

Standard Operating Procedure

On

EGM Related Issues

The following Standard Operating Procedure is to be followed for EGM related issues having bearing to completion of export process and successful IGST Refunds processing.

A. EGM not filed for the Shipping Bills –

1. Issue: The shipping bills are not in any of the EGMs filed. This could be due to either the Shipping Lines have missed out the Shipping Bill in the EGM or due to some technical reasons the EGM(Line no.) against the S/Bill was rejected at the time of the EGM filing by ICES. This also result in Error Code – SB002 (EGM not filed) for IGST Refunds.

Rectification: The Concerned Shipping Lines should file supplementary EGM (insert Shipping Bill) with correct S/Bill details. Once the same is filed, they are required to approach DC/AC EGM to approve the same in the ICES.

[Note: Due to technical issues, there is a problem in approving EGM amendment filed through ICEGATE at present. As such, Service Centre may be used for the same.]

2. Monitoring of S/Bills pending in “EGM” queue-

2.1 Generation of Report for INCCU1 S/Bills –

- i. Open “NEW-MIS” role and click “MIS Reports”
- ii. Click on EGM based reports
- iii. Click on “IEC-Wise EGM Pendency”.
- iv. Enter “Start Date”, “End Date” and IEC for specific IEC or leave it blank for all IECs.
- v. Click Generate Report

2.2 Generation of Report for ICD S/Bills –

- i. Open “NEW-MIS” role and click “MIS Reports”
- ii. Click on EGM based reports
- iii. Click on “Gateway EGM Pendency Report” and enter “Start Date “ & “End Date”
- iv. Click Generate Report

3. Manual recording of other relevant details- in case of ICD Shipping Bills-

The ICES reports generated as at 2.2 above will have Site ID (ICD), Shipping Bill No & date and other details. However, since EGM is not yet filed, the report shall not have any details with regard to Rot. No., EGM no., Vessel Name, Voy No. and Shipping Line name. Therefore, the above data needs to be compulsorily ascertained manually by the Prev-Officers at the time of allowing Shipment referencing Transference Copy of the Shipping Bill & Master Bill of Lading and recording in register opened for the purpose. A fortnightly report is to be forwarded to AC/DC – Export. On receiving the same DC/AC Export / EGM shall compile the data and prepare final list of the Shipping Bills against which EGMs are not yet filed. The report is to be prepared EGM-wise in the following manner –

EGM No.	EGM date	S/B No.	S/B Date	Shipping Line name	Container Nos.

3.1 The concerned Shipping Lines/ Agents and ASIC (Association of Shipping Interests in Calcutta) will be emailed these details every week and advised to file supplementary EGM within 48 Hours.

4. Penal Action for incorrect filing of the EGM

In terms of Sec. 41 of Customs Act, 1962, the person-in-charge of a conveyance carrying export goods (Shipping Lines) is required to file EGM, before the departure of the conveyance from a Customs Station and should subscribe to a declaration as to the truth of its contents.

Therefore, any contravention to Sec. 41 of Customs Act,1962 by way of incorrect filing of EGM(not declaring the S/bills against which goods are being carried for export) shall make the Master of the Vessel / Shipping Line liable for penalty under Sec. 117 of Customs Act,1962.

Further, in terms of Sec. 42(2)(b) of Customs Act, 1962, permission for departure of the Vessel (Port-Clearance) can be denied if the provisions of section 41 have not been complied with. Therefore, in case of incorrect filing of the EGM, the AC/DC incharge of Port Clearance has authority to deny sailing of the vessel.

Therefore, the following procedure is to be followed-

- i. DC/AC-Export/ EGM, after compilation of data shall identify the concerned EGM against which S/Bills are not filed.
- ii. If the concerned Shipping Lines/ Agents does not file supplementary EGM within 48 hours of intimation given to them (by email), EGM-wise SCN should be issued to the Master of the Vessel / Shipping Agents responsible for filing of the EGM for violation of Sec. 41 of Customs Act,1962.
- iii. Only, if the DC/AC-Export/ EGM is satisfied that the EGM there was no fraudulent intention or lapses on the part of the Shipping Lines, he may permit such manifest or report to be amended or supplemented. However, if it found that the incorrect/ incomplete filing of EGM is as a result of lapses on the part of the Shipping Lines, penal actions under Sec. 117 of Customs Act, 1962 may be considered.
- iv. The SCN's are to be issued periodically every week.

B. EGM Errors

1. Gateway EGM Error for ICD Shipping Bills

1.1 ERROR CODE – “SB006”[Gateway EGM not available for ICD Shipping Bills]: In case of ICDs, if the Gateway EGM is not filed electronically or is stuck in some error, response code SB006 shall appear. It is noticed that Gateway EGM in case of many ICD's Shipping Bills have been manually filed, which shall not suffice and the EGM shall have to be filed in ICES at the Gateway Port.

