



भारत सरकार **GOVERNMENT OF INDIA**
केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्तालय: बोलपुर
CENTRAL EXCISE & SERVICE TAX COMMISSIONERATE: BOLPUR.
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Public Notice No. 04/Tech/Bol/2012

Sub: Salient features and procedures for import and export through the ICD, Durgapur, Export promotion Industrial Park, Durgapur, West Bengal — regarding.

It is brought to the notice of all exporters, importers, CHAs, Custodian, Banks, Trade and all concerned that ICD Durgapur of M/s Allied ICD Services Limited, Export Promotion Industrial park, Durgapur , Dist – Burdwan , West Bengal has been notified as inland Container Depot vide Notification No. 02/2006 —Customs (N.T) dated 10.05.2006 read with Notification 01/2011-cus(NT) dated 08.11.2011 . Consequently, the said place has been declared as Customs area for unloading / loading of Import / Export Cargo and approved as Custodian under 45(1) of Customs Act, 1962 vide Public Notice No. 01/2006(NT)-CUS dated 18.04.2006 of this Custom House. In this regard Location code INDUR6 has been allotted to the ICD, Durgapur. The EDI operations of ICD Durgapur will now commence from 05.10.2012. The salient features and procedures for import and export through the ICD are explained below:

IMPORT

1. The clearance of imported goods having port restrictions like, vehicles, seconds/defectives of steel items, imports against export promotion schemes etc. are not allowed at ICD, Durgapur as of now.
2. Computerised processing of Bills of Entry under EDI system will commence on 05.10.2012 at ICD, Durgapur, Banskopa , Dist- Burdwan , West Bengal.

2.1 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 assessed copy of Bill of Entry when the same is presented in the import Shed for clearance of goods. The requisite documents also can be called for by the Appraising Group if required while processing the Bills of Entry. There are certain pre-requisites for filing the electronic declarations which are required to be complied with before filing Bill of Entry.

2.2 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 daily basis. ICES automatically registers 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 DGFT as to whether their IE-Code has already been transmitted to ICES. If their IE-Code has not been transmitted to ICES by DGFT, they should first get the same transmitted from DGFT, failing which they shall not be able to file Bill of Entry electronically for clearance of imported goods.

(ii) The DGFT has notified certain generic Codes for certain classes of importers in the EX1M Policy and exempted them from taking a specific IE Code. Such importers should use respective codes for filing the Bill of Entry. For example Code 0100000053 for personal use not connected with trade or manufacture or agriculture. In such cases the Bill of Entry shall automatically appear on the computer screen of the concerned Assistant / Deputy Commissioner for online approval.

2.3 Registration of Custom House Agents (CHA) in ICES

Every CHA 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 CHA has been licensed was not an existing EDI location in ICES 1.0, such CHAs should immediately get themselves registered at any of the Customs locations where ICES 1.5 is operational.

2.4 Registration of Shipping lines/Agents, Consol Agents

IGM/Consol Manifest shall be filed electronically by the Shipping/Agents and Consol Agents at the Ports. Before filing IGM, the Shipping /Agents and Consol Agents should register themselves in the ICES at any of the Custom Stations where ICES 1.5 is operational. No re-registration is required in case the agency is already registered at any existing Customs location where ICES 1.5 is operational.

2.5 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 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 Bill of Entry is filed should be obtained by the CHA/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.

2.6 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 to incorrect conversion of Indian Rupees. List of **Currency Codes attached as Appendix 1**

2.7 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. List of **Measurement Codes attached as Appendix. 2**

2.8 Country Codes:

-Wherever in the Bill of Entry or IGM etc. 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 3**

2.9 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 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/icefact/locode/>)

2.10 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 ICEGATE. For registration at ICEGATE the detailed information may be seen at 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>)

2.11 Service Centre charges:

Facility of data entry of 1GM, Bill of Entry etc. is available at service center at ICD on payment basis. The schedule of charges for various types of services payable at the service centre are indicated below:

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

a.	Entry of Bill of Entry having up to 5 items	Rs. 60
b.	Each additional block of 5 items	Rs. 10
c.	Amendment fee	Rs. 20
d.	Entry of IGM	Rs. 60
e.	Charges of additional query printing	Rs. 05
f.	Entry of licenses	Rs. 60
g.	UAB declaration	Rs. 60

Note: the above charges include data entry of the documents, check list printing, three free queries 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.

