PUBLIC NOTICE NO. 03/2017

Sub:Launch of Indian Customs EDI System- (ICES 1.5) for Imports and Exports, at Dighi Port (INDIG1), Dighi, Tal. Shriwardhan, Dist-Raigad, Maharashtra PIN-402402 – reg.

It is brought to the notice of all the Importers / Exporters, Customs Brokers, all the members of the Trade and all manufacturers and others concerned that computerized processing of Bills of Entry and Shipping Bills under the EDI system will commence from **.04.2017** at **Dighi Port (INDIG1), Dighi, Tal. Shriwardhan, Dist-Raigad, Maharashtra PIN-402402 –** which has notified as Sea Port vide Notification No.64/94-Customs (NT) dated 21.11.1994 as amended by Notification No.62/2000-Customs (NT) dated 17.10.2010 issued by the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

IMPORTS

1.   Under the EDI System, the Bill of Entry shall be filed electronically and shall be processed online in an automated computerized environment. Certain declarations and certificates, etc., in original, wherever required shall continue to be attached with the assessed copy of the Bill of Entry when the same is presented in the import shed for the clearance of goods. The requisites documents also can be called for by the Appraising Group, if required, while acting on the Bills of Entry. There are certain re-requisites for filing the electronic declarations which are required to be complied with before filing the Bill of Entry.

1.1   Registration of IE-Code of the Importer

(i)   IE-Code is being issued to the importers by DGFT, details of which are transmitted online to the Indian Customs EDI-System (ICES) on a daily basis. ICES automatically register the IE-Codes after confirming its validity to enable the importers to file the Bill of Entry electronically. Before filing the Bill of Entry, the importers are advised to check from the DGFT as to whether their IE-Code has already been transmitted to ICES. If their IE-Code has not been transmitted to the ICES by the DGFT, they should first get the same transmitted from DGFT, failing which they will not be able to file Bill of Entry electronically for the clearance of the imported goods.

(ii)   In case the IE-Code is registered for exports, the same shall hold good for imports also. The DGFT has notified certain generic Codes for certain classes of importers in the EXIM Policy and exempted them from taking a specific IE Code. Such importers should use respective codes for filing the Bill of Entry. However, if an importer does not fall in the exempted category and also does not hold specific IE Code, he should use the Code 0100000053 for personal effects and "0100000001" for all other imports. In such cases, the Bill of Entry shall automatically appear on the computer screen of the concerned Assistant / Deputy Commissioner for online approval.

1.2   Registration of Customs Broker in ICES

Customs Brokers are required to register their details in the ICES at the respective Custom Houses from where they have been licensed. If they intend to operate at other stations, the intimation of the same should be registered in the ICES at the respective stations. In case the Custom House from where the Customs Broker has been licensed is not yet brought under ICES, such Customs Brokers should approach the Customs authorities indicated in the enclosed chart against respective Custom Houses. No re-registration is required in case the agency is already registered at any existing Customs location where ICES1.5 is operational. (**List of Custom Houses for Customs Broker registration attached as Appendix 1 and format for registration attached as Appendix 2)**

1.3   Registration of Shipping lines/Agents, Consol Agents

IGM/Consol Manifest shall be filed electronically by the Shipping Lines/Agents and Consol Agents at the Ports of entry and Sub-IGM relating to respective IGM lines under SMTP at the Port. The Shipping Lines/Agents and Consol Agents, before filing IGM, should register themselves in the ICES at any of the ICES enabled Custom Stations. (**Format of registration attached as Appendix 3)**

1.4   Exchange Rates of un-notified currencies

The ICES maintains exchange rates in respect of currencies the rates of which are notified by the Ministry of Finance on regular basis. However, in respect of the currencies which are not covered in the notifications of the Ministry of Finance, the concerned Bank's certificate indicating the exchange rate applicable for the date on which the Bill of Entry is filed should be obtained by the Customs Broker/Importer from any Nationalized Bank. Only this exchange rate should be entered in the system in the respective field while making entry of B/E data and should be presented along with assessed copy of B/E at the time of taking out of charge, to the Customs officer.

1.5   Currency Codes

For indicating value of goods, freight, insurance, commission, etc., codes specified against the respective currencies indicated in the list of currency codes appended with this Public Notice should only be used. Incorrect code will result in incorrect conversion of Indian Rupees. **List of Currency Codes attached as Appendix 4.**

1.6   Units of Measurement Codes

Against any quantity of goods, appropriate Code indicated against the respective measurement in the list appended with this Public Notice should only be used in the Bill of Entry and IGM, as the case may be .It is further informed that if UQCs, other than the Standard UQCs of the customs tariff are used, the B/E may not get any facilitation in RMS. Reference is also invited to the CBEC Circular No. 26/2013 –Customs, dated 19/07/2013, where adherence to Standard Unit Quantity Codes as prescribed in the Customs Tariff Act has been prescribed. **List of Measurement Codes attached as Appendix 5.**

1.7 Country Codes:

Wherever in the Bill of Entry or IGM, etc., a reference to country name is required to be made appropriate Code of the country as indicated in the list of country codes appended to this Public Notice should only be used. **List of Country Codes attached as Appendix 6.**

1.8   Port Codes:

All the ports of the world have been codified by United Nation and allotted UN LOCODEs. Appropriate port code should only be indicated wherever reference to the port name is required to be made in a Bill of Entry and IGM or any other document. It is not possible to attach list of all port codes being too large. Correct code may be obtained from the respective Carriers or checked from UN website. (http://www.unece.org/cefact/locode/)

1.9   Registration of DGFT Licences

If the imports are against any of the DGFT Exim Licenses, such licence should be first registered in the ICES and the Registration No. should be indicated against each item of goods in the Bill of Entry. No separate registration shall be required for those licences which are received by Customs from DGFT online. Such licenses shall automatically be registered in ICES and can be utilized for debit against a Bill of Entry after approval by Proper officer in the system. (**Format of Licence registration attached as Annexure A)**

1.10   Registration at ICEGATE for Remote filing of Bill of Entry or Manifest

Those who intend to file Bill of Entry or manifest from their office, they should register themselves with the ICEGATE. For registration at the ICEGATE, the detailed information may be seen at the web-site "http//:www.icegate.gov.in". For filing of Bill of Entry from remote, NIC has provided software which is free of cost and can be downloaded from NIC web-site. (http://ices.nic.in/ices/aspx)

1.11   Service Centre charges:

Facility of data entry of IGM, Bill of Entry, etc. is available at the service center at the Sea port on payment basis. The schedule of charges for various types of services payable at the service centre are indicated below which shall be subject to revision from time to time.

The schedule of charges for data entry in the Centre shall be as follows:-

I –SERVICE CHARGES FOR DIGITISATION OF DOCUMENTS AT SERVICE CENTRE
For manual documents getting data entry done at Service Centre

(i) Bill of Entry/Shipping Bill having up to five items: Rs. 80
(ii) Each Additional Block of five items: Rs.10
(iii) IGM: Rs.80
(iv) EGM: Rs.80
(v) Other documents (such as UAB, Transhipment etc) : Rs.80
(vi) Amendments to original declaration by customer in BE/SB/Other documents: Rs.10
(vii)Queries (including reply feeding): Nil – for 3 queries and Rs.10 for each query thereafter.
(viii) Printing check list: NIL
(ix) Printing of assessed documents (SB/BE/ OOC/ LEO/Challan etc): NIL

II. SERVICE CHARGES FOR 'RES' DOCUMENTS
ICEGATE or any other manner of Remote EDI filing:

(i) Printing of Document: Rs. 30 [for the first 50 pages and Rs. 10 for every 10 subsequent pages or parts thereof (documents refers to the set of papers, which get printed in one command at any stage of processing)]
(ii) Query Printing: Rs. 10
(iii) Amendments fee to Bill of Entry (for block of five items):Rs.20
(iv) Amendments fee to Shipping Bill (for block of five items):Rs.10
(v) Amendment fee - Each Additional block of five items: Rs. 10
(vi) Amendment fee – Other documents: Rs.10.
(vii) Printing Check list: Rs.10

Note 1:- The above charges are excluding Service Tax. The vendor shall collect the service tax from trade at the prevailing rates and shall make the payment of the Service Tax to the Govt. exchequer.

Note 2:-The above charges include data entry of the documents, check list printing and print out of the assessed document and out charge. The check list will be provided free of charge till they are certified to be free of mistake by the customer. However, in cases where the customer wants to incorporate corrections in the original declarations provided by him, check list will be provided at an additional cost of Rs 10. Any check list in respect of remote filing of the Bill of Entry will cost Rs. 10.

2   Filing of IGM / Consol Manifest

The Shipping lines or other persons as envisaged under Section 30 of the Customs Act, 1962 shall submit the Import General Manifest (IGM)/Consol Manifest through ICEGATE on 24 hour basis.

2.1   Filing of IGM: Those of the Steamer Agents who intend moving of their vessel to **Dighi Port** (**Port Code INDIG1**) for discharge of cargo have to file a separate IGM online through ICEGATE for **Dighi Port** by mentioning the port code as **INDIG1** and terminal operator code as **INDIG1DPL1** for **Dighi Port**. The procedures are same as filing of IGM in **Dighi Port**. The Shipping Lines/Steamer Agents/Consol Agents should file IGM/EGM/Consol IGMs only through ICEGATE. The acknowledgement for filing IGM/EGM/ Consol IGMs would reach the registered e-mail address of the Shipping Lines/Steamer Agents/Consol Agents. The message exchange formats for filing IGM/ EGM/ Console IGMs are available at ICEGATE Website http://www.icegate.gov.in at http://www.icegate.gov.in/_ICES_1.5.htm. The Shipping Lines/Steamer Agents/Consol Agents may prepare/use their own software for filing IGM/ EGM/Consol IGMs in prescribed message exchange formats.

2.2   Amendment of IGM after Entry Inwards:
In ICES System, the IGM is amended in 2 situations:

   a. When there is any change in the cargo or container parameters
       (like amendment, deletion, supplement).
   b. When Consol manifest is filed

In both the cases, the IGM line information is substantially altered. Further, there are cases of amendment to consol manifest too,

2.3   For amendment of IGM and Consol manifest at the Gateway Port, System level approval by Customs Officer is required. Hence the following procedures are followed for IGM/ Consol amendment.

(i)   IGM/Consol amendments applied before grant of Entry Inwards in System do not require Assistant/Deputy Commissioner (Import)'s approval and the same can be carried out.

(ii)   All such amendments made after grant of Entry Inwards will require Assistant/ Deputy Commissioner (Import)'s approval.

(iii) IGM messages to custodians would be sent at the time of grant of entry inwards instead at the time of online submission, so that substantially complete IGM is sent to custodian.

(iv)   Since the IGM messages based on the TP approval messages are sent from Gateway Port to ICDs, the filing of Consol Manifest and IGM amendment for the Transhipment cargo to ICDs should be carried out at. Dharamtar Port. Separate filing of consol manifest and amendment of IGM at ICD Port is not required.

3.   Cargo/Goods Declaration

The Importer or the Customs Broker, as the case may be, can file electronic Bill of Entry by data entry at the service centre operator or by transmitting the details in specified file format through ICEGATE from his premises.

3.1 Filing through Service Centre

(i)   The Customs Broker/Importer should furnish information in 'Annexure C' and present the same to the service centre operator along with copy(ies) of import invoice and packing list. Details of information in **Annexure 'C'** should be correct, complete and legible. Incorrect and invalid entries may get rejected on entry of data. The Service center shall accept the declarations in Annexure C during the working hours of Port. The system would accept data entry of **Annexure 'C'** only if it finds that the SMTP No. and Bill of Lading matches the corresponding line number of the IGM. The system will accept only one declaration against a line number. If the declaration is not accepted, the Customs Broker/ importer should verify the particulars.

(ii)   Once the IGM is filed in the Customs Computer System, whenever a Bill of Entry pertaining to any line in the said IGM is filed, the system will cross verify the details of IGM No., the Bill of Lading, etc., and the Bill of Entry would be accepted only if the relevant particulars match with those in the IGM. If any Bill of Entry is not accepted by the system, the importers/Customs Brokers should verify whether the IGM Nos. or the Bill of Lading Nos. have been correctly furnished in the **Annexure 'C'** submitted by them.

(iii) The claim for assessment shall be made against each item of the invoice. If there is more than one invoice, information shall be furnished for each item, invoice-wise, i.e., complete information of items in one invoice must precede information of the items in the second invoice.

(iv)   If the particulars of classification are the same for the next item, the word "do" will be accepted by the system.

(v)   ITC (HS) Nos., CTH and CETH shall be indicated in eight (8) digits without any decimal in between (e.g. 85011000 and not 8501.1000). Notification number shall be indicated in three (3) digits followed by a slash (/) and the issuing year (e.g. 201/1981, 083/1993). **The notification no. indicated shall be the parent one and not the amending notification. This may be carefully noted.**

(vi)   In respect of goods for which the benefit of notification is claimed, against the entry 'Generic Description' in **Annexure 'C'**, List No. and the Serial no. of the List shall be mentioned in addition to the generic description of the item. The Service Centre Operator will feed first the List No. and Serial No., and if there is space left, generic description of the item.

(vii)   For example, Nebulizers are covered by S. No. 363 of the Table of Notification No.021/02 (list 37, Sr. No. 19). This entry would be described as: -

Generic Description	CTH	Notfn./Year, Sr. No
L37/19, Nebulizers	90189093	021/02, Sr.No.363

(viii)   The Service Centre Operator shall carefully enter the data in the system as is indicated in **Annexure 'C'.** On completion of entry of data, the system shall assign a Job No. and generate a Check List which isadraft Bill of Entry. The service centre operator shall print a copy of the Check List and hand over the same to the Customs Broker/Importer. The Customs Broker/Importer shall check the correctness of the data entered in the system. If any error is noticed, the error shall be circled in bold ink and correct detail should be written. The corrected check list duly signed by the Customs Broker/Importer should be handed over to the service centre operator for entry of corrected data. The Operator shall make corrections in the corresponding data and hand over the revised checklist to the Customs Broker/Importer for re-confirmation. This process would be repeated till the Customs Broker/Importer signs a clean checklist in token of correctness of the entered data.

(ix)   The Operator shall submit the authenticated electronic checklist to the system. The system will then generate a B/E. No., which would be endorsed on the printed checklist and returned to the Customs Broker/Importer. The Bill of Entry No. shall be in a running serial number of all the Custom Houses operating on consolidated ICES 1.5.**The Bill of Entry Numeric No. shall be suffixed with the date of filing. Thus Numeric number combined with date shall be a Bill of Entry Number.Since running number sequence is common for all-India basis, the Bill of Entry number may not be continuous.**

(x)   The Operator shall retain the original **Annexure 'C'** declarations with copies of invoice and packing list and shall hand over all the check lists to the Customs Authorities periodically.

3.2 Remote filing through ICEGATE

The Customs brokers/Importers having internet facility in their offices can file electronic Bill of Entry from their premises. They have also been facilitated by providing submission of customs documents under digital signature. For this purpose they should 'one time' register their details with ICEGATE. Detailed procedure for registration can be seen in 'New Registration Module' from the website www.icegate.gov.in. To operationalize the facility to use Digital Signature Certificate for filing the aforementioned Customs process documents, the following process be followed:

(i)   A web-based Common Signer utility is provided free of cost through the ICEGATE website (https://www.icegate.gov.in) for digitally signing the said Customs process documents.

(ii)   Importers, customs brokers, shipping lines, and their agents are expected to use a Class III Digital Signature Certificate obtained from any of the Certifying Authorities, as notified by Controller of Certifying Authorities (http://www.cca.gov.in), following the due process.

(iii)   Importers, exporters, customs brokers, shipping lines and their agents shall use the Digital Signature Certificate and the web based Common Signer utility to digitally sign the electronic documents generated by remote EDI package and then subsequently send the digitally signed documents for processing via email/web upload, as is being done currently.

(iv)   On receiving the digitally signed documents the ICEGATE server side verifier shall verify the user's credentials, validity of certificate, Certifying Authorities credentials,

Public Key, Certificate Revocation List (CRL) status and the result of authentication and integrate the data into ICES database. The data so integrated will also have a flag to indicate that the submitted document was digitally signed.

(v)   The Customs officers will be able to identify on the system whether a particular electronic document has been filed after signing with Digital Signature Certificate or not;

(vi)   On successful submission of data from their premises the ICES will generate Bill of Entry Number and return message of Bill of Entry No. If invalid data is entered an error message shall be generated and no B.E. No. shall be generated. In case of remote filing of Bill of Entry the Customs broker /Importer has to ensure correctness and validity of data entered failing which the data will either be rejected by the ICES or incorrect information shall be incorporated in the submitted Bill of Entry which shall lead to problems of amendments. Remote EDI filing software from NIC website link which has been provided at ICEGATE website. Software of NIC is free of charge.

(vii)   The instructions specified in 3.1 (iii) to (vii) may be kept in mind while Filing in RES software too.

3.3   Self Assessment

The bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration.

4   Processing of Bill of Entry for Assessment

(i)   Once the Bill of Entry is submitted in the system, the ICES validates the details from various directories maintained in the system and calculates the value from the foreign currency to Indian Rupees applying the exchange rates as applicable on the date of submission of the Bill of Entry in the system and determines the assessable value for levy of duty. Directories of the rates of duty as applicable on the goods on the relevant dates are also maintained in the system. ICES calculates the amount of duty leviable on the goods on the basis of rates of duty specified in the Customs Tariff, Central Excise Tariff, Cess Schedules, various notifications imposing rates of duty on imported goods and exemption notification as claimed by the importers in the Bill of Entry. Processing of the Bill of Entry takes place in an automated environment and workflow according to the jurisdiction of Customs Officers as provided under the law.

(ii)   In general, the Appraising work is divided in to Appraising Groups and sub groups, based on the Chapter/Tariff Headings of Customs Tariff Schedule. The roles of the officers for Appraising Groups are allotted by the Systems Manager on the basis of workload of assessment. More than one role of appraising groups can be allotted to one officer (more than one group can be allotted to one officer). Based on total assessable value of the individual items in a Bill of Entry, the Bill of Entry on its submission is automatically assigned by the system to a particular Appraising Group of which the assessable value is the highest. All the Bills of Entry assigned to a particular Appraising Group are put in a queue and are processed on "First Come First Serve" basis. In a specific case, only the AC/DC of concerned Appraising Group are authorised to change priority, if circumstances so warrant.

(iii)   Group 7 has been created for handling assessment of goods under Export Promotion Schemes requiring import licenses for claiming exemption from duty, etc. Bills of Entry in Group 7 require production of duty exemption import license by the

importer. Therefore, processing of Bills of Entry will be taken up by the appraising officer only on receipt of the required documents.

(iv)   Movement of Bills of Entry from one officer to another takes place automatically in a pre-determined workflow basis depending on roles and jurisdiction assigned to them. During the processing of Bill of Entry, the officer concerned may raise **Query** to the importer for further clarification/information. The Query on approval by the concerned AC/DC shall be transmitted to the importer for online reply. Such a Bill of Entry on which query has been raised, is automatically pulled out of assessment queue till reply online/through service center is received from the importer.

4.1   RMS facilitation.

Facilitation of Bills of Entry in respect of certain goods using RMS for faster clearance of such goods

Bills of Entry in respect of the items under RMS facilitation would be assessed for risk by the System immediately on their submission and a print out of the assessed Bill of Entry along with 3 copies of TR-6 challans will be made available to the Customs Brokers/ Importers for payment of duty and getting the goods examined if required, and for out of charge. In so far as the NMI/DEC cases (e.g. Custom Notification Nos. 051/96 dated 23.07.96, 39/96 dated 23.07.96) are concerned, the debiting in the License, etc., would be required to be done by the Appraiser/ Superintendent in the Import Shed. Examination of such goods would be carried out as per the prescribed norms.

4.2   Second Check Appraisement

The electronic B/E will be assessed on the basis of the claims made in **Annexure 'C'**. In case the Assessing officer does not agree with the claim regarding tariff classification, notifications, declared value, etc., he shall raise a query in the system. On approval by the AC/DC (Group), the query will be printed in the Service Centre for being passed on to the Customs Broker/Importer. Replies to the queries will be submitted in the Service Centre which will be fed in the system. In case the importer agrees with the classification/valuation proposed by the assessing officer, the B/E would be assessed accordingly. The Assessing Officer can change Tariff classification, deny exemption incorrectly claimed, change unit price of goods in the system. In case the Assessing officer and AC/DC, as the case may be, agrees ab-initio or on receipt of the reply, with the claim made by the importer, they shall assess the Bill of Entry in the system. After assessing the Bill of Entry, the system will generate one assessed copy of Bill of Entry. The Customs Broker/Importer shall take print of the assessed copy of B/E along with three copies of TR-6 challan.

Before presenting the Bill of Entry for examination and delivery of goods, the Customs Broker/Importer should deposit duty assessed with the designated bank.

4.3 First Check Appraisement

(i)   Where the Customs Broker/Importer has opted for First check assessment or the Assessing Officer feels it necessary to examine the goods prior to assessment, he shall order first check examination of goods in the system. For seeking first check examination order, the Customs Broker/Importer shall exercise the relevant option at data entry stage, the appropriate column of Annexure C format should be flagged 'Y'. The assessing officer shall accordingly give examination order on the system which shall be approved by the Group AC/DC. On approval by the AC/DC, a first check Bill of Entry copy shall be printed. Customs Broker/ importer gets a copy of First Check B/E printed with 'Examination Order' at the 'Service Centre' or in his office, as the case may be.

(ii) After the examination is completed, the Import Shed Examiner/Inspector and Appraiser/Superintendent shall write the examination report on the first check copy of the Bill of Entry (Hard Copy of B/E) and enter the examination report in the system. The Shed Appraiser/Superintendent shall transfer the B/E to the Appraising Group. The Customs Broker/Importer shall present the first check copy of the Bill of Entry on which examination report has been written along with the original invoice and other import documents necessary for assessment to the concerned Group Appraiser/Superintendent. The Assessing Officer, if satisfied, shall complete the assessment of B/E in the system. After assessment, the Bill of Entry shall move in the system as in the case of second check assessment. The Customs Broker/Importer shall take print of assessed copy of the Bill of Entry and TR-6 challan and shall deposit duty amount with the designated bank.

4.4 Audit

After completion of assessment from the Assessing Officer, the B/E will be moved to the Auditors screen electronically for doing concurrent audit. The audit officer will check all the details in the B/E and the assessment done by the Appraiser/Superintendent. If the Audit Officer is in agreement with the assessment, the audit is completed and the B/E shall automatically move to the AC/DC screen. If the Audit Officer is not in agreement with the assessment, then he shall indicate his objection online and forward the document back electronically in the system to the Assessing Officer for consideration of the audit objection. The Audit Officer has the facility to view all the details in the B/E but has no authority to make any change in the data declared by the importer on the Bill of Entry. After the dispute is settled, the Auditor shall clear the Bill of Entry in Audit. **This concurrent audit will be in place till the RMS is rolled out for the location.**

4.5 Printing of Assessed copy of Bill of Entry

After completion of assessment, print out of one assessed copy of Bill of Entry and 3 copies of TR-6 Challan shall be generated by the system. The print of the same can be obtained from service centre or at the premises of the Customs Broker/Importer from where the Bill of Entry has been submitted to the Customs system.

5 Payment of Duty and electronic transmission of Delivery Order

After the assessment is completed, assessed Customs copy of the B/E would be made available to Importer/Customs Broker. If Customs Broker/ Importer desires to pay through designated bank, print of TR-6 challans may obtained from challan in epayment gateway and shall be presented to the bank for payment of duty. The Bank shall verify the particulars in the TR-6 challans from the system and enter the particulars of receipt of amount in the system and return two copies of challan duly stamped and signed, to the Customs Broker/Importer. The bank will retain one copy. Fresh challan with revised amount of interest should be obtained daily and should be paid accordingly.

5.1 Duty and Interest can also be paid through e banking system except in cases where it is required to be paid through manual challan. Detailed procedure and Demo for e-payment can be accessed from ICEGATE website under e-payment gateway menu.
Refer CBEC Circular 24/2012 dated 5th September 2012, regarding making E-payment of Customs duty mandatory.

5.2 Shipping Lines/Consol Agents in co-operation with Custodians shall provide the Delivery Order electronically in mutually agreed formats and they are not required to visit either of the offices. Secure electronic transmission of Delivery order between

shipping lines/consol agents and the custodian will enhance the security and transparency of the cargo as well as expedite the clearance of the cargo. Please refer CBEC Circular No. 24/2015 dated 14/10/2015 regarding Improving Ease of Doing Business – Issuance of Electronic Delivery Orders.

6. Examination of Goods

6.1 After examination order in the case of First Check Bill of Entry, after assessment in the case of duty free import where duty assessed is zero and after payment of duty assessed with interest(if any) in case of second check Bill of Entry, the Bill of Entry shall move to the Examination section for goods registration.

(i) The Customs Broker/Importer shall present the documents, as per the list below, (the documents should be arranged in a file cover in the following order):-

- a) Assessed copy of Bill of Entry
- b) Copy of Delivery Order& Bill of Lading
- c) Invoice in original
- d) Packing List in original
- e) Certificate of origin, in original, if required.
- f) Exemption Certificate, in original, if the notification so requires.
- g) Copy of the Bond or undertaking executed, if any.
- h) GATT declaration duly signed by the importer.
- i) Technical literature, if required.
- j) Licence, in original, and a photocopy of the licence.
- k) Any other document/ certificate necessary for the clearance of goods.

Note: The list of documents from S.No (e) to (k) is not a mandatory requirement and may be required on case to case bases.

As a measure of simplification the CBEC vide its Circular No. 01/2015 dated 12/01/2015 provided the importers/exporters with an option to merge their Commercial invoice and packing list if it contains the following data fields/information in addition to the details in a commercial invoice:

- a. Description of Goods;
- b. Marks and Numbers;
- c. Quantity;
- d. Gross Weight;
- e. Net Weight;
- f. Number of Packages;
- g. Types of Packages (such as pallet, box, crates, drums etc.).

(ii) The Inspector/Examiner will complete the goods registration and examine the goods, wherever prescribed. After the examination report is submitted in the System, as well as on the hard copy of the assessed Bill of Entry (Customs Copy), the Bill of Entry shall move to Appraiser/Supdt. screen for out of charge. The signature of the Customs Broker/ Importer shall be obtained on the report, in token of that the goods have been examined in their presence. Name of the Customs Broker/ Importer should also be recorded along with his I-Card No. In case of first check Bill of Entry where examination has already taken place, the Bill of Entry shall move to the Appraiser/Supdt. directly for out of charge after payment of duty. In case of facilitated Bill of Entry where examination has not been prescribed, the Bill of Entry shall move to the Appraiser/Supdt. directly for out of charge after payment of duty and registration.

6.2 Where **Green Channel facility** has been allowed to Importer, the Bill of Entry shall appear on the screen of AC/DC Import Shed for confirming green channel and waiving examination of goods. The Bill of Entry in such case shall move to the Import Shed Appraiser/Supdt for out of charge order.

6.3 All the above documents, except original Licence, will be retained by the Customs at the time of giving 'out of charge'. Hence, only the certified photo copies of Delivery Order, Master Bill of Lading, House Bill of Lading should be attached instead of originals.

6.4 On the basis of the examination report, the Appraising Group may revise the assessment or raise a further query to the importers, if necessary.

6.5 After completion of the examination of the goods, if the Shed Appraiser/ Superintendent are satisfied that the requirement of Section 47 of the Custom Act, 1962 have been complied with, he shall give 'Out of Charge" for the Bill of Entry on system.

6.6 After the out of charge order, the system will generate print of Importer's copy and Exchange Control copy of the Bill of Entry along with 3 copies of Order of Clearance. Print of the same shall be obtained from the designated computer terminal. The print copies of the Bill of Entry shall bear the Order of Clearance number and name of the examining Appraiser/Supdt. The importer's copy of the Bill of Entry along with one copy of the order of clearance will be attached to the Customs copy of the Bill of Entry retained by the Shed Appraiser/Supdt. The importer shall present the remaining two copies of the order of clearance to the Custodian along with the importer's copy of the Bill of Entry. The custodian shall issue the Gate Pass after verification of the correctness of Bill of Lading and number of packages, etc. At this stage, one copy of the order of clearance shall be returned to the importer/Customs Broker after enclosing the Gate Pass No. and date on the same. The Importer/Customs Broker will present the Importer's copy of the order of clearance to the Customs officer at the Gate along with importer's copy of the Bill of Entry and the Custodian's Gate Pass. After inspecting the packages, the order of clearance copy will be retained by the Gate officer after endorsing number of packages cleared against the order and the copies of the Bills of Entry and Gate Pass shall be returned to the importers.

