

## Handling of mismatch between Shipping Bill and GST returns in Customs Automated System to be charged @ Rs 1000

Notification No: Notification  
No. 17/2021-Customs (N.T.)

Classification: Mismatch

Date: 17-07-2021

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

**NOTIFICATION**  
New Delhi, the 17th February, 2021  
**No. 17/2021-Customs (N.T.)**

S.O. 719(E).—In exercise of the powers conferred by clause (a) of sub-section (2) of section 15, read with clause (i) of sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Levy of Fees (Customs Documents) Regulations, 1970, namely: -

1. (1) These regulations may be called the Levy of Fees (Customs Documents) Amendment Regulations, 2021.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the said regulations, in regulation 3, in the Table, after serial number (ix) and the entries relating thereto, following serial number and entries shall be inserted, namely:-

“(x)”	Handling of mismatch between Shipping Bill and GST returns in Customs Automated System	Rs. 1000.00.”
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[F. No. 450/119/2017-Cus. IV]  
ANANTH RATHAKRISHNAN, Dy. Secy.

**Note :** The principal regulation was published in the Gazette of India, Extraordinary, part II, Section 3, Sub-Section (ii) vide number S.O 4018, dated the 26th December, 1970 and was last amended vide notification no 36/2017-Customs (N.T) dated 11th April, 2017 published vide number S.O 1155 dated the 11th April, 2017.