3. Filing of IGM/SMTP/ Consol Manifest

The Shipping lines or other persons as envisaged under Section 30 of the Customs Act, 1962 shall submit the Sub Import General Manifest (SIGM)/ Consol Manifest through the Service Centre at ICD, Durgapur, Banskopa , Dist- Burdwan , West Bengal , on all working days from 10 A.M to 6 P.M. However, the Manifest can also be electronically filed through ICEGATE on 24 hours basis. The IGM/SMTP/Consol Manifest should be presented at the service centre counter in the prescribed **proforma. (Annexure B). A** checklist would be generated by the Service Centre which would be verified by the authorised representative of the Shipping line and given to the service centre operator for submission after corrections, if any.

Apart from filing of SMTP/Consol Manifest through service centre, the Shipping lines would continue to file a hard copy of the SIGM with the Manifest Department.

3.1 Amendment in the IGM/SMTP/Consoie manifest after submission shall be carried out only after approval from the designated Customs authority. Amendment request shall be entered in the system at service centre, on submission in the system it shall appear before the designated officer for approval. If the designated officer is satisfied with the amendment requested he will approve the same in the system.

3.2 The acceptance of cancellation or otherwise, will be confirmed to the custodian as well as to the Shipping Lines electronically if filed through EDI interface or it is communicated as a "printed check up cancellation message" from the service center and can also be checked up from the enquiry window of the Service Center.

Note: - It may be noted that in case of cancellation of 1GM, all the Bills of Entry filed against the IGM will get cancelled.

4. Cargo/Goods Declaration

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

4.1 Filing through Service Centre

- (i) The CHA /Importer should furnish information in 'Annexure C' and present the same to the service centre operator along with copy(s) of import invoice and packing list. Details of information in Annexure C should be correct, complete and legible. Incorrect and invalid entries may reject entry of data. The Service center shall accept the declarations in Annexure C during the working hours of ICD. 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 CHA/ importer should verify the particulars.
- (ii) Once the SMTP 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 SMTP. If any Bill of Entry is not accepted by the system, the importers/CHAs 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 items in the Second invoice.
- (iv) If the particulars of classification are 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. 201/81, 083/93). 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 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	NotfnlYear, 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 is draft Bill of Entry. The service centre operator shall print a copy of Check List and hand over the same to the CHA/Importer. The CHA/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 CHA/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 CHA/Importer for re-confirmation. This process would be repeated till the CHA/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 CHA/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 CHA /Importer shall note down the Bill of Entry No. and return the check list to the Operator. **The Bill of Entry** Numeric No. shall be prefixed with the Port Code at which the goods are landed. Thus Port Code combined with Numeric Number shall be a Bill of Entry Number.

(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.

4.2 Remote filing through ICEGATE

The CHA/Importers having internet facility in their offices can file electronic Bill of Entry from their premises. For this purpose they should one time register their details with ICEGATE. Detailed procedure for registration can be seen from the website www.icegate.gov.in. 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. 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 CHA /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.

5. Processing of Bill of Entry for Verification

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 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) The Appraising work is divided into Appraising Groups and sub groups, based on the Chapter/Tariff Headings of Customs Tariff Schedule. The role 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 authorized to change priority, if circumstances so warrant.

(iii) 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 processing of Bill of Entry the concerned officer may raise Query to the importer for further clarification/information. The Query on approval by the Group AC/DC shall be transmitted to importer for online reply. Such a Bill of Entry on which query has been raised, is automatically pulled out of verification queue till online reply is received from the importer.