6.7 The Customs copies of the Bills of Entry shall be arranged in the order of Serial Number of the order of clearance and shall be preserved in the Import Shed for 7 days to take care of part deliveries. After seven days, the Bill of Entry will be kept at the designated place for CRA Audit and record purposes.

7.   **Section 48 Cases**

Where the Bill of Entry has not been filed within 30 days from the date of arrival of goods at the port, on completion of data entry and submission, the Job No and details of the Job shall automatically move to the screen of the concerned group AC/DC for online approval. Concerned AC/DC shall open the Section 48 approval from the menu and after verification shall approve filing of Bill of Entry. Only on approval of AC/DC, the Bill of Entry will get accepted by system and B/E No will be generated. The Bill of Entry thereafter will be processed in the same manner as the normal Bill of Entry.

8. Amendment of Bill of Entry

8.1 In case of any errors noticed after submission of Bill of Entry, but before examination of the goods, the Customs Broker/ Importer may seek amendment of the Bill of Entry through the Service Centre after obtaining the approval of the concerned

group AC/DC. The required amendment shall be entered into the system by the operator of the service center. Only after acceptance by the group Appraiser/Supdt and AC/DC, the amendment will get incorporated in the Bill of Entry. After amendment, the Bill of Entry shall be assessed as usual. If the duty was paid prior to amendment, a differential duty challan will be printed along with the revised assessed Bill of Entry.

8.2 After Out of Charge Order, no amendment shall be allowed in the Bill of Entry. However, in case amendment is warranted after Out of Charge Order but before delivery of goods, the System Manager can cancel the out of charge Order in the system. The original prints of the Importer's copies and Exchange Control copies of the Bill of Entry shall be retained by the System Manager in a file. After fresh Out of Charge Order, new prints of the copies of Bill of Entry shall be given.

9. Re-assessment

Any time after assessment and before Out of Charge Order, a Bill of Entry can be recalled and reassessed and put to reassessment by the AC/DC concerned, if it so warranted for any reason.

10 Advance Noting

Advance B/E can also be filed in the ICES before the arrival of the vessel. In such cases, a B/E may be presented before the delivery of the import manifest, if the vessel by which the goods have been shipped is expected to arrive within 30 days from the date of presentation. The Customs Broker/ Importer may file an Advance B/E if he has the copies of the Bill of Lading and the invoice. The B/E would be filed and assessed in the same manner as indicated above. On grant of Entry Inwards, the Bill of Entry shall be regularized and shall be reassessed if the duty rates have undergone any change. If there is a delay of more than 30 days in the arrival of the vessel, a fresh B/E would have to be filed and the B/E already filed will automatically get cancelled by the system.

11. The Procedure for Clearance under Export Promotions Schemes Requiring DGFT Licence / Bond,etc.

11.1 Imports under DEPB Scheme

DEPB Licenses shall be electronically transmitted by DGFT to the Customs system after the Shipping Bills get transmitted online to DGFT from the Custom. Such DEPB licenses shall automatically be registered in the ICES and can be utilized for debit against a Bill of Entry after approval by the Proper officer in the system. **If the DEPB license has already been partially utilized, the same shall be registered in the system only for the balance Credit and FOB of exports available for further utilization**

11.2 Verification of the DEPB

The DEPB shall be verified by the Export Section of the Customs station from where the exports have taken place. Procedure for verification of DEPB has been notified from time to time by the Board/ this office through circulars/ instructions. Such procedure shall be strictly followed. For this purpose, original DEPB issued by the DGFT shall be produced to the officer designated by Asstt/Dy. Commissioner in the Export Department for verification of the Shipping Bills against which the DEPB has been issued by the DGFT. The officer designated by Asstt. /Dy. Commissioner shall verify each Shipping Bill in the system through the DEPB verification menu in ICES. In case any manually processed Shipping Bill is involved, the verification shall be done on the basis of the copy of Shipping Bill received along with the EGM from the carriers. The

Shipping Bills shall be endorsed with the DEPB No., DEPB date, DGFT File No., and Issuing Authority. After satisfactory verification of all the Shipping Bills, the officer designated by Asst./ Dy. Commissioner shall make an endorsement on the reverse of the DEPB and the list of Shipping Bills attached with the DEPB to the effect that the verification of all the Shipping Bills is satisfactorily done and put his signature with date and official stamp.

11.3   Registration of DEPB

(i)   Before claiming exemption under DEPB Exemption Notification 034/97-Cus., dated 7.04.1997 against a DEPB, the licence in question is required to be registered in the import system. The officer designated by the Asstt./Dy. Commissioner to register the DEPB in the system shall ensure that verification of DEPB with reference to the exports on the basis of which DEPB is issued by DGFT has been done prior to its registration in imports.

(ii)   All importers/CHAs are advised to ensure that their IEC details with PAN have been transmitted by DGFT to the Customs at the time of obtaining the DEPB. The Customs Broker/Importer shall furnish details of DEPB licence in the pro-forma given as **ANNEXURE A**.

(iii)   The designated officer shall make data entry of the DEPB details in the system. After entry of data, a checklist will be printed. The DEPB holder shall verify the details of DEPB in the checklist sign the check list and return the same to the officer. The officer shall then complete the registration process in the System. After the DEPB is registered in ICES, a "registration number" shall be generated by ICES which will be endorsed on the face of the original DEPB in bold figures with the name of CUSTOMS STATION at which registered. For further activities, either for debiting against a B/E or obtaining a Release Advice, only this registration number shall be used. No claim of exemption of RA against a DEPB will be entertained for un-registered DEPBs. The DEPBs which have already been partly utilized prior to the introduction of on-line processing will be registered for the balance duty credit and FOB of exports in the manner as stated above. In case any change in the data of DEPB is required to be made after completion of registration, the same shall be made by the Assistant / Deputy Commissioner.

11.4   Transfer Release Advices

(i)   DEPB Licences registered in locations running on ICES 1.5 shall be available for automatic online debits against a Bill of Entry filed at any of the ports which are operational under ICES 1.5. A common Ledger of licences shall be centrally maintained in the system for debits in respect of the Bills of Entry filed at all the ICES location operating under ICES 1.5. Therefore, no TRA shall be required. However, TRA shall be issued for NON EDI Locations which are still operating manually. For this, the TRA shall be generated in the system and a hard copy of TRA shall be issued.
.

(ii)   The TRAs issued by the non-EDI locations and non-centralized locations will be registered in the same manner as license registration. On registration of TRA against a DEPB, the system will generate a TRA registration number. This Registration Number should be endorsed on the Importer's copy of TRA (original) and the Customs copy received from the issuing Customs station. Only fresh RAs will be registered in the EDI System. Partially utilized RAs will continue to be handled manually. Following particulars shall be entered in the System through the menu relating to transfer release advice.

    Release Advice No
    Release Advice Date
    Release Registration No

Customs Station to which issued
IEC of R.A. holder if different from DEPB holder
DUTY CREDIT AMOUNT transferred
Export FOB amount transferred
Invoice No
MAWB/BL No./DT
HAWB/HBL No./DT.
Conditions, if any

(iii)   If the DEPB is already registered in the System and having sufficient balance in the Duty Credit and Export FOB value is available, the System will print a check list of TRA. The check list shall be verified by the DEPB holder. If the particulars are correct the check list will be signed by the DEPB holder and returned to the proper officer who will exercise the option for issue of TRA in the System. The System shall generate three copies of the Release Advice titled as:

1. Customs copy for port of issue (office copy),

2. Customs copy for port of clearance and

3. Importer's copy.

(iv)   The office copy for port of issue shall be retained by the TRA issuing Customs Station and placed in the respective TRA file. Customs copy for the port of clearance will be dispatched to the respective Customs Station and the importers copy of TRA shall be handed over to the applicant.

(v)   The requirement of production of original DEPB licence with incoming or outgoing TRAs at the respective port of clearance shall continue as per the instructions issued from time to time in this behalf.

11.5   Re-credit of unutilized Release Advices

Any unutilized credit in the Release Advice may be re-credited to the DEPB by the Assistant/Deputy Commissioner. A certificate of unutilized portion shall be generated at the port for which the TRA had been issued on the basis of which the balance in the DEPB licence shall be re-credited by the TRA issuing authority.

11.6   Claim of Exemption against a DEPB / DEPB-TRA

(i)   The normal exemption can be claimed as usual against an item in the B/E under S.No.39D of **Annexure 'C'**. If exemption is also claimed against a DEPB under Notification 034/97-Cusdated 07.04.1997, the entries shall be made in **Annexure 'C'** under Serial No.39E. For DEPBBs/E, the scheme code is 'B'; therefore while claiming exemption under the DEPB, 'B' will be entered in column 1 of Sl.No.39E. Similarly, codes will be assigned to other schemes when they are brought on ICES.

(ii)   In case more than one DEPB is required to be debited against one item, the importer will be required to indicate the DEPB Registration No. and CIF value of the goods for each DEPB to cover the entire CIF value against that item. For each item claimed for exemption under DEPB, details referred to above will be required to be indicated. The System will determine the duty amount on the basis of CIF/Quantity of goods and shall debit the duty from the DEPB credit ledger and the CIF amount from the FOB of Exports. If sufficient balance to cover the CIF value and the Duty foregone is not available in the DEPB, the System will disallow submission of the B/E.
(iii)   For indicating the option of payment of Additional Duty (equal to Excise Duty) or claiming exemption there from, the option shall be exercised by indicating 'Y' or 'N' in column 2 of Sl.No.39E. The column number 5 (serial number of item in the licence list) and 7 (quantity for licence debit) are not required to be filled in for DEPB Bs/E.

(iv)   If the basic Customs duty and the additional Customs duty debit available to the licence is zero, the DEPB exemption will not be admissible to that item. System will not allow exemption under Notification 034/97, etc. for that item.

11.7   Check List of B/E

After data entry, checklist will be printed as usual and given to the Importers/Customs Brokers for verifying the correctness of data captured. For identification against the respective item, '(DEPB)' and Notification 034/97 will appear. At the end of the check list, a statement of debits of EXPORT FOB (= import CIF) and duty sought to be debited, DEPB wise against an item S. No. of an invoice, will also be printed. The importers/ Customs Brokers should check the details of DEPB No. carefully to ensure that only that DEPB would be debited which he intended to do so. If the entries are correct, the checklist may be returned to the data entry operator for submission of B/E in the System. Errors, if any, noticed may be got corrected by the data entry operator.

11.8   Submission of B/E

On submission of the B/E in the System, an UN-ASSESSED copy of the B/E will be printed by the System containing statement of debit of DEPB for export FOB and duty amount in respect of each item of an invoice for which exemption is claimed against DEPB.

11.9   Assessment of B/E

(i)   The un-assessed copy of the B/E along with all the original import documents and all the DEPB licence/scripts in original indicating total amount of duty credit and export FOB utilized, in the debit sheet attached to the scrips, should be presented to the import Appraiser/Superintendent for assessment and signatures on the debit sheets of the DEPB scrips. The Appraiser/Supt. will retrieve the B/E on screen and assess the B/E in respect of all the items and shall countersign the debits in the original DEPB. The System will determine the duty amount on the basis of CIF/Quantity of goods and shall debit the duty from the DEPB credit ledger and the CIF from the FOB of Export. If sufficient balance to cover the CIF value and the Duty foregone is not available in the DEPB, the system will disallow submission of the B/E. In case, where importer wants to clear some quantity under DEPB Scrip and balance on duty payment, then he should clearly indicate in the B/E, the quantity/Weight for which he want DEPB/payment of duty.

(ii)   After assessment by Appraiser/Supdt, the B/E will move to the Auditor for concurrent audit and from auditor to A.C/D.C. After A.C/D.C confirms the assessment, assessed copy of the B/E will be printed along with TR-6 Challan(if any)and duty will be paid as usual. **This procedure will be in place till RMS is introduced.**

(iii)   Where the Appraising Officer/Supdt, during the process of assessment, denies the exemption claimed under Sl. No. 39E (column 5 and / or 7) of **Annexure 'C'**; changes the tariff heading or enhances the value resulting in increase in the duty amount and the value; the Appraising Officer will have the option to enter the new DEPB for CIF value corresponding to the enhanced duty / CIF against that item.

11.10   DEPB Debit Ledger

On registration of DEPB or TRA in the System, the System will maintain the ledger for duty credit amount and export FOB. Where the exemption from both the basic Customs duty as specified in the First Schedule to Customs Tariff Act, 1975 and additional duty leviable under Section 3 of Customs Tariff Act, 1975 are claimed, the

sum of basic duty and additional duty amount will be debited to the duty credit in DEPB. The CIF of the related items will be debited to export FOB in the DEPB. Where exemption from additional duty is not claimed, only basic duty will be debited. These debits will be made by the System in the DEPB Ledger. If more than one DEPB is utilized against an item, only CIF amount to be debited against each DEPB should be indicated by the importers. The duty amount will be proportionately calculated by the System for debit in the DEPB. The importers, therefore, should ensure that sufficient balance in the duty credit amount and export FOB is available in the DEPB to cover amounts of both components, for debiting, failing which the system will not accept the declaration for the B/E. In case the importer desires to utilize the DEPB for part of the quantity of an item in the invoice, he may split the quantity of that item and prepare the declaration accordingly.

11.11   Debiting of DEPB against Manual B/E

(i)   If a Bill of Entry is processed manually, importers may choose to avail the exemption under the DEPB Scheme and get the DEPB debited for exempted amount of duty. In such cases, manual B/E will be assessed as usual. After assessment, the amount of duty forgone due to exemption under DEPB and the CIF of goods imported being cleared against DEPB will be computed manually in respect of each DEPB scrip.

(ii)   The designated officer in the assessing group will debit the original DEPB. He will also enter the amount of duty foregone and the CIF of the exempted goods in the System, in the respective field of duty credit and export FOB. The debit screen can be accessed through the DEPB Registration Number. After debiting, the System will print the statement of debits of the DEPB in triplicate. The copies of this print will be attached with the manual B/E, DEPB file and DEPB scrip. Importers are therefore required to register the DEPB license even when clearances are sought against manually assessed B/E

12.   Processing of B/E under Other Export Promotion Schemes Requiring Import Licence

Bills of Entry relating to Export Promotion Schemes like DEEC/ADVANCE AUTHORISATION, DFRC/DFIA, EPCG, REP, etc. which require import licence for availing benefits of exemption notifications will be processed under ICES 1.5. The procedure mentioned below will be followed:

12.1   Registration of Licence

(i)   Before filing of a B/E under any of such Export Promotion Schemes, the related import licence will be required to be registered in the system. Data entry of the licence details will be made by registration clerk. Details of the licence will be furnished by the licence holder in the form as per **Annexure-A**. The form is common for all types of licences, some of the fields may not be applicable to a category of licence, and therefore, only relevant details should be filled. It will be a pre-condition of registration of licence that the IE-Code of the licence holder is received by the Customs system from the DGFT system. If any information which is necessary for a particular type of licence is not furnished, system will not accept such incomplete information for registration of the licence. The system will maintain ledger in respect of total face value, item wise quantity and value and credit for the same will automatically be created on registration of licence and debits will be made by system when electronic B/E is processed, RA is issued, manual B/E is debited or reduction is made by amendments. To avoid any inconsistency and invalidity, the system will sum the value of all items and compare with the face value of the licence. If the sum is greater than face value of licence, the system will not permit registration. The value will always be CIF for imports and FOB in respect of exports. Where the value is in foreign currency it should be only one currency and not

in multi-currency. The licence holders, therefore, should check these details in their licences and ensure that the same are correct before presenting the licence for registration. The licences with incorrect details will be rejected by the system and cannot be used for availing exemption from duty and clearance of goods. Such licences should be corrected from the concerned DGFT office before presenting to Customs.

(ii) In pursuance of CBEC's Circular No. 11/2007 dated 13th February, 2007 and Circular No. 3/2009 dated 20th January, 2009 issued from F. No. 605/210/2005-DBK and F. No. 605/70/2008-DBK respectively, a procedure for online transmission of Shipping Bills and Licenses/Authorizations issued under Duty Entitlement Pass book Scheme (DEPB), Duty Exemption Scheme (DES) and Export Promotion Capital Goods Scheme (EPCG) from DGFT to Customs and vice versa through an Electronic Message Exchange System is in operation at all EDI Ports/ICES locations.

(iii)   The licences, which have already been partially utilized, will be registered in the system only for the balances available.

(iv)   After successful entry of details, a check list will be printed by the registration clerk and given to the licence holder for confirming the correctness of the data entered. Registration clerk will make correction, if any and will return the same to the licence holder. It is the sole responsibility of the licence holder to verify and confirm the correctness of the data entered before proceeding further. License should not be sent by post or through a letter to custom house but should be presented by a person who shall get the data entry done, verify the correctness of data on the check list and shall present the licence to the Appraiser for registration and take possession of the same after registration.

12.2   Acceptance & Debit of Bonds

(i)   Where the export obligation has not been fulfilled and option 'N' has been entered in the field 'Exp. Obligation:' the system will ask for entry of Bond number. Therefore, if export obligation has not been fulfilled, the respective category of Bond should be registered before the registration of licence / RA.

(ii)   The Bond registered against a licence / RA will be utilized only in respect of the clearances against that licence and at the time of filing B/E electronically, the Bond will automatically be debited by the system for the amount of duty foregone. Bond types for export promotion schemes are as under:

Scheme   Bond type

EPCG   EC

DEEC   DE

DFRC   DE

REPL   DE

12.3   Registration of incoming Transfer Release Advice (TRA)

(i)   If both sender and receiving Customs location are operating on centralized ICES Version 1.5, no TRA needs to be issued. A common centralized licence ledger shall be maintained by the system for utilization of licence for value and quantity.

(ii)   TRAs received from non-ICES location shall be registered like a licence for the portion of value and quantity covered in a TRA.   Only fresh TRAs will be registered in the EDI System. Partially utilized TRAs will continue to be handled manually.

(iii) After successful entry of details, a checklist will be printed by the service centre operator and given to the RA holder for confirming the correctness of the data entered in the system. Service center operator will make the correction, if any, and will return the same to the RA holder.

12.4 Submission of Licence/TRA in the system

The license/ TRA holder will present the check list of the licence/TRA along with the original documents to the proper officer. The officer will compare the details entered in the system with the original licence/TRA. After satisfying himself with its correctness, Officer will submit the licence in the system on the basis of the job number of the check list. The system will generate a licence Registration. No. This registration number and date should be endorsed in bold on the original licence/TRA. After registration, the documents may be returned to the Importer and copies thereof may be kept in the office file for record. TRA will be registered only on the basis of Customs copy of the TRA. After registration, Customs copy and importer's copy of TRA will be defaced by the Officer.

12.5 Issuing TRAs

Transfer Release Advice will be issued for utilization of a licence at any other Customs station. No TRA needs to be issued for Customs location operating of ICES Version 1.5. TRA shall be issued only for non-ICES location. All TRAs against the licences registered in the system shall only be generated from system. Details for obtaining Release Advice shall be furnished in the Format given at **Annexure-'D'**. Data entry will be done by the registration clerk. A check list will be printed for verifying the correctness by the applicant and for his signatures. Correction, if any, will be carried out by the registration clerk. The authorized Appraiser/Supdt will thereafter verify the details from the original licence and satisfy himself about admissibility of issue of TRA. The system will generate TRA No. and three copies of the TRA will be available for print. The check list signed by the licence holder and the office copy of the TRA will be retained by the Appraiser/Supdt for record. No amendment of TRA will be permitted after it has been issued by system. Fresh TRA can be obtained for any further quantity/ value or the licence can be re-credited by entering the unutilized TRA. No TRA will be issued manually.

12.6 Debiting Of Licence

For debits of licence value and quantity, in the case of electronic Bill of Entry, the system shall make debits automatically on the basis of value and quantity of item in the Bill of Entry. For debiting against manual B/E, the figures of value and quantity will be entered by the Appraiser/Supdt in the system through a Menu for this purpose. Entries of debits on the hard copy of the licence will be made by the importers and certified by the Appraiser/Supdt as usual.

12.7 Exemption for Spare Parts under EPCG Scheme

(i) The system will create a ledger of face value and item wise value & quantity. Item No. '0' has been created for spare parts against EPCG licence. 20% of the CIF of the goods debited to a licence will be credited by the system as value permissible for the import of spares under exemption notification against the EPCG licence. This value of spares will be within the total face value of the licence, i.e., the sum of value of all items including the value of spares imported against EPCG licence will not exceed the total face value of the licence.

(ii)	No credit of value will be given for spares in case of imports against TRA. It may be noted that TRA is required to be obtained for spare parts also. In case of first import, no TRA will be admissible for spares.

## 12.8	Amendment of licence after registration

Amendment in the licence data after registration can only be made by the authorized officer. If the amount of value and quantity sought to be reduced is less than the unutilized balance available in the licence, amendments for reduction of value and quantity will not be permitted by the system. The system will give credit to quantity or value in the case of increase and will debit the quantity or value in the case of reduction. Therefore, only incremental or decremental quantity or value should be entered in respect of increase or reduction. Licence status code at the time of registration will be '0'. The licence, if suspended or cancelled after registration, the officer shall amend the status code to '2', '3' and '4' for cancellation, suspension and re-instatement respectively.

## 12.9	Filing of Bill of Entry

(i)	Licence Regn. No., Regn. Date details, value and the quantity should be furnished in respective column at S. No. 39.E of the **Annexure 'C'.**

(ii)	Unit of measurement of qty. will be the same as per the licence. In case the unit of measurement in the invoice is different than the one in the license, for the purpose of debit in the licence the qty should be converted in to same unit of measurement as in the licence. For spare parts against EPCG licence, S. No. of item will be '0' therefore, for availing benefits of exemption notification in respect of spares Item S. No. '0' should be indicated in column 9 of the Format indicated above. Against one item in the B/E, only one licence will be debited. If the Qty&/ or value in the licence is not sufficient to cover whole qty&/ or value of an item in the invoice, the invoice qty should be split in to a separate item in the B/E for debit against another license or for normal assessment. Bond/BG details should also be provided wherever so required.

(iii)	After successful entry of data of the B/E in the system, a check list will be printed by the service center operator and given to the importer / Customs Broker. The Importer/ Customs Broker will check the details entered in the system and errors, if any, pointed out to the service center operator for carrying out corrections in the system. The Customs Broker/ Importer before returning the check list to the operator for submission of B/E in the system should ensure that licence details are also correct. The operator will exercise the option of submission of B/E in the system. After submission of the B/E in the system, a check list of submitted B/E should be obtained by the Customs Broker / Importer from the service center operator. This check list will incorporate B/E number and item/licence wise details of debit of qty., value and duty forgone for debit in the Bond, etc.

## 12.10	Assessment of B/E

(i)	For ease of distribution of various categories of documents among the officers, provision has been made in the system to create any one or more of sub-groups in respect of the following Exim Scheme Codes (**APPENDIX 7**):

Group Name	Exim Scheme Codes	Schemes
7A	13,14,20	
7B	DEPB	
7D	DEEC	Advance authorisation
7G	EPCG	
7H	22 to 28 (Except 26),	Chapter 3 schemes

	35,36,37	
7I	DFIA(26)	
7N	08-09	
7R	DFRC	
7U	EOU	

(ii)   All the Bs/E in respect of schemes for which no sub-group is created will be dealt by Group 7.

(iii)   The Customs Broker / Importer should present the check list obtained after submission of the B/E to the Appraiser/Supdt along with all the required documents and the related licence and Advance Authorization schemes. The Appraiser/Supdt will check the correctness of details of licence/Scheme, etc. and also ensure that any amendments made in the licences/ Schemes, subsequent to registration of licence, have also been entered in the system. If the Assessing officer is satisfied about the eligibility of exemption under related notification and the licence is otherwise valid to cover the goods in question, he may assess the B/E on system. The Assessing officer can remove the notification and deny the benefits of exemption. The debits of licence will automatically reverse when exemption notification is denied. The procedure of assessment will be similar to DEPB imports.

(iv)   In respect of a manually assessed Bill of Entry, details of value and quantity will be debited in the system by the Appraiser/Supdt at the time of assessing a B/E & a print of details of debit will be taken for records.

12.11 Printing of the Assessed B/E

After assessment, the printout of assessed copy of the B/E will be taken by the Importer/Customs Broker from service center. The printout of B/E will contain duty-paying challan if duty is payable and statement of debit of licence for value/ qty and debit of Bond for duty foregone in respect of each item. The figures of these debits should be endorsed on the hard copy of the licence.

12.12 Examination/Out of Charge

  Procedure for goods registration, examination, out of charge and printing of B/E after out of charge will remain the same as mentioned above in Para 6.

13.   Imports by 100% EOUs:-

13 .1 Registration of EOU

All the 100% Export Oriented Units including STP / EHTP, etc. will be required to be registered as EOU in the System before filing of a Bill of Entry. The designated officer shall make data entry for registration of an EOU. All verifications and authentications including all checks to determine the eligibility of the importer to be registered as an EOU and for exemption from duties shall be carried out before a unit is registered in the System as an EOU.

Following details should be furnished by the EOU for registration.

1. EOU type:

I. A – EOU - General

I. B – EOU – Aquaculture

I. C – EOU – Agriculture / Floriculture

I. D – EOU – Granite

I, E - EOU – gems and jewellery

I. F – EOU – Others (specify)

II – STP

III – EHTP

2. EOU Approval No.

3. Approving Authority

4. Approval date

5. Valid till

6. Importer Exporter Code (IEC)

7. IEC Branch Code.

8. ECC (Assessee's Excise Control Code)

9. Central Excise office location code

Commissionerate
Division
Range

Separate Registration would need to be made for each factory (based on the various branch codes of the IEC) in case a 100% EOU has more than one factory.

13.2   Filing of Bill of Entry

Entry of Bond details

(i)   In the **Annexure 'C'** format for declaration for data entry, S. No. 18 has been added to capture the details of registration of various Bonds including the Bond for 100%EOUs.

(ii)   For a Bill of Entry for imports by 100% EOU indicate: - "Y" for Bond No………. if Bond is already executed with Customs at the point of import; `C' C.Ex. Certificate No………… DT………" where the Bond is executed with Central Excise authorities; and a procurement certificate has been issued by them and 'N' where neither Bond is executed nor Central Excise Certificate is obtained before presenting the Bill of Entry. Where the option given is 'N', the system shall require the Bond to be executed after assessment but before registration of B/E for examination & out of charge. Procedure for registration of Bond/B.G. has been separately indicated in para 21.2 of this Public Notice. The importer should indicate in the format, the type of Bond as "EO" for 100% EOUs and indicate details of the Bond No. or the Central Excise certificate, as the case may be. If Bond or Central Excise Certificate are not indicated it would be 'N', i.e. NONE. The data entry operator shall enter the related option 'Y' or 'C' and enter the details of the Bond or the certificate, as the case may be, in the respective field in the system.

(iii)   In the field of claim of assessment, normal details shall be indicated. However, in the fields of "Additional information for claiming benefits under specified exemption schemes", in Col.(I) the prescribed Exim code for the relevant scheme related to imports like EOU/STP/EHTP would be required to be indicated. The Exim codes for the various schemes have already been notified in the Handbook of Procedures issued by the DGFT   in   column   No 2.The   relevant   applicable   exemption   notification No………/Year……….with Sl. No. of item in the notifications is required to be indicated against the respective item. The data entry operator shall enter the code of EOU against the field Exim code …………after entry of Exim code enter notification no. /yr.& S. No. After completion of entry of all the items of the Bill of Entry, a check list will be printed. In the check list against an item where EOU exemption is claimed, the words (EOU) & notification no. /yr. & S. No. will be printed at the end of the check list, details of Bond

indicating the Bond no. Bond code, amount debited, Bank Guarantee debited or the details of certificate for central excise will be printed.

