



सीमाशुल्कआयुक्तकार्यालय(सामान्य), मुंबईअंचल-II  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (General), MUMBAI ZONE II**  
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F. No. S/6-Gen-55/2021-22 ECU JNCH

Date: 17.08.2021

**STANDING ORDER NO. 23 / 2021**

**Subject: Rectification of EGM Errors and Stuffing report errors- regarding.**

Attention of all officers under the jurisdiction of Mumbai Customs Zone-II is invited to the Standard Operating Procedure on the subject.

EGM Errors and Stuffing report errors lead to non-scrolling out of IGST refunds and Drawback claims. Different EGM errors and mismatches are detailed below along with the procedure for rectification of these errors. If the necessary matching is successful, ICES shall process the IGST refund/ Drawback claims and same shall be electronically credited to the exporter's bank account as declared with the Customs authorities.

**2. Common EGM errors and their Rectification (SB002 error)**

**2.1 Container No. Mismatch (Error Code: C):**

If the Container Number mentioned in the Shipping Bill differs from the Container Number mentioned in the EGM against that Shipping Bill, EGM will be submitted with error flag 'C' and the Shipping Bill will move to the EGM Error Queue with this error code.

(i) If the mistake is in the EGM, a request for EGM Amendment has to be submitted at the service centre. The relevant Amendment has to be approved by proper officer from the option of 'EGM Amendment Approval', available under the Role of the 'EGM Management Menu' in the ICES.

(ii) If the mistake is in the Shipping Bill, the information regarding the correct Container Number has to be provided, as elaborated in point 5 of Facility notice 77/2010 dated 02.08.2010, as applicable, by the Agents of Shipper/Shipping Lines/Freight Forwarders/Consolidators/Exporter and communicated to the officer at EGM Co-ordination Unit for the rectification of 'C' Error. The relevant Amendment has to be done by the proper officer from the option of 'Container Amendment', available under the Role of the 'EGM Management Menu' in the ICES.

**2.2 Number of Container Mismatch (Error Code: N):**

If the Total Number of Containers mentioned in the Shipping Bill differs from the Total number of Containers mentioned in the EGM against that Shipping Bill, EGM will be

submitted with error flag 'N' and the Shipping Bill will move to the EGM Error Queue with this error code.

(i) If the mistake is in the EGM, request for 'EGM Amendment - Delete' has to be submitted at the service center for deleting the concerned Shipping Bill from EGM. The said Amendment has to be approved by the proper officer from the option of 'EGM Amendment Approval' available under the Role of the 'EGM Management Menu' in the ICES. After deletion, 'EGM Amendment - Add' has to be submitted at the service centre for adding Shipping Bill with correct details. This, too, shall then be approved by the proper officer from the option of 'EGM Amendment Approval' as detailed above.

(ii) If the mistake in the Shipping Bill is observed in post stuffing stage, direct amendment is not possible in the Shipping Bill post stuffing stage. In such cases, officer posted in EGM Co-ordination Unit shall be contacted for exercising the option 'Forceful Removal of Shipping bills from EGM-ERROR', available under the Role of the 'EGM Management Menu' in the ICES, which will remove the concerned Shipping Bill from the EGM Error queue and the Shipping Bill shall shift to the queue for processing of Drawback/ IGST refund.

### **2.3 Queue mismatch Shipping Bill not ready for EGM (Error Code: Q):**

Q error can occur in following two cases:-

(i) Stuffing report is not filed and EGM has been filed.

In this case, the current queue of SB will be 'Stuff' and the system will show 'Q' error. To rectify this error, the CFS will have to file the stuffing report and the proper officer will have to re-validate the EGM, in the EGM management menu of the ICES

(ii) EGM is filed prior to filing of stuffing report by the CFS.

In this case, the current queue of the Shipping Bill will be 'EGM' and the system will show 'Q' error. To rectify this error, the proper officer will have to re-validate the EGM, in the EGM management menu of the ICES.

### **2.4 Nature of Cargo Mismatch (Error Code: J), Number of Packets Mismatch (Error Code: P):**

If the Nature of Cargo or Number of Packets mentioned in the Shipping Bill differs from the Nature of Cargo or Number of Packets mentioned in the EGM against that Shipping Bill, EGM will be submitted with error flag 'J' or 'P' respectively and the Shipping Bill will move to the EGM Error Queue with this error code.