5.1 System Appraisal

Facility of System Appraisal of Bills of Entry in respect of certain goods covered by some exemption notification has been made available for faster clearance of such goods. Bills of Entry in respect of the items under System Appraisal would be verified 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 CHAs/ Importers for payment of duty and getting the goods examined if required, and for out of charge.

the Bills of Entry which are appraised by the 'System' would be audited before being given out of charge. If the Appraising Officer (Audit) finds that the Bill of Entry is not fit to be cleared under System Appraisal Scheme he may forward the Bill of Entry back for regular assessment.

5.2 Second Check Appraisal

The electronic B/E will be verified 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 (Group), the query will be printed in the Service Centre for being passed on to the CHA/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 re-assessed accordingly. The Assessing Officer can change Tariff classification, deny exemption incorrectly claimed, change unit price of goods in the system. In case 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 pass the Bill of Entry in the system. After verification/re-assessment of the Bill of Entry, the system will generate one assessed copy of Bill of Entry. The CHA /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 CHA/Importer should deposit duty assessed with the designated bank.

5.3 First Check Appraisalment

(i) Where the CHA/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 CHA/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 AC/DC a first check Bill of Entry copy shall be printed. CHA/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 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 Appraising Group. The CHA/Importer shall present the first check copy of the Bill of Entry on which examination report has been written along with 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 appraisalment. The CHA/Importer shall take print of assessed copy of Bill of Entry and TR-6 challan and shall deposit duty amount with the designated bank.

5.4 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 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.

5.5 Printing of Assessed copy of Bill of Entry:

After completion of verification/re-assessment and audit, 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 CHA/Importer from where the Bill of Entry has been submitted to Customs system.

5.6 Payment of Duty

After the assessment is completed and the print of the assessed Customs copy of the B/E and TR-6 Challans are obtained by the CHA/ Importer, copies of the TR-6 challans shall be presented to the designated 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 CHA. The bank will retain one copy. The Challan shall also indicate the

interest amount for seven days period after expiry of interest free period. if interest free period of seven days has expired, fresh challan with revised amount of interest should be obtained and should be paid accordingly. Duty and Interest can also be paid through e banking system.

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.

(¹) The CHA shall present documents, as per the list below (the documents shouldk be arranged in a file cover in the following order):-

- i. Assessed copy of Bill of Entry
- ii Duty paid challan in original
- iii. Copy of Delivery order
- iv Copy of Bill of Lading
- v Invoice in original
- vi Packing List in original
- vii Certificate of origin in original
- viii Exemption Certificate in original, if the notification so requires.
- ix Copy of the Bond or undertaking executed, if any.
- x GATT declaration duly signed by the importer.
- xi Technical literature,
- xii Licence in original and a photocopy of licence.
- xiii Any other document/ certificate necessary for clearance of goods.

(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/Supdtt.screen for out of charge. The signature of the CHA/ Importer shall be obtained on the report, in token of that the good have been examined in their presence. Name of the CHA/ 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.

6.2 All the above documents, except original Licence, will be retained by 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..

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

6.4 After completion of the examination of the goods, if the Shed Appraiser/ Supdt. is 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.

6.5 After the out of charge order, the system will generate print of importer's copy and Ex-change 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/Supt. The importer's copy and Exchange Control copy of the Bill of Entry along with one copies 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/CHA after enclosing the Gate Pass No. and date on the same. The Importer/CHA 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.

6.6 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 4.1 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 moved to the screen of the concerned group AC/DC for online approval. Concerned AC/DC shall open the Section 48 approval form 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 goods the CHA/ importer may seek amendment of the Bill of Entry through the Service Centre after obtaining the approval of the concerned group AC. 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 and Exchange Control copies of 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 CHA/ 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 EX-BOND Bill of Entry

11.1 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.