(iv)   The Importer / Customs Broker shall check the correctness of the details in the check list & return it to the data entry operator for submission of the same in the system. On submission, the Bill of Entry shall be directed to Group VII for assessment. An un-assessed copy of the Bill of Entry, after submission, shall be taken by the importers.

13.3   Appraising of EOU B/E.

(i)   The Importer /Customs Broker shall present the un-assessed Bill of Entry along with the Bonds / certificate and other documents supporting the claims of assessment under EOU to the designated Appraiser / Supdt. for making assessment. The Appraiser/Supdt shall recall the relevant Bill of Entry on the screen and complete the assessment on the system after scrutiny of the documents. The system will display EOU Bond details or Central Excise certificate. The Appraiser/Supdt will also be able to view the details of EOU approvals.

(ii)   In case the importer has already executed the Bond and it is registered in the system, the system will display the amount debited in the Bond which is equal to the duty foregone. If the Appraiser/Supdt desires to change the amount for debiting the Bond, he can select through change option and change the amount for the Bond debit & BG. Where the BG is not required, the amount in the field of BG should be entered as 0 (Zero).The appraiser/Supdt has the option of removing EOU notification where the importer is not found to be eligible for the exemption.

(iii)   Where the importer has not furnished Bond or central excise certificate, the system will require the assessing officer to specify the Bond amount / BG amount. The Appraiser/Supdt shall specify the Bond & Bank Guarantee amount in system. After processing by the Appraiser/Supdt, the B/E will be audited by the Auditor and thereafter processed by the AC/DC. After the assessment, print of the Bill of Entry can be obtained. The details of the Bond / BG shall be printed on the Bill of Entry where neither Bond is debited nor is a central excise certificate indicated, the system will print the Bond / BG requirements as specified by the Appraiser.

(iv)   In case the importer has executed the Bond with the central excise authorities, he shall produce the procurement certificate issued by the central excise officer to the assessing officer along with the un-assessed copy of the Bill of Entry. Assessment of the Bill of Entry would be done after due verification of all the concerned documents. System would enable monitoring of the movement of the goods by monitoring the debits against the bond value/ CX certificate value through appropriate MIS reports. Under the present set up, the MIS reporting is not operational through EDI system and the same is being done manually by obtaining the re-warehousing certificate from Central Excise.

(v)   After completion of the assessment, the Bill of Entry shall be put to Bond queue for execution / debiting of Bond. Where any duty amount has been assessed, the duty shall be deposited in the bank as usual. Unless the Bond Officer completes the action of debiting Bond in the system, the B/E will not be available for registration for examination and out of charge.

Procedure for registration of Bond / BG has been explained in para 21.2 of this Public Notice.

14.   Availing Exemption under JOBBING Scheme

Notification No.32/97–Cus dated 01.04.97, exempts goods imported for carrying out any job work and re-export subject to conditions specified in the said notification. Importers claiming the said exemption would be required to indicate the relevant Exim code and Notification in the columns "Additional information for claiming the benefit under the specified exemptions schemes". The Bond type "JO" will be indicated in the format for data entry, the Scheme code will be 20 and the exemption notification will be

032/97 item S.NO. 1. On submission, print of an un-assessed copy of the B/E will be taken and presented to the designated Appraiser/Supdt along with all the requisite documents. The Appraiser/Supdt will recall the B/E on screen for assessment. Appraiser/Supdt will be able to delete the notification to deny the exemption if so warranted, specify the Bond/BG requirements and modify the Bond/BG amounts. The B/E will be audited by the Auditor and processed by the AC/DC. Details of notification, Bond/BG debits will be printed on the respective copies of the B/E. The procedure for execution and maintenance of Bond/BG in the system will be like any other Bond.

14A: Availing Exemption under Chapter 3 Schemes:

The scrips issued under chapter 3 of the FTP 2015-2020 would follow registration as prescribed in para 12.1(ii). The scrips issued under older FTP would follow registration prescribed in para 12.1(i). The other applicable procedures as prescribed in FTP and Customs notifications, circulars etc would be same as detailed in para 11 & 12, wherever applicable.

15 EX-BOND   Bill of Entry

15.1 This procedure will apply only to those ex-Bond Bills of Entry in respect of which the related warehousing Bill of Entry (Into Bond Bill of Entry) has been processed under ICES (Import) at the same Customs station. In the Format of Declaration at Service Center for data entry, the following details will undergo a change. Option has been enabled in ACB (AC Bonds) role for entering the warehousing details as per Board Circular No. 019/2016 dated 20.05.2016. Same may be used for entry of warehousing particulars and generation of Warehouse Code in the system.

Type of Bill of Entry

(H) For Home Consumption

(W) For Warehousing

(X)For Ex-Bond:

Warehouse B/E No ----,DT--- and Warehouse Code

 (i)   Warehouse Code consists of 4-digit location code; 1-digit warehouse type; and 3-digit serial number of warehouse, e.g. WFD61001. If no code is assigned 'other' to be used as code – WFD6O001).

INVOICE PARTICULARS

For Ex-Bond

B/ENo---------Invoice S.No.------------ in Warehouse B/E item of Import intended to be Ex-Bonded

Item	Quantity of item intended for ex-Bond
S.No. in invoice	

 (ii)   On out of charge of a Warehouse B/E, the system will create a ledger of quantity in respect of all the items included in Warehousing B/E. For the purpose of filing Ex-Bond B/E in the system, details of Customs Broker& the Importer will be entered as

usual. In the field of Type of B/E 'X' will enable for entry of Ex-Bond B/E. A window will pop up for Warehouse B/E No. & date. On entry of Warehousing B/E No & date, the system will capture all the other details from the Warehousing Bill of Entry. Invoice S.No. as in the Warehousing B/E and against this invoice item S.No. and quantity will be entered. The system will proportionately determine the assessable value. All other details of item like the CTH, Customs Notification, CET, Excise Notification, etc., as in the Warehousing B/E will be displayed by the system. Tariff Headings and the Notifications can be changed if, so required. On completion of data entry, a check list will be generated by the system against the respective Job No. The importers should ensure that the details of invoice S.No, item S.No. and the quantity of the goods under ex-Bonding are correct. The check list, after corrections, will be returned to the service center operator for submission of the Ex-Bond B/E. On submission, the system will generate the B/E No.

15.2 Assessment

The B/E will be allocated by the system to the Assessing Groups on the basis of the same parameters as are applicable to all other types of Bs/E. Assessment will also be made by the officers in the same manner as in the case of any other type of Bs/E. Where a Warehouse B/E has been assessed provisionally, the Ex-Bond B/E will also be assessed provisionally and no separate PD Bond will be required. However, in case of availing of exemption requiring Bond, same would need to be debited as in the case of any Home Consumption B/E.

15.3 Debiting of Bond

After obtaining the print out from Service Centre, the Importer /Customs Broker will get the Bond debited from Bond Section and get suitable endorsement on the B/E with respect to debit of Bond amount and other details.

15.4 Printing of Assessed B/E and Duty Paying Challan

After the B/E has been assessed by the Appraising Officer, the Assessed copy of the B/E and duty paying challan will be available for printing at service center. The same should be obtained by the Importers/ Customs Brokers from the service center operator.

15.5 Payment of Duty

Duty will be paid at the designated bank against a challan of Ex-Bond B/E in the same manner as in the case of a Home consumption B/E including e-payment. Bank of India, Alibag Branch (BSR Code 0220284) has been designated for collection of customs duty in respect of **Dighi Port** (Focal Point Branch BSR Code is 0221190)

15.6 Order of Clearance of Goods for Home Consumption

(i)   After payment of duty and completing any other requirement of debiting of Bond, license, etc. the assessed Ex-Bond B/E along with all other documents should be presented to the Superintendent authorized to give Out of Charge of the Ex-Bond B/E. The Superintendent shall verify that:-

a)   The particulars in the Ex-Bond B/E correspond to the Bond register maintained in the Bond Section;

b)   The goods are being cleared within the validity period of the Bond, interest, if any, on the Warehoused goods as chargeable under Section 61of the Custom Act, 1962 as per the rates specified under Section 47(2) of the Act ibid and/or any charges including fine/penalty payable, as provided under Chapter IX of the Customs Act, 1962 have been paid;

c) The rate of duty has not undergone any change after assessment and the out of charge. In case any change has taken place after assessment in the tariff or exemption structure having bearing on assessment, the B/E will be referred to the concerned Appraiser/Superintendent for re-confirming the correctness of the assessment. The Appraiser/Superintendent will re-assess the B/E, if so required. The system after re-assessment will generate duty challan for differential amount which will be printed at the service center and duty will be paid at the designated bank.

(ii) After satisfying the requirements relating to clearance of the goods, the Superintendent will give out of charge on the system. After out of charge, the system will generate two copies of the ExBond B/E. One copy is for the importer and the other copy will be for the Bond Section. No exchange control copy will be generated for EX-Bond B/E. The system will also print along with B/E three copies of Order of Clearance (O/C). One copy of the O/C will be retained by the Bond Section, one copy will be retained by the officer controlling the Warehouse and the last copy will be for the Warehouse Keeper. Column for number of packages in the O/C will be blank. The Superintendent giving out of charge will endorse on the hard copies of the O/C package serial numbers and number of packages to be cleared against the respective Ex-Bond B/E and will put his signature with his office seal on the copies of O/C and also on the copies of Ex-Bond B/E.

d) In terms of Board's Circular no. 47/2002 dated 29.07.2002, payment of interest before extension of warehousing period can be captured in the system. Benefit of any interim interest so paid will be adjusted in the last Ex- Bond BE related to that particular warehouse BE.

16. Bonds / Undertaking/ Re-Export Bond for Conditional Exemptions

Where the benefits of exemption under a notification are subject to execution of End use Bond, Undertaking or Re-export Bond, it would be necessary to register the respective type of Bond in the system before filing of the B/E. The Bond will be registered by the importers specifically for a notification. Details of the Bond in respect of each notification should be furnished at S. No. 18 in the Format for declaration at Service Centre for data entry of B/E. The system will automatically debit the respective Bond for the amount of duty foregone on the basis of claim of exemption made for items in the B/E under a notification. For this purpose, a directory has been created in the system for the notification and S.No. of item in the notification which require execution of end use Bond, undertaking or re-export Bond for availing exemption. Exemption under such notification will not be permitted by the system if the respective Bond/undertaking number has not been entered at the time of data entry of B/E. Therefore, all the importers who are claiming benefits of such exemption notifications should get respective Bond accepted and registered in the system as continuity Bond of that category in respect of each notification separately.

The Bond registered for one notification cannot be utilized for another notification.

Bond Codes for the types Bond are as under

Bond type	Bond code
End use Bond	EU
Undertaking	UT
Re-export Bond	RE

17. Certificate from CEX Authorities

(i) Where the exemption notification provides for production of a certificate from the jurisdictional Central Excise authorities in terms of the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996, the same should also be registered in the system. For this purpose, the certificate obtained from the central excise office shall be produced to the Appraising Officer, before filing the B/E. The Appraiser/Superintendent shall register the same in the system in the same manner as the Bonds are registered. The system will generate the registration number. This registration number should be communicated to the importer and the original certificate shall be retained in the Assessing Group. Registration number shall be indicated at S.No. 18(c) in the Format for B/E data entry.

(ii) Against one B/E only one certificate should be used. The certificate shall be utilized against all such notifications requiring Central Excise certificate. At the time of assessment, the officer may verify the details of goods covered by the certificate and B/E on the basis of original certificate retained in the group. A print out of the statement of items assessed on the basis of certificate can be obtained for reference to the concerned Central Excise authority.

18. Certificates/NOC from other Authorities- Indian Customs Single Window Project:

Importers shall electronically file the customs clearance documents at a single point only with the Customs. The permission required, if any, from other regulating agencies will be obtained online without importers/Customs brokers having to separately approach these agencies. The requisite permissions/NOC/Test Reports will be obtained through Indian Customs Single Window Project. The same will be obtained through message exchange with FSSAI/DPPQ&S (as per Circular No. 09/2015 dated 31/03/2015), NOC on ICES for use by Drug Controller/Animal Quarantine/Wild Life Crime Control Bureau and Lab Module in ICES for use by CRCL, Textile Committee and other agencies.

Please refer to Circular No. 03/2016 dated 03/02/2016 regarding Indian Customs Single Window Project extending to other locations and Participating Government Agencies.

Certain notifications require certificates for eligibility of exemption from various other organizations like the Ministry of External Affairs, Defence, etc. Such certificates can be entered in the system under the category of Misc. Certificates = 'MC'. The following details will be entered;

MC number and date

Issuing authority and address

Such certificates can be viewed by Assessing Officer and also will be printed on the B/E for verification in the Shed/Docks.

19   Closure of Bond / Undertaking

The Bond or undertaking would be closed by the AC/DC. When the conditions of the Bond/undertaking are complied with, the AC/DC will enter the Bond No., the system will display all the Bs/E and related Item S.Nos. in respect of which the Bond has been debited. If the conditions of the Bond have been satisfied, the option to close the Bond may be exercised, item by item. When all the items against which respective Bond has been debited are closed, the Bond can be cancelled. However, if the Sr No. of items are closed and the Bond is not cancelled, the same will continue to be used if there is a balance in Bond amount and validity period has not expired. All the documents on the

basis of which the items are closed and the Bond is cancelled will be kept in the related Bond file for the purposes of record.

20   Assessment of Goods under Chapter 55 of Customs Tariff

(i)   In case of goods of aforesaid Chapter, under certain sub-headings where the duty of Customs under the First Schedule to the Customs Tariff Act, 1975 is chargeable on the basis of value or weight in Kgs. or area in SQM of the textile fabrics covered under the said sub-headings and the duty chargeable will be the highest among the duties so determined on the basis of above mentioned three parameters. It is therefore, necessary to capture qty. in Kgs. and also the qty. in SQM in addition to the value of such goods. Provision has been made in the system to enter qty in Kgs. and qty in SQM in respect of above sub-headings. The system will calculate duty on value, on Kgs. & on SQM and will determine the highest among the three amounts. The highest amount will be taken for levy of duty. 40 B.1of Annexure C may be filled up accordingly.

(ii)   In case quantity of goods in the invoice is in Kgs. as declared in Table 'A' under 'Details of Description of Items', col. (3) in the table B1 of Annexure C should be left blank and indicate only qty in SQM in col. (4) above. Similarly, if the invoice qty. is SQM then indicate only qty. in Kgs. in col. (3) and col. (4) be left blank.

(iii)   However, if the qty. in the invoice is in units of measurement other than Kgs. or SQM, in that case the qty. in Kgs. and SQM should be indicated in columns (3) & (4) respectively.

21   Bond Management System And Processing Of Bills Of Entry Relating To Goods

21.1   Bond Management System.

(i)   ICES contains centralized Bond Section, which will be responsible for the maintenance of documents related to Bonds, Bank Guarantees and Undertakings. The Concerned AC/DC shall handle the Bonds. The Bond section will be responsible for the following:

-    Registration of Bonds/undertakings, Bank Guarantees, Sureties

-    Debit and Credit of Bonds for EDI B/Es and Manual B/Es

-    Closure of Bonds, Bank Guarantees

-    Enhancements

-    Generating data for Issue of recovery notices

-    Generating data for Issue of reminders

-    Generation of MIS reports

(ii)   The Revolving / continuity and the Specific Bonds will be registered and maintained in the Bond Section. The Appraising Officer determines the Bond requirement. The type and the amount of Bond are decided by the Appraising Officer and are approved by the Assistant Commissioner. However system will assist in determining the type of Bond / BG and value. Bond requirement details will be printed on the BE after the assessment. The details include the type of Bond, amount and the Bank Guarantee. The Bonds will be managed centrally by Bond/BG Section.

21.2   Registration of Bond

(i)   The Bond module provides for registration of all Bonds / Undertakings, Bank Guarantees, Sureties, etc,.in the system. The importer shall furnish the following details for registration: -

Bonds / Undertakings

1.IEC

2.Bond Type

3.Bond Amount *

4.Revolving / Specific

5.Date of Bond

6.Date of Expiry

7.Date of enforcement

8.Whether BG Y/N

9.Surety Y/N

10.Cash Deposit Y/N

11.Remarks

* For Bonds already executed, the existing balance to be captured as opening balance in the Ledger

BG Details

1.Serial No. (as given by the Bank)

2.Bank branch code

3.Bank name

4.BG amount

5.BG date

6.Expiry date of BG

7.Date of enforcement

8.Remarks

Surety Details

1.Serial No. (as given by the party)

2.Surety Name

3.Address

4.Identification particulars of surety (Customs Broker code, Chartered Accountant Registration No. etc.)

5.Remarks

Cash Deposit

1.Challan No.

2.Date

3.Amount

4.Date of Deposit

(ii)   The Bond detail shall be entered in the Bond Section. On entry, system will assign a job no. and check list is generated. The Importer / Customs Broker shall satisfy himself with the correctness of the details. The corrections, if any, shall be made and job shall be submitted. After submission, the job shall be forwarded to designated AC/DC to accept the Bond. The importer shall present the original Bond documents to the respective designated AC / DC for acceptance.

(iii)   The AC/DC shall observe all the instructions regarding acceptance of Bond issued by the Board / Commissionerate from time to time after satisfying that the documents submitted are in order & acceptable. The AC/DC shall retrieve the Bond details on screen by entering the job no., view the entries made in the system. If the information in the system match with the documents & conditions for acceptance of the Bonds are satisfied, the AC / DC may accept the Bond in the system. The AC/DC can also make corrections in the system if so required. After acceptance of the Bond by AC /

DC, the Bond documents shall be taken by the Bond officer / Bond clerk. The Bond officer/ Bond clerk after receipt of the Bond / BG / Security, etc., shall enter in the system location of Bond storage where the Bond documents have to be physically stored. At this stage, the system will generate the Bond registration number. This registration number has to be endorsed on the original documents and also communicated to the importer for their future reference. Bond Registration Number System would maintain a single running Serial No. for all types of Bonds. The Bond No. need not be initialized every year. Bond No. to start with Serial No.100001.

21.3 Processing of Bill of Entry (with Bond)

(i)   Declaration in the Service Center

(a)   In case the importer has already registered a Continuity Bond with the Bond Cell, he has to specify the type of Bond and Registration Number in the Service Centre declaration. However, the Bond value and BG amount is determined by the Appraising Officer. If Continuity Bond is not there, no declaration (Bond) needs to be given in the Service Centre. Bond details will be printed on the Checklist.

(b)   In case of EOU Bond already submitted at the Central Excise Commissionerate / Office, the Certificate Number has to be provided. If Certificate Number is declared, EOU Bond is not required.

(ii)   Appraising

   The Appraising Officer has the option to ask for Bond as the condition of assessment. The following type of Bonds can be opted:

- Provisional Duty Bond – General

- Test Bond

- End Use Bond / Undertaking

- Transit Bond

- Provisional Duty Bond - Project Imports

- Extra Duty Deposit

- EOU Bonds

- Warehouse Bond

   B/E Type `W': Warehouse Bond is mandatory.

   EOU Bond: In case of items, where EOU Notification is claimed, EOU Bond or a procurement Certificate from Central Excise authorities is mandatory.

(iii)   Provisional Assessment:

   If any of the item is assessed provisionally, the Bond (Provisional or Test) is mandatory. The Appraising Officer has to specify Type of Bond, Bond Amount, BG %, BG amount, basis for Bond amount at the BE level. AC/DC has to confirm the action of Appraising Officer. Auditor has no option w.r.t. Bonds. However, he can view the Bonds requirements.

(iv)   Bond Requirement Details

   On completion of assessment, the Bond requirement details will be printed on the Assessed Copy of the BE. Where the Bond has not been executed before assessment, on completion of assessment and payment of duty (wherever required), the importer is required to execute the Bond in respect of the Bill of Entry in question before goods registration in the Shed. If the Bond has not been executed against the Bill of Entry, the goods registration cannot be done. The Importer has to give a written request to AC/DC for debiting the Bond against a B/E. The importer shall specify the Bond Registration

No., B/E No. and Date. The AC (Bond) has to retrieve the Bond and debit the Bond and BG. AC/DC Bond has the option to view the B/E. Before debiting, the system will pose the query "Whether the language of the Bond meets the legal requirement of the assessment of the B/E".If the amount to be debited is more than the credit balance in the Bond and BG Ledgers, the system will not allow debit and the AC/DC has to raise a query to the Importer for filing fresh Bond/BG.

The system will not allow goods registration and out of charge, if the debit entries not made against the B/E in the Bond and BG Ledgers.

Bond re-credits

AC/DC has the option to re-credit value after finalization of assessment.

Following entries will be made in the Bond and BG ledgers;

-Date of credit

-B/E No. and Date

-Amount credited

-Reasons for credit

(a) Assessment finalized no recovery

(b) Assessment finalized and differential deposited separately.

(c) Necessary end use certificate submitted.

(d) Re-warehousing certificate submitted.

(e) Test results received confirming the goods as declared by the importer in the B/E.

(f) Others. (Specify)

Bond Ledger Format

B/E No.

B/E Date

Type of Document (manual or EDI)

Debit Amount (Specified by AO)

Credit amount

Date of debit / credit

Officer Id.

v)   Timely cancellation of Bonds:

Please refer to the CBEC Instruction No. 605/71/2015/DBK dated 02/12/2015 read with CBEC Circular No. 05/2010 dated 16/03/2010 and Instruction No. 609/119/2010DBK dated 18/01/2011. The Customs formations shall duly verify and confirm the details of the importers and fulfilment of their export obligation preferably through the concerned Central Excise Division and accordingly ensure timely and transparent cancellation of bonds.

(vi)   Debiting of the Bond for manual Bill of Entry:

(a)   Continuity or a specific Bond shall be accepted & registered in the system. A continuity Bond registered in the system can be utilized in respect of electronic as well as manual Bills of Entry. For debiting manual Bill of Entry, the Bond officer shall select the option of MBE-debit and enter the details of the manual Bill of Entry and amount of Bond / BG etc. After debiting, a debit slip will be generated which can be printed one copy of slip should be attached with the B/E and other copy given to the importer.

In respect of Bills of Entry where processing has not yet been automated, it would still be possible under the aforesaid Bond Management System to register the Bond in the

system and utilize it against a manually processed Bill of entry as per procedure indicated above in respect of a continuity / revolving Bond.

(b)   Consequent upon the introduction of the Bond Management System, the Bills of Entry would be linked to the respective Bonds and the system will maintain an account in this behalf. The procedure for processing of such Bills of Entry is briefly indicated below:-

(vii)   Warehousing Bill of Entry

(a)   For Warehousing Bill of Entry, the type of Bill of Entry should be indicated as 'W'. The importer may indicate the Bond details if a continuity Bond has already been executed in the same manner as has been explained in respect of 100% EOU.

The processing of warehousing Bill of Entry shall continue to be as at present in the respective groups on first come first serve basis.

(b)   The system at the time of assessment of a Warehousing B/E shall display before the Appraiser/Supdt., the requirement of Bond equal to double the amount of duty payable. The appraiser/Supdt. at the time of the assessment can change the Bond/BG amounts. Where the Bond details have been entered at the time of data entry, the same shall be displayed by the system & debit details will be printed on the Bill of Entry. Where Bond has not been debited at the time of data entry of B/E, Bond requirement shall be on the Bill of Entry.

(c)   The Bond shall be registered with the designated Bond Officer and debited in respect of a B/E. Unless the Bond is debited in the system, Bill of Entry cannot be registered for examination & out of charge at the shed / docks.

(viii)   Provisional Assessments

(a)   Where an item of the Bill of Entry is assessed provisionally by the Appraiser/Supdt. irrespective of the fact, whether EOU /Warehousing Bill of Entry, PD Bond will also be required in addition to the EOU / Warehousing Bond. The details of the Bond can be entered at the time of data entry as explained for EOU Bill of Entry. The Bond code for provisional assessment shall be 'PD'. The System will indicate sum of the duty assessed provisionally for assistance of the Appraiser/Supdt. for determining the amount of Bond / BG for debiting. The Appraiser/Supdt. can change the amount of Bond and/or B.G. for debiting. If the Bond details have not been entered at the time of data entry, the system will enforce Bond requirement. The Appraiser/Supdt. shall specify the amount of Bond and bank guarantee. The duty, if any, assessed shall be deposited with the designated bank, as usual. The Bill of Entry will not be registered in the shed / a dock for examination and out of charge till the duty is paid and the Bond and BG as specified have been debited. The details of Bond debit or the Bond requirements shall be printed on the provisionally assessed B/E. Details of a debited Bond will also be printed on the Importer's copy and Exchange control copy of B/E.

(b)   In case any Cash deposit is required to be taken, the Appraiser/Supdt. can specify the amount of Cash deposit, the Challan for Cash deposit will also be printed with the assessed copy of B/E which will also be deposited with the designated bank like the duty and fine/penalty.

(c) Facility has also been provided in ICES 1.5 to finalize the assessments of provisionally assessed Bills of Entry by the group Appraiser/Supdt. and AC/DC.

22.   High Sea Sales Consignments

(i)   This category would cover all imports where the goods have been transferred by the original importer by sale or otherwise before their clearance from Customs. The EDI system has been designed to provide for both the options, namely, the ultimate buyer paying a percentage loading over the invoice price or a fixed sum in addition to the

invoice price based on the high sea sale agreement and the local invoice to arrive at the final assessable value.

(ii)   If the goods have been purchased on High Seas Sales basis, option `Y' should be indicated at S.No 5C in the format. The IEC & Branch code of the original importers, i.e., Seller of goods on high seas, should be indicated. In the field of invoice details after the field of currency, new fields for indicating the costs incurred over and above the invoice value for purchasing goods on high sea sale have been added. Where such expenses are incurred, (whether actually paid or payable) as a percentage of invoice value, the percentage rate should be indicated in the field "Rate". Where a fixed amount is paid or payable over the invoice value such amount should be indicated against the field 'amount' and shall be in Indian Rupees. The additional amount would get distributed proportionately amongst the various items in the invoice for determination of assessable value. In case goods relate to more than one invoices, the High Seas sales charges should be indicated against each invoice, proportionate to the value of goods in the invoice. The system shall add these charges to the CIF value of the goods for computation of assessable value for the purpose of levy of duty.

(iii)   The data entry operator at the Service Center shall enter these details in the relevant field in the system. These details will be printed on the check list. The IEC & the name of the seller of the goods shall also be printed at the end of the check list for verification by the Importer / Customs Broker.

(iv)   After submission, the B/E shall be processed under the EDI-System as a normal B/E. The Appraiser, Auditor, AC/DC at the time of processing the B/E will be able to view the details of rate or value of High Sea sale charges. The Appraiser/Supdt. assessing the B/E will also be able to change the rate or value of High Sea Sales charges through change option. Principles of natural justice would need to be followed wherever required. The details of the rate or value of High Sea Sales Charges and the IEC with name of the Seller will also be printed on the assessed copy, & Importer's & Exchange Control copies of the B/E.

23.   Assessment Involving RSP /NCCD:

(i)   Provisions have been made in the Indian Customs EDI-System (ICES) for assessment of goods leviable to additional duty under section 3(1) of the Customs Tariff Act, 1975 based on RSP and NCCD. The declaration form to be filed at the service centre by the importers/Customs Brokers shall be amended as follows:-

(ii)   If any of the items is leviable to additional duty under Section 3 of CTA, 1975 with reference to the retail sale price declared on the article the relevant column should be filled(Y/N). If yes following particulars should be furnished.

Invoice S No   Item Sl No.   Description   No. of Units   Retail Sale Price

---------------   No.-------   (with specifications)   -----------   Rs. Per unit……"

(iii)   The importers/Customs Brokers would be required to declare the retail sale price of the items to which the provisions of the Standards of Weights and Measures Act. 1976 or any other law in this behalf applies and which are notified under a notification issued under Section 4A of the Central Excise Act, 1944. It would be advisable to specify these details at Serial No. ….. (Claim of assessment) for each pack size of the imported item. For example, if tooth paste is imported in sizes of 50 gms, 100 gms.and 150 gms. it is suggested that these be noted as three separate entries in the aforesaid Serial No.(Claim to assessment) since they would be having three separate retail prices. Each article, which has different characters, specification including the difference in size of packing should be declared as separate items in the Bill of Entry with a separate unit retail sale price.