(i) If the mistake is in the EGM, request for EGM Amendment has to be submitted at the service center. This EGM Amendment has to be approved by the proper officer from the option of 'EGM Amendment Approval' available under the Role of the 'EGM Management Menu' in the ICES.

(ii) If the mistake is in the Shipping Bill, post stuffing stage, direct amendment is not possible in the Shipping Bill. In such cases, officer posted in EGM Co-ordination Unit shall be contacted for exercising the option 'Forceful Removal of Shipping bills from EGM-ERROR' available under the Role of the 'EGM Management Menu' in the ICES, which will remove the concerned Shipping Bill from the EGM Error queue and the Shipping Bill shall shift to the queue for processing of Drawback/ IGST refund.

## **2.5 EGM not filed for the Shipping Bills :**

This could be due to following cases:

- (i) The Shipping Lines have missed out the Shipping Bill number in the EGM.
- (ii) Due to technical reason, the EGM against the Shipping Bill was rejected at the time of the EGM filing in ICES. This also result in Error Code – SB002 (EGM not filed) for IGST Refunds/ Drawback.

In such cases, the Concerned Shipping Line should file supplementary EGM (insert Shipping Bill) with correct Shipping Bill details. Once the same is filed, the Amendment has to be approved by proper officer from the option of 'EGM Amendment Approval', available under the Role of the 'EGM Management Menu' in the ICES.

## **2.6 Procedure for correcting errors in Shipping Bill filed at Gateway Port (for SB002 error):**

In case of residual errors (other than errors mentioned in para 2.1 to 2.5), which occur due to mismatch of EGM details mentioned in the respective Shipping Bills against the details mentioned in the EGM, the following procedure may be followed:

- (i) Annexure has to be submitted at the Service Centre for 'EGM Amendment – Delete', for deleting the concerned Shipping Bill from the EGM. The relevant Amendment has to be approved by proper officer from the option of 'EGM Amendment Approval' available under the Role of the 'EGM Management Menu' in the ICES.
- (ii) After the approval of deletion, LEO granted for the concerned Shipping Bill has to be cancelled".
- (iii) After the cancellation of LEO, amendments have to be carried out at the Service Centre. These Shipping Bill amendments have also to be approved by DC/AC Docks.
- (iv) After the approval of amendments, Goods Registration and LEO have to be granted again in the System.
- (v) After granting of LEO, Stuffing Report has to be entered in the System.
- (vi) After LEO and/or Stuffing, Annexure has to be submitted at the Service Centre for 'EGM Amendment- Add', for including that Shipping Bill in the concerned EGM. The relevant Amendment has to be approved by proper officer from the option of 'EGM Amendment Approval' available under the Role of the 'EGM Management Menu' in the ICES.

However, in some cases, after cancellation of LEO, entering correct details at the time of Re-registration, LEO and/or stuffing alone will solve the problem.

## **2.7 Mismatch in Local EGM and Gateway EGM (SB006 Error) :**

In case of ICDs, if the Gateway EGM is not finalized because of some error, response code SB006 appears.

Even after filing of the Gateway EGM for ICD cargo, the Shipping Bill can have following EGM errors -

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

**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 to 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 are 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.

**Errors N and C:** Errors C and N can be due to two reasons:

- (i) Incorrect container number in the Shipping Bill or
- (ii) Incorrect number of containers 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 container amendment” option from the main Menu.
- Enter Shipping Bill number and EGM Date.
- Check values and enter the Amended values for number 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 the same has to be approved by proper officer from the option of ‘EGM Amendment Approval’, available under the Role of the ‘EGM Management Menu’ in the ICES.

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 proper officer from the option of ‘EGM Amendment Approval’, available under the Role of the ‘EGM Management Menu’ in the ICES.

Another EGM amendment has to be submitted for the Shipping Bill with correct details.

This EGM Amendment has to be once again approved by proper officer from the option of 'EGM Amendment Approval', available under the Role of the 'EGM Management Menu' in the ICES.