Type of Bill of Entry

(A) For Home Consumption

(B) For Warehousing

(C) 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. TVT61001. If no code is assigned 'other' to be used as code —TVT0001).

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. of 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 CHA & 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 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.

11.2 Assessment

The B/E will be allocated by the system to the Assessing Groups on the basis of same parameters as are applicable to all other types of Bills of Entry. 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.

11.3 Debiting of Bond

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

11.4 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/ CHAs from the service center operator.

11.5 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.

11.6 Order of Clearance Of Goods For Home Consumption

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 Bond, interest (amount of interest will not be calculated by the system, therefore should be calculated manually) if any on the Warehoused goods as chargeable under Section 61 of 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 correctness of assessment. The Appraiser/Superintendent will re-assess the B/E, if so required. The system after reassessment 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 Ex-Bond 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.

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

Where the benefits of exemption under a notification is 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 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 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 can not 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

13. Certificate from Central Excise Authorities

(i) Where the exemption notification provides for production of a certificate from the jurisdictional Central Excise authorities in terms of 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 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 details of goods covered by the certificate and B/E on the basis of original certificate retained in the group. A print out of statement of items assessed on the basis of certificate can be obtained for reference to concerned Central Excise authority.

14. Certificates from other Authorities

Certain notifications require certificates for eligibility of exemption from various other organizations like 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.

15. 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.

16. 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 Customs Tariff Act, 1975 is chargeable on the basis of value or weight in Kgs. or area in SUM 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 SUM in addition to the value of such goods. Provisions have been made in the system to enter qty in Kgs. a. in SUM in respect of above sub-headings. The system will calculate duty on value, on Kgs. & on SUM and will determine the highest among the three amounts. The highest amount will be taken for levy of duty. *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 SUM in col. (4) above. Similarly, if the invoice qty. is SUM 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 SUM, in that case the qty. in Kgs. and SUM should be indicated in columns (3) & (4) respectively.

17. Bond Management System and Processing Of Bills Of Entry Relating To Goods

17.1 Bond Management System.

(i) ICES contains centralized Bond Section, which will be responsible for maintenance of documents related to Bonds, Bank Guarantees and Undertakings. 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.

17.2 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 ((CHA 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 importers / CHA shall satisfy himself with the correctness of 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.

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.

17.3 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 condition of assessment. The following type of Bonds can be opted:

Provisional Duty Bond — General

Test Bond

End Use Bond / Undertaking

Transit

Provisional Duty Bond - Project Imports

Extra Duty Deposit

EOU Bond

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) 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, Changes are being proposed in the processing of Bills of Entry for Warehousing of Imported goods and goods assessed to duty provisionally. 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:-

(vi) 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 the requirement of Bond equal to double the amount of duty payable. The appraiser 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.

(vii) **Provisional Assessments:-**

(a) Where an item of the Bill of Entry is assessed provisionally by the Appraiser 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 for determining the amount of Bond / BG for debiting. The Appraiser 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 shall specify the amount of Bond and bank guarantee. The duty if any assessed shall be deposited with designated bank usual. The Bill of Entry will not be registered in the shed / docks for examination & out of charge, till the duty is paid and the Bond and BG as specified has 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 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.

18. 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 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 to 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 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 / CHA.
- (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 assessing the 13/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.

19. Assessment involving RSP/NCCD:

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/CHAs shall be amended as follows:-

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 SI No.	Description	No. of Units	Retail Sale Price
-----	No.-----	(with specifications)	-----	Rs. Per Unit.....

(iii) The importers/CHAs 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 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 Standards of Weights and Measures Act, 1976, 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/CHAs 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.

