.

2. Attention is invited to the fact that a large number of Drawback claims are pending for disbursement as the Shipping Bills are in 'Exporter Queue' for want of reply from the exporters. The list of shipping bills pending as on 30.11.2024 in the Exporter queue is enclosed as **Annexure-A**.

3. Further, many Drawback claims have not been disbursed even after processing/scrolling in ICES by this office due to various reasons like absence of IFS code/Bank account Number not updated, PFMS not validated etc. The processing of such drawback claims can take place only after taking necessary action regarding updating of the same by the exporters. The list of shipping bills pending on the above count as on 30.11.2024 in the Exporters queue is enclosed as **Annexure-B**.

4. The abovementioned Board Circular provide the facility for resolving invoice mis-match errors with officer interface as an alternative measure for the specified period which was further extended several times based on representations received from Trade regarding continuance of such error.

5. Accordingly, as a trade facilitation measure, this Commissionerate is conducting a Special Drive from **01.01.2025 to 31.01.2025** for disposal of such drawback claims pending as on 30.11.2024. The lists as per **Annexure A and Annexure B** have also

been uploaded on ACC Export Commissionerate website <http://delhicustoms.gov.in> for ready reference and exporters as well as CHAs are being informed through SMS/mail services.

6. It has been noted that issues regarding ^{*}IGST refund have been raised at multiple occasions by a number of Exporters. In this regard, the DG (Systems) has issued a detailed guide on IGST refunds on ICES. The same is also being made available for your ready reference along with rectification measures which is enclosed as **Annexure C**. The Exporters may also refer to Circular no. 05/2021-Customs dated 17.02.2021 for cases where response code is 'SB005'. The list of cases wherein the errors which are being reflecting in the system as on 30.11.2024 is enclosed as **Annexure-D**. Hence, for the resolution of the errors being handled at Drawback section, ACC Export, following instructions is given below for easy reference.

- A. **SB005:** The exporter may avail the facility of correction of Invoice mis-match (error code SB005) in respect of past shipping bills, irrespective of its date of filing by following the procedure provided in the guide on IGST Refunds in ICES (Annexure C), subject to payment of Rs. 1000/- as fee towards rendering of service by Customs Officers for correlation and verification of the claim as specified in the Levy of Fee (Customs Documents) Regulations, 2021 vide Notification No. 17/2021 dated 17th February 2021.
- (B) **SB003:** This happens mostly in cases where GSTIN declared in the shipping bill does not match with the GSTIN used to fill the corresponding GST returns. The entity filing shipping bill is a registered office and the entity which has paid the IGST is manufacturing unit/other office or vice-versa. The same procedure as mentioned for error SB005 may be followed in addition to giving an undertaking to the effect that its other office (one which has paid IGST) shall not claim any refund or any benefit of the amount of IGST so paid. The undertaking shall be signed by authorized persons of both the entities.
- (C) **SB002:** EGM not filed: Exporter may approach the Shipping Lines to file EGM immediately. If EGM is already filed by Shipping Line correctly, "Revalidate EGM" option may be used by CRU Officers.
- (D) **PFMS error:** In case of pending IGST claims due to PFMS status being shown in system as "Rejected" the exporters are advised to update their Bank Account details in the CRU Section, Air Cargo Complex, Export.

7. All Exporters, Custom Brokers, Air Lines and all other stakeholders are requested to update the data/submit reply in respect to their pending Shipping Bills so that the pending Drawback and IGST refund can be disbursed expeditiously.

8. Difficulty, if any, may please be brought to the notice of the nodal officer Shri Anil Shukla, Assistant Commissioner (Drawback), ACC Export through email at **aneela.sukla@gov.in.**

This issues with the approval of the Commissioner of Customs, ACC Export, New Delhi.



**Additional Commissioner of Customs (Drawback),
ACC Export**

Copy forwarded to:

1. The Chief Commissioner of Customs (DZ), New Customs House, New Delhi-110037.
2. The Chief Commissioner of Customs (Preventive), New Customs House, New Delhi-110037.
3. The Principal Commissioner/Commissioner of Customs ICD TKD (Import), New Delhi-110037.
4. The Principal Commissioner/Commissioner of Customs, ICD, Patparganj, New Delhi.
5. The Principal Commissioner/Commissioner of Customs (Preventive), New Customs House, New Delhi-110037.
6. The Principal Commissioner/Commissioner of Customs (General), New Customs House, New Delhi-110037.
7. The Principal Commissioner/Commissioner of Customs, ACC (Import), New Customs House, New Delhi-110037.
8. The Principal Commissioner/Commissioner of Customs, ICD TKD (Export), New Custom House, New Delhi-110037
9. The Principal Commissioner/Commissioner of Customs, IGI Airport, T-3, New Delhi-110037
10. The Additional/Joint Commissioners of Customs (Export-SIIB), ACC Export, New Delhi-110037.

11. The Additional/Joint Commissioners of Customs (Export-Shed), ACC Export, New Delhi-110037.
12. The Deputy Commissioners of Customs (Export-SIIB), ACC Export, New Delhi-110037.
13. The Deputy Commissioners of Customs (Export-Shed), ACC Export, New Delhi-110037.
14. The Deputy/ Assistant Commissioner of Customs (Export-Technical), ACC Export, New Delhi-110037 with the request to please get the list uploaded on the website.
15. The Delhi Customs Clearing Agents Association, 260-60, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-110055.
16. The Federation of Indian Export Organizations, NiryatBhawan, Rao Tula Ram Marg, Opp. Army Hospital, Research & Referral, New Delhi-110057.
17. The Delhi Exporters Association, 1998, Naughara, Kinari bazaar, Post Box No. 1573, Delhi-110006.
18. All India Garments Exporters Common Cause Guild, 44, Community Centre, East of Kailash, New Delhi-110065.
19. The Handicrafts Exporters Association, 2017, Bank Street, Karol Bagh, New Delhi-110005.
20. The Deputy Commissioner (EDI), ACC Export, NCH, New Delhi for uploading the Public Notice on Delhi Customs website.
21. Guard File.
22. Notice Board.