



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ
भारतसरकार, वित्तमंत्रालय, राजस्वविभाग
Government of India, Ministry of Finance, Department of Revenue,
ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ,
ಅಂಕೆಸಂ5400., ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ಷೀನ್ಯರಸ್ತೆ, ಬೆಂಗಳೂರು
सीमाशुल्कआयुक्तकाकार्यालय, सीमाशुल्कआयुक्तालय, पी.बी.सं 5400, बेंगलूर
Office of the Commissioner of Customs, City Customs Commissionerate,
P.B. No. 5400, C.R. Building, Queen's Road, Bangalore – 560 001

F.No: VIII/09/26/2020 City Cus Tech

Date: 27/04/2020

PUBLIC NOTICE NO: 24/2020
(DIN No:20200472MR00000602E8D)

Subject: Customs - Refund of IGST on Export - EGM Error related cases - Certain guidelines for compliance - Regarding.

The attention of all the Custodians-CONCOR, CWC, JCC-HAL, M/s. Marigold Logistics Ltd. And Shipping Lines/Agents is invited to CBEC's Circular No. 06 / 2018 - Customs, dated 16.03.2018 for guidance in the handling of EGM Error related cases of Refund of IGST on Export.

2. This Commissionerate is unable to process the claims of IGST refund owing to documentation Errors (SB002 and SB006 Errors). The shipping lines/agents have been filing EGM electronically for exports originating from gateway ports. However, for cargo originating from ICDs, the Shipping lines/agents were filing EGM in manual mode. Absence of electronic EGMs and their integration with local EGMs has been the major obstacle in the processing of refund claims in the case of exports from ICDs.

3. To overcome this issue, the Shipping lines have been mandated to include the shipping bills originating from ICDs while filing the electronic EGMs at the gateway ports. In cases where the EGMS have not incorporated the shipping bills on ICDs, the Shipping lines /agents have been asked to file supplementary EGMs. While the Shipping lines have been largely cooperative in filing regular or supplementary EGMs for cargo originating from ICDs, there are still many instances where no EGMs have been filed or EGMS have been filed with errors. This is causing an avoidable delay in the processing of refund claims.

4. Accordingly, all the Custodians in coordination with concerned Shipping lines operating in the jurisdiction of this Commissionerate are requested to ensure wherever the export has taken place, the EGMs may be filed immediately and expeditiously to process the claims of IGST Refunds. Similarly, the exporters and Custodians are advised to ensure that the Train Summary/Truck Report/Local EGMs are filed at ICD properly in EDI without error and these shipping bills are then mentioned by shipping lines while filing the EGM in EDI at the Gateway port.

5. For any query or information in this regard DC (IGST Refunds), Sh. Vinay G M may be contacted at Mob:7204319315 and Email:vinaygmirs@gmail.com.

To,
All the Concerned (As per mailing list)

Copy to:-

- 1.The Chief Commissioner of Customs, Bengaluru Zone.
- 2.The Joint Commissioner of Customs, ICD Whitefiled, Bengaluru,
- 3.Customs Website.


(BASWARAJ NALEGAVE)
COMMISSIONER