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

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

- a. In provisional SVB cases, Bills of Entry shall be submitted in EDI System and not manually.
- b. In the 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 manually on a separate TR-6 challan in Triplicate.
Thereafter, the payment of Custom Duty shall be made to designated bank.
- d. Bill of Entry will then be presented to Import Shed along with proof of payment of Revenue Deposit (on a Challan) which will be verified by the Shed Appraiser/Superintendent and he shall enter departmental comments, challan no, date and amount of revenue deposit paid. 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 the details of Revenue Deposit paid for that Bill of Entry.

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

21. 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 S.No. of an item and a unique S.No. of producer/exporter of goods from a specified country. Due to re-structuring of the notifications into a defined format the S.Nos. 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 S.No. of the item and producer/exporter 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 S.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	AD Notif.	I S No	PS No	QTY	Exemp. Notif Yr	SI No.	CTH Notfn	SI No
1	2	3	4	5	6	7	8	9	10

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

AD Notif Anti-dumping notification number/year

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

P S 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 anti-dumping duty is applicable, the quantity in such unit of measurement on the basis of which 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.

22. **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. Here, (QTY` refers to Quantity in the unit of measurement on the basis of which Tariff value fixed,

23. **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 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 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 copies of Bill of Entry.

24. **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.

25. **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 CEGAT, past precedent regarding classification valuation etc.

EXPORT

26. At ICD Durgapur processing of shipping bills would be handled in respect of only Free (white) Shipping bills and Shipping Bills filed under Drawback Claims as of now.

27. The procedure to be followed in respect of filing of Shipping Bills under the Indian Customs EDI System 1.5 at ICD, Durgapur, Banskopa , Dist- Burdwan , West Bengal, shall be as follows: -

27.1 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 export documents when the goods are presented for export. The following pre-requisites are to be complied with before filing shipping bills:

27.2 IE-Code of the exporters- Import Export (1E) Codes are being issued to the exporters by 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 DGFT as to whether their IE Code has already been transmitted to ICES. If their IE Code has not been transmitted to ICES by DGFT, they should first get the same transmitted from DGFT, failing which the exporter shall not be able to file shipping bills for export. (DGFT's website may be accessed at <http://www.dgft.delhi.nic.in>) •

27.3 Registration of Custom House Agents (CHA) in ICES: Every CHA 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 CHA has been licensed was not an existing EDI location in ICES 1.0, such CHAs should immediately get themselves registered at any of the Customs locations where ICES 1.5 is operational.

27.4 Registration of Shipping lines/Agents, Canso! Agents: EGM/Consol Manifest shall be filed electronically by the Shipping Lines/Agents and Consol Agents at the Gateway Ports. Before filing EGM the Shipping Lines/Agents and Canso! 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 4. No re- registration is required in case the agency is already registered at any existing Customs location where ICES 1.0 is operational.

27.5 Registration of Bank Account with Authorized Dealer of Foreign Exchange: Except for NFEI shipping bills, the account number of the .exporter opened with 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.

27.6 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.

27.7 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.

27.8 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.

27.9 Units of Measurement Codes Currency Codes/ Port Codes etc: Will be same as mentioned in Para 2 above.

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

28. DATA ENTRY FOR SHIPPING BILLS

28.1 Shipping bills can be filed through the service center located in ICD Durgapur , Banskopa , Dist- Burdwan , West Bengal or through Remote EDI System if the Exporter or the CHA have registered themselves at ICEGATE In case the shipping bill is filed through Service Centre, the Exporters/CHAs would be required to submit at the Service Centre with the following .documents:

- i) A declaration of all particulars in the SB in the format placed at Annexure – A
- ii) Copy of invoice
- iii) SDF declaration at Annexure F

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

28.3 Data entry of Shipping Bills would be done at the Service Centers on payment of charges. Various charges for printing and data entry excluding Service Tax are as under :-

Data Entry Charges for Shipping Bills having up to five items	Rs. 60/-
Data Entry Charges for additional block of five items	Rs. 10/- .
Amendment fees (for a block of five items)	Rs. 10/-
Data entry for EGM	Rs 60/-
Query Printing after three queries	Rs 5/-
Entry of Licence	Rs 60/-
S/B Final Print (For RES Users only)	Rs 20/-
Query Printing (For RES Users only)	Rs 5/-

28.4 The above charges include data entry of the documents, check list printing, three free queries and print out of the assessed document. Additional queries shall be charged at Rs 5 per query. Check list will be provided free of charge till they are certified to be free of mistakes by the customer. However, in cases where the customer wants to incorporate corrections in the original declaration provided by him, checklist will be provided at an additional cost of Rs 10/ -.