(iv)   The retail sale price would have to be indicated in Rupees and not in any foreign currency and should conform to the provisions of the Legal Metrology Act, 2009 which came into effect from 01.04.2011,the Rules made there under or any other law in this

behalf. Quantum of abatement need not be declared since the system would apply the said reduction with reference to the Central Excise Tariff Heading. Details of such items for which Retail Sale Price has been declared may be carefully verified by the Importers/Customs Brokers before handing over the check list to the Service Centre Operator for submission of the Bill of Entry. It may also be ensured that all the articles covered in the invoice are carefully checked and Retail Sale Price declared in respect of all such articles, which require declaration of Retail Sale Price. Provision has also been made for amendment of declared Retail Sale Price at different stages subject to appropriate approvals wherever required.

24. Assessment of Special Valuation Branch Bills of Entry through EDI

24.1 The assessment of provisional SVB Cases shall be carried out in the EDI system. The following steps need to be followed carefully:

a.   In provisional SVB cases, the Bills of Entry shall be submitted in EDI System and not manually.

b.   In Rule 10 Valuation Declaration, against Sr.No.24, a remark should be given as 'PROVISIONAL' by the importer to ensure that correct and complete declaration has been filed by them.

c.   The Provisional Revenue Deposit Amount (i.e. either 1% or 5% of Assessable Value, as the case may be) of the Bill of Entry shall be paid electronically on a separate TR-6 challan in Triplicate. The EDD challan may be generated by Appraiser/Supdt. and e-payment may be made against such challan.

d.   Bill of Entry will then be presented to Import Shed and EDD payment will be verified in the system by the Shed Appraiser/Superintendent. He shall also verify on the Customs Copy of B/E to the effect that debit has been made in the Bond. Shed Appraiser/Superintendent shall also make an endorsement on the importer copy and exchange control copy (duplicate and triplicate) of B/E that the B/E has been assessed provisionally due to SVB issue and also ensure that details are available for that Bill of Entry.

24.2 Post clearance: After final order is given by the Special Valuation Branch, the final assessment shall be carried out in the system.

24.3 Renewal of SVB Orders and Ongoing SVB inquiries:

Please refer to the CBEC Circular No. 04/2016 dated 09/02/2016

For Renewal of SVB orders, a system of one time declaration is provided to the importers whose SVB orders are pending for renewal before the SVB. The concerned importers shall submit a declaration in the prescribed formats (ANNEXURES- 1 & 2 attached to the CBEC Circular 04/2016) by 31/05/2016 to the jurisdictional SVB. The SVB shall dispense with the process of renewal if the importers file the declaration in Annexure 1 and ensure that the concerned customs station is informed immediately regarding the same so that Provisional Bills of entry pending there for finalization can be finalized at the earliest. In case importers declare in Annexure 2 SVB inquiries shall be initiated in pursuance of Circular No. 5/2016 dated 09/02/2016 by serving upon the importers questionnaire at Annexure A and B attached to the said Circular no. 05/2016. If Extra Duty Deposit (EDD) is being obtained in such cases the same shall be reviewed and the sequence provided in para 3.2 of the said Circular No. 05/2016.

All SVB investigations (other than renewal) where EDD is being obtained are required to be reviewed in terms of the said para 3.2 of Circular no. 5/2016. In cases where the importers have provided all the requisite documents, EDD should be dispensed forthwith. In cases where EDD is enhanced to 5%, due to non-submission of

the documents/information by the importers, for any SVB inquiry the immediate recourse to the appropriate provisions of the Customs Act will be taken by Commissioner for obtaining the documents and dispense the EDD accordingly.

25. Anti-Dumping Duty

(i) Notification Directory

A directory of the notifications issued by the Central Government notifying the rates of anti-dumping duty has been created in the system. Notifications issued do not have a defined structure; therefore, these notifications have been re-structured in tabulated form providing a unique Serial No. of an item and a unique Serial No of producer/exporter of goods from a specified country. Due to re-structuring of the notifications into a defined format, the Serial No. at which the goods/country/producer/exporter is appearing in the notification of the Ministry may differ in the notification directory. Therefore, the directory may be carefully studied to identify the correct Serial No. of the item and producer/export for applying the relevant rate of duty. The notification directory is available at 'www.cbec.gov.in' and 'www.icegate.gov.in' websites. The directory can be downloaded from the said websites for reference.

(ii) Filing of Bill Of Entry

The importer would be required to declare the Anti-dumping notification, and Serial No. of producer/exporter against the country of origin/export. These details may be declared in Col.(3) of the Table 39B (Classification Details) of Appendix-A the Format for Declaration at Service Centre for Data Entry. The extract of the Table is indicated below.

39B. Classification Details

(1) Invoice Serial Number(2)Actual Invoice Number

(3)Classification Details

Item No.	RITC 8 digit CTH	A D Notfn	IS No	PS No	QTY	Exemp. NotfYr	SINo.	CTHNotfn.	SINo.
1	2	3	4	5	6	7	8	9	10

Abbreviations in Col. (3) above refer as under.

AD Notfn. = Anti-dumping notification number/year

I S No. = Item S.No. in the notification

PS No.= Producer/exporter S.No. against the respective country

QTY = Quantity of goods in the units of measurement on which anti-dumping rate has been fixed, if different from quantity declared in the invoice details.

(iii) After entry of CTH, the data entry operator shall enter the details of Anti-dumping notification as indicated above. The rate of anti-dumping duty would be taken by the system from the directory. If the unit of measurement of quantity of goods declared in the invoice details is different than the unit of measurement on which the anti-dumping duty is applicable, the quantity in such unit of measurement on the basis of which, the anti-dumping duty is leviable has also to be declared for computation of duty amount. The rate and amount of anti-dumping duty will be printed on the check list and copies of Bills of Entry.

26. Tariff Value

(i) Notification Directory

Directory for Tariff Values has been created in the system as per notification number 036/2001-Customs (NT) dated 3.8.2001, as amended. Contents of the directory are similar to anti-dumping duty directory. The amount indicated in the same column will be rate of Tariff Value per unit of measurement of quantity whereas in the case of anti-dumping duty it will be rate of duty. The rates of value are applicable to imports from all countries and all suppliers in respect of goods specified therein, the S.No. of item in the notification and system directory is the same.

(ii) Filing of Bill of Entry

The importers are required to declare the Tariff value notification number and S.No. of item in the notification applicable to the goods in question. For the purpose of data entry in the system, the details of Tariff Value should be indicated in Column (3) of the Table 39B (Classification Details) of Appendix-A the Format for Declaration at Service Centre for Data Entry. The extract of the Table is indicated below.

39B. Classification Details

(1)Invoice Serial Number

(2)Actual Invoice Number

(3)Classification Details

Item No.	RITC 8 digit CTH	ANotn	IS No	PS No	QTY	T Notfn No	IS No	Qty	Exemp.Notf Yr	Sl No.	CTH Notfn	Sl No
1	2	3	4	5	6	7	8	9	10	11	12	13

Abbreviations in Col. (3) above refer as under.

T Notn. = Tariff Value notification number/year

I S No. = S.No. in the notification

QTY = Qty in the unit of measurement on the basis of which Tariff value fixed.

27   Assessment of Bill of Entry

The tariff value is itself the assessable value, therefore, invoice value will be ignored by the system and the duty would be calculated on the basis of tariff value. If the Tariff value is in any foreign currency, the same would be converted into Indian rupees on the basis of exchange rate applicable to that currency as applicable on the date of filing of the Bill of Entry. For the purpose of computation of value for additional duty under section 3(2) of Customs Tariff Act, 1975, the Basic Customs Duty and the assessable value based on tariff value shall be added. In case the importer has not declared the Tariff value, the Appraiser/Supdt. at the time of assessment will get a systems alert for tariff value. The Appraiser will have the option to select the tariff value and also change the S.No. of the Tariff value if incorrectly declared by the importers. The rate of Tariff value will be printed on the check list as well as on the copies of Bill of Entry.

28.   Levy of Addl. Duty For Non-Excisable Goods

In respect of goods not leviable to Central Excise Duty under the Central Excise Tariff Act, 1985 but liable to Excise Duties under other Central Acts (such as Medicinal and Toilet Preparation Act, 1955) or liable to Additional Duty under Section 3(1) of the Customs Tariff Act, 1975, codes have been given to enable the documents for such

goods to be processed on the System. A list of such codes is given in **Annexure 'E'** for filing Column 39(B) (5) – CETH CODE.

29.   General Information

With a view to minimizing the number of queries at the time of assessment and to improve the quality of assessment, it has been decided to capture the following information about goods imported, in the ICES system at the time of filing of declaration **Annexure 'C'**.

a. Brand

b. Model

c. Grade

d. Specifications

e. Any other information relevant for assessment. For e.g., specific order for imported goods passed by CESTAT, past precedent regarding classification valuation etc.

EXPORTS

Computerized processing of <u>Shipping Bills</u> under the Indian Customs EDI (Electronic Data Interchange) System (ICES 1.5)

2. Under ICES 1.5, the computerized processing of Shipping Bills would be handled in respect of the following categories of Shipping Bills:
1. Duty Free white Shipping Bills
2. Dutiable Shipping Bills (Cess)
3. Drawback Shipping Bills
4. DEEC Shipping Bills
5. EPCG Shipping Bills
6. DFIA Shipping Bills
7. 100 %EOU Shipping Bills
8. Jobbing Shipping Bills
9. Other Exim Scheme Shipping Bills
10. NFEI Shipping Bills
11. Reward Schemes

PROCEDURE

3. The procedure to be followed in respect of filing of Shipping Bills under the Indian Customs EDI System 1.5 at **Dighi Port** shall be as follows: -

Under the EDI System, the Shipping Bills shall be filed electronically and processed online in an automated environment. Certain declarations and certificates, etc., that are required to be provided in hard copy should be attached with the export documents when the goods are presented for export. The following pre-requisites are to be complied with before filing shipping bills:

3.1 IE-Code of the exporters-Import Export (IE) Codes are being issued to the exporters by the DGFT, details of which are transmitted online to ICES on a daily basis. ICES automatically registers the IE Codes after confirming their validity, to enable the exporters to file the Shipping Bills electronically. Before filing the Shipping Bills, the exporters are advised to check from the DGFT, as to whether their IE Code has already been transmitted to ICES. If their IE Code has not been transmitted to ICES by the DGFT, they should first get the same transmitted from the DGFT, failing which the exporter shall not be able to file the Shipping Bills for export. (DGFT's website may be accessed at http://www.dgft.delhi.nic.in)

3.2 Registration of Custom House Agents (Customs Broker) in ICES: Every Customs Broker is required to register his details in ICES for enabling him to submit documents in the system. In case the Custom House from where the Customs Broker has been licensed is not an existing EDI location in ICES 1.0, such Customs Broker should immediately get themselves registered at any of the Customs locations as per list enclosed at **Appendix 1.** The format for registration is at **Appendix 2.**

3.3 Registration of Shipping lines/Agents, Consol Agents: EGM shall be filed electronically by the Shipping Lines/Agents at the Gateway Ports. Before filing EGM, the Shipping Lines/Agents should register themselves in the ICES at any of the Custom Stations where ICES 1.0 is operational. They would be required to furnish information as per **Appendix 3**. No re-registration is required in case the agency is already registered at any existing Customs location where ICES 1.5 is operational.

3.4   Registration of Bank Account with Authorized Dealer of Foreign Exchange: Except for NFEI Shipping Bills, the account number of the exporter opened with the Authorised Dealer of foreign exchange is required to be available in the ICES 1.5. The Directory of Authorised Dealers Codes is maintained in the ICES 1.5 on the basis of details made available by the RBI. The exporters may note that it would not be possible for the local customs officials to add the details of the AD code unless the information is available from RBI. In case the details are not available, the matter may be brought to the notice of the ICEGATE team.

Members of the trade may please note that ICEGATE provides 24X7 Helpdesk facility for trade to report problems related to electronic filing. The ICEGATE helpdesk can be contacted on e-mail address **icegatehelpdesk@icegate.gov.in** and the replies to the queries shall be sent through e-mails. The Helpdesk can also be contacted on following telephone numbers: 011-23370133 and 011-23379020.

3.5   Registration of bank account for credit of Drawback amount:-For exports under claim of drawback, the exporter is required to open bank account with any Core Banking System branch of any bank in the country. Before filing of Shipping Bill under ICES 1.5, the exporter should approach the designated customs officer to register the details of such bank account in the ICES 1.5. **Annexure E (Export)**

3.6   Exchange Rates of un-notified currencies: The ICES 1.5 maintains exchange rates in respect of currencies the rates of which are notified by the Ministry of Finance on a monthly basis. However, in respect of currencies which are not covered in the notifications of the Ministry of Finance, the concerned bank's certificate indicating the exchange rate applicable for the date on which the Shipping Bill is filed should be produced to the customs officer and details of the same should be entered in the ICES 1.5 while filing the Shipping Bill. The Shipping Bill should be submitted in the system on the same date for which the rate of exchange is certified.

3.7   Exim Scheme Codes: The DGFT has notified Exim Scheme Codes in respect of various schemes, the list of which is appended with this Public Notice. An appropriate Code should be indicated against each item in the Shipping Bill. For example, if exports are under claim of Drawback, Code19 should be used. **Appendix 3**

3.8   Units of Measurement Codes: Against any quantity of goods, the appropriate Code indicated against the respective measurement in the list appended with this Public Notice must be used in the Shipping Bill / EGM as the case may be. Reference is also invited to the CBEC Circular no. 26/2013–Customs, dated 19/07/2013, where adherence to Standard Unit Quantity Codes, as prescribed in the Customs Tariff Act, has been prescribed. **Appendix 4**

3.9   Currency Codes: For indicating value of goods, freight, insurance, commission, etc., only the relevant codes for the respective currencies in the list of currency codes appended with this Public Notice have to be used. Use of any incorrect code will result in incorrect conversion of the currency into Indian Rupees. **Appendix 5**

3.10   Country Codes: Wherever in the Shipping Bill / EGM, reference is required to be made to the name of the country, the appropriate Code of the country as indicated in the list of country codes appended to this Public Notice have to be used. **Appendix 6**

3.11   Port Codes: An appropriate port code must be indicated wherever reference to port name is required to be made in a Shipping Bill /EGM. The Correct code may be obtained from the respective Carriers or checked from www.unece.org/etrades. A list of all relevant codes would also be available at the service center.

3.12 Registration of DGFT Licences: If the exports are in discharge of export obligation against any of the DGFT Exim Licenses or Advance application, such licence/advance application should be first registered in the ICES and Licence No. or the Registration No. or advance application should be indicated against each item of goods in the Shipping Bill. However, EDI messages between Customs and DGFT for a number of licence types have been enabled. No separate registration shall be required for those licences which are received from the DGFT online.

3.13 Self Sealed Container cargo: Exporters, who are allowed self-sealing of containers, should get themselves registered in the ICES 1.5 before the goods are registered for exports.

3.14 Registration of bank account for credit of Service Tax Refund amount: For exports under the claim of Service Tax Refund, the exporter is required to open bank account with any Core Banking System branch of any bank in the country. Before filing of Shipping Bill under ICES 1.5, the exporter should approach the designated customs officer to register the details of such bank account in the ICES 1.5. **Annexure G (Export)**

4. DATA ENTRY FOR SHIPPING BILLS

4.1 Shipping Bills can be filed through the service center located in Customs Division, **Dighi Port** or through Remote EDI System if the Exporter or the Customs Broker has registered themselves at ICEGATE. In case the Shipping Bill is filed through Service Centre, the Exporters/Customs Brokers would be required to submit a filled up form (Annexure A) at the Service Centre with the following documents:

 i) A declaration of all particulars in the SB in the format placed at **Annexure – A (Export)**
 ii) Copy of Invoice
 iii) SDF declaration at **Annexure B (Export)**
 iv) DES/EPCG declarations etc. as applicable **Annexure D (Export)**

4.2 The formats should be duly complete in all respects and should be signed by the exporter or his authorized representative/Customs Broker. Forms, which are incomplete or unsigned, will not be accepted for data entry. Exporters/Customs Broker should ensure that the data provided by them and entered by service center is correct in all respects so that process of clearance of export is smooth.

4.3 Data entry of Shipping Bills would be done at the Service Centres on payment of charges. Various charges for printing and data entry excluding Service Tax are given in **para** 1.11 above which shall be subject to revision from time to time.

4.4 The Service Centre operators shall carefully enter the data on the basis of declarations (Duly filled forms of Annexure A) made by the Customs Broker/Exporters. After completion of data entry, a checklist of the data entered by the operator will be printed by the Data Entry Operator and handed over to the Exporters/Customs Broker for confirming the correctness of the electronic declaration. The Customs Broker/Exporter will make corrections, if any, in the checklist and return the same to the operator duly signed. The operator shall make the corresponding corrections in the data and shall submit the Shipping Bill. The operator shall not make any amendment after generation of the checklist and before submission in the system unless the corrections made by the Customs Broker/Exporters are clearly indicated on the checklist against the respective fields and are signed by Customs Broker/Exporter.

4.5 The system automatically generates the Shipping Bill number. The operator shall endorse this Shipping Bill number on the checklist in clear and bold figures. It should be noted that no copy of the Shipping Bill would be available at this stage. This check list endorsed with Shipping Bill No. shall be used for bringing the export goods to the Port.

4.6 It may be noted that since the document numbers are to be assigned by the Central Server at a national level, all document numbers, e.g., for Shipping Bills, EGMs, challans, would not be in a continuous series for each location.

4.7 The Declarations would be accepted at the Service Centre from **10.30.hrs** to **16.30hrs**. Declarations received up to **16.00hrs** will be entered in the computer system on the same day.

4.8 Those Exporters or Customs Broker who intend to use Remote EDI System(RES) to file from their offices should download necessary software from website www.ices.nic.in which is available free of cost and register themselves with the ICEGATE.

They have also been facilitated by providing submission of customs documents under digital signature. For this purpose they should one time register their details with ICEGATE. Detailed procedure for registration can be seen in New Registration Module from the website www.icegate.gov,in. To operationalize the facility to use Digital Signature Certificate for filing the aforementioned Customs process documents, the following process would be followed:

(i)   A web-based Common Signer utility is provided free of cost through the ICEGATE website (https://www.icegate.gov.in) for digitally signing the said Customs process documents.

(ii)   Exporters, customs brokers, shipping lines, and their agents are expected to use a Class III Digital Signature Certificate obtained from any of the Certifying Authorities, as notified by Controller of Certifying Authorities (http://www.cca.gov.in), following the due process.

(iii)   Exporters, customs brokers, shipping lines and their agents shall use the Digital Signature Certificate and the web based Common Signer utility to digitally sign the electronic documents generated by remote EDI package and then subsequently send the digitally signed documents for processing via email/web upload, as is being done currently.

(iv)   On receiving the digitally signed documents the ICEGATE server side verifier shall verify the user's credentials, validity of certificate, Certifying Authorities credentials, Public Key, Certificate Revocation List (CRL) status and the result of authentication and integrate the data into ICES database. The data so integrated will also have a flag to indicate that the submitted document was digitally signed.

(v)   The Customs officers will be able to identify on the system whether a particular electronic document has been filed after signing with Digital Signature Certificate or they can download Remote EDI filing software from NIC website link which has been provided at ICEGATE website. Software of NIC is free of charge..

4.9 The validity of the Shipping Bill in EDI System is fifteen days only. Therefore, if the export goods are not registered within 15 days from the date of Shipping Bill, the Shipping Bill shall lapse and has to be filed again in the system.

5.   PROCEDURE FOR GR-1

5.1   As per the procedure in EDI, there would be no GR-1 nor SDF. Only in the case of Shipping Bills processed manually, the existing arrangement of filing GR 1 forms would continue.

6   ARRIVAL OF GOODS AT EXPORT EXAMINATION SHEDS IN PORT.

6.1   In respect of goods intended to be exported against an electronic Shipping Bill, the **Dighi Port** will permit entry of the goods on the strength of the checklist.

6.2   If at any stage subsequent to the entry of goods at **Dighi Port**, it is noticed that the declaration has not been registered in the system, the Exporters and Customs Brokers will be responsible for the delay in shipment of goods and any damage, deterioration or pilferage, without prejudice to any other action that may be taken.

7   PROCESSING OF SHIPPING BILLS

7.1   The S/B would be processed by the system on the basis of the declaration made by the exporter. Till the introduction of Export RMS, The following kinds of S/B shall require clearance of the Assistant Commissioner/Deputy Commissioner (AC/DC Exports): -

   i.   Duty free S/B for FOB value above Rs.10 lakh
   ii.   Free Trade Sample S/B for FOB value above Rs.25,000
   iii.   Drawback S/B where the drawback exceeds Rs. one lakh

7.2   The following categories of Shipping Bills shall be processed by the Appraiser/Supdt. (Export Assessment) first and then by the Asstt./Deputy Commissioner:

   i.   DEEC
   ii.   DFIA
   iii.   EOU
   iv.   EPCG
   v.   Any other Exim Scheme if so required

7.3   Apart from verifying the value and other particulars for assessment, the AO/Supdt. and AC/DC may call for the samples for confirming the declared value or for checking classification under the Drawback Schedule / DEEC / DFIA / EOU, etc. He may also give special instruction for examination of the goods.

7.4   If the S/B falls in the categories indicated in Paras 7.1 and 7.2 above, the exporter should check with the query counter at the Service Centre whether the S/B has been cleared by Assistant Commissioner/ Deputy Commissioner, before the goods are brought for examination. In case AC/DC raises any query, it should be replied through the Service Centre or through ICEGATE, for those Exporters/Customs Brokers who are registered with ICEGATE. After all the queries have been satisfactorily replied to, AC/DC will pass the S/B.

7.5   RMS Facilitation – First Phase:

When the RMS facility is launched in this site, following would be the procedure.

 (i)   Movement of Shipping Bills:

        All the Shipping Bills filed electronically in ICES will be perused and processed by RMS on submission and after every amendment (s). The output of RMS processing will be communicated to ICES. The RMS output will determine the movement/ routing of Shipping Bills in ICES. The Shipping Bill may be sent for Assessment and Examination, Assessment only or Examination only depending upon the interdictions by the RMS tools. If a bill is not interdicted by any of the RMS tools, such facilitated bill will move directly to goods registration after payment of export duty/ cess (if any). All the Shipping Bills have to undergo goods registration before giving LEO. The LEO can be given only

after verifying the compliance with the applicable Compulsory Compliance Requirements (CCRs). The system is designed in such a manner that, owing to some technical reasons if the RMS (Export) fails to provide output to ICES (Export) or RMS output is not received at ICES (Export) end in time, the existing norms of assessment and examination prescribed in the Board's Circular Nos. 06/2002 – Customs dated 23.01.2002, 01/2009-Cus dated 13.01.2009, and 28/2012–Customs dated 16.11.2012 would be applicable.

(ii)   Assessment of RMS interdicted Shipping Bills in ICES:

The RMS will not alter the existing process and movement of Shipping Bills on the ICES. When RMS interdicted bills are directed for assessment by the system, officers concerned are required to perform appraising/ verification of self-assessment in ICES as per the RMS instructions. The RMS instructions will be displayed in ICES screen of the officer as Appraising Instructions. The RMS instructions can also be accessed by using "View" option in the SB header. Instructions will be given in the RMS tools interdicting the bill as per the perceived risk in each Shipping bill based on the declarations made in the bill. Officers assessing the SB shall carefully read each instruction and arrive at a decision to tackle the risk. These RMS instructions form an assist and are intended to guide the officers in assessment. All such instructions are displayed as RMS instructions in ICES. Officers are expected to study all the instructions on the screen carefully and assess the SB in compliance of the RMS instructions.

Officers shall enter the reasons in the Departmental Comments if any of the RMS instructions are not followed. The officer need not limit his scrutiny to the strict confines of RMS instructions. The officer has the freedom to go beyond the instructions and scrutinize other sensitive aspects of the SB which are not referred to in RMS instructions. Whenever the Officer assessing the SB feels that any specific RMS instruction is not in tune with the declaration in the SB, he/she should enter a detailed comment in the departmental comments and proceed to take decision as per law.

The Risk Management System will also provide to the officers a category of instructions termed Compulsory Compliance Requirements (CCRs). This term refers to compliance requirements that have to be mandatorily fulfilled such as Minimum Export Price (MEP) and clearance from the Other Governmental Departments (OGDs) like Drug Control authorities, Inspection Agencies, Narcotics Commissioner and Ministry of Chemicals and Fertilizers etc. It may be noted that while all efforts have been made to make the RMS database containing these instructions as comprehensive as possible, certain requirements might have escaped notice. These are mandatory requirements under the Foreign Trade Policy (FTP) and other Allied Acts which must be fulfilled before allowing clearance. In case it comes to the notice of any officer that a specific requirement is not listed, then he shall communicate the same immediately to the local Risk Manager, who in turn will inform the Risk Management Division (RMD) team, for necessary updation of database. When a SB comes for assessment, the Appraising Officer after completion of his scrutiny of RMS instructions and SB declaration shall write a self contained order for examination so as to cover all the critical parameters of examination (as identified by the RMS instructions).

(iii)   Amendments:

The officers handling amendments should note that any amendment would lead to a change in risk perception and consequent treatment of risk by RMS. The RMS will process the SB after every amendment and provide its output to ICES. However, the treatment of risk after the amendment(s) will be communicated in ICES only after goods registration. There may be some cases wherein the on submission treatment of risk is to

send the SB for "examination only" and after amendment(s) the risk treatment would get modified to send the SB for "Assessment or Assessment& Examination". In such cases RMS instructions to "Send the SB back to AC for assessment" will be displayed in the Inspector's screen in ICES after goods registration. Such SBs should be sent back to AC for assessment by the examining staff. Officers should scrupulously follow the RMS instructions.

(iv)   Goods Registration:

The goods registration is mandatory for all the SBs. There is no change in the goods registration procedure. The system will display the Single-Sign-On Id (SSO Id) of the officer for inspection/examination. If the SB is interdicted for examination, the package numbers to be examined will also be displayed.

(v)   Examination:

The examination of all RMS interdicted bills shall be carried out as per the instructions communicated by the RMS and the assessing officer's examination instructions. Certain SBs may be directly routed by the RMS for examination without any assessment by officers. In such cases, the RMS instructions for examination should be treated as examination orders. The officers shall bear in mind all existing standing orders and circulars issued by the department, while performing their work. The examining officers shall ensure that the goods under examination tally with the declared description, including critical parameters like brand, model, make, number, specification, grade, purity, configuration, capacity, denier etc., which may have a direct bearing on valuation, benefits under Export Promotion schemes and classification etc. The examination of the goods and Let Export Order (LEO) shall be completed by the officers, only after ensuring that the compulsory compliance requirements (CCRs) mentioned in the RMS instructions are duly complied with.

Whenever the Officers examining the cargo feel that the CCRs figuring on their screen are not applicable to any specific SB/ item, they must enter a departmental comment in the SB in the EDI specifying the reasons thereof before giving clearance. It is also clarified that officers in the shed may examine a consignment even if it is facilitated and directly selected for LEO by the RMS, if they have a valid reason for doing so. However, such examination should be done only after prior approval of the Commissioner or an officer authorised by him for this purpose, who shall not be below the rank of Additional/Joint Commissioner of Customs and after recording the reasons for the same. A brief remark on the reasons and particulars of Commissioner's authorization shall be made by the officer examining the goods in the departmental comments in the EDI system.

(vi)   Let Export Order (LEO):

Even though in many cases the RMS decides to give appraisal and examination waiver, the LEO function would not be dispensed with and customs clearance in terms of Section 51 of the Customs Act, 1962 will continue to be given by the proper officer to each and every SB. The LEO Officer will exercise the last check before the goods are given clearance for exportation. Therefore the LEO officer shall scrutinize the declarations in documents like AR4/ARE1 vis-à-vis the declarations in the SB and if he/she has strong reasons to believe that the exporter has mis-declared the description, RITC or value of the goods, he/she should send the SB back to the appraising group (if required), for assessment but only after prior approval of the Commissioner or an officer authorised by him for this purpose, who shall not be below the rank of Additional/Joint Commissioner of Customs and after recording the reasons for the same. A brief remark

on the reasons and particulars of Commissioner's authorization shall be made by the officer examining the goods in the departmental comments in the EDI system.

