



PRANAB KUMAR DAS
Special Secretary & Member

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय / राजस्व विभाग
MINISTRY OF FINANCE / DEPARTMENT OF REVENUE
केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF EXCISE & CUSTOMS
नार्थ ब्लॉक, नई दिल्ली-११० ००१
NORTH BLOCK, NEW DELHI-110 001
Tel. No. +91-11-23092230. Fax No. +91-11-23093106
D.O.F.No.450/119/2017-CusIV
25th October, 2017

Dear *Colleagues,*

Subject: Manual filing of EGM by shipping lines-Refund of Integrated Goods and Services Tax paid on exports made during the month of July-reg.

Kindly refer to my D.O. letter from even F. No. dated 9th October, 2017 and also subsequent D.O. from Chairman, CBEC dated 20th October, 2017 regarding the various issues hindering the sanction of IGST refunds for the month of July, 2017.

2. One of the issues, inter alia, that is hindering sanction of IGST refund is absence of electronic filing of EGM at the Gateway ports for the exports from ICDs/CFSS. Chief Commissioner of Customs (DZ) has reported to CBEC that the EGMs filed at the gateway ports, especially in the case of exports from hinterland ICDs/CFSS are not visible on the EDI. On ascertaining the cause, it has been gathered that the shipping lines at the gateway ports are filing manual EGMs in respect of export cargo emanating from hinterland ICDs. Hitherto, this practice, even though an aberration, did not create any disruption because drawback in the case of ICD/CFSS exports used to be disbursed on the basis of train summary report. Rule 96(2) of CGST rules is very clear that for purposes of sanction of IGST, the essential condition is goods being *exported out of India*. Thus, effectively, unless gateway EGM is filed it would not be possible to process refunds in ICES. Almost Rs. 150 crores are held up for want of electronic EGMs pertaining to exports from ICDs and other EGM errors.

3. In the light of aforementioned position, I would request you to take urgent steps to ensure that shipping lines file supplementary EGMs on ICEGATE / Service Centre which correspond to the manual EGMs submitted in the case of hinterland cargo by the Shipping lines for July, 2017 and onwards by 31/10/2017. Unless we do this task on a war footing, our efforts to disburse IGST refunds would not yield the desired results. I would request the Chief Commissioners of the gateway ports to personally apprise me of the progress in this regard by 31/10/2017.

With *warm regards,*

Yours
sd/-
(Pranab Kumar Das)

Copy for necessary action to:

All Principal Chief Commissioners/ Chief Commissioners of Customs
All Principal Chief Commissioners/ Chief Commissioners of Customs/ Central Excise
Director General of Systems, Samrat Hotel, Chanakya Puri, New Delhi.

Copy for kind information to:

1. Chairman, CBEC, North Block, New Delhi
2. All Members of CBEC, North Block, New Delhi

(Pranab Kumar Das)