28.5 The Service Centre operators shall carefully enter the data on the basis of declarations (Duly filled forms of Annexure A) made by the CHAs/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/CHAs for confirming the correctness of the electronic declaration. The CHA/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 CHAs/exporters are clearly indicated on the checklist against the respective fields and are signed by CHA/Exporter.

28.6 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 export goods to the ICD.

28.7 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, Challan, would not be in a continuous series for each location.

28.8 The Declarations would be accepted at the Service Centre from 0900 hrs to 1700 hrs. Declarations received up to 1700 hrs will be entered in the computer system on the same day.

28.9 Those Exporters or CHA 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. Trade may also refer to this Custom House Public Notice No.03/2004 dated 05-01-2004 for relevant particulars regarding registration and filing of documents through ICEGATE. The detailed procedure for registration and guidelines for e-filing are available at www.icegate.gov.in.

28.10 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.

29. **PROCEDURE FOR GR-1**

29.1 As per the procedure in EDI, there would be no GR-1. Exporters /CHAs would be required to file two copies of a declaration in the form SDF (Annexure F). It would be filed at the stage of "goods arrival". One copy of the declaration would be attached to the original copy of the S/B generated by the system and retained by the Customs. The second copy would be attached to the duplicate S/B (the exchange control copy) and shall be presented by the exporter to the authorised dealer through whom export realization would be negotiated for collection of foreign currency. Only in the case of Shipping Bills processed manually, the existing arrangement of filing GR 1 forms would continue.

29.2 The exporters are required to obtain a certificate from the bank through which they would be realising the export proceeds. If the exporter wishes to operate through different banks for the purpose, a certificate would have to be obtained from each of the banks. The certificate(s) would be submitted to Customs and registered in the system as mentioned above. These would have to be submitted once a year for confirmation or whenever there is change of bank.

29.3 In the declaration form (Annexure A) to be filed by the exporters for the electronic processing of export documents, the exporters would need to mention the name of the bank and the branch code as mentioned in the certificate from the bank. The Customs will verify the details in the declaration with the information captured in the system through the certificates registered earlier.

30. ARRIVAL OF GOODS AT EXPORT EXAMINATION SHEDS IN ICD.

30.1 In respect of goods intended to be exported against an electronic shipping bill, the Custodian of 1CD will permit entry of the goods on the strength of the checklist.

30.2 If at any stage subsequent to the entry of goods in ICD, it is noticed that the declaration has not been registered in the system, the exporters and CHAs 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.

31. PROCESSING OF SHIPPING BILLS

31.1 The Shipping Bill(S/B) would be processed by the system on the basis of the declaration made by the exporter. 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.

31.2 The above mentioned Shipping Bills shall be processed by the Appraiser/Superintendent (Export Assessment) first and then by the Assistant/Deputy Commissioner for only Duty free white Shipping Bills.

31.3 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 . He may also give special instruction for examination of goods.

31.4 If the S/B falls in the categories indicted 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/CHAs who are registered with ICEGATE. After all the queries have been satisfactorily replied to, AC/DC will pass the S/B.

32. CUSTOMS EXAMINATION OF EXPORT CARGO

32.1 On receipt of the goods in the Export Shed in the 1CD, the exporter will contact the Examining Officer/Inspector and present the checklist with the endorsement of Custodian and that of Preventive Officer, ICD of arrival of cargo on the declaration, along with all original documents such as Invoice, Packing List, ARE-1 (AR-4) etc. He will also present additional particulars in the form at Annexure G.

