



## Merchants' Chamber of Commerce & Industry

CIN : U91110WB1946NPL013477

05 January 2019

**Circular No.125/Customs No.03/2018-19**

**To: Members of the Committee  
All Members**

**Re : GST Export Refunds :- Guidelines on resolution  
of EGM related errors**

Dear Sir,

**Central Board of Indirect Taxes and Customs (CBIC)** has issued Circular No. 01/2019-Customs dated 02/01/2019 regarding **guidelines to the field formations/ concerned stakeholders for IGST Export Refunds-resolution of EGM related errors. (Copy enclosed)**

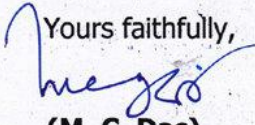
As per the circular, it is understood that the processing of IGST refund claims on exports is fully automated. Majority of refunds claims are getting processed and sanctioned within short time (five days) of filing of GSTR-1 and GSTR-3B returns. However, in a few cases, **particularly for the LCL cargo consignments originating from ICDs, Export General Manifest (EGM) related errors continue to hinder smooth and automatic sanction of IGST refund claims.**

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.**

Thanking you,

**Encl:- a/s.**

Yours faithfully,  
  
**(M. C. Das)**  
Dy. Director General