(i) The procedure related to consolidation of cargo at Gateway ports has already been prescribed vide Circular No. 55/2000-Cus dated 30.06.2000, wherein it is provided inter-alia that the custodian of the gateway port or CFS near gateway port is required to maintain a tally sheet container-wise, giving details of the export consignments, the previous Container Number., Shipping Bill No., AR-4 number and the details of new container in which goods have been re-stuffed. It was also mandated that the concerned shipping line would issue the Bill of Lading, a copy of which would be handed over to the custodian.

(ii) Tally sheet is being maintained in the form of Container Load Plan (CLP) which is prepared by the Custodian and gives details of packages stuffed in the container. The accounting of previous containers vis-a-vis new container in case of LCL cargo being re-stuffed at CFS or Gateway port is an important event in establishing the linkage between the local EGM and Gateway EGM.

(iii) Customs officers in charge of Stuffing at CFSs shall provide list of Shipping Bills having SB006 error, i.e. EGM errors, to the concerned CFSs at gateway ports. The custodians shall in turn provide details as mentioned in Tally Sheets or CDP/CLP (containing container details) relating to the said Shipping Bills to the Customs officers. It shall be the responsibility of the officers in charge of Stuffing at CFSs at Gateway ports to obtain necessary details from the stakeholders which establish the linkages between the goods received from inland ICDs/CFSs and those exported out of India, except in cases where the local EGM has not been filed in which case the responsibility would be of the officers manning the inland ICD/CFS.

(iv) Once the details are received, the Officer posted at EGM Co-ordination Unit shall use the option in the Preventive Officer role (PREV\_OFF) to rectify container details. The officer can amend the container details in the Gateway 'EGM CTR Amendment' Option to correct the N and C errors after verifying the relevant details from Shipping Bill, master BL and House (local) BL. Once the corrections are made, the officer at EGM Co-ordination Unit can revalidate EGMs for successful integration of the updated details. For those Shipping Bills, in respect of which no gateway EGM was filed in the first place, the shipping line can file supplementary EGM for successful integration.


### **3. Stuffing Report at Gateway Ports**

(i) The proper officer is approving stuffing report entered in ICES application pertaining to the Shipping Bills filed only in gateway port, but not for the Shipping Bills which have been filed in ICDs. It is important that officers posted in gateway ports should approve stuffing reports for all Shipping Bills, irrespective of the fact from where they have been filed i.e., in gateway port or ICDs.

(ii) Custodian at CFS/Gateway Ports shall prepare Tally Sheet as mandated in Circular No., 55/2000-Cus. Dt. 30.06.2000. The proper officer shall supervise de-stuffing and re-stuffing, so as to verify the details like number of package (s), marks and numbers, etc. and satisfy himself that there is no short shipment, replacement or diversion of cargo etc. The role of proper officer is to approve the stuffing report for the local cargo as well as verify the correctness of package (s) and container details for cargo coming from ICDs cargo in ICES, using the Gateway EGM CTR Amendment option. The proper officer shall, if required, rectify the container number /package details at this stage itself, to avoid the occurrence of N and C errors upon filing of Gateway EGM. Once the Gateway EGM is filed at the gateway port by the Shipping Line, the officer at EGM Co-ordination Unit shall revalidate EGMs for successful integration of the updated details.

3.1 As per, Notification No. 38 / 2018-Customs (N.T.) dated 11.05.2018 and Circular No. 12/2021-Customs dated 30.6.2021 issued by CBIC, stuffing Reports must be filed by the Custodian. Stuffing Report errors require correction by the Custodian. Q error (stuff allow) has to be corrected/rectified by the Custodian by using CLP/Tally sheet and cross checking with Shipping Bill check list for correcting package details.

4. ICES Advisory on IGST Refunds and CBIC Circular No. 06/2018-Customs dated 16.03.2018 and No. 01/2019-Customs dated 02.01.2019 issued by CBIC may be referred.

  
(Istikhar Baig)

Commissioner of Customs (General)  
JNCH

Copy to:

1. The Principal Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Principal Commissioner/Commissioner of Customs, NS-I/ NS-II / NS-III/ NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioner of Customs, JNCH.
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