32.2 The Officer will verify the quantity of the goods actually received against that entered in the system. He will enter Annexure G 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 Serial numbers 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.

32.3 The Examination 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 / Superintendent in charge. If the Appraiser/Superintendent 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/Superintendent would retain the checklist, the declaration and all original documents with him.

32.4 In case of any variation between the declaration in S/B and the documents or physical examination report, the Appraiser / Superintendent 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.

33. **PROCEDURE IN CASE OF CONTAINERS STUFFED OUTSIDE ICD AREA**

33.1 Containers stuffed in factories would enter the ICD on the basis of the checklist. Customs will verify the seal on each container and make an endorsement on the checklist and Annexure G. Thereafter, the exporter would present the Invoice, Annexure G and the checklist along with all the original documents such as, Packing list, ARE-1 etc., to 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

33.2 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 designated officer, who would enter the details in the system and forward the samples to the Appraiser/Superintendent in charge for inspection or for further testing etc.

33.3 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 I DC Export shall permit such re-examination for reasons to be recorded in writing.

33.4 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.

33.5 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 / Central Excise officers, there will normally be no further examination at the ICD.

33.6 Movement of Export Cargo from ICD, Durgapur to notified ports shall be covered by a general continuity Bond executed by ICD, Durgapur who shall be responsible for producing the container to the Custom Officer at the notified port.

34. GENERATION OF SHIPPING BILLS

34.1 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. In case of DEPB there are 7 copies of Shipping Bills. If the Shipping Bill (DEPB) is assessed provisionally, then E.P copy will be generated only after AC / DC finalises the assessment. 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 CHA

(Name and ID Card number of the representative of the CHA should be clearly mentioned below his signature).

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

34.3 No manual processing of Shipping Bills will be allowed at ICD, Durgapur unless specifically permitted by the Commissioner of Customs.

35. **PAYMENT OF MERCHANT OVERTIME (MOT)**

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

35.2 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.

36 **DRAWING OF SAMPLES**

36.1 Where the Appraiser/Superintendent 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 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.

36.2 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

37. **QUERIES**

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/ Superintendent, which needs to be approved by concerned AC/DC (Export). The S/B will remain pending and cannot be printed till the exporter replies to the query to the satisfaction of the Assistant / Deputy Commissioner. The reply to query if any can be submitted through ICEGATE or through Service Centre.

38 **AMENDMENTS**

38.1 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 / Deputy Commissioner may allow the ammendment.

2. Where the "Let Export" order has been given, the Additional / Joint Commissioner (Exports) would allow the amendments.

38.2 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,

39 **SHORT SHIPMENTS, SHUT OUT, CANCELLATION AND BACK TO TOWN PERMISSIONS**

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 or modified in the system before granting such permission. AC/DC would check the status of the goods, before granting permission.

40. **AMENDMENT OF FREIGHT AMOUNT**

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/Joint Commissioner would be required. Non-intimation of such changes would amount to mis-declaration and may attract penal action under the Customs Act, 1962

41. **RECONSTRUCTION OF LOST DOCUMENTS**

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.

42. **RE-PRINT OF SHIPPING BILLS**

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.

43. **EXPORT OF GOODS UNDER CESS**

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.

44. **EXPORT OF GOODS UNDER CLAIM FOR DRAWBACK**

44.1 The scheme of computerised processing of Drawback claims under the Indian Customs EDI System-Exports will be applicable for all exports through ICD/CFS.

44.2 The exporters who intend to export the goods through ICD/CFS 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.

44.3 The exporters are also required to give their account number along with the details of the Authorised Dealer bank through which the export proceeds are to be realised.

44.4 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".

44.5 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.

44.6 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 Mate Receipt. 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 through 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 authorised person or the exporter from the Service Centre or in own his office 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.