The Officer giving the LEO shall ensure that the consignment complies with CCRs appearing in the RMS instructions. Before giving LEO the officer shall also ensure that the dockets containing all the relevant documents are collected and retained in the office. Whenever the decision of the LEO officer is at variance with the CCRs and RMS instructions in respect of a particular SB, he/she should record the reasons for his/her view in the EDI.

(vii) Export General Manifest (EGM):

After issue of LEO, the next major event in the processing of a SB is the filing of EGM. There will not be any change in the procedure for filing of EGM. In the second phase, the RMS will also process the SB data after EGM is filed electronically and provide output to ICES for selection of SBs for Drawback scrutiny and PCA. Detailed instructions in this regard will be issued during the implementation of second phase of Export RMS.

(viii) Data Quality:

The Assessing/Examining officers are also required to focus on the 'data quality' of the SB declarations. The assessing officer should check the description of the item, besides the correctness of classification, valuation, claim of benefits under export promotion schemes, if any, and also ensure compliance with mandatory requirements prescribed under Foreign Trade Policy and/or allied enactments. They are required to check all critical aspects of description like brand, model, make, number, specification, grade, purity, configuration, capacity, denier etc. which may have a direct bearing on valuation, classification or claim of benefits under export promotion schemes. They shall make sure that all mandatory fields in the SB are properly filled. While discharging their functions, they would be required to follow all the existing instructions /Standing Orders on the subject. In this regard, attention is invited to Standing Order No. 18/2013 dated 13.12.2013 and Public Notice No. 42/2013 dated 13.12.2013 issued by this office. The instructions contained therein are required to be followed scrupulously. Additional information, wherever required may be sought from the exporters. However, frivolous and piece-meal queries should be avoided and the query should be detailed and covering all aspects. The Additional/Joint Commissioners in-charge of Export shall monitor the queries closely.

(ix) Recall of facilitated Shipping Bills:

Recall of SB and subsequent reassessment of the facilitated Shipping Bills (where no assessment and no examination are prescribed by the RMS), contrary to RMS instructions, should be avoided as a matter of routine. However, under extraordinary circumstances or on the request of the Exporter/CHA, the AC/DC in-charge shall take written approval of the Commissioner or an officer not below the rank of Additional/Joint Commissioner authorized by him before recalling a SB and the details of the same shall be recorded as departmental comments.

(x) Documents Collection:

While discharging the LEO responsibility, the following documents should be collected from the exporter/ CHA by the officer giving LEO after affixing his/ her signature on the important documents.

a) Copy of the Shipping Bill

b) AR-4/ ARE- 1 (wherever applicable).
c) Invoice/packing list
d) ADC clearance, wherever required.
e) Other documents specified in the CCR instructions.
f).
g) RBI GR waiver, wherever applicable.
h) CENVAT declaration, wherever required.
i) Any other documents submitted by the exporter/CHA.

All these documents should be neatly kept in a docket, which will have a check list on the top, containing the documents listed supra. The Check list shall be signed by the LEO officer and the representative of the exporter/CHA. While signing the documents, the LEO officer shall put his name stamp under his signature.

8. CUSTOMS EXAMINATION OF EXPORT CARGO

8.1   On receipt of the goods in the Export Shed in the **Dighi Port**, the exporter will contact the Examining Officer/Inspector and present the checklist with the endorsement of Custodian of arrival of containers on the declaration, along with all the original documents such as Invoice, Packing List, ARE-1 (AR-4), etc. He will also present additional particulars in the form at **Annexure C**(Export).

8.2   The Officer will verify the quantity of the goods actually received against that entered in the system. He will enter Annexure C particulars in the system. The system would identify the Examining Officer (if more than one are available) who would be carrying out physical examination of goods. The system would also indicate the packages (the quantity and the serial numbers) to be subjected to examination. The Officer would write this information (Name of examination officer and package Srl. Nos to be examined) on the checklist and hand it over to the exporter. He would hand over the original documents to the Examining Officer. No examination orders shall be given unless the goods have been physically received in the Export Shed. It may, however, be clarified that Customs Officers have the discretion of examining any or all the packages/goods.

8.3   The Examining Officer may inspect and/or examine the shipment, as per instructions contained in the checklist and enter the examination report in the system. There will be no written examination report. He will then mark the Electronic S/B and forward the checklist along with the original documents to the Appraiser / Supdt. in charge. If the Appraiser / Supdt. is satisfied that the particulars entered in the system conform to the description given in the original documents and the physical examination, he will proceed to give "Let Export" order for the shipment and inform the exporter. The Appraiser / Supdt. would retain the checklist, the declaration and all original documents with him.

8.4   In case of any variation between the declaration in S/B and the documents or physical examination report, the Appraiser / Supdt. will mark the electronic S/B to AC/DC Exports. He will also forward the documents to AC / DC and advise the exporters to meet the AC / DC for further action regarding the discrepancy. In case the Exporter agrees with the views of the Department, the S/B would be processed finally. Where the exporter is not in agreement with the views of the Department, the matter would be handled outside the EDI system.

9.   PROCEDURE IN CASE OF CONTAINERS STUFFED OUTSIDE PORT AREA

9.1   Containers stuffed in factories would enter the ICD/CFS on the basis of the checklist. Customs will verify the seal on each container and make an endorsement on the checklist and Annexure C. Thereafter, the exporter would present the Invoice, Annexure C and the checklist along with all the original documents such as, Packing list, ARE-1, etc., to the designated Customs officer who will enter all the particulars along with the seal No. in the system and submit the S/B to the Appraiser/ Superintendent for consideration of "Let Export" order.

9.2   The samples drawn, if any, in the factory should be brought to the Export Shed in ICD/ CFS along with the container and handed over to the designated officer, who would enter the details in the system and forward the samples to the Appraiser/Supdt. in charge for inspection or for further testing, etc.

9.3   The system may require re-examination of the factory stuffed container on a random basis. If the container is selected for re-examination by the system, the same shall be examined and report entered in the system. The Shed Appraiser/ Superintendent may also decide to re-examine the container in which case he will obtain the approval of AC/DC Export, before such re-examination. The AC / DC Export shall permit such re-examination for reasons to be recorded in writing.

9.4   Once the Appraiser/ Superintendent is satisfied that the goods are permissible for export in all respects, he will proceed to allow "Let Export" in the system for the shipments and inform the exporter.

9.5   This procedure will apply to containers stuffed in factories and self-sealed by the manufacturer-exporter. In respect of containers sealed in the factory after examination by the Customs / C.Excise officers, there will normally be no further examination at the ICD.

10.   GENERATION OF SHIPPING BILLS

10.1   As soon as the Shed Appraiser/ Superintendent gives "Let Export" order, the system would print 6 copies of the Shipping Bills in case of Free and scheme Shipping Bills. All copies of the Shipping Bill would be duly signed by the Appraiser / Shed Superintendent. The examination report would be signed by the Appraiser / Shed Superintendent, Examination Officer as well as exporter / representative of the Customs Broker (Name and ID Card number of the representative of the Customs Broker should be clearly mentioned below his signature).

10.2   Any other certificates required for permitting export will be retained by Customs along with the Shipping Bills.

11.   PAYMENT OF MERCHANT OVERTIME (MOT)

11.1   The present manual system for payment of Merchant Overtime (MOT) charges will continue.

11.2   MOT charges will be required to be paid by exporter when the goods are examined by Customs for allowing "Let Export" beyond the normal office hours. No charges would be required to be paid on normal working days when the examination itself is being done for "Let Export" up to 05.00 P.M.   However, if the goods are examined at the request of exporter outside the Customs area, a fee as prescribed in Customs (Fees for Rendering Services by Customs Officers) Regulations, 1998, shall be charged by the jurisdictional Customs Authorities under whose jurisdiction examination has been carried out irrespective of the fact whether the examination/sealing of container is within working hours or outside working hours.

12   DRAWAL OF SAMPLES

12.1 Where the Appraiser/Supdt. of Customs orders for samples to be drawn and tested, the Examining Officers will proceed to draw two samples from the consignment and enter the particulars thereof along with name of the testing agency in the system. Record of samples shall be maintained in the System. Therefore, no separate registers will need to be maintained for recording dates of samples drawn. Three copies of the test memo will be prepared manually and signed by the Examining Officer, the Appraiser/Supdt and the exporter. The disposal of the three copies would be as follows: -

i.   Original to be sent along with the sample to the testing agency.
ii.   Duplicate copy to be retained by Customs with the second sample.
iii. Triplicate to be handed over to the exporter.

12.2 AC/DC may, if he deems necessary, order for sample to be drawn for purposes other than testing such as visual inspection and verification of description, market value enquiry, etc.

12.3 "Lab Module" in ICES for use by CRCL, Textile Committee and other agencies:

Under Lab Module the Examining Officer can generate test memos and record the details of the samples drawn online, as well as print test memos. Customs will duly dispatch the samples to the concerned laboratory/agency. Upon the receipt of the samples, the laboratory/agency can access the test memo details online and when the test or analysis has been carried out, the results or findings shall be recorded online. Customs can access the results and take the appropriate action regarding the concerned consignment without waiting for the physical reports of the Laboratory.
Please refer the CBEC Circular NO.03/2016 dated 03/02/2016 regarding extension of Indian Customs Single Window Project to other locations and Government.

13   QUERIES

13.1 In case of any doubt, the exporter, during examination, can clarify doubts. However, in case where the need arises for a detailed answer from the exporter, a query can be raised in the system by the Appraiser/Supdt., which needs to be approved by concerned AC/DC(Exports). The S/B will remain pending and cannot be printed till the exporter replies to the query to the satisfaction of the Assistant Commissioner/Deputy Commissioner. The reply to query if any can be submitted through ICEGATE or through Service Centre.

14   AMENDMENTS

14.1 Corrections/amendments in the checklist can be made at the Service Centre provided the system has not generated the S/B number. Where corrections are required to be made after the generation of the S/B No. or, after the goods have been brought in the docks/CFS, amendments will be carried out in the following manner.

1.   If the goods have not yet been allowed "Let Export", Assistant Commissioner/Deputy Commissioner may allow the amendment.
2.   Where the "Let Export" order has been given, the Additional/Joint Commissioner (Exports) would allow the amendments.

14.2 In both the cases, after the permission for amendments has been granted, the Assistant Commissioner (Exports) will approve the amendments on the system. Where the print out of the S/B has already been generated, the exporter will surrender all copies of the Shipping Bill to the Appraiser for cancellation before amendment is approved in the system.

15. SHORT SHIPMENTS, SHUT OUT, CANCELLATION AND BACK TO TOWN PERMISSIONS

15.1 AC/DC(Export) will give permission for issue of short shipment certificate, shut out or cancellation of S/B, on the basis of an application made by the exporter. The S/B particulars would need to be cancelled / modified in the system before granting such permission. AC/DC would check the status of the goods, before granting permission.

16. AMENDMENT OF FREIGHT AMOUNT

16.1 If the freight/insurance amount undergoes a change before "Let Export" is given, corresponding changes would also need to be made in the S/B with the approval of AC /DC Exports. But if the change has taken place after the "Let Export" order, approval of Additional/Jt. Commissioner would be required. Non-intimation of such changes would amount to mis-declaration and may attract penal action under the Customs Act, 1962

17. RECONSTRUCTION OF LOST DOCUMENTS

17.1 Duplicate print out of EDI S/B cannot be allowed to be generated if it is lost, since extra copy of Shipping Bills are liable to be misused. However, a certificate can be issued by the Customs stating that "Let Export" order has been passed in the system to enable the goods to be accepted by the Shipping Line, for export. Drawback will be sanctioned on the basis of the "Let Export" order already recorded on the system.

18. RE-PRINT OF SHIPPING BILLS

18.1 Similarly, re-prints can be allowed where there is a system failure, as a result of which the print out (after the "Let Export" order) has not been generated or there is a misprint. Permission of AC/DC (Exports) would be necessary for the purpose. The misprint copy shall be cancelled before such permission is granted.

19. EXPORT OF GOODS UNDER CESS

19.1 For export items, which are subject to export cess, the cess shall be applied by the System on the basis of the corresponding 8 digit Heading Schedule maintained in the system. A printed challan generated by the system would be handed over to the exporter. The cess amount indicated should be deposited with the designated bank.

20. EXPORT OF GOODS UNDER CLAIM FOR DRAWBACK

20.1 The scheme of computerised processing of Drawback claims under the Indian Customs EDI System-Exports will be applicable for all exports through **Dighi Port**.

20.2 The exporters who intend to export the goods through **Dighi Port** under claim for Drawback are advised to open their account with the bank as stated in Para 3.5 above. This is required to be done to enable direct credit of the Drawback amount to the exporter's account, as no cheques would be issued for payment of drawback. The exporters are required to indicate their account number opened with the Bank. **It would not be possible to accept any shipment for export under claim for Drawback in case the account number of the exporter is not indicated in the declaration form.**

20.3 The exporters are also required to give their account number along with the details of the Authorized Dealer bank through which the export proceeds are to be realized.

20.4 As indicated earlier Export declarations involving a drawback amount of more than Rupees One lakh will be processed on the system by the AC/DC before the goods can be brought for examination and for allowing "Let Export".

20.5 The drawback claims are sanctioned subject to the provisions of the Customs Act 1962, the Customs and Central Excise Duties Drawback Rules 1995 and conditions prescribed under different sub-headings of the All Industry rates as per notified by the Ministry of Finance from time to time.

20.6 After actual export of the goods, the drawback claims will be processed in the EDI system by the officers of Drawback Branch on "First Come First Served" basis. There is no need for filing separate drawback claim. The claims will be processed based on the Truck/Train Summary. The status of the Shipping Bill and sanction of drawback claim can be ascertained from the "Enquiry Counter" set up at the Service Centre or remote system though ICEGATE. If any query has been raised or deficiency noticed, the same will be shown on the terminal and a printout of the query/deficiency may be obtained by the authorized person or the exporter from the Service Centre or in own his office, if the exporter has connection with ICEGATE. The exporters are advised to reply to such queries expeditiously through the service centre. The claim comes in queue of the EDI system after only after the reply to queries/deficiencies is entered in the ICES 1.5.

20.7 Shipping Bills in respect of goods under claim for drawback against brand rates would also be processed in the same manner, except that drawback would be sanctioned only after the original brand rate letter is produced before the designated customs officer in the office of Assistant/ Deputy Commissioner (Export) and is entered in the system. The exporter should specify the Sl. No. of drawback as 98.01 for provisional drawback in the Annexure -A (Export)

20.8 All the claims sanctioned in a particular day will be enumerated in a scroll and transferred to the designated bank. The designated bank would credit the drawback amount in the respective account of the exporter and where the account of the exporter is in any other CBS branch of any bank, the designated bank would transfer the amount to the respective CBS branch who would credit the amount to exporter's account. **The exporters may make arrangement with their banks for periodical statement of credits on account of drawback.**

a) An exporter desirous to have his drawback credited in any core banking branch of the bank authorized for drawback payment at that EDI location or any other bank other than the authorized bank (in any core banking enabled branch which is also RTGS and NEFT enabled), the exporter will be required to declare to the Customs authorities the Indian Financial Service Code (IFSC) of the bank branch where he operates his bank account, in addition to the core banking enabled account number, bank name and address in the prescribed format (As per the Annexure F to this Public Notice). The IFS Code No. can be obtained by the exporter from his bank branch.

b) At the time of registration of the bank account with the Customs authorities the exporter will be required to produce a certificate from the bank branch, where he operates his bank account, certifying the correctness of the IFS code and bank account number of the exporter and a copy of the same shall also be submitted to the authorized bank branch at the EDI location.

c) Whenever there is a change in the exporter's bank account number the same procedure is required to be followed by the exporter for fresh registration of new bank account number.

d) Bank of India, Alibag Branch (BSR Code 0220284) is authorized for disbursement of drawback amount online.

20.9 Supplementary Drawback Claims: If the drawback amount initially paid is less then entitlement the exporter can file application for supplementary claim for additional amount. For such claims after approval of sanction of supplementary claim on file by the AC/DC Drawback, the Appraiser / Supdt. (DBK) shall process claim online and submit it for approval by AC/DC(DBK). After sanction of drawback against supplementary claim, Drawback Scroll shall be generated by system and amount transferred to the bank in the same manner as normal in scroll.

20.10 Procedure for export under claim for brand rate under Rule 7 of Drawback Rules

(i) The exporters opting for claim of brand rate under rule 6 the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 shall continue to declare the figure "9801" as an identifier under the Drawback details in the shipping bills filed.

(ii). For shipping bills filed on or after 23.11.2015, the exporters opting for claim of brand rate under rule 7 of Drawback Rules, 1995 shall declare the figure "9807" (instead of "9801") as an identifier in the shipping bill under the Drawback details. Immediately after the said identifier, the tariff item number of goods as shown in column (1) of the Schedule shall be declared followed by the character "B". For example, if "Tractors (other than tractors of heading 8709)" are exported under claim for brand rate under rule 7 and the related Drawback Tariff Item number for such tractors in the AIR Schedule is 8701, the declaration on the shipping bill would be "98078701B". Similarly, for "Bicycle pump" the related Drawback Tariff Item number in the AIR Schedule is 841403 and the declaration on the shipping bill would be "9807841403B". Such a shipping bill is to be processed by the Customs for payment of provisional drawback amount equivalent to the Customs component ('B' column of AIR Schedule consisting of rate and cap) for the said declared Drawback TI of AIR Schedule. This processing is subject to same conditions as applicable to AIR drawback wherein there is claim for only Customs component. Suitable change in EDI is being implemented by DG (Systems).

(iii) After goods are exported, the exporter may apply to the relevant Central Excise office for fixation of brand rate under rule 7. In case of a timely filed complete application for fixation of brand rate under rule 7, subsequent drawback payments may arise against such shipping bill on account of provisional brand rate letter issued by Central Excise in terms of para 5A-5B of Instruction No.603/01/2011-DBK dated 11.10.2013 and/or the final brand rate letter and here the above said provisional drawback amount already paid shall also be taken into account.

iv) However, in case of a timely filed complete application for fixation of brand rate under rule 7, if the brand rate request is denied after verification, the rejection letter issued by Central Excise and endorsed to the Customs formation should carry the information about the details of the eligibility for the rate and cap specified in 'A' column of AIR Schedule in terms of all the Notes and Conditions with the Schedule and on this basis the Customs shall update the record and after taking into account the payments already made, finalise the claim in terms of the AIR provisions.

(v) It may be noted that only the first drawback amount processed through the EDI system is electronically validated with respect to Rule 8A of Drawback Rules, 1995. Therefore, wherever there is any subsequent EDI processing on basis of the AIR, this validation must be enforced by the Customs officer for the total drawback amount against relevant tariff item.

(vi) For shipping bills filed before 23.11.2015, the exporters opting for claim of brand rate under rule 7 of the Drawback Rules, 1995 would, as before, have declared the figure "9801" as an identifier in the shipping bill under the Drawback details. In such cases, if the Let Export Order date is to be on or after 23.11.2015, the exporter shall be

facilitated to amend, prior to the actual LEO, the identifier along the lines mentioned in item 2 above. However, even if the LEO occurs on or after 23.11.2015 without such amendment, the exporter may provide the information to the Asst/Dy. Commissioner of Customs at the port of export that the option for claim of brand rate reflected in the shipping bill was intended to be under rule 7 of the Drawback Rules, 1995 and also indicate the Tariff Item number (as shown in column (1) of the AIR Schedule) corresponding to the export goods (exported in the shipping bill) and seek provisional drawback amount equivalent to the Customs component. The Customs shall enter this information in its records along with details of the calculation of the amount. The payment of the provisional drawback amount shall be processed with conditions as applicable to AIR drawback wherein there is claim for only the Customs component.

20.11 Special Advance Authorisation Scheme:

i) To give effect to the Special Advance Authorisation Scheme, the Notification No. 45/2016-Customs dated 13th August, 2016 has been issued providing exemption to fabrics (including interlining) from import duty subject to conditions specified therein. Further, Notification No. 110/2016-Customs (NT) dated 13th August, 2016 has been issued providing, subject to the specified conditions, the alternative All Industry Rates (AIRs) of drawback in the Drawback Schedule for the exports made against the Special Advance Authorisation in discharge of export obligations in terms of Notification No. 45/2016-Customs dated 13th August, 2016. These notifications may be downloaded from cbec.gov.in.

ii). For the alternative AIRs relevant tariff item has to be suffixed with suffix 'C' or suffix 'D' for the situation when Cenvat facility has not been availed or when Cenvat facility has been availed, respectively, instead of the usual suffix 'A' or suffix 'B'. In the option to claim Brand Rate of duty drawback in terms of rule 7 of the Drawback Rules 1995 with the Special Advance Authorization, the procedure in Annexure 1 with Circular No. 29/2015-Cus dated 16.11.2015 has relevance. However, the exporter shall have to declare the figure '9807' as identifier (in the shipping bill under the Drawback details) followed by the tariff item number of the goods as shown in column (1) of the Schedule and followed by the character 'D'. Based on this, the shipping bill shall be processed for payment of provisional drawback amount equivalent to the Customs portion of these alternative AIRs.

iii). The above mentioned DGFT and Customs notifications are effective from 1st September 2016. The CBEC's Systems Directorate is making all the necessary EDI related arrangements for implementation including specifying the appropriate new scheme code that would need to be declared by exporters making exports under the Special Advance Authorization Scheme cum AIR Drawback and these shall be publicized to exporters in advance by the Systems Directorate.

21.   EXPORT OF GOODS UNDER 100% EOU SCHEME

21.1   The Exporters can get the export goods examined by Central Excise / Customs Officer at the factory even prior to filling of Shipping Bill. Self-sealing facility is also available. He shall obtain the Examination report in the form annexed as Annexure'C1'to this Public Notice duly signed and stamped by the Examining Officer and Supervising Officer at the factory. The export invoice shall also be signed and stamped by both the officers at the factory. Thereafter the goods shall be brought to the concerned Customs Warehouse for the purpose of clearance and subsequent "Let Export". The Exporters / Customs Broker shall present the goods for registration along with Examination Report in Annexure 'C1', ARE-1,

Export Invoice duly signed by the Examining Officer and Supervising Officer at the factory, check list, declaration in form Annexure 'A', Annexure 'C1' and other

documents such as document of transportation, ARE-1, etc. to the Examiner in the concerned shed. After registration of goods, the shipping bill will be marked to an Examiner for verification of documents and seal. If seal is found intact the Shipping Bill will be recommended for LEO, which will be given by the Shed Appraiser. However, if seal is not found intact, the goods will be marked for examination and LEO will be given if the goods are found in order.

22.   EXPORT OF GOODS UNDER THE EPCG/DES SCHEME

22.1 The procedure for online transmission of Licenses/Authorizations issued under Duty Exemption Scheme (DES) (except those issued under Scheme Code 17) and Export Promotion Capital Goods Scheme (EPCG) from DGFT to Customs through an Electronic Message Exchange System is operational at this port in respect of DES / EPCG licences issued on or after **30th September 2008**. As per the procedure prescribed by DGFT, exporters apply for Advance licenses under Duty Exemption Scheme (DES) and licenses under Export Promotion Capital Goods Scheme (EPCG) to DGFT. As per the Handbook of Procedures Vol I, exports under DES can be started immediately on generation of file no. which is generated by DGFT on submission of application for licenses under DES. Accordingly DGFT would transmit the messages relating to File Numbers so generated by them to Customs so as to enable Customs to permit exports under DES. As, the exports under EPCG can be started only after issuance of license; the DGFT would transmit the License messages immediately on issuance of licenses under DES and EPCG scheme. The licenses under above mentioned schemes issued by DGFT would be received online by Customs. Such licenses would be subjected to the prescribed online validation checks at ICEGATE and thereafter, the same would be available for use by the exporters at the port of registration for imports. Details of such licenses would also be available on the home page of websitewww.icegate.gov.in. As mentioned above, exports under DES can be started immediately after receipt of file number message from DGFT by quoting the relevant File Number allocated by DGFT on the export documents. After issuance of licenses, exporters would be required to quote the relevant license number on the export documents.

22.2   There is no need of registration of file number / license number and obtaining a Customs Registration number at this port. As the licenses issued under DES / EPCG will now be received online from DGFT and would be available at this port, Importers would be required to produce the hard copies of the licenses issued by DGFT along with bonds / LUTs and execute BG in accordance with the provisions of the Customs Circular(s) in force and as per the statutory requirements of the relevant Customs Notifications, to the designated officer, at this port as this port is the port of registration in the licenses, for raising debits in bonds / LUTs and monitoring such bonds / LUTs. Importers are required to quote the license number on the respective Import documents in case they intend to use the licenses. No manual debits would be made in hard copies of licenses at the time of assessment of Bills of Entry for imported cargo.

22.3. For monitoring of export obligation under licenses issued by DGFT under above mentioned schemes, Customs would transmit online all such Shipping Bills to DGFT wherever imports / exports have been affected under licenses received online from DGFT under DES / EPCG schemes.

22.4. For any amendment in licenses issued under above schemes by DGFT, importer would obtain a log print of usage of license in prescribed format. DGFT would process amendment(s) of license based on log print of usage of license issued by Customs and transmit online the necessary amendment(s) of license to Customs. No imports under such license would be allowed after issuance of log print till the amendment message is received from DGFT.

22.5. The above procedure would be applicable in respect of file nos./ Licenses/Authorizations issued under Duty Exemption Scheme (DES) and Export Promotion Capital Goods Scheme (EPCG) on or after 30th September 2008 by DGFT. The existing procedure in case of manual registration of file nos./Licenses/Authorizations issued under these schemes on or upto 30th September 2008, would continue to be followed.

22.6 In case of EPCG/DES (except those issued under Scheme Code 17) issued on or after 30th September 2008 there is no need of any registration at this port. However, in case of EPCG/DES issued prior to 30th September 2008 and DES issued Scheme Code 17, the exporters intending to file Shipping Bills under the aforesaid schemes including those under the claim for Drawback should first get their EPCG/ DES (issued upto19th June 2014 by the DGFT) registered with this **port,** which would be done by the designated officer. The original EPCG/DES would need to be produced before designated officer for data entry. A print out of the relevant particulars (Checklist) entered will be given to the Exporter/Customs Broker. The EPCG/ DES would need to be presented to the Appraiser/ Supt, who would verify the particulars entered in the computer with the original EPCG/DES and register &verify the same in the EDI system. The Registration No. of the EPCG/DES would be furnished to the Exporter/Customs Broker, which would need to be mentioned on the declaration forms (Annexure D) at this port for export of goods. It would not be necessary thereafter for the Exporter/Customs Broker to produce the original EPCG/DES for processing of the export declarations.

22.7 All the export declarations for **EPCG/DES** would be processed on the system by the Appraiser/Supdt., Export Department and the AC/DC Exports. After the declarations have been processed and accepted, the goods can be presented at the Export Shed along with **EPCG/DES licences**for examination and "Let Export" as in other export goods. All exporters availing of the **EPCG/DES** facilities are requested to immediately get their **EPCG/DES** registered in the EDI System so that the export declarations are processed expeditiously.

22.8 Further, exporters availing of **EPCG/DES** benefits in terms of various notifications should file the relevant declarations in Annexure D (Export) along with Annexure A (Export).

22.9 It is further clarified as follows: -

a. While giving details relating to **EPCG/DES** operations in the form at Annex-D, the exporters/CHAs should indicate the S.No. of the goods being exported in the Column titled "ITEM S.NO. IN **EPCG/DES** PART E" of Annex. D (Export).

b. If inputs mentioned in EPCG/DES only have been used in the manufacture of the goods under export, in Column titled "ITEM SR.NO. in Advance Authorization of Annex. D (Export), the exporters/CHAs are required to give S.No. of inputs in Part-C of the DES Book and Exporters need not fill up column titled "DESCRIPTION OF RAW MATERIALS".

c. If some inputs which are not in Part-C of the **EPCG/ DES** have been used in the manufacture of the goods under export and the exporter wants to declare such inputs, he shall give the description of such inputs in column titled "DESCRIPTION OF RAW MATERIALS",

d. In the column "IND/IMP", the exporters are required to write "N", if the inputs used are indigenous and "M", if the inputs used are imported,

e. In column titled "Cess Schedule Sl. No." the relevant Serial No. of the Schedule relating to Cess should be mentioned

23   EXPORT OF GOODS UNDER DFIA SCHEME

The details pertaining to export products i.e. input materials utilised as per SION should be clearly mentioned at Annexure A (Export) at the time of filing.

