



भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA

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बेटी बचाओ  
बेटी पढ़ाओ

RBI/2023-24/136

CO.DGBA.GBD.No.S1234/31-12-010/2023-2024

March 13, 2024

All Agency banks

Madam / Dear Sir,

### Cut-off time for uploading of GST, ICEGATE and TIN 2.0 luggage files

Please refer to para 10 on 'Reporting of transactions by agency banks to RBI' of [Master Circular on Conduct of Government Business by Agency Banks - Payment of Agency Commission' dated April 1, 2023](#).

2. It has been noticed that several agency banks have been requesting RBI for extension of time for uploading of luggage files pertaining to GST, ICEGATE and TIN 2.0 receipts beyond the cut-off time of 1800 hours prescribed by O/o Principal Chief Controller of Accounts, Central Board of Indirect Taxes & Customs and O/o Principal Chief Controller of Account, Central Board of Direct Taxes. In this regard, it is advised that no extension will be granted by RBI beyond the cut-off time for submission of luggage files as per extant guidelines issued in this regard. Accordingly, the modified paragraph 10 will read as follows:

“10. **Reporting of transactions by agency banks to RBI:** After the operationalisation of NEFT 24X7 and RTGS 24X7, agency banks authorised to collect Goods and Service Tax (GST), Custom and Central Excise Duties (ICEGATE) and Direct Taxes under TIN 2.0 channel shall upload their luggage files in RBI's QPX/e-Kuber on all days except the Global holidays, which are January 26, August 15, October 2, all non-working Saturdays, all Sundays and any other day declared holiday by RBI for Government Transactions due to exigencies. It is to be ensured that these luggage files are uploaded in RBI's QPX/e-Kuber on or before 1800 hours prescribed by O/o Principal Chief Controller of Accounts, Central Board of Indirect Taxes & Customs and O/o Principal Chief Controller of Accounts, Central Board of Direct Taxes. No extension in cut-off time will be allowed to agency banks by RBI beyond 1800 hours for uploading of these luggage files in QPX/e-Kuber”.

3. All other instructions of the said Master Circular remain unchanged.

Yours faithfully

(Indranil Chakraborty)  
Chief General Manager