44.7 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 SS No. of drawback as 98.01 for provisional drawback in the Annexure-A.

44.8 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.

i) 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 RIGS 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 D to this Public Notice). The IFS Code No. can be obtained by the exporter from his bank branch.

ii) 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.

iii) 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.

44.9 Supplementary Drawback Claims : If the drawback amount initially paid is less than 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 / Superintendent (DBK) shall process claim online 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.

45. Stuffing Report & Filing of EOM:

45.1 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.

45.2 The shipping bills shall be finally closed on receipt of Mate Receipt from the Custodian of ICD/ CHAs. The final EGM shall be filed by Shipping lines at the gateway port.

46. Monitoring of foreign exchange realization:

i) 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

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

iii) 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 proforma 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).

iv) 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 2008 (during which exports were effected), the statement/BRC needs to be submitted after 1st July, 2009.

v) 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 exporters' copy of S/Bill would be made specifying the due date for realization of export proceeds

(vi) 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.

(vii) The BRC entry module gives three options for entering the details of foreign exchange realization

(a) 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.

(b) 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.

(c) 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.

viii) 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.

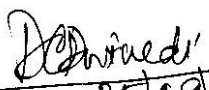
ix) The system will indicate to the Assistant Commissioner/Deputy Commissioner (Drawback) all cases of Drawback Shipping bills with LEO date falling on or after 1.1.2008 if the BRC/negative statement in the prescribed Annexure enclosed to the Board's Circular is not submitted by the exporter within the prescribed period. Further, the exporters are required to furnish the BRCs/negative statement in the prescribed Annexure in respect of all the Drawback Shipping Bills having LEO dates from 1.1.2004 to 31.12.2007 (separately for each six month period) within a period of four months from the date of issue of Board circular.

47. **Grievance Handling for Importers / Exporters / CHA's**

i) ICEGATE users would continue to interact with the Helpdesk at 011-23379020 and 011-23370133 or through icegatehelpdesk@icegate.gov.in. This Helpdesk is managed by M/s Wipro.

ii) 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.

48. Difficulties faced / likely to be faced while implementing this Public Notice shall be brought to the Notice of the undersigned immediately.


25/09/2012
(DINESH CHANDRA DWIVEDI)

COMMISSIONER OF CUSTOMS
BOLPUR COMMISSIONERATE

C.No. V (30) 124/ CE / TECH / BOL / 11 /

Dated :

1. The Chief Commissioner, Central Excise, Kolkata for information.
2. The Commissioner of Central Excise, Kol-I/Kol-II/Kol-III/Kol-IV/Kol-V/Kol-VI/Kol-VII/Haldia/Siliguri/Service Tax for information.
3. The Additional Commissioner of Central Excise, Bolpur Commissionerate for information.
4. The Joint Commissioner, Central Excise, Bolpur Commissionerate for information.
5. The Assistant Commissioner, Audit/Adjudication/ Law/ Comp./ Stat/Anti-Evasion/ A&R / Service Tax (Hqrs.)/ Recovery, Central Excise, Bolpur Commissionerate for information.
6. The Assistant Commissioner of Customs, I.C.D., C/o. Allied ICD Services Ltd., Export Promotion Industrial Park, P.O. Banskopa Durgapur-713212, Dist. : Burdwan for information.
7. The Assistant Commissioner of Central Excise, Durgapur - I / II / III / IV/ Asansol - I / II / Berhampore/Burdwan Division for circulation to field formation and compliance.
8. Chamber of Commerce (All)
9. Member, R.A.C. (All)
10. Member, R.T.A. (All)
11. Guard File
12. The ADG, DL (Systems), Customs & C.Ex., Hotel Samrat Chanakya apuri, n. Delhi - 110021

28/08/09
25-09-12
SUPERINTENDENT (TECH)
CENTRAL EXCISE : BOLPUR