

# Circulars- Customs

Circular No. 01/2019-Customs

Date - 2nd January 2019

## **IGST Export Refunds-resolution of errors- reg.**

The processing of IGST refund claims on exports is fully automated. Majority of refunds claims are getting processed and sanctioned within five days of filing of GSTR-1 and GSTR-3B returns.

However, in a few cases, particularly for the LCL cargo consignments originating from ICDs, Export General Manifest (EGM) related errors continue to hinder smooth and automatic sanction of IGST refund claims.

It has been observed that the main reasons for such EGM errors still hampering the IGST refund processing are as under:

- (i) Online filing of both local and Gateway EGM not being done on time by the concerned stakeholders.
- (ii) Mismatch in local and gateway EGM details wherever both are filed online.
- (iii) Non-filing of stuffing report by the Preventive officers at Gateway Ports for the LCL cargo being consolidated at the Gateway Ports/CFSs in the system.

### **Non-filing/Late filing of Online Local and Gateway EGM: -**

- (i) The processing of IGST refund gets hampered either because the local EGM has not been filed online or has been filed late. There are instances where the cargo originating from the hinterland ICDs reached the gateway port without the local EGM having been filed online. Earlier vide Circular No. 42/2017-Cus., dated 7.11.2017 it was explained that due to manual filing of EGM in respect of Shipping bills originating from ICDs, system is unable to match the gateway EGM and the local EGM. Therefore, it was instructed that all the custodians / carriers / shipping lines operating at ICDs/ Gateway ports should file EGM online. It is reiterated that the first step would be that the concerned stakeholders at the originating ICDs file the local EGMs online.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2019/Circular-01-2019-Customs.pdf;jsessionid=3253AB18A62845936AF511F2A3164ACE>