24.   Stuffing Report

After the LEO the Container shall be stuffed with the goods and a stuffing report shall be entered in the System by the designated officer. The officer designated to supervise stuffing of containers is expected to enter the stuffing report on same day.

25.   Rebate of State Levies on Textile garments

Scheme for implementation of Rebate of State Levies on textile garments (ROSL) notified vide Notification Nos. 12020/03/2016-IT dated 12.8.2016 and 31.8.2016 by the Ministry of Textiles for all Exporters/ Customs brokers/ members of Trade is invited to. Further, the Central Government (Ministry of Textiles) has issued Notification No. 12020/03/2016-IT dated 13.8.2016 notifying the rates of rebate in Schedule I and Schedule II. Additionally, CBEC has issued Board Circular 043/2016-Cus dt.31.08.2016 which provides the guideline framework for implementation of this scheme.

ROSL Scheme:

In the ROSL scheme, the Central Govt. provides rebate of State levies comprising of State VAT/CST on inputs including packaging, fuel, duty on electricity generation and duties and charges on purchase of grid power, as accumulated through the stages of production from yarn to finished garments. There is **no need for separate application or supporting documents except for making a specific choice** in the Shipping bill. The rebate amount would be credited into the Exporter's A/C mentioned for drawback automatically after processing.

The ROSL scheme is not mandatory for an exporter. Therefore, **an exporter has to make a conscious choice to opt for the ROSL scheme by making a claim for rebate** in acceptance of terms and conditions of the ROSL scheme (including under the aforementioned Circular) along with a declaration of eligibility for the rate and rebate.

OPTING FOR ROSL SCHEME:

The claim cum declaration of eligibility has to be made by the exporter by using specified scheme codes for drawback exports, at the item level. The options in permutation with the ROSL Scheme are being provided with separate scheme-codes as listed below:

Scheme Code	Description
60	Drawback and ROSL
61	EPCG, Drawback and ROSL
64	Drawback, Spl AA (4.04A) and ROSL
65	EPCG, Drawback, Spl AA(4.04A) and ROSL

For EDI shipping bill, selection of the scheme-code involving ROSL scheme at the time of export shall itself amount to making claim cum declaration of eligibility. For EDI shipping bill this shall be the **only means to make the claim. Any other means of claim shall not be accepted.**

Shipping Bills which are filed prior to 20-09-2016 but for which LEO is given on or after 20-09-2016 are also eligible for RoSL. Such Shipping Bills which have not claimed the scheme code as listed above, may need to be amended **before LEO** to avail this benefit. **In the absence of proper scheme codes, the ROSL benefit would not be available.**

ROSL Rebate:

The amount of rebate is calculated using the FOB value and the rates and caps of rebate specified in the ROSL scheme. (For further details refer to Para 7 of CBEC Circular 043/2016-Cus). To facilitate exporters, necessary changes have been made to reflect the rebate amount in the shipping bill check list, during export processing and in the print out of post-LEO shipping bill. [While changes have been made in the Service center checklist, RES providers may provide similar option in their packages for facilitation of trade].

Ensuring availment of ROSL:

The following changes have been made in the Shipping Bill Checklist & ICEGATE for Exporters to confirm that their choice has been reflected correctly in the system.

1. The ROSL Amount is printed at the Shipping bill level as well as at the item level for the items where option has been exercised by giving a scheme code.
2. The option and total ROSL amount thus claimed is reflected in the SB Enquiry available on the ICEGATE website.
3. Declaration-cum-eligibility as detailed below is printed on the checklist.

   I declare that, I have not claimed or shall not claim credit/ rebate/ refund/ reimbursement of these specific State Levies under any other mechanism and I am eligible for the rate and rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

RES vendors may ensure that their RES versions are compliant to changes in (1) & (3) as stated above. SB Message format has also been revised accordingly.

ROSL Disbursal:

ROSL would be disbursed as per procedure detailed in para 8 of the above referred Board Circular. For speedy disbursal, Exporters may ensure that the **Account No. already registered for drawback disbursal is live and valid,** as the ROSL disbursal would be made to the same account. The disbursal shall be in parallel with drawback albeit separately. The status of disbursal would be displayed on ICEGATE separately.

The above changes would be effective from the 20th September, 2016. Suitable public notices and standing order should be issued for guidance of the trade and officers in this regard. Difficulties, if any, may be brought to the notice of this Directorate at (nsm.ices@icegate.gov.in).

26. Filing of EGM

The shipping bills shall be finally closed on receipt of Barge Summary from the Custodian of Port. The Custodian should transmit the barge summary of the containers moved out of Port to gateway port. The final EGM shall be filed by Shipping lines at the gateway port.

27. **Monitoring of foreign exchange realization**:

a. The exporters filing Shipping Bills (S/Bs) under drawback shall furnish a declaration to the Assistant Commissioner/Deputy Commissioner (Drawback) providing the details of all Authorized Dealers (AD), their codes and addresses through which they intend to realize the export proceeds. Such a declaration shall be filed at each port of export through which the exporter exports his goods. In case, there is a new addition of **AD, the same is to be intimated to the concerned Custom House at the port of Export.**

b. The system would generate on all Shipping Bills, the due date for submission of BRCs.

c. The exporter shall submit a certificate from the Authorized Dealer(s) in respect of whom declaration has been filed containing details of the shipments which remain outstanding beyond the prescribed time limit, including the extended time, if any, allowed by AD/RBI. Such a certificate can also be provided by a Chartered accountant in his capacity as a statutory auditor of the exporter's account. A Performa for furnishing such negative statement was enclosed as Annexure to the Board Circular 5/2009 dated 2.2.2009 (available at www.cbec.gov.in). Further, the exporters also have the option of giving a BRC from the concerned authorized dealer(s).

d. Such certificates shall be furnished by the exporters on a 6 monthly basis in respect of exports which have become due for realization in the previous 6 months. For example, for the six-monthly period of January- June 2013 (during which exports were effected), the statement/BRC needs to be submitted after1stJuly, 2014.

e. Such certificates shall be filed by the exporter AD wise at each port. The relevant date for filing certificates shall be calculated from the date of let export order (LEO) which is the date when the export goods are permitted to be exported. An endorsement on the exporter's copy of S/Bill would be made specifying the due date for realization of export proceeds.

f. The system shall indicate list of the shipping bills under drawback where the BRC/negative statement has not been furnished by the exporter within the prescribed date. The Assistant Commissioner / Deputy Commissioner (Export) may peruse such lists either for the entire Customs port or for an individual exporter by entering the IE code of the exporter and accordingly initiate action to recover drawback.

g. The BRC entry module gives three options for entering the details of foreign exchange realization.

h. If the exporter furnishes the BRCs as a proof of foreign exchange realization, the officer will choose option (1) and enter the specific Shipping Bill numbers and dates. Such Shipping Bills will be deleted by the system from the list of shipping bills pending for realization of export proceeds.

i. If the exporter produces a "negative statement" for a specified six monthly period from the AD/chartered accountant that no foreign exchange is pending realization for the exporter in the given period, the officer will choose option (2). The system will automatically display the S/Bs pertaining to the given period on screen and once the officer approves, all such shipping bills shall be deleted from the pendency list.

j. If the negative statement furnished by the exporter gives the list of S/Bs, for a particular six month period, for which foreign exchange has not been realized (and implication foreign exchange has been realized for all other S/Bs) then, the officer will choose option (3). This will allow the officer to enter the S/Bs for which the BRCs are pending. Thereafter, all S/Bs except such pending S/Bs will be deleted from the list.

k.   The BRC entry module also enables the Department to remove the list of S/Bs from the pendency list if drawback is recovered subsequently. In such cases, the officer may choose option (1) and enter the order no./challan no. and date and also the no. and date of all shipping Bills for which the drawback has been realized. Thereafter, all such S/Bs will be deleted from the pendency list.

28.   The system will indicate to the Assistant Commissioner/Deputy Commissioner (Drawback) all cases of Drawback Shipping Bills if the BRC/negative statement in the prescribed Annexure enclosed to the Board's Circular is not submitted by the exporter within the prescribed period.

29.   Service tax refund

One of pre-requisites for claiming S.T refund electronically through ICES 1.5 is that the exporters should have a bank account and also central excise registration number or service tax code number (including service tax registration number) and the same should be registered with ICES 1.5. Details of the process of registration in ICES 1.5 are being shared for providing clarity to officers and stake holders.

29.1   Registration of Bank Account
The S.T Refund Scheme will be similar to drawback scheme. STR amount processed under the ICES will be disbursed through the branch of the authorized bank at each customs location. The STR amount in respect of individual exporters will be credited directly to the bank account of the exporter, in the authorized bank branch at a Custom location or to any core banking enabled banking account of the exporter, in any branch/bank anywhere in the country (through the NEFT/RTGS). For this purpose, the exporters are required to register with Customs, the Indian Financial Service Code (IFSC) of the bank branch in which exporter wishes to receive the STR amount, the core banking enabled account number, bank name and address, using 'Annexure-A' enclosed with Board's circular. The procedure for registration of bank account is the same as existing procedure for registration of bank account for receiving drawback amount. The Customs officer having 'CLK' role with enter these details in ICES 1.5 and generates a checklist. Exporter/ his authorized representative will check the checklist and confirm its correctness. Once the details are found correct, the same shall be saved in system. (For this purpose additional officers may be mapped to CLK role if required.) Refer **Annexure G** (Export). Exporters who have their bank account numbers registered for drawback purpose need not register their bank accounts again. The existing account itself shall be used for crediting S.T Refund also. It may be added that there is no option of having separate accounts for drawback and S.T Refund.

29.2   Registration of Central Excise registration number or service tax code number (including service tax registration number)
Besides bank accounts, each exporter claiming S.T refund need to provide central excise registration number or PAN based service tax code number (including PAN based service tax registration number)and register the same in ICES 1.5. Necessary details should be provided in part 'B' of said Annexure 'A' along with self certified copy of central excise registration certificate or service tax code number certificate. This will be entered in ICES 1.5 by the designated customs officer having 'CLK' role. ICES 1.5 will verify these details with the details available from ACES. A checklist shall be printed and the exporter/his authorized representation should check its correctness and return to customs officer after signing etc. Then the details will be saved in Systems. This is one time registration and mandatory for all exporters claiming S.T Refund. **ICES 1.5 will not accept shipping Bills with claim of STR if these details are not registered.**

       Option is available with the CLK Role to modify/amend the bank account details and central excise registration number/service tax code number. **It may be noted that**

registration of bank account and central excise registration number/service tax code number has to be done at each customs location separately.

While capturing central excise registration certificate or service tax code number in ICES 1.5, the system will validate the details with details available from Automation of central Excise and service tax (ACES) and only on successful validation, data will be saved in ICES 1.5. It may be added that either central excise registration certificate or PAN based service tax code no. (Including service tax registration number) has to be provided to claim ST Refund through ICES 1.5, in case an Exporter does not have either of two numbers mentioned above, he should be advised to either get the same as per procedure prescribed in notification no. 17/2009 ST dated 7.7.2009 or claim services tax refund from jurisdictional central excise / service tax officer.

29.3   Details of post – registration processing of ST refund in ICES 1.5.

Salient features of processing of service tax refund through ICES 1.5 are as follows:

a.   ST refund through ICES 1.5 shall be claimed by exporter by declaring "Y" in   relevant field at the time of filling of shipping Bill and declaring STR serial no.(Heading/subheading number as per STR Schedule to be notified shortly.

b.   Shipping Bills with only STR amount will move directly in scroll_in queue after EGM is filed. However drawback shipping bill having STR also will continue to move to DBK- Superintendent screen and DBK-AC screen (in case DBK is more than Rs. 1lakh).

c.   In the final scroll, a single amount indicating DBK and STR amount shall be shown against Shipping bills. However print copy of Scroll shall contain a consolidated breakup indicating Drawback amount and ST refund amount.

d.   Exporters can check status of STR through ICEGATE as well as Touch screen application.

e.   MIS has been suitably modified to indicate drawback and STR amount separately for Reporting and accounting purpose.

29.4   Claim for Availment of Chapter 3 benefits:
Exporters intending to claim chapter 3 benefits are required to declare "Y" in the item segment of Reward claimed (Table 28(14)) without which their Shipping bill will not be transmitted to DGFT for availing such benefits.

30.   Grievance Handling
The Assistant Commissioner /Deputy Commissioner of Customs may be approached by Importers /Exporters or their Customs Brokers for redressal of any problems faced at any stage of the import/exporter clearance Regarding Help desk facilities the following may be noted:

a) ICEGATE users would continue to interact with the Helpdesk at 011- 2337902 and 011 - 2337013 or through icegatehelpdesk@icegate.gov.in This Helpdesk is Managed by M/s Wipro.

b) Users requiring any other clarifications regarding the new application may interact with the toll free Helpdesk number 18002662232 or at si.helpdesk@icegate.gov.in. This Helpdesk is managed by TCS.

Regarding hardware issues the users may contact 18004254994 or mail to nightdesk.banglore@hp.com this is managed by the HP.

(a)   Users may also directly contact the system Manager or the designated Custom Officers in case of any difficulty.

(A. K. JYOTISHI)
PRINCIPAL COMMISSIONER OF CUSTOMS(PREV)
MUMBAI

Copy to:-
1. The Secretary, CBEC, New Delhi.
2.   Director (Customs) CBEC, New Delhi
3. The Dy. Secretary, GIMFDR, New Delhi
4. The Addl. Director General, Directorate of System, New Delhi.
5. The Chief Vigilance Officer, CBEC,
6. Chief Commissioner of Customs, Mumbai Zone-III.
7. All Deputy/Assistant Commissioners, Customs (Preventive), Mumbai.
8. All Trade Association / Commerce and Industries of Customs (Preventive), Mumbai.
9. All members of Permanent Trade Facilitation Committee of Customs, Mumbai.
10. Director, Inspection and Audit, Central Excise, New Delhi.
11. Director, Directorate General of Foreign Trade, New Delhi.
12. A.G.I.O. W.R.U. New Delhi
13. ADG, DRI / DGICCE, New Delhi.
14. Dy. General Manager (Planning), State Bank of India, New Delhi.

APPENDIX-1

EDI Locations for Customs broker Registration

S.No	POL_SECTION	LOCODE	SITE ADDRESS
1	BANGALORE AIR CARGO - INBLR4	INBLR4	ACC BANGALORE BENGALURU INTERNATIONAL AIRPORT
		INWFD6	ICD WHITEFIELD PLANTATIONS, HOSKOTE, BANGALORE
2	CUSTOM HOUSE, MUMBAI - INBOM1	INBNG6	ICD TARAPUR, MAHAGAON, TARAPUR,THANE, MAHARASHTRA
		INBOM1	NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400038
		INBOM4	AIR CARGO COMPLEX, SAHAR, ANDHERI(E) MUMBAI 400099
		INBSL6	ICD CONCOR BHUSAWAL B/H SAYALI HOTEL, BHUSAWAL
		INCCH6	ICD CHINCHWAD CONCOR RLY GOODS SHED CHINCHWAD PUNE
		INDIG6	ICD DIGHI TALERA NAGAR PUNE ALANDI ROAD DIGHI PUNE
		INDPC4	PCCCC,BANDRA KURLA COMPLEX,BANDRA(E),MUMBAI,400051
		INJNR4	ACC JANORI, JANORI DINDORI, DIST NASIK, PIN-422207
		INJNR6	ICD JANORI, JANORI DANDORI DIST: NASIK PIN-422207
		INMUL6	ICD MULUND, MUMBAI, MAHARASHTRA
		INMWA6	ICD MALIWADA, DAULATABAD, AURANGABAD
		INNSA1	JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
		INNSK6	CFS NASIK, COMPLEX OF CWC AMBAD NASIK MAHARASHTRA
		INPMP6	F-II BLOCK, YESHWANT NAGAR, PIMPRI, PUNE 400018
		INTLG6	ICD TALEGAON A-18 & 18/1 MIDC TALEGAON PUNE 410507
		INWAL6	ICD WALUJ, AURANGABAD - 431030
3	CUSTOM HOUSE KOLKATTA - INCCU1	INAMG6	CONCOR, ICD AMINGAON, GUWAHATI - 781031
		INCCU1	15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001
		INCCU4	ACC KOLKATA, 15/1 STRANDROAD, CUSTOM HOUSE KOLKATA
		INDUR6	ALLIED ICD SERVICES LTD, EPIP, BANSKOPA, DURGAPUR
		INPTPB	LCS PETRAPOLE, BONGAON, WEST BENGAL
4	CUSTOM HOUSE, COCHIN - INCOK1	INCCJ4	ACC KOZHIKODE, KARIPUR, KERALA, 673647
		INCOK1	COCHIN CUSTOM HOUSE WILLINGDON ISLAND COCHIN682009
		INCOK4	KOCHI AIRPORT NEDUMBASSERY COCHIN KERALA 683111
		INKYM6	ICD KOTTAYAM, VILLAGE NATTAKAM, KOTTAYAM, KERALA
		INTCR6	ICD MATHILAKAM, THRISSUR DIST, KERALA
5	NEW CUSTOM HOUSE, DELHI - INDEL4	INAIK6	ICD KHURJA, Arshiya Indiustiyal and Distribution Hub Ltd, Bulandshashr, UP.
		INAPL6	ICD, APL Dadri
		INBAW6	ICD, BAWAL, REWARI, HARYANA
		INBDM6	PANCHI GUJARA, TEHSIL-GANNUR- SONEPAT DIST HR
		INBFR6	ICD GRFL, VILLAGE PIYALA FARIDABAD
		INBLJ6	ICD AGRA, EAST BANK, MOTIMAHAL, AGRA UP
		INBVC6	ICD CONCOR, SECTOR 25 FARIDABAD
		INCPC6	ICD CHAKERI, GT ROAD, KANPUR -208007
		INCPL6	ICD, CPL Dadri
		INDEL4	NEW CUSTOM HOUSE, IGI AIRPORT, NEW DELHI - 110037
		INDER6	ICD Dadri, Gautam Budh Nagar, UP -203207
		INDWN6	ICD JATTIPUR, DISTT. PANIPAT, HARYANA
		INFBD6	ICD BALLABHGARH, SECTOR 59, FARIDABAD, HARYANA
		INGHR6	ICD GARHI HARSARU, SRI MARUTHI NAGAR, GURGAON
		INKNU6	ICD JRY KANPUR, PO: RK NAGAR KANPUR - 208012
		INLON6	ICD LONI, DISTRICT GHAZIABAD, UP
		INMBD6	ICD LOCOSHED MORADABAD UP
		INPKR6	KRIBHCO LOGISTICS PARK, REWARI, HARYANA
		INPNK6	KLPL ICD, PANKI, KANPUR
		INPNP6	ICD PANIPAT, BABARPUR RAILWAY STATION, PANIPAT
		INPPG6	ICD PATPARGANJ, GAZIPUR, NR GAZIPUR BUS DEPOT, ND
		INPTL6	ICD PATLI, GURGAON, HARYANA
		INPWL6	ICD, PALWAL, HARYANA
		INREA6	ICD REWARI, REWARI HARYANA
		INSTT6	Star Track Terminal Pvt Ltd ICD Dadri
		INTKD6	ICD TUGHLAKABAD, NEW DELHI 110020
		INTTP6	TTP Dadri
		INHDD6	ICD PANTNAGAR, UTTARAKAND
6	AIR CARGO, HYDERABAD -	INHYD4	ACC SHAMSHABAD AIRPORT DIST RANGA REDDY HYDERABAD
		INSNF6	ICD SANATHNAGAR, HYDERABAD, 500018

	INHYD4	INTMX6	ICD THIMMAPUR, 11-60/5-7, THIMMAPUR, 509325, AP
7	INDORE - ININD6	INBOK6	ICD BORKHEDI, NAGPUR DIST, MAHARASHTRA
		INCHJ6	BHUGAON LINK ROAD, WARDHA, MAHARASHTRA
		INDHA6	M/S PEGASUS ICD, VILL-DHANNAD,INDORE,MP - 453001
		INIDR4	ACC DEVI AHILYABHAI HOLKAR AIRPORT INDORE MP
		ININD6	ICD 113 CONCOR COMPLEX SECTOR III PITHAMPUR DHAR
		INMDD6	ICD MADIDEEP 34-A1 NIA DIST: RAISEN MP 462046
		INNGB6	MIDC IND.AREA, BUTIBORI, NAGPUR, MH 441122
		INNGP6	ICD NAGPUR NR NARENDRA NAGAR NAGPUR 440027
		INRAI6	ICD RAIPUR NEAR GOODS-SHED KAPA RAIPUR 492009
		INRTM6	CONCOR ICD,NR LOCO SHED,JAORA RD.,RATLAM(MP)457001
		INPRK6	ICD POWARKHEDA, HOSHANGABAD, M.P.
8	KANDLA - INIXY1	INIXY1	CUSTOM HOUSE, NEAR BALAJI TEMPLE, KANDLA - 370210
9	JAIPUR - INJAI6	INBGK6	ICD CONCOR NEW POWER HOUSE BHAGAT KI KOTHI JODHPUR
		INBHL6	ICD BHILWARA SECTOR 5 AZAD NAGAR BHILWARA 342005
		INBWD6	ICD RAJSICO SECTOR 9 UIT COLONY BHIWADI RAJASTHAN
		INJAI4	AIR CARGO COMPLEX SANGANER JAIPUR
		INJAI6	ICD SANGANER PLOT NO. SP7 SIA JAIPUR PIN-302020
		INJUX6	ICD RAJSICO BASNI PHASE-II JODHPUR 342005
		INKKU6	ICD CONCOR KANAKPURA JAIPUR
		INKTT6	ICD CONCOR RAWATHA ROAD POST: MANDANA KOTA
		INTHA6	ICD THAR DRY PORT BARMER ROAD PAL GAON JODHPUR
		INCML6	ICD KATHUWAS, MADHAN VILLAGE, DIST ALWAR, RAJASTHAN
10	LUDHIANA - INLDH6	INASR6	ICD CHEHERTTA AMRITSAR PUNJAB
		INATQ4	SGRD JEE INTERNATIONAL AIRPORT, AMRITSAR
		INATRB	LCS ROAD CARGO, ATTARI ROAD, AMRITSAR, PUNJAB
		INBDI6	CONCOR, SHEETALPUR VILL, BADDI, H.P.173205
		INCPR6	ICD CHAWAPAYAL, VILL. CHAWA, TEHSIL SAMRALA
		INJUC6	ICD JALANDHAR, DHOGRI ROAD NOORPUR JALANDHAR
		INLDH6	ICD LUDHAINA, DHANDARI KALAN, LUDHIANA PIN-141001
		INSNI6	ICD KANECH, SAHNEWAL, LUDHIANA
		INSGF6	ICD GRFL, LUDHIANA
		INDDL6	ICD PSWC, LUDHIANA
11	CUSTOM HOUSE, CHENNAI - INMAA1	INAJJ6	ICD ARAKKONAM, MARUTI PARK NETAJI NAGAR KAINOOR-3
		INCHE6	ICD CHETTIPALAYAM, SF129 AVINASHI TALUK TIRUPUR 52
		INCJB4	ACC COIMBATORE CIVIL AERODROME COIMBATORE - 04
		INENR1	ENNOR PORT, CUSTOMS HOUSE, 60 RAJAJI SALAI CHENNAI
		INHSU6	PLOT 53, SIPCOT IND. COMPLEX, PHASE-1,HOSUR-635126
		INIGU6	ICD IRUGUR OPP IOC TERMINAL IRUGUR COIMBATORE
		INILP6	ICD IRUNGATTUKOTTAL, SRIPERUMBUDUR - 602105
		INKAR6	ICD KARUR, ANDANDKOIL WEST, KUTKADAI, KARUR, TN
		INKAT1	VILL.KATTUPALLI,TAL.PONNERI,DIST.TIRUVELLORE601120
		INKRK1	MKP PVT LTD, TR PATTINAM POST, KARAIKAL 609606
		INMAA1	CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001
		INMAA4	ACC MEENABAKKAM, CHENNAI, TAMIL NADU - 600027
		INNPT1	C H, NO 4 FIRSTLINE BEACH NAGAPATTINAM 611001
		INPNY1	CUSTOM HOUSE NO.1 DUMAS STREET PONDICHEERY
		INPNY6	ICD PULICHAPALLAM, PONDY MAIN ROAD, PONDICHERRY
		INSLL6	ICD SINGNALLUR NEELIKONNAMPALAYAM COIMBATORE
		INTDE6	ICD THUDIALUR 2/235C M'PALAYAM ROAD COIMBATORE
		INTHO6	ICD VEERAPANDI, SF 352 & 353 PALLADAM ROAD TIRUPUR
		INTUP6	ICD TIRUPUR RAAKIYAPALAYAM AVINASHI TIRUPUR 54
		INTVT6	M/S CONCOR, ENNORE HIGH ROAD,TIRUVOTTIYUR, CHENNAI
12	NEW CUSTOM HOUSE, GOA - INMRM1	INGOI4	GOA AIR CARGO COMPLEX, SADA COMPLEX, MARMAGOA
		INMRM1	NEW CUSTOM HOUSE MARMAGOA, GOA PIN-403803
13	MUNDRA - INMUN1	INMUN1	MUNDRA SEZ PORT, MUNDRA, GUJARAT
14	NEW CUSTOM	INHAS6	ICD HASSAN, KARNATAKA

	HOUSE, MANGALORE - INNML1	INNML1	NEW CUSTOM HOUSE, PANAMBUR, MANGALORE 575010
15	RAXAUL LCS - INRXLB	INJBNB	LCS JOGBANI, DIST: ARARIA, BIHAR
		INRXLB	LCS RAXAUL, DIST: EAST CHAPARAN, BIHAR
16	AHMEDABAD - INSBI6	INAKV6	ICD ANKLESHWAR OPP ONGC TNSHIP OLD NH8 ANKLESHWAR
		INAMD4	ACC AHMEDABAD OLD AIRPORT, SAHIBAUG AHMEDABAD 12
		INBED1	BEDI PORT JAMNAGAR GUJRAT
		INBRC6	ICD DASRATH VADODARA GUJRAT - 391740
		INDAH1	DAHEJ PORT CUSTOM HOUSE DIST: BAROACH GUJARAT
		INHIR6	SURAT HIRA BOURSE, KATARGAM, SURAT, GUJRAT
		INHZA1	HAZIRA PORT, CHORYASHI, BYPASS RD., HAZIRA, SURAT
		INKBC6	KRIBHCO INFSTR LTD,HAZIRA,KRIBHCO NGR,SURAT,GUJRAT
		INMDA1	MAGDALLA PORT URMI COMPLEX SANGRAMPURA SURAT
		INPAV1	CUSTOM HOUSE, GPPL PIPAVAV RAJULA, AMRELI GUJARAT
		INSAC6	SURAT DIAMOND PARK, GIDC, SACHIN, SURAT-394230
		INSAU6	ICD THAR DRY PORT KADI ROAD SANAND AHMEDABAD
		INSBI6	ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
		INVPI6	ICD VALVADA NH8 TALUKA:UMBERGAON VALSAD GUJARAT
		INSAJ6	ICD TUMB, UMBERGAON, DIST VALSAD, GUJARAT
		INHIR6	SURAT HIRA BOURSE, SURAT
17	AIR CARGO, TRIVANDRUM - INTRV4	INKUK1	PALLITHOTTAM P.O. KOLLAM, KERALA 691006
		INTRV4	ACC SHANGHUMUGHAM THIRUVANANTHAPURAM KERALA
18	CUSTOM HOUSE, TUTICORIN - INTUT1	INTUT1	CUSTOM HOUSE, HARBOUR ESTATE, TUTICORIN 628004
		INTUT6	ICD TUTICORIN, 1663/2B HARBOUR EXP. ROAD TUTICORIN
19	CUSTOM HOUSE, VIZAG - INVTZ1	INGGV1	GANGAVARAM PORT, ANDHRA PRADESH
		INGNR6	ICD, MARRIPALAM, DISTRICT - GUNTUR, A.P.
		INKAK1	CUSTOM HOUSE, PORT AREA, KAKINADA - 533007
		INKRI1	ICES, KRISHNAPATNAM PORT, NELLORE-524003
		INPRT1	PARADEEP PORT CUSTOM HOUSE PARADEEP ORISSA 754142
		INSKD6	ICD KALINGANAGAR,KHURUNTI,KIC,JAJPUR,ODISHA 755026
		INVTZ1	CUSTOM HOUSE, PORT AREA VISAKHAPATNAM 530035
		INVTZ4	AIR CARGO COMPLEX VISAKHAPATNAM

