

## **CUSTOMS UPDATE**

**Levy of fee for handling of  
mismatch between Shipping Bill  
and GST returns in Customs  
Automated System**



**CBIC vide Notification No. 17/2021-Customs (N.T.) dated 17.02.2021 Read with Circular No. 05 /2021-Customs dated 17.02.2021 has Levied Fee for Handling of Mismatch between Shipping Bill and GST returns in Customs Automated System**

The board vide different circulars 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.

In terms to resolve the long pending cases of IGST refunds due to such mismatches, it has been decided as a measure of trade facilitation to keep the Officer Interface available on permanent basis to resolve such errors on payment of specified fee by the exporter. The exporter may avail the facility of correction of Invoice mis-match errors (error code SB-005) in respect of all past shipping bills, irrespective of its date of filling, by following the procedure as provided in the circulars issued time to time, subject to payment of Rs. 1,000/- as fee towards such rendering of service by Customs Officers for correlation and verification of the claim.

In this respect, necessary amendments have been made in the Levy of Fee (Customs Documents) Regulations, 1970 vide Notification No.17/2021 dated 17th February, 2021.

**Read the Circular and Notification from the Link below:**

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-05-2021.pdf>

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt17-2021.pdf>

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