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**Sub:- Procedure for filing of DEPB License for Registration/verification  
and issue of TRA against DEPB Credit entitlements - regarding**

The newly set up Inland Container Depot, Durgapur falling under Customs and Central Excise Commissionerate, Bolpur has now started receiving DEPB License for the purpose of its registration, verification and to obtain the DEPB with entitled credits, by the exporter accordingly, it has been necessitated to promulgate and lay down the following procedures for the information of all the importers, exporters, Custom House Agents and all other persons concerned keeping in view of the fact that the ICD , Durgapur, is at present processing all such documents manually. Moreover, for convenience of the Trade the Deputy/Assistant Commissioner of Customs, I.C.D., Durgapur is designated to supervise all the works in respect of registration of DEPB License processing of all related documents and issue of TRA as well as all related activities.

**The Procedures are as follows:-**

1. **PRESENTATION OF DEPB**

DEPB License along with all the relevant documents shall be filed with the office of Deputy/Assistant Commissioner of Customs, ICD from where the exports are taking place. The application filed for registration of DEPB scrip shall be duly signed in full and with name in capital letter of the person submitting the application. Application shall also be attached with authorization letter issued by the scrip holder. In the name of the scrip holder duly self certified by the person submitting the application. The document includes Shipping Bills in original, photocopy of EP copy of Shipping Bill, Bills of Lading, Customs signed invoices ,Bank signed invoices, bank realization certificate (BRC), authority letter along with Appendix 10c

or as prescribed from time to time in correct and prescribed form, which shall have to be submitted along two sets of all such documents. No application shall be received by the designated receipt clerk, unless it contains all the documents as prescribed above. The receipt clerk designated for the purpose will ensure to keep a record in the prescribed register and assign a serial number and date of date of entry in the receipt Register. He/She shall also give a receipt stamp to the office copy of the application submitted by the exporter or his authorized agent. The signature of the person submitting the DEPB script for verification with full name, the CHA License No. I.E. code or BIN No. of the exporter shall get to be recorded in the said register.

## 2. **VERIFICATION OF THE DEPB**

i) On the receipt of DEPB Script by the designated receipt clerk of ICD Durgapur, the same shall be placed before the Examining officer/ Inspector on the same day of receipt of the DEPB Licenses. The Inspector/Examining officer shall personally verify the genuineness of the shipment by comparing the date of export and other details such as description of the goods exported, the category of the goods as declared in the Shipping Bill, the FOB value, DEPB rate quoted and the position of the assessment of the Shipping Bill by comparing the data available in the DEPB noting register maintained at ICD Durgapur. He/She shall also ensure to verify that the goods have been exported from the Gateway port after dispatch from the ICD, Durgapur. For this he/she shall compare the Bill of Lading and mate receipt with the entries made at the back of the shipping bill by the Custom Officer at the gateway port. In case of any doubt the shipment shall be cross checked from the EGM also for verification of the export consignment as mentioned in the Bill of export.

ii) After verification of the shipment details, the EO/Inspector will also check:

(a) the correctness of the credit permitted in the DEPB Script

(b) whether the description shown in the shipping bills are found to be same with the description given in the Custom signed as well as bank signed Invoices and B/L; (c) whether the License has been issued following the norms of the DEPB i.e. considering the PMV/FOB as the case may be; (d) the genuineness of the DEPB License on verification of the stamp of DGFT, name of the License holder, signature of the issuing by the DGFT; (e) Consider the Alert Notices/Public Notices/standing Orders etc. at the time of verification of the DEPB License scripts; (f) in respect of supplementary DEPB License, (which were issued by the DGFT based on the earlier original DEPB scripts and export consignments as given in the supplementary DEPB scripts with

the records on the photo copies of the DEPB scripts and the original/photocopy of the DEPB shipping Bills.