APPENDIX-2,

<u>**Customs Broker Registration Form**</u>

<u>**Information Requirement for filing details for Customs Broker Registration**</u>

<u>**Customs Broker Master Data (Single record per Customs Broker)**</u>
PAN
ORIGINAL POLICY SECTION
Customs Broker NAME
REGISTRATION DATE
EXPIRY DATE

<u>**Customs Broker Branch Data (Multiple records per Customs Broker possible)**</u>
PAN
BRANCH SL NO.
ADDRESS1
ADDRESS2
STATE
PIN
PHONE
EMAIL
MESSAGE TRANSFER EMAIL*
ICEGATE REGISTRATION ID*

(* ICEGATE routing-related information)

<u>**Customs Broker Personnel Data (Multiple records per branch possible)**</u>
PAN
BRANCH SL NO.
CONTACT PERSON SL NO.
CONTACT PERSON NAME
DESIGNATION
PHONE
EMAIL
MOBILE

Appendix-3

Application for Registration of Carrier Agents

For official use:

Registration Number: Date:

Valid up to   :

Bond Registration Number:

                                        Signature of the Customs Officer

----

Category of the Agent   Consol (CN)
                                         Airlines (AL)
                                         Shipping Lines (SL)
                                         Shipping Agent (SA)
                                         Main Line Operator (ML)
                                         Transporter (TR)

Details of the Firm/Company

PAN
Name of the firm/company
Category   Pvt.   Ltd/Partner-ship   firm/
                                         Proprietary

Registered Office Address
City
PIN
State
Email id
Telephone Numbers

Local Office Address
City
PIN
State
Email id
Telephone Numbers

Details of the partners/Directors/Proprietors/Any other Authorized person (For each person following information is to be provided)

PAN (If available)
Name of the person
Designation
Address
City
PIN
State
Email id
Telephone Numbers

Date: Signature of the applicant
Place:

APPENDIX-4 <u>Currency Codes</u>

CURR_CD	CURR_DESC	CNTRY_CD
AFA	AFGAHANI	AF
ALL	ALBANIAN LEK	AL
DZD	ALGERIAN DINAR	DZ
ADP	ANDORAN PESTA	AD
AON	ANGOLAN NEW KWANZA	AO
XCD	EAST CARRIBEAN DOLLAR	AI
ARS	ARGENTINE PESOS	AR
AMD	ARMENIAN DRAM	AM
AWG	ARUBAN GUILDER	AW
AUD	AUSTRALIAN DOLLAR	AU
ATS	AUSTRIAN SCHILLING	AT
AZM	AZERBAIJAN MANAT	AZ
BSD	BAHAMIAN DOLLAR	BS
BHD	BAHRAINI DINAR	BH
BDT	BANGLADESH TAKA	BD
BBD	BARBADOS DOLLAR	BB
BYB	BELARUSSIAN RUBLE	BY
BEF	BELGIAN FRANC	BE
BZD	BELIZE DOLLAR	BZ
XOF	CFA FRANC	BJ
BMD	BERMUDIAN DOLLAR	BM
BTN	BHUTAN NGULTRUM	BT
BOB	BOLIVIAN BOLIVIANO	BO
BAM	NEW DINAR	BA
BWP	BOTSWANA PULA	BW
NOK	NORWEGIAN KRONES	BV
BRL	BRAZILIAN REAL	BR
USD	US DOLLAR	AS
BND	BRUNEI DOLLAR	BN
BGL	BULGARIAN LEV	BG
BIF	BURUNDI FRANC	BI
KHR	CAMBODIAN REIL	KH
XAF	CFA FRANC	CM
CAD	CANADIAN DOLLAR	CA
CVE	CAPE VERDE ESCUDO	CV
KYD	CAYMAN ISLANDS DOLLAR	KY
CLP	CHILEAN PESO	CL
CNY	YUAN RENMINBI	CN
COP	COLOMBIAN PESO	CO
KMF	COMOROS FRANC	KM
NZD	NEW ZEALAND DOLLAR	CK
CRC	COSTA RICAN COLON	CR
HRK	CROATIA KUNA	HR
CUP	CUBAN PESO	CU
CYP	CYPRUS POUND	CY
CZK	KORUNA	CZ
DKK	DANISH KRONE	DK
DJF	DJIBOUTI FRANC	DJ
DOP	DOMINICAN PESO	DO
TPE	TIMOR ESCUDO	TP
ECS	ECUADOR SUCRE	EC
EGP	EGYPTIAN POUND	EG
SVC	EL SALVADOR COLON	SV

EEK	ESTONIAN KROON	EE
ETB	ETHOPIAN BIRR	ET
FKP	FALKLAND ISLANDSPOUND	FK
FJD	FIJI DOLLAR	FJ
FIM	FINISH MARKKA	FI
FRF	FRENCH FRANC	FR
XPF	CFP FRANCS	PF
GMD	GAMBIAN DALASI	GM
GEL	GEORGIAN LARI	GE
DEM	DEUTSCH MARK	DE
GHC	GHANA CEDI	GH
GIP	GIBRALTAR POUND	GI
GRD	GREEK DRACHMA	GR
GTQ	GUATEMALA QUETZAL	GT
GNF	GUINEA FRANC	GN
GWP	GUINEA-BISSAU PESO	GW
GYD	GUYANA DOLLAR	GY
HTG	HAITI GOURDE	HT
HNL	HONDURAS LEMPIRA	HN
HKD	HONGKONG DOLLAR	HK
HUF	HUNGARIAN FORINT	HU
ISK	ICELAND KRONA	IS
INR	INDIAN RUPEE	IN
IDR	INDONESIAN RUPIAH	ID
IRR	IRANIAN RIAL	IR
IQD	IRAQI DINAR	IQ
IEP	IRISH POUNDS	IE
ILS	ISRAELI SHEKEL	IL
ITL	ITALIAN LIRA	IT
JMD	JAMAICAN DOLLAR	JM
JPY	JAPANESE YEN	JP
JOD	JORDANIAN DINAR	JO
KZT	KAZAKSTAN TENGE	KZ
KES	KENYAN SHILLING	KE
KPW	NORTH KOREAN WON	KP
KRW	SOUTH KOREAN WON	KR
KWD	KUWAITI DINAR	KW
KGS	KYRGYZSTAN SOM	KG
LAK	LAOS KIP	LA
LVL	LATVIAN LAT	LV
LBP	LEBANESE POUND	LB
LSL	LESOTHO LOTI	LS
LRD	LIBERIAN DOLLAR	LR
LYD	LIBYAN DINAR	LY
CHF	SWISS FRANC	LI
LTL	LITHUANIAN LITAS	LT
LUF	LUXEMBOURG FRANCS	LU
MOP	MACAU PATACA	MO
MKD	MACEDONIAN DENAR	MK
MGF	MALAGASSY FRANC	MG
MWK	MALAWIAN KWACHA	MW
MYR	MALAYSIAN RINGGIT	MY
MVR	MALDIVE RUFIYAA	MV
MTL	MALTESE LIRA	MT
MRO	MAURITANIAN OUGUIYA	MR

MUR	MAURITIUS RUPEE	MU
MXN	MEXICAN PESO	MX
MDL	MOLDOVAN LEU	MD
MNT	MONGOLIAN TUGRIK	MN
MAD	MORACCAN DIRHAM	MA
MZM	MOZAMBIQUE METICAL	MZ
NMK	KYAT	MM
NAD	NAMIBIA DOLLAR	NA
NPR	NEPALESE RUPEE	NP
NLG	NETHERLANDS GUILDER	NL
ANG	NETHERLAND ANTILLIAN GUILDER	AN
NIO	NICARAGUAN CORDOBA ORO	NI
NGN	NIGERIAN NAIRA	NG
OMR	RIAL OMANIS	OM
PKR	PAKISTANI RUPEE	PK
PAB	PANAMAN BALBOA	PA
PGK	KINA	PG
PYG	PARAGUAY GUARANI	PY
PEN	PERUVIAN NUEVO SOL	PE
PHP	PHILLIPINES PESOS	PH
PLN	POLISH ZLOTY	PL
PTE	PORTUGUESE ESCUDO	PT
QAR	QATARI RIAL	QA
ROL	ROMANIAN LEU	RO
RUR	ROUBLE	RU
RWF	RWANDA FRANC	RW
SHP	ST. HELENA POUND	SH
WST	TALA	WS
STD	DOBRA	ST
SAR	SAUDI RIYAL	SA
SCR	SEYCHELLES RUPEE	SC
SLL	LEONE	SL
SGD	SINGAPORE DOLLAR	SG
SKK	SLOVAKI KORUNA	SK
SIT	SLOVENIAN TOLAR	SI
SBD	SOLOMAN ISLANDS DOLLAR	SB
SOS	SOMALI SHILLING	SO
ZAR	RAND	ZA
ESP	SPANISH PESETA	ES
LKR	SRI LANKA RUPEE	LK
SDD	SUDANESE DINAR	SD
SRG	SURINAME GUILDER	SR
SZL	LILANGENI	SZ
SEK	SWEDISH KRONA	SE
SYP	SYRIAN POUND	SY
TWD	NEW TAIWAN DOLLAR	TW
TJR	TAJIK ROUBLE	TJ
TZS	TANZANIAN SCHILLING	TZ
THB	THAI BAHTS	TH
TOP	PARANGA	TO
TTD	TRINIDAD&TOBAGO DOLLAR	TT
TND	TURNISIAN DINAR	TN

TRL	TURKISH LIRA	TR
TMM	TURKEMENI MANAT	TM
UGX	UGANDA SHILLING	UG
UAH	HRYVNIA	UA
AED	UAE DIRHAM	AE
GBP	POUND STERLING	GB
UYU	PESO	UY
UZS	UZBEKISTAN SUM	UZ
VUV	VATU	VU
VEB	VENEZUELAN BOLIVAR	VE
VND	VIETNAM DONG	VN
YER	YEMENI RIAL	YE
ZRN	ZAIRE	ZR
ZMK	KWACHA	ZM
ZWD	ZIMBABWE DOLLAR	ZW
EUR	EURO	EU

APPENDIX-5   Unit Measurement Codes

UQC	UQC_DESC	TYPE
BOX	BOX	M
BTL	BOTTLES	M
BUN	BUNCHES	M
CBM	CUBIC METER	V
CCM	CUBIC CENTIMETER	V
CMS	CENTIMETER	L
DOZ	DOZEN	M
DRM	DRUM	M
FTS	FEET	L
GGR	GREAT GROSS	M
GMS	GRAMS	W
GRS	GROSS	M
GYD	GROSS YARDS	L
KLR	KILOLITER	V
KME	KILOMETERS	L
LBS	POUNDS	W
LTR	LITERS	V
MTR	METER	L
MTS	METRIC TON	W
PAC	PACKS	M
QTL	QUINTAL	W
SET	SETS	M
SQF	SQUARE FEET	L
SQM	SQUARE METER	A
SQY	SQUARE YARDS	A
TON	GREAT BRITAIN TON	W
UNT	UNITS	M
UGS	US GALLONS	V
BKL	BUCKLES	M
THD	THOUSANDS	M
TBS	TABLETS	M
TUB	TUBES	M

PRS	PAIRS	M
ROL	ROLLS	M
YDS	YARDS	L
MGS	MILLI GRAMS	M
ODD	ODDS	
TOL	TOLA	
HKS	HANKS	
BOU	BOU	M
SDM	DECAMETER SQUARE	
VLS	Vials	M
BGS	BAGS	
CTN	CARTON	M
INC	INCHES	L
SHT	SHEETS	
SQI	SQUARE INCHES	
CIN	CUBIC INCHES	
BAG	BAG	
LOT	LOTS	
CQM	CUBIC METERS	
PCS	Pieces	
KGS	Kilograms	W
NOS	Numbers	W

APPENDIX-6   Country Codes

CNTRY CODE	CNTRY NAME
AD	ANDORRA
AE	UNITED ARAB EMIRATES
AF	AFGHANISTAN
AG	ANTIGUA
AI	ANGUILLA
AL	ALBANIA
AM	ARMENIA
AN	NETHERLANDS ANTILLES
AO	ANGOLA
AQ	ANTARTICA
AR	ARGENTINA
AS	AMERICAN SAMOA
AT	AUSTRIA
AU	AUSTRALIA
AW	ARUBA
AZ	AZARBAIJAN
BA	BOSNIA & HERZEGOVINA
BB	BARBADOS
BD	BANGLADESH
BE	BELGIUM
BF	BURKINA FASO
BG	BULGARIA
BH	BAHRAIN
BI	BURUNDI
BJ	BENIN

BM	BERMUDA
BN	BRUNEI
BO	BOLIVIA
BR	BRAZIL
BS	BAHAMAS
BT	BHUTAN
BV	BOUVET ISLAND
BW	BOTSWANA
BY	BELARUS
BZ	BELIZE
CA	CANADA
CC	COCOS (KEELING ISLANDS)
CF	CENTRAL AFRICAN REPULIC
CG	CONGO
CH	SWITZERLAND
CI	COTE D IVOIRE
CK	COOK ISLANDS
CL	CHILE
CM	CAMEROON
CN	CHINA
CO	COLOMBIA
CR	COSTA RICA
CU	CUBA
CV	CAPE VERDE ISLANDS
CX	CHRISTMAS ISLANDS
CY	CYPRUS
CZ	CZECH REPUBLIC
DE	GERMANY
DJ	DJIBOUTI
DK	DENMARK
DM	DOMINICA
DO	DOMINICAN REPULIC
DZ	ALGERIA
EC	ECUADOR
EE	ESTONIA
EG	EGYPT
EH	WESTERN SAHARA
ER	ERITREA
ES	SPAIN
ET	ETHIOPIA
FI	FINLAND
FJ	FIJI
FK	FALKLANDS ISLANDS
FM	MICRONESIA
FO	FAEROE ISLANDS
FR	FRANCE
GA	GABON
GB	UNITED KINGDOM
GD	GRENADA
GE	GEORGIA
GF	FRENCH GUYANA
GH	GHANA
GI	GIBRALTAR
GL	GREENLAND
GM	GAMBIA

GN	GUINEA
GP	GUADELOUPE
GQ	EQUATORIAL GUINEA
GR	GREECE
GT	GAUTEMALA
GU	GUAM
GW	GUINEA BISSAU
GY	GUYANA
HK	HONG KONG
HM	HEARD & MACDONALD ISLANDS
HN	HONDURAS
HR	CROATIA
HT	HAITI
HU	HUNGARY
ID	INDONESIA
IE	IRELAND
IL	ISRAEL
IN	INDIA
IO	BRITISH INDIAN OCEAN TERRITORY
IQ	IRAQ
IR	IRAN
IS	ICELAND
IT	ITALY
JM	JAMAICA
JO	JORDAN
JP	JAPAN
KE	KENYA
KG	KYRGHYSTAN
KH	CAMBODIA
KI	KIRIBATI
KM	COMOROS
KN	ST KITTS-NEVIS-ANGUILLA
KP	KOREA,DEMOCRATIC PEOPLE'S REPUBLIC OF
KR	KOREA,REPUBLIC OF
KW	KUWAIT
KY	CAYMAN ISLANDS
KZ	KAZAKISTAN
LA	LAO PEOPLE'S DEMOCRATIC REPUBLIC
LB	LEBANON
LC	ST LUCIA
LI	LIECHTENSTEIN
LK	SRI LANKA
LR	LIBERIA
LS	LESOTHO
LT	LITHUANIA
LU	LUXEMBOURG
LV	LATVIA
LY	LIBYAN ARAB REPUBLIC
MA	MOROCCO
MC	MONACO
MD	MOLDOVA,REPUBLIC OF
MG	MADAGASCAR
MH	MARSHALL ISLANDS
MK	MACEDONIA,THE FORMER YUGOSLAV

	REPUBLIC OF
ML	MALI
MM	MYANMAR
MN	MONGOLIA
MO	MACAO ISLANDS
MP	NORTHERN MARIANA ISLANDS
MQ	MARTINIQUE
MR	MAURITANIA
MS	MONTSERRAT
MT	MALTA
MU	MAURITIUS
MV	MALDIVES
MW	MALAWI
MX	MEXICO
MY	MALAYSIA
MZ	MOZAMBIQUE
NA	NAMBIA
NC	NEW CALEDONIA
NE	NIGER
NF	NORFOLK ISLAND
NG	NIGERIA
NI	NICARAGUA
NL	NETHERLANDS
NO	NORWAY
NP	NEPAL
NR	NAURU
NU	NIUE ISLAND
NZ	NEW ZEALAND
OM	OMAN
PA	PANAMA
PE	PERU
PF	FRENCH POLYNESIA
PG	PAPUA NEW GUINEA
PH	PHILIPPINES
PK	PAKISTAN
PL	POLAND
PM	ST PIERRE & MIQUELON
PN	PITCAIRN ISLANDS
PR	PUERTO RICO
PT	PORTUGAL
PW	PALAU
PY	PARAGUAY
QA	QATAR
RE	REUNION
RO	ROMANIA
RU	RUSSIA
RW	RWANDA
SA	SAUDI ARABIA
SB	SOLOMON ISLANDS
SC	SEYCHELLES
SD	SUDAN
SE	SWEDEN
SG	SINGAPORE
SH	ST HELENA & ASCENSION ISLAND
SI	SLOVENIA

SJ	SVALBARD AND JAM MAYEN ISLANDS
SK	SLOVAK REPUBLIC
SL	SIERRA LEONA
SM	SAN MARINO
SN	SENEGAL
SO	SOMAALIA
SR	SURINAM
ST	SAO TOME AND PRINCIPE
SV	EL SALVADOR
SY	SYRIA
SZ	SWAZILAND
TC	TURKS & CAICOS ISLANDS
TD	CHAD
TF	FRENCH SOUTH & ANTARTIC TERR
TG	TOGO
TH	THAILAND
TJ	TAJIKISTAN
TK	TOKELAU ISLAND
TM	TURKMENISTAN
TN	TUNISIA
TO	TONGA
TP	EAST TIMOR
TR	TURKEY
TT	TRINIDAD & TOBAGO
TV	TUVALU
TW	TAIWAN
TZ	TANZANIA
UA	UKRAINE
UG	UGANDA
UM	UNITED STATES MINOR OUTLAYING ISLANDS
US	UNITED STATES
UY	URUGAY
UZ	UZBEKISTAN
VA	VATICAN CITY STATE(HOLY SEE)
VC	ST VINCENT
VE	VENEZUELA
VG	BRITISH VIRGIN ISLANDS
VI	US VIRGIN ISLANDS
VN	VIETNAM, DEMOCRATIC REP. OF
VU	VANUATU
WF	WALLIS AND FUTUNA ISLANDS
WS	SAMOA
YE	YEMEN, DEMOCRATIC
YU	YUGOSLAVIA
ZA	SOUTH AFRICA
ZM	ZAMBIA
ZR	ZAIRE

APPENDIX-7 Scheme Codes

Scheme Code	Scheme description
00	Free SB Involving Remittance Of Foreign Exchange
01	Advance License With Actual User Condition
02	Advance License For Intermediate Supplies
03	Advance License
04	Advance Release Order
05	Advance License For Deemed Exports
06	DEPB Post Export
07	DEPB-Pre Export
08	Replenishment Licence
09	Diamond Imprest Licence
10	Bulk License
11	Concessional Duty EPCG Scheme
12	Zero Duty EPCG Scheme
13	CCP
14	Import License For Restricted Items Of Imports
15	Special Import License
16	Export License
17	Advance Licence for annual requirement
19	Drawback
20	Jobbing(JBG)
21	EOU/EPZ/SEZ/EHTP/STP
22	Duty Free Credit Entitlement Certificate
23	Target Plus Scheme
24	Vishesh Krishi Upaj Yojana (VKUY)
25	DFCE for Status holder
26	Duty Free Import Authorization
27	Focus Market Scheme
28	Focus Product Scheme
29	High Tech Products Export Promotion Scheme
30	EPCG Duty Based
31	Status Holder Incentive Scheme
35	Incremental Incentivisation Scheme
36	Merchandise Export Incentive Scheme
37	Service Export Incentive Scheme
40	DBK and Advance Licence for annual requirement
41	Drawback And Advance License
43	Drawback And Zero Duty EPCG
44	Drawback And Concessional Duty EPCG
45	Drawback And Pre Export DEPB
46	Drawback And Post Export DEPB
47	Drawback And JBG
48	Drawback And Diamond Imprest Licence
49	Drawback And EOU/EPZ/SEZ
50	EPCG And Advance Licence
52	EPCG and JBG
53	EPCG And Diamond Imprest Licence
54	EPCG And Replenishment Licence
55	EPCG and DEPB(Post Exports)
56	EPCG and Advance Licence for annual requirement
59	EPCG and DFIA
60	Drawback and Rebate of State Levies

Scheme Code	Scheme description
61	EPCG,Drawback and Rebate of State Levies
62	Drawback and special DEEC(4.04A)
63	EPCG,Drawback and special DEEC(4.04A)
64	Drawback,special DEEC(4.04A) and Rebate of State Levis
65	EPCG,Drawback "&" special DEEC(4.04A) and Rebate of State Levis
71	EPCG,Drawback And DEEC
73	EPCG,DRAWBACK And Jobbing
74	EPCG Drawback And Diamond Imprest Licence
75	EPCG Drawback And DEPB Post Export
76	Epcg, Drawback And Depb (Pre-export)
79	EPCG ,Drawback and DFIA
80	EPCG,Drawback and Advance Licence for annual requirement
81	DFIA and Drawback
98	Free Shipping Bill involving Indian Currency
99	NFEI

The list of scheme code is available at ICEGATE website at:
https://www.icegate.gov.in/Webappl/scheme_det.jsp

ANNEXURES

ANNEXURE – A
LICENCE DATA ENTRY FROM
LICENCE MASTER DETAILS

	EXIM SCHEME CODE	
	DGFT FILE NO. IN LICENCE	
	EXEMPN NOTFN. NO.	
	BASIS (QV- QTY /VALUE) (FOR ADVANCE LICENCE)	
	DEEC NO / DATE	
	ISSUED BY (DGFT CODE)	
	TRANSFERABLE (Y/N)	
	PORT OF REGISTRATION	
	LICENCE NO & DATE	
	RECEIPT NO (IF EXPORT'S PRIOR TO ISSUE OF LIC.	
	LICENCE EXPIRY DATE IMPORT END DATE	
	EXPORT END DATE	
	LICENCE EXTENDED Y/N	
	LIC EXTEND DATE	
	IE – CODE	
	IE BRANCH CODE	
	EXPORTER TYPE	
	TOTAL FOB OF EXPORTS IN FOREIGN RUPEES	
	TOTAL FOB OF EXPORTS IN FOREIGN CURRENCY	
	F.C. CODE	

	TOTAL CIF IN RUPEES	
	TOTAL CIF IN FOREIGN CURRENCY	
	FC CODE	
	IO NORM	
	VALUE ADDITIONAL	
	LIMITING FACTORS – V/Q/B	
	CONDITION	
	EXPORT OBLIGATION COMPLETED (Y/N)	
	BOND NO .	

ANNEXURE – B   **IGM DETAILS**

Date

SMTP. NO.   :

IRM RTN. NO. & DATE   :

VOYAGE NO.   :

VESSEL NAME   :

PORT OF DESTINATION   :

SHIPPING LINE   :

TRANSPORTER/CARRIER   :

APPLICANT AGENCY   :

LINE NO.   :

CONT. NO.   :

Annexure for IGM
CARGO DECLARATION
(See Regulation 3 & 4)

……
……………………………………………………………
Name of Shipping Line
       Prior/Final
Name of the Agent
……
……………………………………………………………

I)   **1.Name of Shipping Line**   **Voyage:**   **2. Port where report is**
      3.Nationality of ship: **4. Name of Master**
      5. Port of loading

6. Line No. **7. Bill of**   **8. Number and**   **9. Marks and**   **10. Gross weight**

11. Description of Goods	lading no	kind of package	Number		
12 Name of Consignee /Importer	13 Dt of presentation of Bill of Entry		14 Name of Custom House Agent		

15 Rotation No Year

Cash/Deposite W R No	No of Packages on wich duty collected or ware housed	(To be filled by Port Trust/Custodian) No of packages discharged

Date and Signature by Master, Authorised Agent or Officer

ANNEXURE C

DECLARATION FOR FILING OF BILL OF ENTRY AT SERVICE CENTRE

1.   (a) Customs BrokerLicence No.   :

     (b) Name   :

     (c) Address of the Customs Broker   :

2.   Importer Particulars

     (a) Importer – Exporter Code (IEC)   :

     (b) Branch Serial Number   :

     (c) Name of the Importer   :

     (d) Address   :

3.   Type of Importer (Tick)   : (a) Government Departments   (G)
                                        (b) Government Undertakings   (U)
                                        (c) Diplomatic/UN and its

                      Organisations   (O)

                                        (d) Others   (P)

4.   Authorized Dealer Code of the bank   :

5.   Type of Bill of Entry   :

     (A)   (H)   Home Consumption
            (W)   Warehouse
            (X)   Ex-bond   : Warehouse B/E No.   :
                                     Warehouse B/E Date :

Warehouse Code   :

Ex-Bond Release Details:

No.of Packages to be released	
Package Code	
Gross weight	
Unit of Measurement	
Additional Charges, if any, for purchase on High Seas (HSS_Load) in INR	
Miscellaneous Load (in INR)	

(B)   :

(N) Normal Bill of Entry (after filing of IGM and after entry inward)
(P) Prior BE (after filing of IGM and before entry inward)
(A) Advance Bill of Entry (filed before filing of IGM and before entry inward)

(C)   High Sea Sale (HSS)   : Yes/No

If yes, high sea seller particulars-
(a) Importer – Exporter Code(IEC)   :
(b) Branch Serial Number   :
(c) Name of the high sea seller   :
(d) Address   :

(D)   Section 46 (1) Proviso Case   : Yes/No
If Yes, reasons   :
6.   Special requests, if any
(A) First Check requested   : Yes/No
(B) Green Channel facility for clearance
without examination requested   : Yes/No
(C) Urgent clearance requested against

temporary documentation (Kachcha B/E): Yes/No

(D) Extension of time limit requested
under Section 48   : Yes/No

If yes, reasons for late filing of BE   :

7.   Port of Shipment   :

8.   Country of Origin   :
(If same for all goods of the consignment,
otherwise declare at the item level at S.No.39)

9.   Country of Consignment   :

IGM Details:
10.   Whether it is Transhipment Cargo (to Sea or ICD): Yes/No

11.   Additional information for Transshipment Cargo (at Sea and ICDs)

Name of the gateway port   :
Gateway IGM Number   :

(c) Date of entry inwards at   gateway port :

12. **(a) Import General Manifest (IGM)**

     No./Year   :

(b) Date of entry inward   :

13.   (a) Master Airway Bill (MAWB) No./
Bill of Lading (MBL) No.   :
(b) Date   :

14.   (a) House Airway Bill No. (HAWB)./
     House Bill of Lading (HBL) No.   :
(b) Date   :

15.   Marks & Numbers   :

16.   (a) Number of Packages   :
(b) Type of Package   :

17.   (a) Gross Weight   :
(b) Unit of weight   :
                       :

18.   Container details, (in case of clearance at ICDs and Sea Ports) wherever applicable

Container Number	Seal Number	FCL / LCL

Bond Details:

19.   (a) Whether clearance of imported goods is sought against any type of Bond

already registered with customs   : Yes/No

(b) If YES, particulars of bond: ---

                                      Type of BondBondRegn. No.

                   Warehousing   (WH)
                   100% EOUs etc.   (EO)
                   Provisional Duty   (PD)
                   Job-work   (JB)
                   End Use Bond   (EU)
                   Undertaking   (UT)
                   Re-export Bond   (RE)
                   EPCG   EC
                   DEEC   DE
                   DFRC   DE
                   REPL   DE

 (c) Details of procurement certificate, if any, from Central Excise Commissionerate.