Rectification: The Concerned Shipping Lines should file supplementary EGM (insert Shipping Bill) with correct S/Bill details. Once the same is filed, they are required to approach DC/AC EGM to approve the same in the ICES.

[Note: Due to technical issues, there is a problem in approving EGM amendment filed through ICEGATE at present. As such, Service Centre may be used for the same.]

Even after filing of the Gateway EGM for ICD cargo, the S/Bills can have following EGM errors –

- M** – Gateway Port code given in truck summary different from actual Gateway Port.
- N** – No. of Container Mismatch
- C** – Container No. Mismatch
- T** – Nature of Cargo Mismatch
- L** – LEO Date is greater than Sailing Date

1.2 Errors M and L: The error needs to be rectified by ICD Officers. An option has been made available in the role of AC (Exports) of ICDs to rectify Gateway EGM errors M and L resulting in SB006 mismatch.

- ✓ In case of error M, the officer is required fill in the actual Gateway Port of export
- ✓ In case of error L, the officer is required give the actual sailing date as the LEO date after doing necessary verifications of actual exports.
- ✓ Once the details are corrected, the Officers at Gateway Port having “EGM” role is required to re-validate the EGM. If re-validation is not successful then supplementary EGM is to be filed through Service Centre and approved by DC/AC-Export/ EGM or Officer having “EGM” Role.

1.3 Errors N and C: The error needs to rectify by Gateway Port Officers. Errors N & C can be due to two reasons (i) incorrect nos. of container or container no(s) in the Shipping Bill or (ii) incorrect nos. of container or container no(s) in the EGM. The Master Bill of Lading (MBL) and Shipping Bills are to be checked for carrying out these verifications.

In case of (i), an option has been made available in the Preventive Officer role (PREV_OFF) at the Gateway Port to rectify container details in the Shipping Bills in the following manner-

- Select “Gateway EGM ctr amendment” option from the main Menu.
- Enter SB Number and EGM Date.
- Check values and enter the Amended values for numbers of Containers and Container values.
- Press ENTER key to proceed/ save

Once the details are corrected, the Officers at Gateway Port having “EGM” role is required to re-validate the EGM. If re-validation is not successful then supplementary EGM is to be filed through Service Centre and approved by DC/AC-Export/ EGM or Officer having “EGM”Role.

In case of (ii), if the mistake is in the EGM, Shipping lines are required to file EGM Amendment at the service centre in the following manner -

- ✓ EGM Amendment has to be submitted with option to “delete” the S/Bill.
- ✓ This EGM Amendment has to be then approved by DC/AC EGM or Officer having “EGM” Role
- ✓ Another EGM amendment has to be submitted with option to “add/insert” the S/Bill with correct details.
- ✓ This EGM Amendment has to be once again approved by DC/AC EGM or Officer having “EGM” Role

2. EGM Error for INCCU1 Shipping Bills

2.1 Container No. Mismatch (Error Code: C): If the Container Number mentioned in the Shipping Bill(S/B) differs from the Container Number mentioned in the EGM against that S/B, EGM will be submitted with error flag ‘C’ and the S/B will move to the EGM Error Queue with this error code. The Master Bill of Lading (MBL) and Shipping Bills are to be checked for carrying out these verifications.

Rectification:

- (i) If the mistake is in the EGM, Shipping lines should file EGM Amendment (update S/Bill) at the Service Centre. This EGM Amendment has to be then approved by DC/AC EGM or Officer having “EGM” Role.
- (ii) If the mistake is in the S/B, Container Number has to be amended in the using EGM Role in the following manner-

- Select “Container Amendment” option from the main Menu.
- Enter SB Number and EGM Date.
- System displays the declared values of Container of the SB to the
- Enter the Amended values for Container number and Container size.
- Press ENTER key to proceed.

2.2 Number of Container Mismatch (Error Code: N); If the there are mismatch of total Number of Containers mentioned in the S/B vis-a-vis total Number of Containers mentioned in the EGM against that S/B, Shipping Bill will have EGM Error “N”. The Master Bill of Lading (MBL) and Shipping Bills are to be checked for carrying out these verifications..

