

#GTTaxUpdates

Extension of alternate mechanism for resolving invoice mismatch errors in shipping bills

The Central Board of Indirect Taxes and Customs (CBIC) had observed that there are numerous shipping bills with invoice mismatches between the GST returns data and customs data that is presented along with the bills. This is resulting in an SB005 error and blocks the Integrated Goods and Services Tax (IGST) refund disbursement, which is otherwise fully automated, except for the refund scroll generation. To address the issue, the CBIC had provided a facility for resolving invoice mismatch errors with officer interface as an alternative measure.

However, it noticed that the quantum of shipping bills pending on account of such errors being committed by the trade have come down significantly, but still, it is occurring in some cases resulting in the holdup of IGST refunds. Therefore, as a measure of trade facilitation, it has been decided to keep the officer interface available permanently to resolve such errors on payment of a specified fee by the exporter.

The exporter may avail the facility of correction of Invoice mismatch errors (error code SB-005) in respect of all past shipping bills, irrespective of their date of filing, by following the procedure as provided. Such facility shall be available subject to payment of INR 1,000/- as a fee towards such rendering of service by customs officers for correlation and verification of the claim effective from 17 February 2021.