(i) Certificate Number   :

(ii) Date   :

(iii) Location code of the Central Excise Office issuing the Certificate

Commissionerate	:	
Division	:	
Range	:	

(d) Misc. Certificate No.   :   Date:

       Title & address of issuing Authority   :

Invoice Particulars:

20. **For Ex-Bond B /E:**

Invoice Sl.No in Ex- Bond B/E	

Whether Import under multiple invoices   : Yes/No

If Yes, (a) No.of of Invoices   :

           (b) Total Freight   :

           (c) Total Insurance   :

Details of each Invoice:

21.   (a) Invoice number   :   (b) Date:

22.   (a) Purchase Order Number   :   (b) Date:

23.   (a) Contract Number   :   (b) Date:

24.   (a) Letter of Credit (LC) Number :   (b) Date:

25.   **Supplier details:**

        (a) Name of the supplier   :

        (b) Address   :

        (c) Country   :

26.   If supplier is not the seller,

        (a) Name of the seller   :

        (b) Address   :

        (c) Country   :

27.   **Broker/Agent details:**

        (a) Name of the Broker/agent   :

        (b) Address   :

        (c) Country   :

28.   Nature of transaction (Tick)

        (a) Sale   (S)

        (b) Sale on Consignment basis   (C)

        (c) Hire   (H)

        (d) Rent   (R)

        (e) Replacement   (P)

        (f) Gift   (G)

        (g) Sample   (M)

(h) Free of cost   (F)
(i) Other   (O)

29.   Terms of Payment (Tick)   :
                (a) Letter of Credit   (LC)
                (b) Document Presentation   (DP/DA)
                (c) Site Draft   (SD)
                (d) Free of Charge   (FOC)
                (e) Others

30.   Conditions or restrictions, if any, attached to the sale   :

31.   Method of valuation applicable   :

32.   (a) Invoice value   :   (b) Currency:

33.   Terms of invoice (Tick)   : (a) FOB   (b) CIF
                                     (c) CI   (d) CF

34.   Freight, Insurance and other charges:

                                       Rate (%) **OR**   Amount
                              Currency

          -----(a) Freight   :
          (b) Insurance   :
          (c) Loading, unloading and
          handling charges[Rule 9(2)(b)]   : 1%
          (d) Other charges related to the
          carriage of goods (e.g. daughter
          vessel expenses, transit/
          transshipment charges etc)   :

35.   Cost and services not included in the invoice value and other miscellaneous
charges :

                                        Rate (%) **OR** Amount   Currency
          ----

          (a) Brokerage and commissions   :
          (b) Cost of containers   :
          (c) Cost of Packing   :
          (d) Dismantling, transport and handling
          charges at the country of export   :
          or any other country
          (e) Cost of goods and services supplied
          by buyer   :
          (f) Documentation   :
          (g) Country of Origin Certificate   :
          (h) Royalties and licence fees   :
          (i) Value of proceeds which accrue to seller   :
                :
          (j) Cost of warranty services, if any,
          provided by the seller or on behalf   :

of the seller
(k) Other costs or payments, if any,
to satisfy the obligation of the seller   :
 (l) Other charges and payments, if any :

36.   Discount, if any   : Yes/No

       If yes, (a) Nature of Discount   :
               (b) Rate (%) or amount   :

37.   Additional charges, if any, for   purchase   : Rate (%) **OR** Amount (In Rs.)
       on high seas

38.   Any other relevant information which has a bearing on value:

39.   **Details of SVB loading wherever applicable (at Invoice level):**
       (if same for all goods of the consignment, otherwise declare at the item level
       at S.No.39)

       Whether the buyer & seller are related   : Yes/No
       If yes, whether relationship has been
       examined earlier by SVB   : Yes/No
       If yes, (a) Ref. No   :
               (b) Date   :
               (c) Custom House   :
               (d) Load on   : (A)   Assessable value
                                         (B) Duty
                                           (C)   Both
               (e) Loading rate   ---
                                               Assessable Value   Duty
                                              ----
                       Rate in %age

               (f) Provisional (P)/ Final (F)   :
                                              ----

40.   **Items of Import:**

       A. _Detailed Description of Items:_

           (1) Invoice Serial Number: (2) Actual Invoice Number

Item S.No in Invoice	Item Description	Generic Description	Unit Price	Quantity	Unit of Quantity	Accessories, if any	Manufacturer's Name
1	2	3	4	5	6	7	8

Brand	Model/	End	Country	Previous imports, if any

	Grade/ Specification	use of the item	of Origin	B/E No.	B/E Date	Unit Value	Currency	Custom House
9	10	11	12	13	14	15	16	17

B. *Classification Details:*

(1) Invoice Serial Number: (2) Actual Invoice Number:

Item S.No in Invoice	Classification Details									
	RITC	CTH P[ref.] / S[td.]	CTH Notn./ Sl.No	CETH	CETH Notn./ Sl.No	**Educati onal**Cess Notn/ Sl.No	SIA Notn./ Sl.No	SED Notn./ Sl.No	TTA Notn./ Sl.No.	NCD Duty Notn./ Sl.No
1	2	3	4	5	6	7	8	9	10	11

Anti-dumping Notifications				Tariff Value		
Notn./ Sl.No	Item Sl.No In Notn.	Quantity	Supplier Sl.No	Notn.No	Sl.No of the item in the Notn.	Quantity
12	13	14	15	16	17	18

SAFTA Notn./ Sl.No	Health Notn./ Sl.No	Additional CVD Notn./ Sl.No	Aggregate Notn./ Sl.No	Safeguard Duty Notn./ Sl.No	Re-Import Y/N	RSP Per Unit
19	20	21	22	23	24	25

SVB Details					
SVB Ref. No./	Date	Custom House	Load on Assessable Value	Load on Duty	Prov (P) / Final (F)
26	27	28	29	30	31

Import Licence Details		
Exim scheme code, if any	Import against licence Y/N	Para No./ Year of Exim Policy
32	33	34

B.1   Details of Quantity where duty rates on unit of measurement different than in the Invoice:

(1) Invoice Serial Number: (2) Actual Invoice Number

Item No.	CTH	QTY in KGS	QTY in SQM
(1)	(2)	(3)	(4)

C.   In case of re-import, Shipping Bill Details:

(1) Invoice Serial Number   (2) Actual Invoice Number

Item Sl.No In Invoice	Shipping Bill No.	Shipping Bill date	Port of Export	Invoice No. of Shipping Bill	Item Sl.No. in Shipping Bill
1	2	3	4	5	6

Notification No./ Notification Sl.No	Payments made for export on Pro-rata basis (In Rs.)		Calculated Customs Duty	Calculated Excise Duty
	Freight	Insurance		
7	8	9	10	11

D.   Details relating to duty Exemption based on Exim Schemes and Licenceparticulars.:

(1) Invoice Serial Number   (2) Actual Invoice Number

Item Sl.No in Invoice	Addl. Duty Exemption Requested Y/N	Notification/ Sl.No.	LicenceRegn. No.	LicenceRegn. Date	Debit Value (Rs.)	Debit Qty.	Unit	Item Sl. No. in Licence
1	2	3	4	5	6	7	8	9

E. Additional Duty under Section 3(3)

(1) Invoice Serial Number   (2) Actual Invoice Number

Item Sl.No in Invoice	Notification No. / Notification Sl.No	Duty Type (E)	Additional Duty Flag (X)

I enclose herewith the copies of following import documents:

(1)   INVOICE   (2)   PACKING LIST

NOTE: Where the Invoice contains more than one unit of item and more than one description of
items, UNIT PRICE of each item shall be mandatory.

DECLARATION:

I certify that aforesaid declaration, the documents & the information contained therein is true and correct in all respects.

Signature:
Name of the Signatory:
Name of the Importer / Authorized Customs House
Agent:

Date:

ANNEXURE 'D'

OUT GOING AND INCOMING R.A. DATA ENTRY

1.   Advance Licence/EPCG Reg No. ……………………………Date………………

2.   Advance Licence/EPCG No………………………………..Date…………………

3.   IC Code No.: ………………………………………………………………………….

4.   Party Name : …………………………………………………………………………

5.   TRA Quantity : …………………………………………………………………………

6.   TRA Value: ……………………………………………………………………………..

7.   Item Name & S. No. : …………………………………………………………………

8.   BG Debit Amount : ……………………………………………………………………

9.   Bond Debit Amount : …………………………………………………………………..

10.   RA Issue Port : ………………………………………………………………………

11. BE No. : ....

Signature Customs Broker/ Importer

ANNEXURE 'E'

DIRECTORY OF CODES FOR GOODS NOT LEVIABLE TO EXCISE DUTY UNDER THE CENTRAL EXCISE TARIFF ACT, 1985

CODE	DESCRIPTION OF GOODS	AD.VAL RATE	SPEC. RATE	UQC FOR SPEC. RATE
	A. Goods leviable to excise duty under the Medicinal and Toilet Preparations (Excise duties) Act, 1955. 1. Allopathic Medicinal Preparations :			
	(i) Medicinal preparations containing alcohol which are not capable of being consumed as ordinary alcoholic beverages -			
001011	(a) Patent or proprietary medicines	20		
001012	(b) Others	20		
	(ii) Medicinal preparation containing alcohol which are not capable of being consumed as ordinary alcoholic beverages			
001013	(a) Medicinal preparations containing which contain known active ingredients in therapeutic quantities	20		
001014	(b) Others	20		
001015	(iii) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic	20		
	2. Medicinal Preparations in Ayurvedic, Unani or other indigenous systems of medicine-			
001021	(i) Medicinal preparations containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages	4		
001022	(ii) Medicinal preparations containing self-generated alcohol which are capable of being consumed as ordinary alcoholic beverages	4		
001023	(iii) All other containing alcohol which are prepared distillation or to which alcohol has been added	4		
001024	(iv) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic	20		
111030	3. Homeopathic preparations containing alcohol	4		
	4. Toilet Preparations			
001040	Toilet preparations containing alcohol or narcotic	50		

	drug or narcotic.			

CODE	DESCRIPTION OF GOODS	AD.VAL RATE	SPEC. RATE	UQC FOR SPEC. RATE
	Alcoholic Liquors for Human Consumption as notified under proviso to Section 3 (1) of CTA, 75			
	Goods of heading 220300 of Customs Tariff Act-75			
002011	Not exceeding US $ 20 per case	150		
002012	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002013	Exceeding US $ 40 per case	75		
	Goods of heading 220410 of Customs Tariff Act-75			
002111	Not exceeding US $ 20 per case	150		
002112	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002113	Exceeding US $ 40 per case	75		
	Goods of heading 220421 of Customs Tariff Act-75			
002211	Not exceeding US $ 20 per case	150		
002212	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002213	Exceeding US $ 40 per case	75		
	Goods of heading 220429 of Customs Tariff Act-75			
002311	Not exceeding US $ 20 per case	150		
002312	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002313	Exceeding US $ 40 per case	75		
	Goods of heading 220430 of Customs Tariff Act-75			
002411	Not exceeding US $ 20 per case	150		
002412	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002413	Exceeding US $ 40 per case	75		
	Goods of heading 220510 of Customs Tariff Act-75			
002511	Not exceeding US $ 20 per case	150		
002512	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002513	Exceeding US $ 40 per case	75		

CODE	DESCRIPTION OF GOODS	AD.VAL RATE	SPEC. RATE	UQC FOR SPEC. RATE

	Goods of heading 220590 of Customs Tariff Act-75			
002611	Not exceeding US $ 20 per case	150		
002612	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002613	Exceeding US $ 40 per case	75		
	Goods of heading 220600 of Customs Tariff Act- 75			
002711	Not exceeding US $ 20 per case	150		
002712	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002713	Exceeding US $ 40 per case	75		
	Goods of heading 220820 of Customs Tariff Act- 75			
002811	Not exceeding US $ 20 per case	150		
002812	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002813	Exceeding US $ 40 per case	75		
	Goods of heading 220830 of Customs Tariff Act- 75			
002911	Not exceeding US $ 20 per case	150		
002912	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
002913	Exceeding US $ 40 per case	75		
	Goods of heading 220840 of Customs Tariff Act- 75			
003011	Not exceeding US $ 20 per case	150		
003012	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
003013	Exceeding US $ 40 per case	75		
	Goods of heading 220850 of Customs Tariff Act- 75			
003111	Not exceeding US $ 20 per case	150		
003112	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
003113	Exceeding US $ 40 per case	75		
	Goods of heading 220860 of Customs Tariff Act- 75			
003211	Not exceeding US $ 20 per case	150		
003212	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
003213	Exceeding US $ 40 per case	75		

CODE	DESCRIPTION OF GOODS	AD.VAL RATE	SPEC. RATE	UQC FOR SPEC. RATE

	Goods of heading 220870 of Customs Tariff Act-			
003311	Not exceeding US $ 20 per case	150		
003312	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
003313	Exceeding US $ 40 per case	75		
	Goods of heading 220890 of Customs Tariff Act-			
003411	Not exceeding US $ 20 per case	150		
003412	Exceeding US $ 20 but not exceeding US $ 40 per case	100		
003413	Exceeding US $ 40 per case	75		
009000	C. All other goods, not leviable to any excise duty (e.g. live animals, cereals, oil seeds etc.)	00	00	-------

Annexure – A (EXPORT)

DECLARATION FORM FOR EXPORT OF GOODS

To be Filled in by the Service Centre

Date of Presentation		Job Number/Date	
Shipping Bill No.		Date	
		Signature	

To be Filled in by the Exporter/Customs Broker					
Master Details					
1	Customs Broker License Number		Name		
2	IEC Code Number		Name		
3	Exporter Address				
4	Exporter Type	[P] – Private	☐	[G] – Government	☐
5	Merchant/Manufacturer	[R] - Merchant	☐	[F] - Manufacturer	☐
6	Consignee Name				
7	Consignee Address				
8	Consignee Country				
9	Port of Destination				
10	Country of Final Destination				
11	State of Origin of Exported Goods				
12	EPZ/ICD Code				
13	Authorized Dealer(AD) Code				
14	RBI Waiver Number				
15	RBI Waiver Date				
16	Annexure C Parameters	**Yes** ☐		**No** ☐	

17   Annexure C Particulars (Only to be filled for ICD/CFS & Sea Sites)

a   Factory Stuffed (Y/N) : ☐   b   Sample Accompanied(Y/N): ☐

c   Nature of Cargo: ☐

d   Marks & Numbers: ☐

e   Total No. of Packages:: ☐   f   No. of Loose Packets: : ☐

g   No. of Containers: ☐

h   Gross Weight :   [ ]   Net Weight :   [ ]

j   Unit of Measurement :   [ ]

k.   Container Details (Valid, if Factory Stuffed)

Container Number	Size	Excise Seal Number	Seal Date	Number of Packets Stuffed
1	2	3	4	5

l.   Packing Details

Sr. No.	Packet Numbers		Type of Packets
	From	To	

m   Rotation Number: [ ]

n   Rotation Date :   [ ]

Note : Columns '**m**' & '**n**' are valid only for Sea Customs Locations.

Invoice Details

18	Invoice number		Date		
19	Nature of Payment	[LC] Letter of Credit ☐ [DA] Delvery against Payment Acceptance ☐ [NA] Not Applicable		[DP] Direct Payment ☐ [AP] Advance ☐	
20	Period of Payment as per contract (in Days)				
21	Contract Number				
22	Whether Consignee and Buyer Same	Yes ☐	No ☐		
23	If **NO**, Name & Address of Buyer				
24	Invoice Currency	**[Enter Exchange Rate Particulars in case of Non-Standard Currency at point 26]**			

25	Nature of Contract	[1] - FOB [2] - CIF [3] - CF [4] – CI

26   Charges

	Rate	Currency	Amount
Commission			
Discount on FOB Rate			
Packing &Misc.Charges			
Other Deductions			
Freight			
Insurance			

25	Whether the Unit Price Includes	[F] – Freight [I] – Insurance [B] – Freight & Insurance [N] - None

27   Exchange Rate Details for non-standard Currency

Currency Code/Name	Unit in Rupees	Exchange Rate	Effective Date	Bank Name	Certificate Number	Certificate Date
1	2	3	4	5	6	7

28. **Item Wise Details (To be provided for each invoice separately)**

Item Sr. No.	RITC Code	Description of Goods	Accessories, if any	Quantity	Accoun-ting Unit	Item Rate	No. of Units	Accounting Unit For Rate	Present Market Value	Scheme Code	Category, if NFEI Exports	Whether Third Party Export (Y/N)	Reward Availed (Y/N)?
1	2	3	4	5	6	7	8	9	10	11	12	13	**14**

Note :

Column 12 : whether third part export : Need to be provided for Scheme Codes involving DBK and DEPB only. For the scheme code involving DEEC, EPCG, Job Work, DFRC etc. system would determine the third party export automatically.

29. **Drawback Particulars**

30. **DEEC/EPCG Licenses Particulars**

Invoice	Item	DEEC/EPCG Licences Particulars

Serial Number	Serial Number	Registration Number	Serial Number in Part (E)	Serial Number in Part (C)	Quantity	Accounting Unit	Whether Indigenous / Imported
1	2	3	4	5	6	7	8

31. DFRC Licenses Particulars

Invoice Serial Number	Item Serial Number	DEEC/EPCG Licences Particulars						
		Registration Number	Standard IO Group Code	Standard IO Serial Number	Standard IO Norm Serial Number	Quantity	Accounting Unit	Whether Indigenous / Imported
1	2	3	4	5	6	7	8	9

32 Post - export DEPB Particulars

Invoice Serial Number	Item Serial Number	DEPB Details							
		Group Code	Item Code	Quantity	Accounting Unit	Parent DEPB Details			
						Group Code	Item Code	Quantity	Accounting Unit
1	2	3	4	5	6	7	8	9	10

33.   Job Work Particulars

Invoice Serial Number	Item Serial Number	Bill of Entry Particulars								
		Notification Number	BE Number	Date	BE Invoice Serial Number	Actual Invoice Number	Item Serial Number In invoice	Port Code, where imported	Quantity	Unit of Measurement
1	2	3	4	5	6	7	8	9	10	11

34. Annexure C1 Particulars (Applicable to EOU/EPZ)

Invoice Serial Number	IEC Code	Annexure C1 Details								
		Examination Date	Division	Commn.	Range	Examination Officer Name	Examination Officer Designation	Supervisor Officer Name	Supervisor Officer Designation	Seal Numbers Affixed on Packages
1	2	3	4	5	6	7	8	9	10	11

35. Re-Export Particulars

Serial Number	Re – Export Particulars			
1	Invoice Serial No. of SB			
2	Item Serial No. of SB			
3	BE Number			
4	BE Date			
5	Invoice No. of BE			
6	Item Serial No. Of BE			
7	Port Code			
8	Item Description As per BE Invoice			
9	Quantity Imported			
10	Unit of Measurement			
11	Assessable Value in (Rs)			
12	Total Duty Paid			
13	Duty Payment Date			
14	Quantity Exported			
15	Technical Details			

16	Other Identifying Parameters			
17	Whether againstexport Obligation (Y/N)			
18	Export Obligation Notification No.			
19	Drawback Amount Claimed			
20	Whether Item Un-used(Y/N)			
21	Commissioner Permission(Y/N)			
22	Board Order Number			
23	Board Order Date			
24	Whether MODVAT Availed (Y/N)			
25	Whether MODVAT Reversed (Y/N)			

36. Cess Particulars

Invoice Serial Number	Item Serial Number	Cess Applicable (Y/N)	If Cess Applicable Cess Serial Number	Cess Quantity
1	2	3	4	5

37. CENVAT Particulars

Invoice Number	Item Serial Number	Certificate Number	Certificate Date	Central Excise Office Code	Assessee Code	Valid Upto
1	2	3	4	5	6	7

38.   Third Party Exports

Invoice Number	Item Serial Number	IE Code	Name of the Manufacturer	Branch Serial Number	Address
1	2	3	4	5	6

Note:

If the third party is also a regular exporter, IE Code and branch serial number as registered with DGFT has to be provided. Otherwise, name and address of the manufacturer is to be declared.

39.   AR4 Particulars

Invoice Serial Number	Item Serial Number	AR4 Particulars					
		AR4 Number	AR4 Date	Commissionearate	Division	Range	**Remarks**
1	2	3	4	5	6	7	8

40.   Documents & Releasing Agencies Particulars

Document Type (Q/I/L/C/O)	Document Description	Invoice Number	Item Number	Agency Code	Agency Name	Document Name
1	2	3	4	5	6	7

41.   Quota Allocation Particulars

Invoice Serial Number	Item Serial Number	Agency	Allocation Serial Number Country Code/Year/Region Code/Serial Number/Category/Quota or Non Quota Country/Token #) Ex. - US/2/24/516690/0237/2/232039	Expiry Date
1	2	3	4	5

DECLARATION

I/We declare that the particulars given herein above are true and correct. I/We enclose herewith the copies of the following documents. (To be submitted with the export goods in the warehouse).I/We undertake to abide by the provisions of Foreign Exchange Management Act,1999, as amended from time to time, including realisation/repatriation of foreign exchange to/from India.

1. GR Declaration
2. DEEC Declaration
3. Invoice
4. Quota/Inspection Certificates
5. Others(Specify)

Name of the Exporter :		Name of Customs Broker :	
Designation		Designation	
		ID Card Number	

Dated : _____
Signature_____

INSTRUCTIONS

1. All entries should be made in CAPITAL letters.

2. Photocopies of the invoices have to be attached separately with declaration form for data entry.

ANNEXURE B (EXPORT)

FORM SDF

Shipping Bill No………………..   Date………

Declaration under Foreign Exchange Management Act, 1999
1   I/We hereby declare that I/We am/are the *SELLER /CONSIGNOR of the goods in respect of which this declaration is made and that the particulars given in the Shipping Bill No   dated ....   are true and that -

    a)*   the value as contracted with the buyer is same as the full export value declared in the above shipping bill

    b)*   the full export value of the goods is not ascertainable at the time of export and that the value declared is that which I/We, having regard to the prevailing market conditions, expect to receive on the sale of goods in the overseas market.

2.   I/We undertake that I/We will deliver to bank named herein ……………………... the foreign exchange representing the full export value of the goods on or before _____@ ……………… in the manner prescribed in Rule 9 of the Foreign Exchange Regulation Rules, 1974.

3.   I/We further declare that I/We am/are resident in India and I/We have a place of business in India.

4.   I/We* am/are OR am/are not in Caution List of the Reserve Bank of India.

Date……………..

                                      ……………..
                                  (Signature of Exporter)

                                  Name………………

@   State appropriate date of delivery which must be the due date for payment of within six months from the data of shipment, whichever is earlier, but for exports to warehouses established outside India with permission of the Reserve Bank, the date of delivery must be within fifteen months.

*   Strike out whichever is not applicable.

<u>ANNEXURE - C (EXPORT)</u>   Shipping Bill No.

1. Master Airway Bill No.
2. Total Packets in Master Airway Bill
3. No.of Packets in the present consignment
4. House Airway Bill No.
5. (a) Seal No.
   (b) Name of the Agency
6. Marks&No.s
7. Nature of the Cargo (Boxes/cartons/packets etc.,)
8. Gross weight
9. Net weight
10. Unit Weight (KGs/Nosetc)
11. Packet Details

Group	From	To	Type (Boxes/Cartons)
1.			
2.			

13. Details of AR4, if any:

Sl. No.	AR4 No.	Date	Commissionrate	Division	Range	Remarks

14. (a) Nature of contact: [1]FOB   [2]CIF   [3]CF [4]CI
(b) Whether unit price includes: [F] Freight [I] Insurance
                              [B] Both Freight & Insurance
                              [OT] Others
                              [N] None
   I/We declare that the particulars given herein are and true and correct.

Date: Signature of the Customs
Broker
                                         Card No.

Goods arrived , verified the number of packages and numbers thereon and
found to be as declared.

Date: Name and Signature of PO/EO

ANNEXURE - C1 (EXPORT)   OFFICE OF THE
SUPERINTENDENT OF CENTRAL EXCISE
RANGE...   DIVISION..............................
....
COMMISSIONERATE..
....
C.No.   Date   Shipping Bill No.   Date

EXAMINATION REPORT FOR FACTORY SEALED PACKAGES/CONTAINER

1. Name of Exporter
2. a) IEC No.
    b) Branch code
    c) BIN (PAN based Business identification Number of the exporter
3. Name of the manufacturer (if different from the exporter)
4. Factory address
5. Date of the examination
6. Name& destination of the examining officer-inspector /EO/PO
7. Name & destination of the supervising officer Appraiser/superintendent
8. (a) Name of commissionerate/Division/Range
    (b) Local Code**
9. Particulars of export invoice
    (a) Export invoice no.
    (b) Total No. of packages
    (c) Name and address of the consignee abroad
10. (a) Is the description of the goods ,the quality and their as per the particulars furnished in the export invoice?
    (b) Whether sample is drawn for being forwarded to port of export?
    (c) if yes, the no.of seal of package containing the sample

11.   Central excise/customs seal Nos.
(a) For Non-contained cargo seal No.s No.of packages
(b) For Containerized cargo

Container number	Size	Seal No.	No.of packages stuffed in container
(1)	(2)	(3)	(4)

SIGNATURE OF   SIGNATURE OF   SIGNATURE OF
EXPORTER   INSPECTOR/EXAMINER   APPRAISE
                                            SUPERINTENDENT

Annexure – D (EXPORT)

DEEC/EPCG Licenses Particulars

Invoice Serial Number	Item Serial Number	DEEC/EPCG Licences Particulars					
		Registration Number	Serial Number in Part (E)	Serial Number in Part (C)	Quantity	Accounting Unit	Whether Indigenous / Imported
1	2	3	4	5	6	7	8

31. DFRC Licenses Particulars

Invoice Serial Number	Item Serial Number	DEEC/EPCG Licences Particulars						
		Registration Number	Standard IO Group Code	Standard IO Serial Number	Standard IO Norm Serial Number	Quantity	Accounting Unit	Whether Indigenous / Imported
1	2	3	4	5	6	7	8	9

32   Post - export DEPB Particulars

Invoice Serial Number	Item Serial Number	DEPB Details							
		Group Code	Item Code	Quantity	Accounting Unit	Parent DEPB Details			
						Group Code	Item Code	Quantity	Accounting Unit
1	2	3	4	5	6	7	8	9	10

ANNEXURE – E (EXPORT)

Form of Certificate required to be obtained from the bank.

Name and Address of the Bank

To
   The Commissioner of Customs

   _____

Sir,
This to be certify that

   a) **M/s _____ (Name of the Exporter) having importer and exporter code number _____ (IEC Code no. issued by DGFT) is having an account (A/c No. _____ Name of A/c _____) in this branch of the bank and**
   b) **The branch Code of this branch is _____**

Authorised Signatory
(Name and Designation)

Bank Stamp

ANNEXURE – F (EXPORT)
Bank Account Registration Form.

I. E. C. No._____

IFS Code :_____

Bank Account No.:_____
Bank Name :-----------------------------------

 Bank Address:--
        (For Drawback Purpose)
-------------<Bank Account Details for Foreign Exchange(FR) >---------

Bank A.D. Code:_____

Bank Name: _____
Bank Address:_____
IEC Account No:_____

Annexure G   (Export)

PART-A

BANK ACCOUNT REGISTRATION FOR E-STR
I.E.C. Number: ……………………………………………………
IFS Code: ……………………………………………………
Bank Account Number: …………………………………………………….
Bank Name & Address: …………………………………………………….
……………………………………………………
…………………………………………………….
Certificated from the bank
Certified that the above particulars are correct.

Signature
(Bank Branch Manager along with official seal)

PART-B

Central Excise Registration/Service Tax Code Number
In case, Service Tax Refund (STR) is to be claimed electronically through ICES
1.5, on the basis of 'schedule of rates', please provide followingdetails:
Central Excise Registration
Number……………………………………………………………………………………
.
OR
Service Tax Code
Number……………………………………………………………………………………
………………
Declaration

I declare that the above particulars mentioned in Part A and B are correct.

Signature
Exporter/Authorized Representative