- i. If the mistake is in the EGM, Shipping lines are required to file EGM Amendment at the service centre in the following manner –

- ✓ EGM Amendment has to be submitted with option to “delete” the S/Bill.
- ✓ This EGM Amendment has to be then approved by DC/AC EGM or Officer having “EGM”Role
- ✓ Another EGM amendment has to be submitted with option to “add/insert” the S/Billwith correct details.
- ✓ This EGM Amendment has to be once again approved by DC/AC EGM or Officer having “EGM”Role

- ii. If the mistake is in the S/B, post stuffing stage, direct amendment is not possible in the Shipping Bill. In those cases, the following procedure is to be followed –

- ✓ EGM Amendment has to be submitted with option to “delete” the S/Bill and approved by DC/AC EGM or Officer having “EGM”Role
- ✓ After the approval of deletion, LEO granted for the concerned S/B has to be cancelled by AC/DC Docks.
- ✓ After the cancellation of LEO, amendment of the container numbers has to be carried out at the Service Centre, as per the procedure and approved by DC/AC Export.
- ✓ After the approval of amendments, Goods Registration and LEO has to be granted again in the System.
- ✓ After granting of LEO, Stuffing Report, if required, has to be entered in the System.
- ✓ Another EGM amendment has submitted with option to “add/insert” the S/Billwith correct details and approved by DC/AC EGM or Officer having “EGM”Role.

2.3 LEO date greater than Sailing Date (Error Code: L)

If LEO granted for a Shipping Bill is cancelled in the System for amendments, the same would be granted again after carrying out the amendments in the System. If Sailing Report for the vessel (EGM), under which the said S/B is covered, is entered in the System before granting the subsequent LEO, then EGM will be submitted with error flag ‘L’. There may be other instances where Preventive Officer posted at Harbour Main Gate may enter the sailing date wrongly.

Rectification: There is no option to rectify this error. In such cases, AC/DC –Export / EGM or Officer having “EGM” role should use option “Forceful Removal of SBs from EGM-ERROR”, which will remove the concerned S/B from the EGM Error queue in the following manner –

- ✓ Enter **EGM Number and Date**
- ✓ System displays the following details of the SB to the User:

➤ SB Details	➤ EGM Details
➤ SB Number	➤ Nature of Cargo
➤ SB Date	➤ EGM Packages
➤ SB Packages	➤ Error Status
➤ Nature of Cargo	
➤ LEO Date	
- ✓ Enter „Y“ in “**Approve**” to remove the SB from the Error Queue.

2.4: Nature of Cargo Mismatch (Error Code: T) & Number of Packets Mismatch (Error Code: P)

- i. If the mistake is in the EGM, Shipping lines should file EGM Amendment (update S/Bill) at the service centre. This EGM Amendment has to be then approved by DC/AC EGM or Officer having “EGM”Role.

- ii. If the mistake is in the S/B, post stuffing stage, direct amendment is not possible in the Shipping Bill. In those cases, the following procedure is to be followed –

- ✓ EGM Amendment has to be submitted with option to “delete” the S/Bill and approved by DC/AC EGM or Officer having “EGM” Role
- ✓ After the approval of deletion, LEO granted for the concerned S/B has to be cancelled by AC/DC Docks.
- ✓ After the cancellation of LEO, amendment of the container numbers has to be carried out at the Service Centre, as per the procedure and approved by DC/AC Export/EGM.
- ✓ After the approval of amendments LEO have to be granted again in the System.
- ✓ After granting of LEO, Stuffing Report, if required, has to be entered in the System.
- ✓ Another EGM amendment has to be submitted with option to “add/insert” the S/Bill with correct details and approved by DC/AC EGM or Officer having “EGM” Role.

2.5 Rotation No. not matching (Error Code: R)

In case of mismatch in the Rotation no. given in the EGM vis-a-vis S/Bill, the following procedure is to be followed –

- i. If the mistake is in the EGM, Shipping lines should file EGM Amendment (update S/Bill) at the service centre. This EGM Amendment has to be then approved by DC/AC EGM or Officer having “EGM” Role.
- ii. If the mistake is in the S/B, Container Number has to be amended in the using EGM Role in the following manner-

- ✓ Enter SB Number and Date
- ✓ System displays the following details of the SB to the User:
 - Serial Number
 - Container Number
 - Container Size
 - AMD Type
- ✓ Enter the Amended Values for:
 - Rotation Number
 - Rotation Date
- ✓ Enter “Y” in “Do you want to amend the Rotation No. / Vessel Name... Confirm [Y / N]” and add Reason for Amendment.

2.6 Stuffing Report not entered / Shipping Bill not ready (Error Code: Q)

In case stuffing report against the Shipping Bill is not entered in the System prior to filing of the EGM, the Shipping Bill will have EGM error “Q”. If any such Shipping Bills are having the error code “Q”, the Preventive Officers responsible for entering Stuffing Report shall do the same to remove the Shipping Bill from the EGM error queue.

It is the responsibility of the concerned Preventive Officers to enter Stuffing Report immediately after LEO is given by the Shed Officer and before sailing of the Vessel. If there are any short shipments the amendment of the same should also be completed before the sailing of Vessel and filing of the EGM.