

Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Date: 07th November, 2023

Advisory No: 27/2023

Category: Imports

Issued by: DGoS, ICES

Subject – GSTIN Amendment in the Bill of Entry After OOC-reg.

Various references have been received regarding non-availability of option of GSTIN amendment in Bill of Entry after OOC. With the approval of CBIC, it has been decided that customs officer can now amend GSTIN for a Bill of Entry. The System will allow change of GSTIN, provided the PAN no. remains the same.

2. The amendment in GSTIN can be carried out only once. If the same is being done more than once, the system will flash the message “*GSTIN Id has already been amended once. No amendment in GSTIN Id is possible now*”

3. If GSTIN in a Bill of Entry has been amended, system will not allow any other amendment on the same day. Similarly, if amendment (other than GSTIN amendment) has been carried out in a BE, GSTIN amendment would not be allowed on the same day. If the same is being done, the system will flash message “*An amendment has been carried out and OOC is not given, the amendment of GSTIN is not possible today.*” Further, the officer will have to give OOC for pushing of the amended data to GSTN.”

Officers facing any difficulties or issues may email to saksham.seva@icegate.gov.in.

Deputy Director, ICES