- (iii) On examination, if any deficiency in the application or in the documents submitted with the application is noticed, then the Appraiser/Superintendent in charge shall be informed by the Examiner/Inspector. On receipt of the deficiency note, a memo mentioning these deficiencies shall be issued to the applicant or his/her authorized agent under the signature of the Superintendent/Appraiser under proper receipt.
- (iv) However, if on examination and scrutiny all the required papers are found to be in order, the EO/Inspector shall hand over the same to the Appraiser/Superintendent of the ICD with proper endorsement. The EO/Inspector shall put his full signature at the prescribed place on the reverse of the DEPB scripts in token of having completed the required verification. All the DEPB scripts of the Shipping Bill and the DEPB Noting Register shall be endorsed accordingly.
- (v) The Appraiser/Superintendent shall scrutinize the DEPB scripts and the accompanying documents to ensure that proper verification of the facts of shipment has been completed by the EO/Inspector and then check the correctness of the DEPB rates having been assigned for granting of DEPB credits after verifying the correctness of the DEPB scripts. In all respect the DEPB scripts shall be submitted to the Dy/Asst. Commissioner of Customs of ICD, Durgapur, with full signature of the Appraiser/Superintendent on the reverse of the DEPB scripts, as a token of his satisfaction with the verification of facts about shipment and the issue of DEPB scrip. The Deputy/Asst. Commissioner of Customs, shall also countersign the DEPB scripts in full at the prescribed place. The entire process of verification of DEPB scrip including the signature of the Appraiser/Superintendent and the counter- signature of the Dy. Commissioner /Asst. Commissioner of Customs shall be immediately completed.
- (vi) The duly verified DEPB scripts shall thereafter be handed over by the E.O/Inspector to the receipt clerk. The verified DEPB scripts shall be delivered only to the person who had submitted the DEPB scripts for verification and his full signature and name in token of having collected the DEPB

scripts shall be after obtaining in the same Register. The DEPB scripts should be delivered after obtaining Xeroxed copies of all the documents only to the person who had submitted the same for the verification and not to any other person.

**3. REGISTRATION OF THE DEPB CLAIMING BENEFIT UNDER NOTIFICATION 34/97-CUS DATED 27/04/97**

Before claiming exemption ,under Notification No.34/97-Cus, dated 27/04/97, as amended from time to time against a DEPB, it is required to be registered in the prescribed register at the ICD, Durgapur. Though the Customs – DGFT connectivity has not been made as yet in the Comm'te either for exchange of message regarding importers-Exporters code, the designated authority may cause necessary cross check through e-net services or alternatively, if situation so warranted, shall take up directly with the DGFT through correspondences or by deputing officers.

A check list incorporating all the details of the DEPB should be prepared by EO/Inspector and upon verification of the same to see its correctness the DEPB holder shall sign the said check list and return the same to the designated officer of the ICD, Durgapur. Thereafter the Registration number is also required to be put on the face of the original DEPB in bold figures with the name of the Commissionerate where it is registered.

In case any change in the data entered in the register is required to be made after completion of the registration, the same shall be made by the Dy. Asst. Commissioner of the said ICD.

**4. ISSUE OF RELEASE ADVICES**

If the DEPB holder intends to utilize the DEPB at a Customs station other than the ICD, Durgapur where the DEPB has been registered, an application shall be made to the Deputy Commissioner/Asstt. Commissioner ,ICD Durgapur in the existing form indicating DEPB registration no. In the absence of the EDI system at the ICD, Durgapur the TRA No. shall be assigned manually. All the TRAs issued by the ICD, Durgapur, shall be signed by the Deputy Commissioner /Asst. Commissioner of ICD, Durgapur. Similarly, TRAs issued at the other Customs Stations for clearance of goods from the ICD will not be accepted for registration if the same are not signed by the

Deputy Commissioner/Assistant Commissioner of the Customs stations concerned, with their official seal.

The office copy for Comm'te /Port of issue shall be retained by the TRA issuing Comm'te Customs station and placed in the respective TRA file. Customs copy for port of clearance will be dispatched to the respective Customs Station and the importers copy of TRA shall be handed over to the applicant with due acknowledgement with TRA register at specified place.

The procedures/guidelines as depicted in the instant Public Notice are not exhaustive. Therefore, various circulars/Notifications issued by the Ministry from time to time in respect of DEPB Scheme may invariably be referred to for complete and exhaustive guidance.

Sd/-  
(S.L.THAKUR)  
COMMISSIONER