

Dear Sir

Please find one additional proposal for union budget  
The time limit for GST Refund of Input in case of Export of goods without payment of IGST is 2 years from the date of dispatch,/ loading/passing the frontier.  
The refund is claimed on the basis of purchase details, shipping bills details, undertaking, declaration and other relevant documents for the period for which the refund is claimed.  
In the case of submission of shipping bill while claiming refund , EGM ( Export General Manifest) No is to be mention in the shipping bill. Shipping bill is downloaded from Icegate Website. We are facing problem while filing refund since in many shipping bill EGM No is not updated and after several follow up to the custom department it is not updated and due to this the time limit of two year get expired for the period for which we want to apply refund and in future the shipping bil l whose EGM No is updated for that period get lapsed.  
Therefore to minimize the hardship which we are facing while filing refund , we request to extend the time limit of 2 year so that the EGM No could be updated in the shipping bill and we can get refund of all the shipping bill.

Regards

Rajesh Agarwal  
Secretary  
LuB North Bengal

Dear Sir

We send the following proposal for union budget from North Bengal

1. Tea imported from Kenya and Nepal are severely effecting the Indian tea industry. Hence tea import should be stopped. Moreover imported consignment are not checked for FASSAI compliance
2. While preparing challan for TDS payment. Individual TDS challan has to be prepared for different tds head. This is very inconvenient. A single challan should be there for TDS. In tds return different head amount will be submitted
3. GST audit should be faceless like income tax.

Regards

Rajesh Agarwal  
Secretary  
Lub North Bengal